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

COVID-19 PUBLIC PARTICIPATION GUIDELINES

Please be advised the Board of Education meeting will be conducted telephonically only.

NOTICE is hereby given that a **telephonic** meeting of the Board of Education of the San Juan Unified School District is hereby called by the board president, and will be held at **6:30 p.m.**, on Tuesday, **September 8, 2020**. The district is taking all necessary steps to prevent and mitigate the effects of COVID-19 on our community. Therefore, in the interest of public health, in compliance with California Governor Gavin Newsom's Executive Orders N-25-20 and N-35-20, the California State Public Health Officer's Order that included social-distancing guidelines and avoiding group gatherings, the Order issued by the Sacramento County Health Officer, directing all individuals to stay at home or at their residence and prohibiting all non-essential gatherings of any number, and all applicable provisions of federal and state law, this Board of Education meeting will be held telephonically. All board members, staff and others presenting at the meeting will be calling in via the Zoom video conferencing platform from separate locations.

Given the above-identified orders and the need to ensure the health and safety of the staff and the public as a whole, **physical attendance by the public cannot be accommodated;** however, the district is making significant efforts to ensure public participation during this Board of Education meeting, and has taken the following steps to assist the public in accessing the meeting:

1. Online Submission of Public Comment. Public comments may be submitted using the comment form located on the district website at www.sanjuan.edu/september8. If you wish to submit a public comment on more than one agenda item, please submit a separate form for each item on which you are commenting. Comments received by 6:00 p.m., on September 8, 2020, will be provided to the members of the board in writing prior to the meeting. Comments received after 6:00 p.m., on September 8, 2020, 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.

   Under the Ralph M. Brown Act, the board is unable to respond to any individual comments or questions regarding items not on the agenda; however, the board listens carefully to all public comments and appreciates community input and participation.

2. Zoom Video Conferencing. Members of the public can make public comments via the Zoom conferencing platform. Members of the public can access Zoom from a computer, mobile device or tablet at http://www.sanjuan.edu/september8. All public comments will be limited to two (2) minutes.

3. Translation/Interpretation. Translation and interpretation services will be made available upon request with advance notice. If you wish to utilize these services, please notify the district at (916) 971-7111 or stephanie.cunningham@sanjuan.edu. This allows for the scheduling of appropriate translation staff and other resources.

4. Disability Accommodations. A person with a disability may contact the Board of Education office at (916) 971-7111, or email 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.

Thank you in advance for your cooperation. Our community's health and safety is our highest priority. The business to be considered at this board meeting is on the following agenda:

A. OPEN SESSION/CALL TO ORDER/PLEDGE OF ALLEGIANCE

B. APPROVAL OF THE MINUTES – August 25, 2020, regular meeting, pages 2264-2267.

C. ORGANIZATIONS/ANNOUNCEMENTS – 6:35 p.m.

1. Recognition – 2021 Teachers of the Year (Oropallo)

a. **Monica Burlando** (third grade teacher at Mission Avenue Open Elementary)

b. **Vicky Warren** (health teacher at Casa Roble Fundamental High School)

2. High School Student Council Reports

3. Staff Reports

4. Board-appointed/District Committees

5. Employee Organizations

6. Other District Organizations

D. VISITOR COMMENTS – 6:50 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.

E. CONSENT CALENDAR – E-1/E-8 – 7:20 p.m.

Action: The administration recommends that the consent calendar, E-1 through E-8, 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, errata and charter school personnel actions.

2. *Purchasing Report – purchase orders and service agreements and change orders.

3. *Business/Financial Report – notices of completion and warrants and payroll.

4. Acceptance of the following gifts:
Encina Preparatory High School: from Sacramento Region Community Foundation – for Ose Family Scholarship: $1,000; from Taylor-Meyer Family Foundation – for soccer team uniforms and supplies: $1,372.87.
Family and Community Engagement: from Carmichael Rotary – for Smart & Final gift card for San Juan Central food closet: $500; from Leatherby's Creamery – for 500 gift cards at $10 each to be used as incentives: $5,000.
Mesa Verde High School: from Jeff Fritze – for wrestling club: $200.

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

6. *Adoption of Resolution No. 3008 approving the Gann Appropriation Limits for 2019-2020 and 2020-2021.

7. *Approval of one member to the Community Advisory Committee (CAC) for Special Education.

8. *Approval of one member to the Local Control and Accountability Plan Parent Advisory Committee (LCAP PAC).

*Material provided.

F. CONSENT CALENDAR (continued, if necessary)

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

G. BUSINESS ITEMS

1. Issuance of Measure N and Measure P General Obligation Bonds – 7:25 p.m. (Kern)

Material provided.

Action: The superintendent is recommending that the board review and adopt Resolution No. 3003 authorizing the issuance of up to $30,000,000 Measure N (2012) and $150,000,000 Measure P (2016) general obligation bonds.

2. Advance Refunding of General Obligation Bonds – 7:35 p.m. (Kern)
Material provided.

Action: The superintendent is recommending that the board review and adopt Resolution No. 3004 authorizing the taxable advance refunding of various outstanding bonds in an aggregate principal amount not to exceed $130,000,000.

3. 2019-2020 Unaudited Actuals and 2020-2021 Revised Budget – 7:45 p.m. (Gross)
Material provided.

Action: The superintendent is recommending that the board accept the unaudited actuals for 2019-2020 and approve the revisions to the 2020-2021 budget.

4. Public Hearing: Learning Continuity and Attendance Plan – 8:00 p.m. (Schnepp)
Material provided.

Public Hearing/Discussion: regarding the district's learning continuity and attendance plan. Action anticipated: 09/22/2020.

5. Public Hearing: Choices Charter School Learning Continuity and Attendance Plan – 8:45 p.m. (Flagler)
Material provided.

Public Hearing/Discussion: regarding the Choices Charter School's learning continuity and attendance plan. Action anticipated: 09/22/2020.

6. Public Hearing: Conveyance of Easement at San Juan High School – 9:00 p.m. (Camarda)
Material provided. (Discussed: 08/25/2020)

Public Hearing/Action: regarding the proposed conveyance at San Juan High School and to adopt Resolution No. 3007 conveying a permanent easement at San Juan High School to the Citrus Heights Water District.

7. Board Policy 2300 Conflict of Interest Code – 9:05 p.m. (Simlick)
Material provided.

Discussion: regarding the review of Board Policy 2300 Conflict of Interest Code as required per Government Code section 87306.5. Acton anticipated: 09/22/2020.

8. Board Bylaw 9270 Conflict of Interest – 9:10 p.m. (Simlick)
Material provided.

Discussion: regarding the proposed revisions to Board Bylaw 9270 Conflict of Interest. Action anticipated: 09/22/2020.

9. District's Proposal With California School Employees Association for Successor Contract 2020-2021 – 9:15 p.m. (Shoemake)
Material provided. (Discussed: 08/25/2020)

Public Comment/Action: The superintendent is recommending that the board adopt, pursuant to Government Code section 3540 et seq. and district board policy 4243.1, the bargaining interests of the governing board for negotiations with the California School Employees Association Chapter 127, pursuant to Government Code section 3540 et seq. and district board policy 4243.1.

H. BOARD REPORTS – 9:20 p.m.

I. FUTURE AGENDA – 9:30 p.m.
The board may wish to identify items to be discussed at future meetings and the reasons therefore.

J. VISITOR COMMENTS – 9:35 p.m.

K. ADJOURNMENT – 9:40 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.

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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.

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

Board of Education Minutes
August 25, 2020

Regular Meeting
Board of Education
5:45 p.m.

Call to Order (A)
The August 25 regular meeting was called to order by the president, Paula Villescaz.

Roll Call
Present (via Zoom from separate locations):
Paula Villescaz, president
Michael McKibbin, Ed.D., vice president
Zima Creason, clerk
Pam Costa, member
Saul Hernandez, member

Recess: Closed Session (B)
The meeting was immediately recessed, with the board convening in closed session to discuss one personnel matter – superintendent's goals 2020-2021 (Government Code section 54957).

Reconvene Open Session/Pledge of Allegiance (C)
In the interest of public health, in compliance with California Governor Gavin Newsom's Executive Orders N-25-20 and N-35-20, the California State Public Health Officer's order that included social-distancing guidelines and avoiding group gatherings, the order issued by the Sacramento County Health Officer, directing all individuals to stay at home or at their residence and prohibiting all non-essential gatherings of any number and all applicable provisions of federal and state law, the August 25 regular meeting was conducted telephonically via the Zoom video conferencing platform and also streamed to YouTube. At 6:30 p.m. the meeting was called back to order by the president, Paula Villescaz. 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 Ms. Costa, seconded by Dr. McKibbin, that the minutes of the August 11 regular meeting be approved. MOTION CARRIED UNANIMOUSLY [Villescaz, McKibbin, Creason, Costa, Hernandez].

Closed Session (E-5)
There were no closed session actions to report.

Visitor Comments (F)
via Zoom:
Lori Corder expressed her concerns regarding the Barrett Middle School modernization project.

Kathleen Allen spoke regarding the Barrett Middle School modernization project.

Consent Calendar Approved (G-1, G-3 through G-7)
Ms. Villescaz pulled item G-2 on behalf of staff.

It was moved by Dr. McKibbin, seconded by Ms. Creason, that the consent calendar item G-1 and items G-3 through G-7 be approved. MOTION CARRIED UNANIMOUSLY [Villescaz, McKibbin, Creason, Costa, Hernandez].

Personnel (G-1)
Appointments, leaves of absence, separations and job description/salary range change — approved as submitted.

Business/Financial Report (G-3)
Notices of completion — approved as submitted.

Gifts (G-4)
Acceptance of gift to Encina Preparatory High School.

Disposal of Surplus Property (G-5)
Approval to dispose of surplus property pursuant to board policy 3270 and Education Code sections 17545 and 17546.

Consolidated Application for Funding 2020-2021 (G-6)
Approval to submit the Consolidated Application for Funding 2020-2021 to the California Department of Education and State Board of Education.

LCAP PAC Membership (G-7)
Approval of four members to the Local Control and Accountability Plan Parent Advisory Committee (LCAP PAC).

Consent Calendar (G-2 Continued) (H)
Purchasing Report – purchase orders and service agreements, change orders and construction and public works bids (G-2)
Assistant Superintendent of Educational Services Debra Calvin, Ed.D., removed the line item for Vista Child Therapy Center from the purchasing report due to the incorrect dollar amount. It was moved by Ms. Costa, seconded by Mr. Hernandez, that the consent calendar item G-2 be approved as amended. MOTION CARRIED UNANIMOUSLY [Villescaz, McKibbin, Creason, Costa, Hernandez].

2020-2021 Start of School Update (I-1)
Superintendent Kern introduced the topic and explained that each division would share information about some of the start of school experiences that took place as schools begin the year with distance learning. Assistant Superintendent of Secondary Rick Messer spoke regarding high schools, Assistant Superintendent of Schools and Labor Relations Jim Shoemake spoke regarding middle schools, and Senior Director of Elementary and K-8 Amberlee Townsend-Snider spoke regarding elementary and K-8 schools, each sharing information and providing examples about many of the virtual welcoming and outreach activities that took place at schools to kick off the 2020-2021 school year. Assistant Superintendent of Educational Services Debra Calvin, Ed.D., spoke about the activities that are taking place at special education centers and she also provided an update on the K-8 homeschool program.

Mr. Hernandez applauded the efforts of the schools, staff and students. Ms. Costa thanked the school staffs who have worked so hard to get the school year off to a great start, and she asked about technology for McKinney-Vento students and safety nets for those challenged by the upcoming Zoom authentication deadline. Dr. Calvin explained hotspots are available for homeless students and Mr. Messer, Mr. Shoemake and Ms. Townsend-Snider explained school sites are prepared to assist with any authentication challenges. Ms. Creason acknowledged the improvements with distance learning compared to last spring, noting that work continues in order to support the needs of special education students. Ms. Creason stated she was pleased that student technology needs are being met and inquired if personal care products that schools typically provide to families are available for distribution. Dr. Calvin said that support staff is helping connect homeless families with resources, and Superintendent Kern said staff would look into identifying gaps and possible supports. Dr. McKibbin inquired about the meal distribution numbers. Superintendent Kern explained that the number of meals served is lower across the entire Sacramento region and staff is contemplating other meal distribution methods. Ms. Villescaz noted that while things have not been perfect, she is proud of how the district has been able to quickly correct course to resolve issues. Superintendent Kern thanked the community for its patience and site leaders for their high level of commitment to helping identify and engage with students who had not yet connected with distance learning.

Equity Update: Part 1 (I-2)
Assistant Superintendent of Educational Services Debra Calvin, Ed.D., Director of Equity and Student Achievement Diana Marshall and Coordinator of Equity and Student Achievement Lori Vine provided an update on the Department of Equity and Student Achievement's projects and services, including information about the journey that took place in the development of San Juan's 8 Point Commitment to Educational Justice and the actions planned for the 2020-2021 school year to support the work of equity throughout the district. Principal Greta Scholtes and teacher Amber Tretheway shared

details regarding the equity journey at Starr King K-8, providing examples and explaining that site work is being aligned with the district's 8 Point Commitment to Educational Justice.

Visitor Comment: [via Zoom]
JS inquired about the Teaching Tolerance curriculum.

After visitor comment, board members made comments and asked questions. Mr. Hernandez stated he is proud of the work that is taking place and feels the district has been ahead of the game regarding equity. Ms. Costa stated she is proud of the equity work over the past five years, noting that the work from last June until now has been extraordinary. Ms. Costa inquired if, and hopes that, every employee has had the opportunity to take part in the equity training so the whole system can flourish, which Ms. Marshall explained there are ongoing discussions with employee groups about the training. Ms. Creason stated that she was happy with the robust work that is taking place, that community partners were included in this work, which makes the work more genuine, and that the plan includes continuous dialogue. Ms. Creason also encouraged more communication so parents are aware of this work, which Ms. Marshall explained parent communication and social media posts will begin soon. Dr. McKibbin stated he was impressed with the listening and action sessions and the tough conversations that took place over the summer, and he spoke regarding the need for accountability, connections and indicators of success. Ms. Villescaz shared that she was glad that the equity work was not paused due to the coronavirus and thanked the team for keeping this topic in the forefront. Superintendent Kern thanked the board for continuing to make this work a priority.

Education Technology Joint Powers Authority (Ed Tech JPA) (I-3)
Senior Director of Technology Peter Skibitzki presented the item. Board members made comments and asked clarifying questions, which Mr. Skibitzki and Deputy Superintendent Kent Stephens answered. It was moved by Mr. Hernandez, seconded by Ms. Costa, to adopt Resolution No. 3002 authorizing the San Juan Unified School District to join the Ed Tech JPA as a founding member. MOTION CARRIED UNANIMOUSLY [Villescaz, McKibbin, Creason, Costa, Hernandez].

Intent to Convey Easement at San Juan High School (I-4)
Assistant Superintendent of Operations, Facilities and Transportation Frank Camarda presented the item. Dr. McKibbin inquired about the purpose of the new wall, which Mr. Camarda explained is primarily for security purposes for the adjacent water district property. It was moved by Ms. Creason, seconded by Ms. Costa, to adopt Resolution No. 3006 declaring the intent to convey a permanent easement at San Juan High School to the Citrus Heights Water District and to call a public hearing to be held on September 8, 2020. MOTION CARRIED UNANIMOUSLY [Villescaz, McKibbin, Creason, Costa, Hernandez].

Declaration of Need for Fully Qualified Educators (I-5)
Assistant Superintendent of Human Resources Paul Oropallo presented the topic. It was moved by Dr. McKibbin, seconded by Mr. Hernandez, to adopt the Declaration of Need for Fully Qualified Educators for the 2020-2021 school year. MOTION CARRIED UNANIMOUSLY [Villescaz, McKibbin, Creason, Costa, Hernandez].

Exemption to the Separation-From-Service Requirement (I-6)
Mr. Oropallo presented the topic. It was moved by Ms. Costa, seconded by Ms. Creason to adopt Resolution No. 3005 Exemption to the Separation-From-Service Requirement. MOTION CARRIED UNANIMOUSLY [Villescaz, McKibbin, Creason, Costa, Hernandez].

Presentation of the District's Proposal With California School Employees Association for Successor Contract 2020-2021 (I-7)
Assistant Superintendent of Schools and Labor Relations Jim Shoemake presented the bargaining interests of the governing board for negotiations with the California School Employees Association Chapter 127, pursuant to Government Code section 3540 et seq. and district board policy 4243.1. Public comment/action was scheduled for September 8.

Sacramento County Treasury Oversight Committee (I-8)
It was moved by Dr. McKibbin, seconded by Ms. Creason, to cast a vote for Mary Beth Barber for the school and community college district representative to the Sacramento County Treasury Oversight Committee. MOTION CARRIED UNANIMOUSLY [Villescaz, McKibbin, Creason, Costa, Hernandez].

Board Reports (J)
Ms. Creason stated she appreciates all the families who are reaching out to her and sharing their experiences with distance learning.

Dr. McKibbin provided an update on the work of the LCAP PAC, and he also stated that he attended a recent meeting of the Orangevale Community Council, where he shared information about the start of school.

Future Agenda (K)
No items were added to the future agenda.

Visitor Comments (L)
Visitor Comments: [via Zoom]
JS recommended more transparency in regards to board meeting documents.

Carol York supports creating more options for student meal pick up.

Adjournment (M)
At 8:37 p.m., there being no further business, the regular meeting was adjourned.

_____ _____

Paula Villescaz, President Kent Kern, Executive Secretary

Approved: _____
:sc

SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

AGENDA ITEM: E-1
MEETING DATE: 09/08/2020
APPROVED:

HUMAN RESOURCES

The following reports are submitted for board approval

Personnel Pages	Page #
Appointments	
Management	
Certificated	1
Classified	1
Leaves of Absence	
Management	
Certificated	1
Classified	
Separations	
Management	
Certificated	1
Classified	1
Pre-Retirement Reduced Workload	
Reassignments/Change in Work Year	
Errata	2
Job Description/Salary Range Change	
Management	
Certificated	
Classified	
Unrepresented	
Cabinet Contracts/Extension of Contract	
Recommendation to Extend A District Intern Credential	
Certificated	
Credential Approval Recommendations	
Certificated	
Charter School Personnel Actions	
Choices	3

1. APPOINTMENTS

CERTIFICATED

Type	Name	Status	Assignment	Location	Effective Date	(s)
New Hire	Cain, Hannah	Temp	Teacher Grade 6 M/S	Sylvan	08/18/20	06/09/21
New Hire	Diaz, Nefftaly	Prob	Teacher Grade 9/12	Encina	09/08/20	
New Hire	Gully, Ashley	Temp	Preschool Teacher	Early Childhood Education	08/11/20	06/09/21
New Hire	Kolesnikov, Dina	Temp	Tch-Voc Educ/ROP 9/12	Mira Loma	08/31/20	06/09/21
New Hire	Mackey, London	Temp	Tch-Voc Educ/ROP 9/12	Rio Americano	08/24/20	06/09/21
Rehire	Aboalsoud, Sara	Temp	Preschool Teacher	Early Childhood Education	08/11/20	06/09/21
Rehire	Khan, Lara	Prob	Preschool Teacher	Ralph Richardson ECE	08/01/20	
Rehire	Lewis, Tiffany	Temp	Preschool Teacher	Early Childhood Education	08/19/20	06/09/21
Rehire	McBride, Elizabeth	Prob	Preschool Teacher	Early Childhood Education	08/19/20	
Rehire	Saechao Shanks, Yian	Prob	Preschool Teacher	Early Childhood Education	08/11/20	
Rehire	Zhang, Songsong	Temp	Preschool Teacher	Early Childhood Education	08/19/20	06/09/21

CLASSIFIED

Type	Name	Status	Assignment	Location	Effective Date	(s)
New Hire	Balbi, Haley	Prob	Elem School Secretary	Ralph Richardson	08/17/20	

2. LEAVES OF ABSENCE

CERTIFICATED

Type	Name	Status	Assignment	Location	Effective Date	(s)
Unpaid	Dunham, Cara	Perm	Teacher Grade 6/12	Encina	08/11/20	06/09/21
Unpaid	Rouse, Leslie	Perm	Teacher Grade 6	Sierra Oaks	05/01/20	11/14/20
Unpaid	Santos, Allison	Prob	Teacher Kindergarten	Starr King	08/15/20	06/09/21
Unpaid	Tolibas, Lindsey	Perm	Teacher Grade 9/12	Casa Roble	08/11/20	06/09/21
Unpaid w/Benefits	Britt, Terri	Perm	Tch-English Lang Develop	Howe Avenue	08/11/20	02/11/22

3. SEPARATIONS

CERIFICATED

Type	Name	Status	Assignment	Location	Effective Date	(s)
Resignation	Lloyd, Paula	Perm	Tch-Independent Study	El Sereno	08/10/20	
Retirement	McElhinney, Carol	Perm	Teacher Adult Ed Voc	Sunrise Tech	08/24/20	
Suspension	CE 317	Perm	Teacher Grade 9/12	Teaching and Learning	09/09/20	

CLASSIFIED

Type	Name	Status	Assignment	Location	Effective Date	(s)
Resignation	Bochkareva, Oksana	Perm	Instructional Assistant III	Ralph Richardson	08/12/20	
Resignation	Coombs, Gabriele	Perm	Nutrition Services Worker I	Casa Roble	06/09/20	
Resignation	Fox-Humphreys, Matthew	Perm	Intermediate Clerk Typist	Pupil Personnel Services	08/27/20	
Resignation	Fredeen, Elizabeth	Prob	School Playground Rec Aide	Whitney Avenue	08/13/20	
Resignation	Gonzales, Stephanie	Prob	Clerk	Edison	08/18/20	
Resignation	Hendrix, Sis	Perm	High School Secretary I	Mesa Verde	09/08/20	
Resignation	Hunter, Angela	Perm	School Playground Rec Aide	Mariposa	06/09/20	
Resignation	Navin, Sean	Perm	Bus Driver	Transportation	08/20/20	
Resignation	Roberts, Kendra	Prob	Instructional Assistant III	Carmichael	08/14/20	
Resignation	Samuelson, Katherine	Perm	Instructional Assistant III	Carmichael	08/13/20	
Resignation	Searls, Giovanna	Perm	Nutrition Services Worker I	Pasteur	06/09/20	
Resignation	Shumway, Jennifer	Perm	Child Development Assist-IT	Garfield ECE	06/10/20	
Resignation	Yo, Loretta	Prob	Nutrition Services Dietitian	Nutrition Services	08/24/20	
Resignation	Young, Marcie	Prob	Nutrition Services Worker I	Casa Roble	06/09/20	
Retirement	Crump, Rejeana	Perm	Bus Driver	Transportation	08/28/20	
Retirement	Gray, Cheryle	Perm	Nutrition Services Worker II	Pasadena	08/09/20	
Dismissal	CL 490	Perm	Instructional Assistant II	Teaching and Learning	06/09/20	

4. ERRATA

CLASSIFIED

Type	Name	Status	Assignment	Location	Effective Date (s)
Retirement	Underly, Mary	Perm	Secretary	Early Childhood Education	08/31/20

*To update effective date of retirement

AGENDA ITEM FOR THE SEPTEMBER 8, 2020 BOARD MEETING

SAN JUAN CHOICES CHARTER SCHOOL

SEPARATIONS

Credentialed

Name	Reason	Effective Date
Alethea Locaria	58- To accept a new job	June 12, 2020

APPOINTMENTS

Credentialed

Name	Reason	Effective Date
Kelvin Martinez	New Hire	July 1, 2020

Tony Oddo, Director
Choices Charter School
4425 Laurelwood Way
Sacramento, CA 95864
916/979-8378

SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

AGENDA ITEM: E-2
MEETING DATE: 09/08/2020

APPROVED: KS KK
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	NA	
Piggyback Contracts	NA	
Zero Dollar Contract	NA	
Bids/RFPs	NA	
Other	NA	
ERRATA	NA	

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

August 12, 202 - August 25, 2020

PO#	Date	Vendor Name	Description	Amount $	Site/ Department
TBD	8/12/2020	AT&T	Voice Lines	$ 443,499.00	252 - Technology Services
101929	8/25/2020	AT&T	Ethernet/ Fiber Lines	$ 164,711.06	253 - Technology Services
101734	8/17/2020	Daylight Foods, Inc.	Fresh Produce-RFP 20-120	$ 668,225.00	213 - Nutrition Services
TBD	8/12/2020	Vista Child Therapy	Occupational Therapy	$ 220,000.00	101 - Special Education
TBD	8/19/2020	Maxim Healthcare Staffing	Behavior Services	$ 307,678.00	101 - Special Education
TBD	8/19/2020	Access Language Connection	Interpreting Services	$ 440,000.00	101 - Special Education
TBD	8/18/2020	San Joaquin Co. Office of Ed.	SEIS System - Two Year Contract: 7/1/2020-6/30/2022	$ 52,088.00	101 - Special Education

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

August 12, 2020 - August 25, 2020

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
7056	8/18/2020	Campbell Keller Inc	Additional Furniture for 209-9512-N1 Casa New Construction project	$ 239,679.06	$ 6,441.76	$ 17,381.76	$ 263,502.58	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
							$ -	

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
5759	8/25/2020	KYA Services LLC	Additional scope for 209-9349-J1 Casa flooring project C/O#1	$ 752,421.71	$ -	$ 1,891.91	$ 754,313.62	216 - Facilities
5759	8/25/2020	KYA Services LLC	Additional scope for 209-9349-J1 Casa flooring project C/O#2	$ 752,421.71	$ 1,891.91	$ 5,046.20	$ 759,359.82	216 - Facilities

SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

AGENDA ITEM: E-3
MEETING DATE: 09/08/2020

APPROVED: KS KK
Kent Stephens

Business and Financial Report

The following reports are submitted for board approval/ratification:

	Inc	Page #
Easements/Leases		
Notices of Completion	✔	1
Quarterly Investment Report		
Warrants & Payroll	✔	2
Budget Revisions		
E-Rate		
ERRATA		

Notices of Completion - Board of Education

CONTRACTOR	PROJECT	DATE OF ACCEPTANCE	DATE RECORDED
Perkins Electric, Inc.	PO#002450 Provide all labor, materials, equipment, tools, transportation and incidentals to provide district wide tech service, voice over IP system at: Arcade MS, Arlington Heights ES, John Barrett MS, Cottage ES, Cowan ES, Creekside Campus, Del Paso Manor ES, Deterding ES, Edison-Gen Davies, El Camino HS, Encina HS, Fair Oaks Campus, Garfield-Central Enrollment, Howe Ave ES, La Entrada Campus, Lichen ES, Mission Ave ES, Rio Americano HS, Skycrest ES, Whitney ES located in the San Juan Unified School District. Vendor: Perkins Electric, Inc.	7/20/2020	7/28/2020
American River Construction	PO#905000 Provide all labor, materials, equipment, tools, transportation and incidentals for HVAC upgrade at Ottomon Elementary School @ 9460 Ottomon Way, Orangevale, CA 95662 located in the San Juan Unified School District. Vendor: Perkins Electric, Inc.	7/28/2020	8/5/2020

SAN JUAN UNIFIED SCHOOL DISTRICT
Accounting Services

WARRANTS & PAYROLL

VENDOR AND CONTRACT WARRANTS		
Fund		**July 2020**
01	General Fund	$ 3,030,608.09
09	Charter Schools	$ 11,779.04
10	Special Ed Pass-Thru	$ 104,157.10
11	Adult Education	$ 16,199.74
12	Child Development	$ 8,659.61
13	Food Service/Cafeteria	$ 47,201.05
14	Deferred Maintenance	$ 234,002.29
21	Building Fund	$ (2,194.28)
22	Measure S Building Fund	$ -
23	Measure J Building Fund	$ 472,202.55
24	Measure N Building Fund	$ 5,456,469.47
25	Capital Facilities	$ 25.00
26	Measure P Building Fund	$ 6,512,831.17
35	State Schools Facilities Fund	$ -
40	Sp Res FD -- Capital Outlay Proj	$ -
67	Self Insurance	$ 625,507.87
95	Student Body	$ -
	TOTALS	**$ 16,517,448.70**

PAYROLL AND BENEFITS	
All Funds	**July 2020**
Certificated Payroll	$ 2,308,279.40
Classified Payroll	3,312,734.18
Benefits	1,658,933.19
TOTALS	**$ 7,279,946.77**

GRAND TOTAL $ 23,797,395.47

SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

AGENDA ITEM: E-5

MEETING DATE: 09/08/2020

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: 08/31/2020

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 KS

APPROVED BY: Kent Kern, Superintendent of Schools KK

Board of Education Agenda Item
Surplus Property September 8th 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
Arcade			5 pallets of wrapped instructional materials		recycled
Dewey			8 boxes of instructional material		recycled
Mira Loma			3 boxes of instructional material		recycled
Sierra Oaks			2 kidney shaped tables, 2- 4 drawer file cabinets		recycled
Twin Lakes			3 boxes of instructional material		recycled

SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

AGENDA ITEM: E-6

MEETING DATE: 09/08/2020

SUBJECT: Gann Appropriation Limits for 2019-2020 and 2020-2021

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

DEPARTMENT: Fiscal Services

ACTION REQUESTED:
The superintendent is recommending that the board adopt Resolution No. 3008, approving Gann Appropriation Limits for 2019-2020 and 2020-2021.

RATIONALE/BACKGROUND:
This limit on government spending, which became known as Gann Appropriation Limits or simply Gann Limits, applies not only to the state of California but also to cities, counties, special districts, as well as to school districts and county offices of education (ref. Article XIII B of the State Constitution).

The base year for Gann Limit calculations was 1978-1979, the fiscal year before Proposition 4 was enacted. In each year since, a school agency's Gann Limit is increased for both inflation and population. Inflation for these purposes is currently the annual percentage change in California per capita personal income. For school agencies, change in ADA is used as a measurement of the change in population.

School agencies are required to perform Gann Limit calculations by the State Constitution.

In accordance with Education Code Section 42132, the board is required to adopt its Gann Appropriation Limits each year and send it to the Sacramento County Office of Education. As of June 30, 2020, the district is in compliance with its Gann Limit.

ATTACHMENT(S):
A: Resolution No. 3008 Gann Appropriation Limits for 2019-2020 and 2020-2021
B: Form GANN

BOARD COMMITTEE ACTION/COMMENT:
N/A

PREVIOUS STAFF/BOARD ACTION:
Board of Education: 09/09/2014, 09/08/2015, 09/13/2016, 09/12/2017, 09/11/2018, 09/10/2019
Superintendent's Cabinet: 08/31/2020

FINANCIAL DATA:
The Gann Limit calculations are presented below:

	GANN Limit	Appropriations subject to limit
2019-2020	$272,306,435.65	$272,306,435.65
2020-2021	$282,463,465.70	

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

SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

Resolution No. 3008

WHEREAS, in November of 1979, the California electorate did adopt Proposition 4, commonly called the Gann Amendment, which added Article XIII-B to the California Constitution; and,

WHEREAS, the provisions of that Article establish maximum appropriation limitations, commonly called "Gann Limits," for public agencies, including school districts; and,

WHEREAS, the district must establish a revised Gann Limit for the 2019-2020 fiscal year and a projected Gann Limit for the 2020-2021 fiscal year in accordance with the provisions of Article XIII-B and applicable statutory law.

NOW, THEREFORE, BE IT RESOLVED that this board does provide public notice that the attached calculations and documentation of the Gann Limits for the 2019-2020 and 2020-2021 fiscal years are made in accordance with applicable constitutional and statutory law; and,

BE IT FURTHER RESOLVED that this Board does hereby declare that the appropriations in the budget for the 2019-2020 and 2020-2021 fiscal years do not exceed the limitations imposed by Proposition 4; and,

BE IT FURTHER RESOLVED that the superintendent provides copies of this resolution along with the appropriate attachments to interested citizens of this district.

APPROVED, PASSED, AND ADOPTED by the Governing Board of the San Juan Unified School District this 8th day of September, 2020, by the following vote:

AYES: _____

NOES: _____

ABSTAIN: _____

ATTEST:

_____
Kent Kern, Executive Secretary

_____
Paula Villescaz, President

_____
Michael McKibbin, Ed.D., Vice President

_____
Zima Creason, Clerk

_____
Pam Costa, Member

_____
Saul Hernandez, Member

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

This resolution replaces Resolution No. 2959 adopted by the Board on September 10, 2019

San Juan Unified
Sacramento County

Unaudited Actuals
Fiscal Year 2019-20
School District Appropriations Limit Calculations

34 67447 0000000
Form GANN

	2019-20 Calculations			2020-21 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA (2018-19 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	**2018-19 Actual**			**2019-20 Actual**		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	263,767,529.00		263,767,529.00			272,306,435.65
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	38,015.46		38,015.46			37,792.22
ADJUSTMENTS TO PRIOR YEAR LIMIT	**Adjustments to 2018-19**			**Adjustments to 2019-20**		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA (2019-20 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	**2019-20 P2 Report**			**2020-21 P2 Estimate**		
1. Total K-12 ADA (Form A, Line A6)	37,509.32		37,509.32	37,509.32		37,509.32
2. Total Charter Schools ADA (Form A, Line C9)	282.90		282.90	282.90		282.90
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			37,792.22			37,792.22
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	**2019-20 Actual**			**2020-21 Budget**		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	863,461.28		863,461.28	863,461.00		863,461.00
2. Timber Yield Tax (Object 8022)	20.17		20.17	20.00		20.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	92,315,205.74		92,315,205.74	92,315,206.00		92,315,206.00
5. Unsecured Roll Taxes (Object 8042)	3,385,460.13		3,385,460.13	3,385,460.00		3,385,460.00
6. Prior Years' Taxes (Object 8043)	921,538.13		921,538.13	921,538.00		921,538.00
7. Supplemental Taxes (Object 8044)	2,085,801.72		2,085,801.72	2,085,802.00		2,085,802.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	13,651,345.87		13,651,345.87	13,651,346.00		13,651,346.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	29,803.07		29,803.07	29,803.00		29,803.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	166,100.02		166,100.02	166,100.00		166,100.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	113,418,736.13	0.00	113,418,736.13	113,418,736.00	0.00	113,418,736.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	113,418,736.13	0.00	113,418,736.13	113,418,736.00	0.00	113,418,736.00

	2019-20 Calculations			2020-21 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			224,484.95			260,514.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			224,484.95			260,514.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	282,386,949.00		282,386,949.00	282,233,379.00		282,233,379.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(484,124.00)		(484,124.00)	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	281,902,825.00	0.00	281,902,825.00	282,233,379.00	0.00	282,233,379.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	485,004,411.71		485,004,411.71	522,318,130.00		522,318,130.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	1,498,856.22		1,498,856.22	1,173,390.00		1,173,390.00
D. APPROPRIATIONS LIMIT CALCULATIONS	**2019-20 Actual**			**2020-21 Budget**		
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			263,767,529.00			272,306,435.65
2. Inflation Adjustment			1.0385			1.0373
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9941			1.0000
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			272,306,435.65			282,463,465.70
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			113,418,736.13			113,418,736.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of $120 times Line B3 or $2,400; but not greater than Line C26 or less than zero)			4,535,066.40			4,535,066.40
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			159,112,184.47			169,305,243.70
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			159,112,184.47			169,305,243.70
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			844,839.65			636,570.74
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			114,263,575.78			114,055,306.74
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			158,267,344.82			168,668,672.96
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			114,263,575.78			
b. State Subventions (Line D8)			158,267,344.82			
c. Less: Excluded Appropriations (Line C23)			224,484.95			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			272,306,435.65			

	2019-20 Calculations			2020-21 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4; if negative, then zero)			0.00			
If not zero report amount to: Keely Bosler, Director State Department of Finance Attention: School Gann Limits State Capitol, Room 1145 Sacramento, CA 95814						
SUMMARY	**2019-20 Actual**			**2020-21 Budget**		
11. Adjusted Appropriations Limit (Lines D4 plus D10)			272,306,435.65			282,463,465.70
12. Appropriations Subject to the Limit (Line D9d)			272,306,435.65			

* Please provide below an explanation for each entry in the adjustments column.

Fil Duldulao Director, Fiscal Services
Gann Contact Person

(916) 971-7268
Contact Phone Number

SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

AGENDA ITEM: E-7

MEETING DATE: 09/08/2020

SUBJECT: Approval of New Member to the Community Advisory Committee (CAC) for Special Education

DEPARTMENT: Special Education

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

ACTION REQUESTED:
The superintendent is recommending that the board approve the following member to the CAC for Special Education: Keri Jobe.

RATIONALE/BACKGROUND:
The Board of Education approves members of the CAC for Special Education in accordance with Education Code sections 56190-56193. The committee bylaws specify that the membership shall represent parents, staff and the community.

BOARD COMMITTEE ACTION/COMMENT:
N/A

PREVIOUS STAFF/BOARD ACTION:
Superintendent's Cabinet: 08/31/2020

FISCAL IMPACT:
Current Budget: $ N/A
Additional Budget: $ N/A
Funding Source: N/A

LCAP/STRATEGIC PLAN:
Goal: N/A Focus: N/A
Action: N/A
Strategic Plan: N/A

PREPARED BY: Vanessa Adolphson, Director, Special Education

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 UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

AGENDA ITEM: E-8

MEETING DATE: 09/08/2020

SUBJECT: Local Control and Accountability Plan Parent Advisory Committee (LCAP PAC)

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 one new member to the LCAP PAC.

RATIONALE/BACKGROUND:
The LCAP includes a provision for a parent advisory committee to be formed for the purpose of advising the board on matters connected with the plan. This committee, which is required by Education Code section 52063 (a)(1) and (a)(2), must include parents or legal guardians of students in three targeted populations for which funding is received (low income, foster youth, and English Learners). The guidelines for the LCAP PAC are intended to increase the input of parents and students, particularly of the targeted groups. This work is necessary as we move to close the achievement gaps across our system.

The new member will fill the final vacancy on the committee, bringing the committee to full status of 20 members.

ATTACHMENT(S):
A: LCAP PAC New Member List

BOARD COMMITTEE ACTION/COMMENT:
N/A

PREVIOUS STAFF/BOARD ACTION:
Superintendent's Cabinet: 08/31/2020

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: Lisa Borrego, Director, Family Engagement and Partnership Development LB

APPROVED BY: Kristan Schnepp, Senior Director, Professional Learning and Innovation KS
Melissa Bassanelli, Deputy Superintendent, Schools and Student Support MB
Kent Kern, Superintendent of Schools KK

Attachment A:
Local Control and Accountability Plan Parent Advisory Committee (LCAP PAC)

On August 26, 2020, the LCAP PAC board subcommittee recommended the following nominee to replace the final vacancy on this 20-member committee. This replacement nominee will serve the remaining term of the resigned member.

With the new appointee, the committee will:

- Have 4 students, 13 parents and 3 community members
- Represent 16 schools
- Include those representing low-income families, English learners, foster youth/homeless youth, and students with disabilities.

LCAP PAC New Member Nominations:

Participant	**Role**	**School(s)**
Phyllis Parisi Appointed 08/26/20	Parent	Carnegie Middle School

SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

AGENDA ITEM: G-1

MEETING DATE: 09/08/2020

SUBJECT: Issuance of Measure N and Measure P General Obligation Bonds

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

DEPARTMENT: Business Services

ACTION REQUESTED:
The superintendent is recommending that the board review and adopt Resolution No. 3003 authorizing the issuance of up to $30,000,000 of Measure N (2012) general obligation bonds, and up to $150,000,000 of Measure P (2016) general obligation bonds.

RATIONALE/BACKGROUND:
The issuance of bonds not to exceed:
Measure N Bonds: $30,000,000 (final sale) and Measure P Bonds: $150,000,000.

Bond sales fund capital projects authorized by voters in 2012 and 2016, respectively. The resolution approves certain actions necessary for the sale and delivery of the bonds. The resolution also approves the form of certain documents. Most importantly, these documents include the Paying Agency Agreement, Bond Purchase Agreement, Official Statement, and Continuing Disclosure Certificate.

The Paying Agent Agreement authorizes the Director of Finance of the County of Sacramento to establish bond accounts. The Bond Purchase Agreement approves the form of contract that allows for the sale of bonds. The Official Statement provides prospective investors with information about the district and the bonds to be sold. The Continuing Disclosure Certificate requires the District to provide annual reports and significant updates regarding certain information contained in the Official Statement. Prior to the bond sale, the Official Statement is referred to as a Preliminary Official Statement. It becomes the final Official Statement after the bond sale. The final Official Statement contains bond pricing information.

ATTACHMENT(S):
A: Proposed Timetable
B: District's Resolution No. 3003
C: Bond Purchase Agreement Measure N (2012)
D: Bond Purchase Agreement Measure P (2016)
E: Paying Agent Agreement
F: Preliminary Official Statement

BOARD COMMITTEE ACTION/COMMENT:
N/A

PREVIOUS STAFF/BOARD ACTION:
Board of Education: 01/08/2013, 05/13/2014, 05/27/2014, 01/24/2017, 12/11/2018
Superintendent's Cabinet: 08/31/2020

FISCAL IMPACT:
Current Budget: See Preliminary Official Statement
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

SAN JUAN UNIFIED SCHOOL DISTRICT

GENERAL OBLIGATION BONDS, SERIES 2020 (ELECTIONS OF 2012 & 2016) &
2020 TAXABLE GENERAL OBLIGATION REFUDNING BONDS

Financing Schedule

August 2020						
S	M	T	W	Th	F	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

September 2020						
S	M	T	W	Th	F	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

October 2020						
S	M	T	W	Th	F	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

November 2020						
S	M	T	W	Th	F	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

Holidays highlighted in yellow
Fed meetings highlighted in blue

Legend:
SD – San Juan USD
FA – Isom Advisors
BC – Orrick, Herrington & Sutcliffe
UW – Raymond James/KeyBanc

Date	Action	Responsible Party
August 5	Distribute Schedule, Term Sheet, and Distribution List	FA
August 14	Distribute drafts of County resolution, District resolution, and paying agent agreement	BC
August 14	County BOS deadline for drafts of County & District resolutions, and paying agent agreement	County/BC
August 18	Comments due on draft County documents	All
August 21	Distribute drafts of District resolution (2nd draft), preliminary official statement (POS), and supporting legal documents	BC
August 25	Comments due on draft legal documents and POS	All
August 26	District Board Agenda deadline	SD/BC
September 8	District Board approves resolution authorizing Bonds, POS, and supporting legal documents	SD
September 9	Send credit package to rating agencies	FA
Wk. of September 14	Rating prep conference call	SD/FA/BC/UW
	Conference call with Moody's	SD/FA/BC/UW
	Conference call with Fitch	SD/FA/BC/UW
September 25	Receive ratings	FA
September 30	Underwriter Due Diligence Call	SD/BC/UW/FA
October 6	County BOS approves County resolution and paying agent agreement	County
October 6	Distribute POS	BC/UW
October 14*	Pre-price GO Bonds	SD/UW/FA
October 15*	Price GO Bonds	SD/UW/FA
October 21	Distribute Final OS	SD/BC
October 22 or 23	District administration and Board President sign closing documents	SD
October 28	Pre-close financing	All
October 29	Close financing	All

*Preliminary; subject to change

Isom Advisors A Division of URBAN FUTURES | Incorporated

BOARD OF EDUCATION
OF THE
SAN JUAN UNIFIED SCHOOL DISTRICT
COUNTY OF SACRAMENTO, STATE OF CALIFORNIA

RESOLUTION NO. 3003

RESOLUTION AUTHORIZING THE ISSUANCE AND SALE OF BONDS OF THE SAN JUAN UNIFIED SCHOOL DISTRICT IN AN AMOUNT NOT TO EXCEED $180,000,000 BY A NEGOTIATED SALE; PRESCRIBING THE TERMS OF SAID BONDS, APPROVING THE FORM OF AND AUTHORIZING THE EXECUTION AND DELIVERY OF A BOND PURCHASE AGREEMENT, A PAYING AGENT AGREEMENT, A CONTINUING DISCLOSURE CERTIFICATE, AND AN OFFICIAL STATEMENT RELATING TO SAID BONDS; AND AUTHORIZING THE EXECUTION OF NECESSARY CERTIFICATES AND DOCUMENTS RELATING TO SAID BONDS

WHEREAS, an election (the "Election of 2012") was duly called and regularly held in the San Juan Unified School District, County of Sacramento, California (the "District") on November 6, 2012, pursuant to Sections 15100 *et seq.* and 15264 *et seq.* of the Education Code of the State of California (the "Education Code"), at which a bond proposition summarized as follows was submitted to the electors of the District (Measure N):

> "To improve the quality of education at every school, modernize aging classrooms, upgrade technology, provide 21st century learning opportunities, improve student safety and become eligible for millions in additional State dollars, shall the San Juan Unified School District issue $350,000,000 in bonds at interest rates within the statutory limit and appoint a citizens' oversight committee, conduct annual independent audits, and spend funds only on school and classroom improvements, with NO money used for administrator salaries?"; and

WHEREAS, passage of said proposition required a 55% affirmative vote of the votes cast therein, and at least 55% of the votes cast on said proposition were in favor of issuing said bonds; and

WHEREAS, $20,000,000 aggregate principal amount of said bonds, designated "San Juan Unified School District General Obligation Bonds, Election of 2012, Series A" have heretofore been issued and sold; and

WHEREAS, $80,000,000 aggregate principal amount of said bonds, designated "San Juan Unified School District General Obligation Bonds, Election of 2012, Series B" have heretofore been issued and sold; and

WHEREAS, $70,000,000 aggregate principal amount of said bonds, designated "San Juan Unified School District General Obligation Bonds, Election of 2012, Series 2017" have heretofore been issued and sold; and

WHEREAS, $150,000,000 aggregate principal amount of said bonds, designated "San Juan Unified School District General Obligation Bonds, Election of 2012, Series 2019" have heretofore been issued and sold; and

WHEREAS, an election (the "Election of 2016") was duly called and regularly held in the District on November 8, 2016, pursuant to Sections 15100 *et seq.* and 15264 *et seq.* of the Education Code, at which a bond proposition summarized as follows was submitted to the electors of the District (Measure P):

> "To repair/upgrade all schools by: repairing aging/deteriorating classrooms/bathrooms/leaky roofs/plumbing/drinking fountains/ water pipes/electrical wiring; upgrading classroom technology, math/science/computer labs, vocational education classrooms, and outdated fire safety/security systems; removing asbestos/lead paint; and, repairing, constructing, and acquiring educational facilities/ equipment, shall San Juan Unified School District issue $750,000,000 in bonds at legal rates, requiring annual independent financial audits, citizens oversight, and keeping all funds local?"; and

WHEREAS, passage of said proposition required a 55% affirmative vote of the votes cast therein, and at least 55% of the votes cast on said proposition were in favor of issuing said bonds; and

WHEREAS, $39,920,000 aggregate principal amount of said bonds, designated "San Juan Unified School District General Obligation Bonds, Election of 2016, Series 2017" have heretofore been issued and sold; and

WHEREAS, $80,000,000 aggregate principal amount of said bonds, designated "San Juan Unified School District General Obligation Bonds, Election of 2016, Series 2019" have heretofore been issued and sold; and

WHEREAS, a school district is authorized by Sections 53506 *et seq.* of the Government Code of the State (the "Government Code") to issue and sell its bonds at public or private sale; and

WHEREAS, this Board of Education of the District (the "Board") intends to sell said bonds by negotiated sale to Keybanc Capital Markets Inc. and Raymond James & Associates, Inc., as underwriters (collectively, the "Underwriters"); and

WHEREAS, Section 53508.7 of the Government Code provides that a private sale is limited to bonds sold pursuant to Sections 15140 or 15146 of the Education Code; and

WHEREAS, in accordance with Section 15146 of the Education Code, this Board has determined that conditions in the municipal marketplace require the increased flexibility an underwriter can provide in structuring and planning the sale of the bonds; and

WHEREAS, in accordance with Section 15146 of the Education Code, estimates of the costs associated with the issuance of said bonds are attached hereto as Exhibit A; and

WHEREAS, Section 5852.1 of the Government Code requires that this Board obtain from an underwriter, municipal advisor or private lender and disclose, prior to authorization of the issuance of bonds with a term of greater than 13 months, good faith estimates of the following information in a meeting open to the public: (a) the true interest cost of the bonds, (b) the sum of all fees and charges paid to third parties with respect to the bonds, (c) the amount of proceeds of the bonds expected to be received net of the fees and charges paid to third parties and any reserves or capitalized interest paid or funded with proceeds of the bonds, and (d) the sum total of all debt service payments on the bonds calculated to the final maturity of the bonds plus the fees and charges paid to third parties not paid with the proceeds of the bonds; and

WHEREAS, in compliance with said Section, this Board has obtained from the Municipal Advisor the required good faith estimates for the Bonds in connection with this agenda item and such estimates are disclosed and set forth in Exhibit B attached hereto; and

WHEREAS, Section 15140(b) of the Education Code provides that the board of supervisors of a county may authorize a school district over which the county superintendent of schools has jurisdiction to issue and sell its own bonds without the further action of the board of supervisors or officers of the county if said school district has not received a qualified or negative certification in its most recent interim report; and

WHEREAS, the District has not received a qualified or negative certification in its most recent interim report; and

WHEREAS, the District shall not sell bonds authorized by the Election of 2012 or Election of 2016 unless the tax rate levied to pay the bonds authorized by each such election will not exceed $60 per $100,000 of taxable property when assessed valuation is projected by the District to increase in accordance with Article XIIIA of the California Constitution; and

WHEREAS, this Board recognizes that Senate Bill 222 (Chapter 78, Statutes of 2015), which provides for a statutory lien to secure repayment of general obligation bonds, was passed by the legislature and approved by the Governor of the State (the "Governor") and became effective January 1, 2016; and

WHEREAS, the pledge included in this Resolution to secure payment of the Bonds (defined herein) is intended to be a consensual agreement with bondholders; and

WHEREAS, Senate Bill 1029 ("SB1029") was signed by the Governor on September 12, 2016 and places additional responsibilities on any issuer of public debt, including adopting debt management policies that meet certain criteria; and

WHEREAS, the District represents that it is in compliance with SB1029 pre-issuance requirements, the Bonds will be issued in compliance with the debt policy of the District and the District will comply with all post-issuance requirements of SB1029; and

WHEREAS, the District shall not sell bonds unless the District's total indebtedness is less than 2.5% of the District's assessed value at the time of issuance; and

WHEREAS, the Superintendent of Schools of the County of Sacramento has jurisdiction over the District; and

WHEREAS, the District now wishes to request that the County of Sacramento (the "County") authorize the District to issue and sell bonds on its own behalf; and

WHEREAS, the District has appointed Isom Advisors, a Division of Urban Futures, Inc., as Municipal Advisor to the District (the "Municipal Advisor") and Orrick, Herrington & Sutcliffe LLP as Bond and Disclosure Counsel to the District ("Bond Counsel") with respect to said bonds; and

WHEREAS, the Director of Finance of the County (the "Director of Finance") serves as the paying agent for the District's bonds; and

WHEREAS, the District desires that the Director of Finance annually establish tax rates on taxable property within the District for repayment of said bonds, pursuant to Sections 29100-29103 of the Government Code, and that the Board of Supervisors of the County (the "Board of Supervisors") annually approve the levy of such tax, and that the Director of Finance annually collect such tax and apply the proceeds thereof to the payment of principal of and interest on the bonds when due, all pursuant to Sections 15250 and 15251 of the Education Code; and

WHEREAS, there have been submitted and are on file with the Secretary of this Board proposed forms of a Bond Purchase Agreement; the Official Statement describing said bonds; a Paying Agent Agreement, providing for the terms of issuance and repayment of the bonds; and a Continuing Disclosure Certificate; and

NOW, THEREFORE, THE BOARD OF EDUCATION OF THE SAN JUAN UNIFIED SCHOOL DISTRICT DOES HEREBY RESOLVE, DETERMINE AND ORDER, AS FOLLOWS:

Section 1. Recitals. All of the above recitals are true and correct.

Section 2. Authority for Issuance. The bonds described herein are authorized to be issued pursuant to Article 4.5 of Chapter 3, of Part 1 of Division 2 of Title 5 of the Government Code, and other applicable provisions of law, including applicable provisions of the Education Code. The bonds to be issued under the Election of 2012 (the "Election of 2012 Bonds") are hereby authorized to be issued in an aggregate principal amount not to exceed $30,000,000. The bonds to be issued under the Election of 2016 (the "Election of 2016 Bonds" and, together with the Election of 2012 Bonds, the "Bonds") are hereby authorized to be issued in an aggregate principal amount not to exceed $150,000,000.

Section 3. Designation of Bonds. The Election of 2012 Bonds shall be sold in one or more series, to be designated the "San Juan Unified School District General Obligation Bonds, Election of 2012, Series 2020," with such additional designations as may be necessary to distinguish between Bonds of different payment mechanisms or features, as authorized hereby. The Election of 2016 Bonds shall be sold in one or more series, to be designated the "San Juan Unified School District General Obligation Bonds, Election of 2016, Series 2020," with such additional designations as may be necessary to distinguish between Bonds of different payment mechanisms or features, as authorized hereby.

Section 4. Method of Sale of Bonds.

(a) Request for Permission to Sell Bonds at Negotiated Sale: The District hereby requests that the Board of Supervisors authorize the District by resolution to sell its Bonds at a negotiated sale pursuant to Section 53508.7 of the Government Code and Section 15140(b) of the Education Code without further action by the Board of Supervisors or officers of the County.

(b) Negotiated Sale of Bonds; Bond Purchase Agreement: Provided the Board of Supervisors grants the authority requested in subdivision (a) of this Section, the Authorized District Representative (defined below) is hereby authorized, upon consultation with the Municipal Advisor, to sell all or any portion or series of the Bonds to the Underwriters. The Bond Purchase Agreement, in substantially the form on file with the Secretary of this Board, is hereby approved, and the Superintendent of the District, the Deputy Superintendent of the District, or such other officer of the District designated for the purpose (each an "Authorized District Representative") is hereby authorized and directed to execute and deliver the Bond Purchase Agreement with the Underwriters, subject to such changes or revisions therein as may be acceptable to the Authorized District Representative, and the District's approval of all such changes shall be conclusively evidenced by the execution and delivery of the Bond Purchase Agreement. The Bond Purchase Agreement shall provide: (i) that the aggregate purchase price of the Bonds sold thereunder shall be no less than the principal amount of such Bonds; (ii) that the Underwriters' discount shall not exceed 0.35% of the aggregate principal amount of the Bonds sold (excluding any costs of issuance the Underwriters agree to pay pursuant to the Bond Purchase Agreement); and (iii) that the Bonds sold thereunder shall otherwise conform to the limitations specified in this Resolution, including specifically those terms prescribed by Section 5 hereof.

Section 5. Terms of the Bonds and Interest Payment. The Bonds shall be issued in the form of current interest Bonds.

(a) Maturity: No Bond shall mature prior to December 1, 2020, nor later than August 1, 2050.

(b) Maximum Rate of Interest: The Bonds as to which interest shall be payable by the District shall bear interest or accrue in value at a nominal annual rate not to exceed 6.0%.

(c) Maximum True Interest Cost: The maximum true interest cost for the Bonds shall not be in excess of 6.0%.

(d) Current Interest Bonds: The Bonds shall be issued as current interest Bonds and shall bear interest computed on the basis of a 360-day year of twelve 30-day months, payable on

such initial and periodic interest payment dates as shall be set forth in the Bond Purchase Agreement or other sale document, until maturity or prior redemption.

(e) Recital of Terms of Bonds: The Bond Purchase Agreement shall recite the terms of the Bonds sold under such document in accordance with this Section as determined in the sale thereof, and such terms shall be memorialized in the Paying Agent Agreement described in Section 7 hereof.

Section 6. Tax Treatment of Bonds. All or any portion of the bonds may be issued as exempt from federal income tax, as the Authorized District Representative shall determine upon consultation with the Municipal Advisor, and according to the terms and conditions as Bond Counsel to the District shall advise are appropriate to and necessary for the issuance of tax-exempt bonds.

Section 7. Approval of Paying Agent Agreement. The Paying Agent Agreement relating to the Bonds between the District and the County, as paying agent/registrar and transfer agent (the "Paying Agent"), in substantially the form submitted to this Board, including the form of Bonds included therein, is hereby approved. The Authorized District Representative is hereby authorized to execute and deliver an instrument in substantially said form, completed with the terms of the Bonds determined upon the sale thereof, and with such other changes thereto as the Authorized District Representative may require or approve, and the District's approval of the Paying Agent Agreement shall be conclusively evidenced by the execution and delivery thereof.

Section 8. Approval of Official Statement. The Official Statement relating to the Bonds, in substantially the form on file with the Secretary of this Board, is hereby approved with such changes, additions and corrections as the Authorized District Representative may hereafter approve, and the Underwriters are hereby authorized to distribute copies of such Official Statement in preliminary form to persons who may be interested in purchasing the Bonds. The Authorized District Representative is hereby authorized to certify on behalf of the District that the preliminary form of the Official Statement was deemed final as of its date, within the meaning of Rule 15c2-12 promulgated under the Securities Exchange Act of 1934 (except for the omission of certain final pricing, rating and related information as permitted by said Rule). The Authorized District Representative is hereby authorized and directed to sign said Official Statement in its final form, including the final pricing information, and the Underwriters are hereby authorized and directed to deliver copies of such Official Statement in final form to subsequent purchasers of the Bonds.

Section 9. Approval of Continuing Disclosure Certificate. The Continuing Disclosure Certificate relating to the Bonds, in substantially the form on file with the Secretary of this Board, is hereby approved. The Authorized District Representative, or the designee thereof, is hereby authorized on behalf of the District to execute and deliver the Continuing Disclosure Certificate in substantially the form submitted to this Board, with such changes thereto as deemed necessary in order to permit the purchaser of the Bonds to comply with the requirements of Securities and Exchange Commission Rule 15c2-12. The District hereby covenants and agrees that it will comply with and carry out all of the provisions of such Continuing Disclosure Certificate as finally executed and delivered.

Section 10. Investment of Proceeds. Proceeds of the Bonds held by the Director of Finance shall be invested at the Director of Finance's discretion pursuant to law and the investment policy of the County, unless otherwise directed in writing by the District, pursuant to Section 53601 and 53635 of the Government Code and Section 41015 of the Education Code. The Director of Finance may, but is not required to, invest proceeds of the Bonds in the County Pooled Investment Fund.

(i) At the written direction of the District, given by the Authorized District Representative, who is hereby expressly authorized to give such direction, all or any portion of the building fund of the District may also be invested on behalf of the District in the Local Agency Investment Fund in the treasury of the State of California.

(ii) At the written direction of the District, given by the Authorized District Representative, who is hereby expressly authorized to give such direction, all or any portion of the building fund of the District may also be invested on behalf of the District in investment agreements which comply with the requirements of each rating agency then rating the Bonds necessary in order to maintain the then-current rating on the Bonds; provided that the Director of Finance shall approve and be a signatory to any such investment agreement. Pursuant to Section 5922 of the Government Code, this governing board hereby finds and determines that the investment agreements will reduce the amount and duration of interest rate risk with respect to amounts invested pursuant to the investment agreements and are designed to reduce the amount or duration of payment, currency, rate, spread or similar risk or result in a lower cost of borrowing when used in combination with the Bonds or enhance the relationship between risk and return with respect to investments of proceeds of the Bonds.

Section 11. Request for Tax Levy. The Board of Supervisors and officers of the County are obligated by statute to provide for the levy and collection of property taxes in each year sufficient to pay all principal and interest coming due on the Bonds in such year, and to pay from such taxes all amounts due on the Bonds as provided by law and in the Paying Agent Agreement. The District hereby requests the Board of Supervisors to annually levy a tax upon all taxable property in the District sufficient to redeem the Bonds, and to pay the principal thereof, redemption premium, if any, and interest thereon as and when the same become due, and to provide for any mandatory sinking fund payments or set-asides that may be required, as set forth in the Paying Agent Agreement when executed.

Section 12. Pledge of Tax Revenues. The District hereby pledges all revenues from the property taxes collected from the levy by the Board of Supervisors for the payment of outstanding bonds of the District heretofore or hereafter issued pursuant to voter-approved measures of the District, including the Bonds (for the purpose of this pledge, hereinafter collectively referred to as the "District Bonds") and amounts on deposit in the interest and sinking fund of the District to the payment of the principal or redemption price of and interest on the Bonds. This pledge shall be valid and binding from the date hereof for the benefit of the owners of the Bonds and successors thereto. The property taxes and amounts held in the interest and sinking fund of the District shall be immediately subject to this pledge, and the pledge shall constitute a lien and security interest which shall immediately attach to the property taxes and amounts held in the interest and sinking fund of the District to secure the payment of the Bonds and shall be effective, binding, and enforceable against the District, its successors, creditors and all others irrespective of whether

those parties have notice of the pledge and without the need of any physical delivery, recordation, filing, or further act.

The pledge is an agreement between the District and the bondholders to provide security for the Bonds in addition to any statutory lien that may exist, and the Bonds and each of the other District Bonds secured by the pledge are or were issued to finance or refinance one or more of the projects specified in the applicable voter-approved measure.

Section 13. Approval of Actions. The President of this Board of Education, the Secretary of this Board of Education, the Superintendent of the District, the Deputy Superintendent of the District, and any other officer of the District to whom authority is delegated by one of the named officers for the purposes of the Bonds, are hereby authorized and directed to execute and deliver any and all certificates and representations, including signature certificates, no-litigation certificates, certificates concerning the contents of the Official Statement, representation letters to The Depository Trust Company, tax certificates and any other certificates proposed to be distributed in connection with the sale of the Bonds, and to enter into any agreements, including depository agreements, commitment letters and agreements with bond insurers, agreements providing for payment of costs of issuance of bonds, and any other agreements, letters, or representations, which any of them deem necessary or desirable to accomplish the transactions authorized herein. If in order to sell the Bonds in separate series or to separate purchasers as authorized herein, the District is required to prepare and deliver additional official statements, paying agent agreements, bond purchase agreements, continuing disclosure certificates, or other authorized documents, the preparation and delivery of such additional documents is hereby authorized. Actions of the Authorized District Representative heretofore taken to accomplish the purposes of this Resolution and consistent herewith are hereby ratified.

Section 14. Notice to California Debt and Investment Advisory Commission. Orrick, Herrington & Sutcliffe LLP, bond counsel to the District, on behalf of this Board is hereby authorized and directed to cause notices of the proposed sale and final sale of the Bonds to be filed in a timely manner with the California Debt and Investment Advisory Commission pursuant to Section 8855(g) of the Government Code and to specify that the issuance of the Bonds will be made in compliance with the District's adopted debt policy.

Section 15. Indemnification. The District shall indemnify and hold harmless, to the extent permitted by law, the County and its officers and employees ("Indemnified Parties"), against any and all losses, claims, damages or liabilities, joint or several, to which such Indemnified Parties may become subject because of action or inaction related to the Bonds, except with respect to such actions which said Indemnified Parties are exclusively authorized and required to perform on behalf of the District pursuant to law. The District shall also reimburse any such Indemnified Parties for any legal or other expenses incurred in connection with investigating or defending any such claims or actions.

Section 16. Filing with Board of Supervisors. The Secretary of this Board is hereby authorized and directed to file a certified copy of this Resolution upon the adoption hereof with the Clerk of the Board of Supervisors.

Section 17. Effective Date. This resolution shall take effect from and after its adoption.

PASSED AND ADOPTED this day, September 8, 2020, by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

APPROVED:

_____

President of the Board of Education
of the San Juan Unified School District

ATTEST:

_____

Secretary of the Board of Education
of the San Juan Unified School District

EXHIBIT A

ESTIMATES OF COSTS OF ISSUANCE

SAN JUAN UNIFIED SCHOOL DISTRICT
(Sacramento County, California)

**$30,000,000*
General Obligation Bonds,
Election of 2012, Series 2020**

**$150,000,000*
General Obligation Bonds,
Election of 2016, Series 2020**

Description	Election of 2012 Bonds Cost	Election of 2016 Bonds Cost	Total Cost*
Bond/Disclosure Counsel	$45,000.00	$ 45,000.00	$ 90,000.00
Municipal Advisor	31,750.00	63,000.00	94,750.00
Rating Agencies	23,300.00	117,000.00	140,300.00
Paying Agent	1,250.00	1,250.00	2,500.00
COI Custodian Agent	1,500.00	1,500.00	3,000.00
Demographic Data	170.00	850.00	1,020,00
Printing and Distribution of Official Statement	145.00	725.00	870.00
Contingency	5,000.00	5,000.00	10,000.00
ESTIMATED COSTS OF ISSUANCE:	$108,115.00	$234,325.00	$342,440.00

* Preliminary, subject to change.

EXHIBIT B-1

GOOD FAITH ESTIMATES

San Juan Unified School District
General Obligation Bonds,
Election of 2012, Series 2020

The following information was obtained from Isom Advisors, a Division of Urban Futures, Inc., as the Municipal Advisor to the District in connection with the District's General Obligation Bonds, Election of 2012, Series 2020 approved in the attached Resolution (the "Election of 2012 Bonds"), and is provided in compliance with Section 15146(b)(4) of the Education Code of the State of California and Senate Bill 450 (Chapter 625 of the 2017-18 Session of the California Legislature) with respect to the Election of 2012 Bonds:

1. *True Interest Cost of the Election of 2012 Bonds.* Assuming an aggregate principal amount of the Election of 2012 Bonds of $30,000,000 (the "Estimated Par Amount") are sold and based on market interest rates prevailing at the time of preparation of this information, a good faith estimate of the true interest cost of the Election of 2012 Bonds, which means the rate necessary to discount the amounts payable on the respective principal and interest payment dates to the purchase price received for the Election of 2012 Bonds, is 1.0%.

2. *Finance Charge of the Election of 2012 Bonds.* Assuming the Estimated Par Amount of Election of 2012 Bonds are sold and based on market interest rates prevailing at the time of preparation of this information, a good faith estimate of the finance charge of the Election of 2012 Bonds, which means the sum of all fees and charges paid to third parties (or costs associated with the Election of 2012 Bonds), is $156,774

3. *Amount of Proceeds to be Received.* Assuming the Estimated Par Amount of Election of 2012 Bonds are sold and based on market interest rates prevailing at the time of preparation of this information, a good faith estimate of the amount of proceeds expected to be received by the District for sale of the Election of 2012 Bonds less the finance charge of the Election of 2012 Bonds described in paragraph 2 above and any reserves or capitalized interest paid or funded with proceeds of the Election of 2012 Bonds, is $29,945,000.

4. *Total Payment Amount.* Assuming the Estimated Par Amount of Election of 2012 Bonds are sold and based on market interest rates prevailing at the time of preparation of this information, a good faith estimate of the total payment amount, which means the sum total of all payments the District will make to pay debt service on the Election of 2012 Bonds plus the finance charge of the Election of 2012 Bonds described in paragraph 2 above not paid with the proceeds of the Election of 2012 Bonds, calculated to the final maturity of the Election of 2012 Bonds, is $31,639,426.

Attention is directed to the fact that the foregoing information constitutes good faith estimates only. The actual interest cost, finance charges, amount of proceeds and total payment amount may vary from the estimates above due to variations from these estimates in the timing of Bond sales, the amount of Election of 2012 Bonds sold, the amortization of the Election of 2012

Bonds sold and market interest rates at the time of each sale. The date or dates of sale and the amount of Election of 2012 Bonds sold will be determined by the District based on need for project funds and other factors. The actual interest rates at which the Election of 2012 Bonds will be sold will depend on the bond market at the time of each sale. The actual amortization of the Election of 2012 Bonds will also depend, in part, on market interest rates at the time of each sale. Market interest rates are affected by economic and other factors beyond the District's control.

EXHIBIT B-2

GOOD FAITH ESTIMATES

San Juan Unified School District
General Obligation Bonds,
Election of 2016, Series 2020

The following information was obtained from Isom Advisors, a Division of Urban Futures, Inc., as the Municipal Advisor to the District in connection with the District's General Obligation Bonds, Election of 2016, Series 2020 approved in the attached Resolution (the "Election of 2016 Bonds"), and is provided in compliance with Section 15146(b)(4) of the Education Code of the State of California and Senate Bill 450 (Chapter 625 of the 2017-18 Session of the California Legislature) with respect to the Election of 2016 Bonds:

1. *True Interest Cost of the Election of 2016 Bonds.* Assuming an aggregate principal amount of the Election of 2016 Bonds of $150,000,000 (the "Estimated Par Amount") are sold and based on market interest rates prevailing at the time of preparation of this information, a good faith estimate of the true interest cost of the Election of 2016 Bonds, which means the rate necessary to discount the amounts payable on the respective principal and interest payment dates to the purchase price received for the Election of 2016 Bonds, is 2.0%.

2. *Finance Charge of the Election of 2016 Bonds.* Assuming the Estimated Par Amount of Election of 2016 Bonds are sold and based on market interest rates prevailing at the time of preparation of this information, a good faith estimate of the finance charge of the Election of 2016 Bonds, which means the sum of all fees and charges paid to third parties (or costs associated with the Election of 2016 Bonds), is $783,871.

3. *Amount of Proceeds to be Received.* Assuming the Estimated Par Amount of Election of 2016 Bonds are sold and based on market interest rates prevailing at the time of preparation of this information, a good faith estimate of the amount of proceeds expected to be received by the District for sale of the Election of 2016 Bonds less the finance charge of the Election of 2016 Bonds described in paragraph 2 above and any reserves or capitalized interest paid or funded with proceeds of the Election of 2016 Bonds, is $149,726,000.

4. *Total Payment Amount.* Assuming the Estimated Par Amount of Election of 2016 Bonds are sold and based on market interest rates prevailing at the time of preparation of this information, a good faith estimate of the total payment amount, which means the sum total of all payments the District will make to pay debt service on the Election of 2016 Bonds plus the finance charge of the Election of 2016 Bonds described in paragraph 2 above not paid with the proceeds of the Election of 2016 Bonds, calculated to the final maturity of the Election of 2016 Bonds, is $180,834,254.

Attention is directed to the fact that the foregoing information constitutes good faith estimates only. The actual interest cost, finance charges, amount of proceeds and total payment amount may vary from the estimates above due to variations from these estimates in the timing of Bond sales, the amount of Election of 2016 Bonds sold, the amortization of the Election of 2016

Bonds sold and market interest rates at the time of each sale. The date or dates of sale and the amount of Election of 2016 Bonds sold will be determined by the District. The actual interest rates at which the Election of 2016 Bonds will be sold will depend on the bond market at the time of each sale. The actual amortization of the Election of 2016 Bonds will also depend, in part, on market interest rates at the time of each sale. Market interest rates are affected by economic and other factors beyond the District's control.

SECRETARY'S CERTIFICATE

I, Kent Kern, Secretary of the Board of Education of the San Juan Unified School District, County of Sacramento, California, hereby certify as follows:

The attached is a full, true and correct copy of a resolution duly adopted at a regular meeting of the Board of Education of the District duly and regularly held at the regular meeting place thereof on September 8, 2020, and entered in the minutes thereof, of which meeting all of the members of the Board of Education had due notice and at which a quorum thereof was present. The resolution was adopted by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

An agenda of the meeting was posted at least 72 hours before said meeting at 3738 Walnut Avenue, Carmichael, California, a location freely accessible to members of the public, and a brief description of the adopted resolution appeared on the agenda. A copy of the agenda is attached hereto.

I have carefully compared the same with the original minutes of the meeting on file and of record in my office. The resolution has not been amended, modified or rescinded since the date of its adoption, and the same is now in full force and effect.

WITNESS my hand this ____ day of _____, 2020.

_____

Secretary of the Board of Education
of the San Juan Unified School District

$[2012 Par Amount]
SAN JUAN UNIFIED SCHOOL DISTRICT
(Sacramento County, California)
GENERAL OBLIGATION BONDS,
ELECTION OF 2012, SERIES 2020

BOND PURCHASE AGREEMENT

[Sale Date]

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

Ladies and Gentlemen:

The undersigned, KeyBanc Capital Markets Inc., as representative (the "Representative") on behalf of itself and Raymond James & Associates, Inc. (each, an "Underwriter" and together, the "Underwriters"), hereby offers to enter into this Bond Purchase Agreement (the "Bond Purchase Agreement") with the San Juan Unified School District (the "District") which, upon the acceptance hereof, will be binding upon the District and the Underwriters. By execution of this Bond Purchase Agreement, the District acknowledges the terms hereof and recognizes that it will be bound by certain of the provisions hereof, and to the extent binding on the District, acknowledges and agrees to such terms. This offer is made subject to the written acceptance of this Bond Purchase Agreement by the District and delivery of such acceptance to the Underwriters at or prior to 11:59 p.m., California time, on the date hereof.

1. Purchase and Sale of the Bonds. Upon the terms and conditions and in reliance upon the representations, warranties and agreements set forth herein, the Underwriters hereby agrees to purchase from the District for reoffering to the public and the District hereby agrees to sell to the Underwriters for such purpose, all (but not less than all) of the $[2012 Par Amount] aggregate principal amount of the District's San Juan Unified School District General Obligation Bonds, Election of 2012, Series 2020 (the "Bonds"). The Bonds shall be issued in the principal amounts and shall bear interest at the rates set forth in Exhibit A hereto and shall be issued in fully registered form, in the authorized denominations of $5,000 or any integral multiple thereof. The Bonds shall bear interest payable from the date thereof and such interest shall be payable on each February 1 and August 1, commencing February 1, 2021.

The Underwriters shall purchase the Bonds at a price of $[Purchase Price] (which represents the aggregate principal amount of the Bonds, plus [net] original issuance premium of $[Premium], and less Underwriters' discount in the amount of $[Underwriter's Discount]) in immediately available funds by check, draft or wire transfer to or upon the order of the District.

The District acknowledges and agrees that: (a) the purchase and sale of the Bonds pursuant to this Bond Purchase Agreement is an arm's-length commercial transaction between the District and the Underwriters; (b) each Underwriter is acting solely as an underwriter and principal in connection with the matters contemplated by and with respect to all communications under this Bond Purchase Agreement, including the process leading thereto, and is not acting as the agent or fiduciary or Municipal Advisor (as defined in Section 15B of the Securities Exchange Act of 1934, as amended (the "Exchange Act")) of the District and its advisors in connection with the matters contemplated by this Bond Purchase Agreement; (c) each Underwriter has financial and other interests that differ from those of the District; (d) the Underwriters have neither assumed an advisory or fiduciary responsibility in favor of the District with respect to the offering of the Bonds or the process leading thereto (whether or not the Underwriters, or any affiliate of the Underwriters, has advised or is currently advising the District on other matters) nor has it assumed any other obligation to the District except the obligations expressly set forth in this Bond Purchase Agreement; and (e) in connection with the purchase and sale of the Bonds, the District has consulted its own financial and other advisors to the extent it has deemed appropriate. The District also acknowledges that it previously received from the Representative a letter regarding the Municipal Securities Rulemaking Board ("MSRB") Rule G-17 Disclosures, and that it has provided to the Underwriters an acknowledgement of such letter.

2. The Bonds. The Bonds shall be dated the date of delivery, and shall mature on the dates and be subject to redemption prior to their maturity all as set forth in the Exhibit A hereto. The Bonds shall otherwise be as described in and shall be issued and secured pursuant to the provisions of the resolution of the Board of Education of the District (the "Board of Education") adopted on September 8, 2020 (the "Resolution"), the Paying Agent Agreement, dated as of November 1, 2020 (the "Paying Agent Agreement"), by and between the District and the Director of Finance of the County of Sacramento, as paying agent (the "Paying Agent"), which provides for the terms of the Bonds, this Bond Purchase Agreement and Article 4.5 of Chapter 3 of Part 1 of Division 2 of Title 5 of the Government Code of the State of California (the "Act"). The Bonds are being issued (i) to finance specific construction, acquisition and modernization projects approved by the voters of the District and (ii) to pay costs of issuance of the Bonds.

In order to assist the Underwriters with compliance with Rule 15c2-12 of the Securities and Exchange Commission under the Securities and Exchange Act of 1934, as amended (the "Rule"), the District will enter into the Continuing Disclosure Certificate, dated as of [Closing Date] (the "Continuing Disclosure Certificate"). Capitalized terms used herein and not defined herein shall have the meanings set forth in the Resolution.

The Bonds shall be executed and delivered under and in accordance with the provisions of this Bond Purchase Agreement and the Resolution. The Bonds shall be in definitive form, shall bear CUSIP numbers, and shall be in fully registered form, registered in the name of Cede & Co., as nominee of the Depository Trust Company, New York, New York ("DTC").

3. Use of Documents. The District hereby authorizes the Underwriters to use, in connection with the offer and sale of the Bonds, this Bond Purchase Agreement, the Preliminary Official Statement (defined below), the Official Statement (defined below), the Resolution, the Paying Agent Agreement, the Continuing Disclosure Certificate and all information contained herein and therein and all of the documents, certificates or statements furnished by the District to

the Underwriters in connection with the transactions contemplated by this Bond Purchase Agreement.

4. Establishment of Issue Price.

(a) The Underwriters agree to assist the District in establishing the issue price of the Bonds and shall execute and deliver to the District at Closing an "issue price" or similar certificate, together with the supporting pricing wires or equivalent communications, substantially in the form attached hereto as Exhibit B, with such modifications as may be appropriate or necessary, in the reasonable judgment of the Underwriters, the District and Bond Counsel (as defined herein), to accurately reflect, as applicable, the sales price or prices or the initial offering price or prices to the public of the Bonds. All actions to be taken by the District under this Section to establish the issue price of the Bonds may be taken on behalf of the District by the District's municipal advisor the District's municipal advisor.

(b) [Except as otherwise set forth in Exhibit B attached hereto,] the District will treat the first price at which 10% of each maturity of the Bonds (the "10% test") is sold to the public as the issue price of that maturity (if different interest rates apply within a maturity, each separate CUSIP number within that maturity will be subject to the 10% test). At or promptly after the execution of this Bond Purchase Agreement, the Underwriters shall report to the District the price or prices at which it has sold to the public each maturity of Bonds.

(c) The Underwriters confirm that they have offered the Bonds to the public on or before the date of this Bond Purchase Agreement at the offering price or prices (the "initial offering price"), or at the corresponding yield or yields, set forth in Exhibit A attached hereto, except as otherwise set forth therein. Exhibit A also sets forth, as of the date of this Bond Purchase Agreement, the maturities, if any, of the Bonds for which the 10% test has not been satisfied and for which the District and the Underwriters agree that the restrictions set forth in the next sentence shall apply, which will allow the District to treat the initial offering price to the public of each such maturity as of the sale date as the issue price of that maturity (the "hold-the-offering-price rule"). So long as the hold-the-offering-price rule remains applicable to any maturity of the Bonds, the Underwriters will neither offer nor sell unsold Bonds of that maturity to any person at a price that is higher than the initial offering price to the public during the period starting on the sale date and ending on the earlier of the following:

(1) the close of the fifth (5^{th}) business day after the sale date; or

(2) the date on which the Underwriters have sold at least 10% of that maturity of the Bonds to the public at a price that is no higher than the initial offering price to the public.

(d) The Underwriters confirm that any selling group agreement and any retail distribution agreement relating to the initial sale of the Bonds to the public, together with the related pricing wires, contains or will contain language obligating each dealer who is a

member of the selling group and each broker-dealer that is a party to such retail distribution agreement, as applicable, to comply with the hold-the-offering-price rule, if applicable, in each case if and for so long as directed by the Underwriters. The District acknowledges that, in making the representation set forth in this subsection, the Underwriters will rely on (i) in the event a selling group has been created in connection with the initial sale of the Bonds to the public, the agreement of each dealer who is a member of the selling group to comply with the hold-the-offering-price rule, if applicable, as set forth in a selling group agreement and the related pricing wires, and (ii) in the event that a retail distribution agreement was employed in connection with the initial sale of the Bonds to the public, the agreement of each broker-dealer that is a party to such agreement to comply with the hold-the-offering-price rule, if applicable, as set forth in the retail distribution agreement and the related pricing wires. The District further acknowledges that the Underwriters shall not be liable for the failure of any dealer who is a member of a selling group, or of any broker-dealer that is a party to a retail distribution agreement, to comply with its corresponding agreement regarding the hold-the-offering-price rule as applicable to the Bonds.

(e) The Underwriters acknowledge that sales of any Bonds to any person that is a related party to the Underwriters shall not constitute sales to the public for purposes of this Section. Further, for purposes of this Section:

(1) "public" means any person other than an underwriter or a related party;

(2) "underwriter" means (A) any person that agrees pursuant to a written contract with the District (or with the lead underwriter to form an underwriting syndicate) to participate in the initial sale of the Bonds to the public and (B) any person that agrees pursuant to a written contract directly or indirectly with a person described in clause (A) to participate in the initial sale of the Bonds to the public (including a member of a selling group or a party to a retail distribution agreement participating in the initial sale of the Bonds to the public);

(3) a purchaser of any of the Bonds is a "related party" to an underwriter if the underwriter and the purchaser are subject, directly or indirectly, to (i) at least 50% common ownership of the voting power or the total value of their stock, if both entities are corporations (including direct ownership by one corporation of another), (ii) more than 50% common ownership of their capital interests or profits interests, if both entities are partnerships (including direct ownership by one partnership of another), or (iii) more than 50% common ownership of the value of the outstanding stock of the corporation or the capital interests or profit interests of the partnership, as applicable, if one entity is a corporation and the other entity is a partnership (including direct ownership of the applicable stock or interests by one entity of the other); and

(4) "sale date" means the date of execution of this Bond Purchase Agreement by all parties.

5. Official Statement. The Underwriters hereby represents that they has received and reviewed the Preliminary Official Statement with respect to the Bonds, dated [POS Date] (as disseminated in its printed physical form or in electronic form in all respects materially consistent with such physical form, the "Preliminary Official Statement"). The District represents that it deems the Preliminary Official Statement to be final as of its date, except for either revisions or additions to the offering prices, interest rates, yields, selling compensation, aggregate principal amount, principal amount per maturity, delivery date, rating(s) and other terms of the Bonds which depend upon the foregoing as provided in and pursuant to the Rule. By the execution of this Bond Purchase Agreement, the District ratifies the use by the Underwriters of the Preliminary Official Statement.

The District hereby agrees to deliver or cause to be delivered to the Underwriters, within seven business days after the date hereof, copies of the Official Statement, consisting of the Preliminary Official Statement with such changes as may be made with the approval of the District and the Underwriters (the "Official Statement"), in such reasonable quantity as the Underwriters shall request. The Underwriters hereby represent that they have received and reviewed the Preliminary Official Statement with respect to the Bonds, and agrees that prior to the time the Official Statement relating to the Bonds is available, the Underwriters will send to any potential purchaser of the Bonds, upon the request of such potential purchaser, a copy of the most recent Preliminary Official Statement. Such Preliminary Official Statement shall be sent by first class mail (or other equally prompt means) not later than the first business day following the date upon which each such request is received. The Underwriters agree to file the Official Statement with the MSRB through its Electronic Municipal Market Access system.

Each party hereto agrees that it will notify the other party hereto if, within the period from the date of this Bond Purchase Agreement to and including the date which is 25 days following the End of the Underwriting Period (as hereinafter defined), such party discovers any pre-existing or subsequent fact or becomes aware of the occurrence of any event, in any such case which might cause the Official Statement (as the same may have been theretofore supplemented or amended) to contain any untrue statement of a material fact or to omit to state a material fact necessary to make the statements therein, in the light of the circumstances under which they were made, not misleading. If, in the written opinion of the District or the Underwriters, the preparation and publication of a supplement or amendment to the Official Statement is, as a result of such fact or event (or any other event which becomes known to the District or the Underwriters during such period), necessary so that the Official Statement does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements therein, in the light of the circumstances under which they were made, not misleading, the District shall, at its expense, supplement or amend the Official Statement in such a manner so that the Official Statement, as so supplemented or amended, does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements therein, in the light of the circumstances under which they were made, not misleading, and furnish copies of such supplement or amendment to the Underwriters in such numbers as the Underwriters may reasonably request. The District and the Underwriters agree that they will cooperate in the preparation of any such amendment or supplement. As used herein, the term "End of the Underwriting Period" means the later of such time as (a) the District delivers the Bonds to the Underwriters, or (b) the Underwriters do not retain, directly or as a member of an underwriting syndicate, an unsold balance of the Bonds for sale to the public. Unless the Underwriters give notice to the contrary, the "End of the Underwriting

Period" shall be deemed to be the Closing Date (as defined herein). Any notice delivered pursuant to this provision shall be written notice delivered to the District at or prior to the Closing Date, and shall specify a date (other than the Closing Date) to be deemed the End of the Underwriting Period.

6. Closing. At 9:00 a.m., California time, on [Closing Date], or at such other time or on such other date as shall have been mutually agreed upon by the parties hereto (the "Closing" or "Closing Date"), the District shall direct the Paying Agent, to deliver to the Underwriters, through the facilities of DTC, or at such other place as the District and the Underwriters may mutually agree upon, the Bonds in fully registered book-entry form, duly executed, and shall cause the other documents hereinafter mentioned to be delivered at the offices of Orrick, Herrington & Sutcliffe LLP ("Bond Counsel") in San Francisco, California. Upon fulfillment of all conditions to closing herein, the Underwriters shall accept such delivery and pay the purchase price thereof in immediately available funds (by wire transfer or such other manner of payment as the Underwriters and the District shall reasonably agree upon) to the account of the District.

7. Representations, Warranties and Agreements of the District. The District hereby represents, warrants and agrees with the Underwriters that:

(a) The District is a school district duly organized and validly existing under the laws of the State of California (the "State"), with the power to issue the Bonds pursuant to the Act;

(b) (i) At or prior to the Closing, the District will have taken all action required to be taken by it to authorize the issuance and delivery of the Bonds, (ii) the Resolution was duly adopted at a meeting of the Board of Education, which was called and held pursuant to law and with all public notice required by law and at which a quorum was present and acting at the time of adoption, and the Resolution has not been amended, modified or rescinded, (iii) the District has full legal right, power and authority to enter into this Bond Purchase Agreement, the Paying Agent Agreement and the Continuing Disclosure Certificate, to adopt the Resolution, to issue and to deliver the Bonds to the Underwriters, to perform its obligations under each such document or instrument and to carry out and effectuate the transactions contemplated by this Bond Purchase Agreement, the Paying Agent Agreement and the Resolution, (iv) the execution and delivery or adoption of and the performance by the District of the obligations represented by, the Bonds, the Resolution, the Paying Agent Agreement, the Continuing Disclosure Certificate and this Bond Purchase Agreement have been duly authorized and such authorization shall be in full force and effect at the time of the Closing, (v) this Bond Purchase Agreement constitutes, and, when executed and delivered, each of the Paying Agent Agreement and the Continuing Disclosure Certificate will constitute, a valid and legally binding obligation of the District, enforceable against the District in accordance with its terms, and (vi) the District has duly authorized the consummation by it of all transactions contemplated by this Bond Purchase Agreement;

(c) No consent, approval, authorization, order, filing, registration, qualification, election or referendum, of or by any court or governmental agency or public body whatsoever is required in connection with the issuance, delivery or sale of the Bonds or the consummation of the other transactions effected or contemplated herein or hereby, except

for such actions as may be necessary to qualify the Bonds for offer and sale under the Blue Sky or other securities laws and regulations of such states and jurisdictions of the United States as the Underwriters may reasonably request, or which have not been taken or obtained;

(d) The District has complied with the Internal Revenue Code of 1986, as amended, with respect to the Bonds;

(e) As of the time of acceptance hereof and as of the time of the Closing, the District is not and will not be, in any manner which would adversely affect the transactions contemplated hereby and by the Resolution, in breach of or in default under any applicable constitutional provision, law or administrative rule or regulation of the State or the United States, or any applicable judgment or decree or any trust agreement, loan agreement, bond, note, resolution, ordinance, agreement or other instrument to which the District is a party or is otherwise subject and no event has occurred and is continuing which, with the passage of time or the giving of notice, or both, would constitute, in any manner which would adversely affect the transactions contemplated hereby and by the Resolution, a default or event of default under any such instrument; and, as of such times, to the best knowledge of the District, the issuance of the Bonds, the execution, delivery and performance of this Bond Purchase Agreement, the Paying Agent Agreement and the Continuing Disclosure Certificate and the compliance with the provisions hereof and thereof and of the Resolution do not conflict with or constitute on the part of the District a violation of, or material default under, any applicable constitutional provision, law or administrative rule or regulation of the State or the United States, or any applicable judgment or decree or any trust agreement, loan agreement, bond, note, resolution, ordinance, agreement or other instrument to which the District is a party or is otherwise subject and do not conflict with or result in a violation or breach of, or constitute a material default under, any agreement, indenture, mortgage, lease or other instrument to which the District is a party or by which it is bound or to which it is subject;

(f) As of the time of acceptance hereof, no action, suit, proceeding, hearing or investigation is pending (in which service of process has been completed against the District) or, to the best knowledge of the District, otherwise pending or threatened against the District (i) in any way affecting the existence of the District or in any way challenging the respective powers of the several offices of the titles of the officials of the District to such offices, (ii) seeking to restrain or enjoin the sale, issuance or delivery of any of the Bonds, the application of the proceeds of the sale of the Bonds or the levy of any taxes contemplated by the Resolution, or in any way contesting or affecting the validity or enforceability of the Bonds, this Bond Purchase Agreement, the Paying Agent Agreement, the Continuing Disclosure Certificate or the Resolution or contesting the powers of the District or its authority with respect to the Bonds, this Bond Purchase Agreement, the Paying Agent Agreement, the Continuing Disclosure Certificate or the Resolution, (iii) contesting the completeness or accuracy of the Preliminary Official Statement, or (iv) in which a final adverse decision could (A) result in any material adverse impact on the financial condition of the District, (B) materially adversely affect the operations of the District or the consummation of the transactions contemplated by this Bond Purchase Agreement, the Paying Agent Agreement, the Continuing Disclosure Certificate or the

Resolution, (C) declare this Bond Purchase Agreement to be invalid or unenforceable in whole or in material part, or (D) adversely affect the exclusion of the interest paid on the Bonds from gross income for federal income tax purposes or the exemption of such interest on the Bonds from State personal income taxation;

(g) Preparation and distribution of the Preliminary Official Statement and the Official Statement have been duly authorized by the Board of Education; the information contained therein (excluding the statements and information relating to the book-entry system and any information provided by the Underwriters, and so identified as source thereof, for inclusion in the Official Statement) is true and correct in all material respects and such information does not contain any untrue or misleading statement of a material fact or omit to state any material fact necessary to make the statements therein, in light of the circumstances under which they were made, not misleading, except that no representation and warranty is made concerning statements and information relating to the book entry system or any information provided by the Underwriters, and so identified as source thereof, for inclusion in the Official Statement;

(h) The Preliminary Official Statement was as of its date, true and correct in all material respects, and the Preliminary Official Statement contains, and the Official Statement, as of its date and up to and including the Closing will contain, no material misstatement of any material fact and do not, and up to and including the Closing will not, omit any statement necessary to make the statements contained therein, in light of the circumstances in which such statements were made, not misleading. At the time of the Closing, there shall not have been any material adverse changes in the financial condition of the District since the date of the Official Statement;

(i) The District agrees that if at any time before the Closing any event occurs as a result of which the Official Statement as then in effect would include any untrue statement of a material fact or omit to state any fact necessary to make the statements made therein not misleading in any material respect, the District shall promptly prepare an amendment or supplement that will correct such statement or omission. The District will advise the Underwriters promptly of any proposal to so amend or supplement the Official Statement and will effect such amendment or supplement in a form and manner approved by the Underwriters;

(j) The District will furnish such information, execute such instruments, and take such other action in cooperation with the Underwriters if and as the Underwriters may reasonably request in order to qualify the Bonds for offer and sale under the Blue Sky or other securities laws and regulations or such states and jurisdictions, provided, however, that the District shall not be required to consent to service of process in any jurisdiction in which they are not so subject as of the date hereof;

(k) To assist the Underwriters in complying with the Rule, the District will undertake, pursuant to the Continuing Disclosure Certificate, to provide annual reports and notices of certain events. A description of this undertaking is set forth in the Preliminary Official Statement and will also be set forth in the Official Statement;

(l) Except as disclosed in the Official Statement, in the preceding five years, the District has not failed to comply in all material respects with any previous undertakings with regard to the Rule to provide annual reports or notices of certain events;

(m) Between the date hereof and the Closing, without the prior written notice to the Underwriters, the District will not have issued any bonds, notes or other obligations for borrowed money except for such borrowing as may be described in or contemplated by the Official Statement;

(n) The District agrees to take all steps required by law and by the County of Sacramento (the "County") to ensure that the Board of Supervisors of the County annually levies a tax upon all taxable property in the District sufficient to pay the principal of and interest on the Bonds as and when the same become due;

(o) The audited financial statements of the District for the fiscal year ended June 30, 2019, were prepared in accordance with generally accepted accounting principles consistently applied and fairly present the financial position and results of operation of the District for the period and at the date set forth therein, and there has been no material adverse change in the business, affairs, financial position, results of operations or condition, financial or otherwise, of the District since the date of such financial statements, except as otherwise disclosed in the Official Statement;

(p) The District hereby represents that it has not entered into any contract or agreement that would limit or restrict the District's ability to enter into this Bond Purchase Agreement for the sale of the Bonds to the Underwriters;

(q) The District will apply the proceeds from the sale of the Bonds for the purposes specified in the Resolution and as described in the Official Statement; and

(r) Any certificates signed by any officer of the District and delivered to the Underwriters shall be deemed a representation and warranty by the District to the Underwriters, but not by the person signing the same, as to the statements made therein.

8. Representations, Warranties and Agreements of the Underwriters. The Underwriters hereby represent, warrant and agree with the District that:

(a) The Representative is duly authorized to execute this Bond Purchase Agreement and to take any action under this Bond Purchase Agreement required to be taken by it; and

(b) The Underwriters have, and have had, no financial advisory relationship (as such term is defined in Section 53590 of the Government Code of the State of California (the "Government Code")) with the District with respect to the Bonds, and no investment firm controlling, controlled by or under common control with the Underwriters have or have had any such financial advisory relationship (as such term is defined in Section 53590 of the Government Code).

9. Conditions to Closing. The Representative has entered into this Bond Purchase Agreement in reliance upon the representations and warranties of the District contained herein and the performance by the District of its obligations hereunder, both as of the date hereof and as of the date of Closing. The Underwriters' obligations under this Bond Purchase Agreement are and shall be subject at the option of the Underwriters, to the following further conditions at the Closing:

(a) The representations and warranties of the District contained herein shall be true, complete and correct in all material respects at the date hereof and at and as of the Closing, as if made at and as of the Closing, and the statements made in all certificates and other documents delivered to the Underwriters at the Closing pursuant hereto shall be true, complete and correct in all material respects on the date of the Closing; and the District shall be in compliance with each of the agreements made by it in this Bond Purchase Agreement;

(b) At the time of the Closing, (i) the Official Statement, this Bond Purchase Agreement, the Paying Agent Agreement, the Continuing Disclosure Certificate and the Resolution shall be in full force and effect and shall not have been amended, modified or supplemented except as may have been agreed to in writing by the parties hereto; (ii) all actions under the Act which, in the opinion of Bond Counsel, shall be necessary in connection with the transactions contemplated hereby, shall have been duly taken and shall be in full force and effect; and (iii) the District shall perform or have performed all of its obligations required under or specified in this Bond Purchase Agreement, the Paying Agent Agreement, the Continuing Disclosure Certificate, or the Official Statement to be performed at or prior to the Closing;

(c) No decision, ruling or finding shall have been entered by any court or governmental authority since the date of this Bond Purchase Agreement (and not reversed on appeal or otherwise set aside), or to the best knowledge of the District, shall be pending (in which service of process has been completed against the District) or threatened (either in state or federal courts) (i) seeking to restrain or enjoin the execution, sale or delivery of any of the Bonds, (ii) in any way contesting or affecting the authority for the execution, sale or delivery of the Bonds, this Bond Purchase Agreement, the Paying Agent Agreement or the Continuing Disclosure Certificate, or (iii) in any way contesting the existence or powers of the District, or contesting in any way the completeness or accuracy of the Official Statement;

(d) Between the date hereof and the Closing, the market price for the Bonds, or the market for or marketability or the ability of the Underwriters to enforce contracts for the sale of the Bonds at the initial offering prices set forth in the Official Statement, shall not have been materially adversely affected by reason of any of the following:

(1) legislation enacted by the Congress of the United States, or by the legislature of the State, or introduced in the Congress or recommended for passage by the President of the United States, or a decision rendered by a court of the United States or the State or by the United States Tax Court, or an order, ruling, regulation (final, temporary or proposed) or official statement issued or made:

(A) by or on behalf of the United States Treasury Department, or by or on behalf of the Internal Revenue Service or other federal or State authority, which would have the purpose or effect of changing, directly or indirectly, the federal income tax consequences of interest on obligations of the general character of the Bonds in the hands of the holders thereof or State tax consequences of interest on obligations of the general character of the Bonds in the hands of the holders thereof; or

(B) by or on behalf of the Securities and Exchange Commission, or any other governmental agency having jurisdiction over the subject matter thereof, to the effect that the Bonds, or obligations of the general character of the Bonds, including any and all underlying arrangements, are not exempt from registration under the Securities Act of 1933, as amended (the "Securities Act"), or that the Resolution or Paying Agent Agreement is not exempt from qualification under the Trust Indenture Act of 1939, as amended (the "Trust Indenture Act");

(2) the declaration of war or engagement in or escalation of major military hostilities by the United States or the occurrence of any other national or international emergency or calamity or crisis relating to the effective operation of the government or the financial community in the United States;

(3) the declaration of a general banking moratorium by federal, New York or State authorities having jurisdiction, or the general suspension of trading on any national securities exchange or fixing of minimum or maximum prices for trading or maximum ranges for prices for securities on any national securities exchange, whether by virtue or a determination by that exchange or by order of the Securities and Exchange Commission or any other governmental authority having jurisdiction or a material disruption in securities settlement, payment or clearance services affecting the Bonds shall have occurred;

(4) a decision by a court of the United Stated shall be rendered, or a stop order, release, regulation or no-action letter by or on behalf of the Securities and Exchange Commission or any other governmental agency having jurisdiction of the subject matter shall have been issued or made, to the effect that the issuance, offering or sale of the Bonds, including the underlying obligations as contemplated by this Bond Purchase Agreement or by the Official Statement, or any other document relating to the issuance, offering or sale of the Bonds, is or would be in violation of any provision of the federal securities laws at the Closing Date, including the Securities Act, the Exchange Act and the Trust Indenture Act;

(6) the imposition by the New York Stock Exchange, other national securities exchange, or any governmental authority, of any material restrictions not now in force with respect to the Bonds, or obligations of the general character of the Bonds, or securities generally, or the material increase of any such restrictions now in force, including those relating to the extension of credit by, or the charge to the net capital requirements of, the Underwriters;

(7) an order, decree or injunction of any court of competent jurisdiction, or order, filing, regulation or official statement by the Securities and Exchange Commission, or any other governmental agency having jurisdiction over the subject matter thereof, issued or made to the effect that the issuance, offering or sale of obligations of the general character of the Bonds, or the issuance, offering or sale of the Bonds, as contemplated hereby or by the Official Statement, is or would be in violation of the federal securities laws, as amended and then in effect;

(8) the occurrence of any adverse change of material nature of the financial condition, results of operation or properties of the District;

(9) there shall have occurred or any notice shall have been given of any intended downgrade, suspension, withdrawal or negative change in credit watch status of the ratings on the Bonds;

(10) the suspension by the Securities and Exchange Commission of trading in the outstanding securities of the District;

(11) any proceeding shall have been commenced or be threatened in writing by the Securities and Exchange Commission against the District;

(12) any amendment shall have been made to the federal or State Constitution or action by any federal or State court, legislative body, regulatory body, or other authority materially adversely affecting the tax status of the District, its property, income securities (or interest thereon) or the validity or enforceability of the levy of taxes to pay principal of and interest on the Bonds;

(13) the purchase of and payment for the Bonds by the Underwriters, or the resale of the Bonds by the Underwriters, on the terms and conditions herein provided shall be prohibited by any applicable law, governmental authority, board, agency or commission; or

(14) any event occurring, or information becoming known which, in the reasonable judgment of the Underwriters, makes untrue in any material adverse respect any statement or information set forth in the Official Statement, or has the effect that the Official Statement contains any untrue statement of a material fact or omits to state a material fact required to be stated therein or necessary to make the statements made therein, in light of the circumstances under which they were made, not misleading;

(e) At or prior to the Closing, the Underwriters shall have received the following documents, in each case satisfactory in form and substance to the Underwriters:

(1) A certificate of the Clerk of the Board of Education to the effect that (i) the copy of the Resolution attached thereto is a true and correct copy thereof, and (ii) the Resolution was duly adopted and has not been modified, amended, rescinded or revoked and is in full force and effect on the Closing Date;

(2) Executed copies of the Paying Agent Agreement, the Continuing Disclosure Certificate and the Official Statement;

(3) An approving opinion of Bond Counsel, substantially in the form attached as Appendix D to the Official Statement, relating to the Bonds, dated the Closing Date and addressed to the District;

(4) A certificate, dated the Closing Date, signed by an appropriate official of the District, to the effect that (i) such official is authorized to execute the Paying Agent Agreement, the Continuing Disclosure Certificate and this Bond Purchase Agreement, (ii) the representations and warranties of the District herein are true and correct in all material respects as of the date of Closing, (iii) the District has complied with all the terms of the Paying Agent Agreement, the Continuing Disclosure Certificate and this Bond Purchase Agreement to be complied with by the District prior to or concurrently with the Closing and the Paying Agent Agreement, the Continuing Disclosure Certificate and this Bond Purchase Agreement are in full force and effect, (iv) to the best of such official's knowledge, no litigation is pending or threatened (either in state or federal courts) (A) seeking to restrain or enjoin the execution, sale or delivery of any of the Bonds, (B) in any way contesting or affecting the authority for the execution, sale or delivery of the Bonds, the Paying Agent Agreement, the Continuing Disclosure Certificate or this Bond Purchase Agreement, or (C) in any way contesting the existence or powers of the District, (v) such official has reviewed the Official Statement and on such basis certifies that the Official Statement does not contain any untrue statement of a material fact or omit to state any material fact required to be stated therein or necessary to make the statements therein, in light of the circumstances in which they were made, not misleading, (vi) each of the conditions listed in Section 9(e) of this Bond Purchase Agreement has been satisfied on the date hereof and the District is not aware of any other condition of this Bond Purchase Agreement that has not been satisfied on the date hereof, and (vii) the Bonds being delivered on the Closing Date to the Underwriters under this Bond Purchase Agreement substantially conform to the descriptions thereof contained in the Paying Agent Agreement and this Bond Purchase Agreement;

(5) A supplemental opinion of Bond Counsel, dated the Closing Date and addressed to the Underwriters, substantially in the form attached hereto as Exhibit C;

(6) A tax certificate of the District relating to the Bonds in form satisfactory to Bond Counsel;

(7) Evidence satisfactory to the Underwriters that any ratings described in the Official Statement are in full force and effect as of the Closing Date;

(8) A certificate of the Paying Agent dated the Closing Date, signed by a duly authorized officer of the Paying Agent, and in form and substance satisfactory to the Underwriters, to the effect that (i) to the best of such officer's

knowledge, the representations and agreements of the Paying Agent in the Paying Agent Agreement are true and correct as of the Closing Date, (ii) the Paying Agent Agreement has been duly authorized, executed and delivered and, assuming due execution by the other party thereto, is enforceable against the Paying Agent in accordance with its terms, and (iii) to such officer's knowledge, no litigation is pending or threatened (either in state or federal courts) in any way contesting or affecting any authority of the Paying Agent for or in connection with its performance of the Paying Agent Agreement;

(9) An opinion of Kronick, Moskovitz, Tiedemann & Girard, a Professional Corporation, as Underwriters' Counsel, addressed to the Underwriters in form and substance satisfactory to the Underwriters; and

(10) Such additional legal opinions, certificates, proceedings, instruments and other documents as the Underwriters may reasonably request to evidence (i) compliance by the District and the Paying Agent with legal requirements, (ii) the truth and accuracy, as of the time of Closing, of the representations of the District herein contained, and (iii) the due performance or satisfaction by the District at or prior to such time of all agreements then to be performed and all conditions then to be satisfied by the District.

If the District shall be unable to satisfy the conditions to the Underwriters' obligations contained in this Bond Purchase Agreement or if the Underwriters' obligations shall be terminated for any reason permitted by this Bond Purchase Agreement, this Bond Purchase Agreement may be canceled by the Underwriters at, or at any time prior to, the time of Closing. Notice of such cancellation shall be given to the District in writing, or by telephone or telegraph, confirmed in writing. Notwithstanding any provision herein to the contrary, the performance of any and all obligations of the District hereunder and the performance of any and all conditions contained herein for the benefit of the Underwriters may be waived by the Underwriters in writing at their sole discretion.

10. Conditions to Obligations of the District. The performance by the District of its obligations is conditioned upon (a) the performance by the Underwriters of their obligations hereunder; and (b) receipt by the District and the Underwriters of opinions and certificates being delivered at the Closing by persons and entities other than the District.

11. Expenses. The District shall, to the extent permitted by applicable law, pay all expenses incident to the performance of its obligations hereunder from the proceeds of the sale of the Bonds, including, but not limited to (a) the costs of the preparation and reproduction of the Resolution, the Bonds, this Bond Purchase Agreement, the Paying Agent Agreement and the Continuing Disclosure Certificate, (b) the cost of the printing and distribution of the Preliminary Official Statement and the Official Statement, (c) the cost of the preparation, printing and delivery of the Bonds, (d) the fees and disbursements of Bond Counsel and Disclosure Counsel, and any other consultants to the District, including the District's municipal advisor, (e) the fees for the Bond ratings, including all necessary expenses for travel relating to such ratings, (f) the initial fees of the Paying Agent and (g) all other fees and expenses incident to the issuance and sale of the Bonds. All out-of-pocket expenses of the Underwriters, including the California Debt and

Investment Advisory Commission fee, expenses for travel (except in connection with securing a rating on the Bonds or sale of the Bonds), the fees and disbursements of Underwriters' counsel, and other expenses (except as provided above) shall be paid by the Underwriters.

12. Notices. Any notice or other communication to be given under this Bond Purchase Agreement (other than the acceptance hereof as specified in the first paragraph hereof) may be given by delivering the same in writing if to the District, to the San Juan Unified School District at 3738 Walnut Avenue, Carmichael, California 95608, Attention: Deputy Superintendent, or if to the Underwriters, to KeyBanc Capital Markets Inc., One Embarcadero Center, 11th Floor, San Francisco, CA 94111, Attention: Geoff Urbina, and to Raymond James & Associates, Inc., 209 Avenida del Mar, Suite 207, San Clemente, California 92672, Attention: Randy Merritt.

13. Severability. In the event any provision of this Bond Purchase Agreement shall be held invalid or unenforceable by any court of competent jurisdiction, such holding shall not invalidate or render unenforceable any other provision hereof.

14. Parties in Interest; Survival of Representations and Warranties. This Bond Purchase Agreement when accepted by the District in writing as heretofore specified shall constitute the entire agreement between the District and the Underwriters. This Bond Purchase Agreement is made solely for the benefit of the District and the Underwriters (including the successors or assigns of the Underwriters). No person shall acquire or have any rights hereunder or by virtue hereof. All the representations, warranties and agreements of the District in this Bond Purchase Agreement shall survive regardless of (a) any investigation or any statement in respect thereof made by or on behalf of the Underwriters, (b) delivery of and payment by the Underwriters for the Bonds hereunder, and (c) any termination of this Bond Purchase Agreement.

15. Execution in Counterparts. This Bond Purchase Agreement may be executed in several counterparts each of which shall be regarded as an original and all of which shall constitute but one and the same document.

(Remainder of Page Intentionally Left Blank.)

16. **Applicable Law.** This Bond Purchase Agreement shall be interpreted, governed and enforced in accordance with the law of the State applicable to contracts made and performed in the State.

Very truly yours,

KEYBANC CAPITAL MARKETS INC.

By:_____
Authorized Representative

Accepted: [Sale Date]

Time: _____ a.m./p. m. Pacific Time

SAN JUAN UNIFIED SCHOOL DISTRICT

By: _____
Deputy Superintendent

EXHIBIT A

MATURITY SCHEDULE

$[2012 Par Amount]
SAN JUAN UNIFIED SCHOOL DISTRICT
(Sacramento County, California)
GENERAL OBLIGATION BONDS,
ELECTION OF 2012, SERIES 2020

[To come]

TERMS OF REDEMPTION

Optional Redemption. The Bonds maturing on or before August 1, 20__, are not subject to redemption prior to their respective stated maturity dates. The Bonds maturing on and after August 1, 20__, are subject to redemption prior to their respective stated maturity dates, at the option of the District, from any source of available funds, as a whole or in part on any date on or after August 1, 20__, at a redemption price equal to the principal amount called for redemption plus accrued interest thereon to the date fixed for redemption, without premium.

Mandatory Sinking Fund Redemption. The $_____ Term Bond maturing on August 1, 20__, is also subject to mandatory sinking fund redemption on each mandatory sinking fund redemption date and in the respective principal amounts as set forth in the following schedule, at a redemption price equal to 100% of the principal amount thereof to be redeemed, without premium, together with interest accrued thereon to the date fixed for redemption:

Mandatory Sinking fund Redemption Date (August 1)	Principal Amount to be Redeemed
	$

†

† Maturity.

The principal amount to be redeemed in each year shown in the table above will be reduced proportionately, in integral multiples of $5,000, by the amount of such Term Bond optionally redeemed prior to the mandatory sinking fund redemption date, if any.

EXHIBIT B

FORM OF ISSUE PRICE CERTIFICATE

$[2012 Par Amount]
SAN JUAN UNIFIED SCHOOL DISTRICT
(Sacramento County, California)
GENERAL OBLIGATION BONDS,
ELECTION OF 2012, SERIES 2020

The undersigned, on behalf of KeyBanc Capital Markets Inc. as representative (the "Representative") on behalf of itself and Raymond James & Associates, Inc. (collectively, the "Underwriters"), based on the information available to it, hereby certifies as set forth below with respect to the sale and issuance by San Juan Unified School District (the "Issuer") of its $[2012 Par Amount] General Obligation Bonds, Election of 2012, Series 2020 (the "Bonds").

1. ***Sale of the General Rule Maturities***. As of the date of this certificate, for each Maturity of the General Rule Maturities, the first price at which at least 10% of such Maturity of the Bonds was sold to the Public is the respective price listed in Schedule A.

2. ***Initial Offering Price of the Hold-the-Offering-Price Maturities***.

(a) The Underwriter offered the Hold-the-Offering-Price Maturities to the Public for purchase at the respective initial offering prices listed in Schedule A (the "Initial Offering Prices") on or before the Sale Date. A copy of the pricing wire or equivalent communication for the Bonds is attached to this certificate as Schedule B.

(b) As set forth in the Bond Purchase Agreement dated [Sale Date], between the Issuer and the Underwriter, the Underwriter has agreed in writing that, (i) for each Maturity of the Hold-the-Offering-Price Maturities, it would neither offer nor sell any Bonds of such Maturity to any person at a price that is higher than the Initial Offering Price for such Maturity during the Holding Period for such Maturity (the "hold-the-offering-price rule"), and (ii) any selling group agreement shall contain the agreement of each dealer who is a member of the selling group, and any retail distribution agreement shall contain the agreement of each broker-dealer who is a party to the retail distribution agreement, to comply with the hold-the-offering-price rule. Pursuant to such agreement, no Underwriter (as defined below) has offered or sold any Maturity of the Hold-the-Offering-Price Maturities at a price that is higher than the respective Initial Offering Price for that Maturity of the Bonds during the Holding Period.

3. ***Defined Terms***.

(a) *General Rule Maturities* means those Maturities of the Bonds listed in Schedule A hereto as the "General Rule Maturities."

(b) *Hold-the-Offering-Price Maturities* means those Maturities of the Bonds listed in Schedule A hereto as the "Hold-the-Offering-Price Maturities."

(c) *Holding Period* means, with respect to a Hold-the-Offering-Price Maturity, the period starting on the Sale Date and ending on the earlier of (i) the close of the fifth business day after the Sale Date (i.e., [Sale Date]), or (ii) the date on which the Underwriter has sold at least 10% of such Hold-the-Offering-Price Maturity to the Public at prices that are no higher than the Initial Offering Price for such Hold-the-Offering-Price Maturity.

(d) *Issuer* means the San Juan Unified School District.

(e) *Maturity* means Bonds with the same credit and payment terms. Bonds with different maturity dates, or Bonds with the same maturity date but different stated interest rates, are treated as separate maturities.

(f) *Public* means any person (including an individual, trust, estate, partnership, association, company, or corporation) other than an Underwriter or a related party to an Underwriter.

(g) *Related Party* means any entity if an Underwriter and such entity are subject, directly or indirectly, to (i) more than 50% common ownership of the voting power or the total value of their stock, if both entities are corporations (including direct ownership by one corporation of another), (ii) more than 50% common ownership of their capital interests or profit interests, if both entities are partnerships (including direct ownership by one partnership of another), or (iii) more than 50% common ownership of the value of the outstanding stock of the corporation or the capital interests or profit interests of the partnership, as applicable, if one entity is a corporation and the other entity is a partnership (including direct ownership of the applicable stock or interests by one entity of the other).

(h) *Sale Date* means the first day on which there is a binding contract in writing for the sale of a Maturity of the Bonds. The Sale Date of the Bonds is [Sale Date].

(i) *Underwriter* means (i) any person that agrees pursuant to a written contract with the Issuer (or with the lead underwriter to form an underwriting syndicate) to participate in the initial sale of the Bonds to the Public, and (ii) any person that agrees pursuant to a written contract directly or indirectly with a person described in clause (i) of this paragraph to participate in the initial sale of the Bonds to the Public (including a member of a selling group or a party to a retail distribution agreement participating in the initial sale of the Bonds to the Public).

The representations set forth in this certificate are limited to factual matters only. Nothing in this certificate represents the Representative's interpretation of any laws, including specifically Sections 103 and 148 of the Internal Revenue Code of 1986, as amended, and the Treasury Regulations thereunder. Accordingly, the Representative makes no representations as to the legal sufficiency of the factual matters set forth herein. The undersigned understands that the foregoing information will be relied upon by the Issuer with respect to certain of the representations set forth in the Tax Certificate and with respect to compliance with the federal income tax rules affecting Bonds, and by Orrick, Herrington & Sutcliffe LLP, Bond Counsel, in connection with rendering its opinion that the interest on the Bonds is excluded from gross income for federal income tax purposes, the preparation of Internal Revenue Service Form 8038-G, and other federal income tax

advice it may give to the Issuer from time to time relating to the Bonds. Except as expressly set forth above, the certifications set forth herein may not be relied upon or used by any third party or for any other purpose.

Dated: [Closing Date]

KEYBANC CAPITAL MARKETS INC.

By:_____
Name:_____

SCHEDULE A

SALE PRICES OF THE GENERAL RULE MATURITIES AND INITIAL OFFERING PRICES OF THE HOLD-THE-OFFERING-PRICE MATURITIES

(Attached.)

SCHEDULE B

PRICING WIRE OR EQUIVALENT COMMUNICATION

(Attached.)

EXHIBIT C

FORM OF SUPPLEMENTAL OPINION OF BOND COUNSEL

[To come]

$[2016 Par Amount]
SAN JUAN UNIFIED SCHOOL DISTRICT
(Sacramento County, California)
GENERAL OBLIGATION BONDS,
ELECTION OF 2016, SERIES 2020

BOND PURCHASE AGREEMENT

[Sale Date]

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

Ladies and Gentlemen:

The undersigned, KeyBanc Capital Markets Inc. as representative (the "Representative") on behalf of itself and Raymond James & Associates, Inc. (each, an "Underwriter" and together, the "Underwriters"), hereby offers to enter into this Bond Purchase Agreement (the "Bond Purchase Agreement") with the San Juan Unified School District (the "District") which, upon the acceptance hereof, will be binding upon the District and the Underwriters. By execution of this Bond Purchase Agreement, the District acknowledges the terms hereof and recognizes that it will be bound by certain of the provisions hereof, and to the extent binding on the District, acknowledges and agrees to such terms. This offer is made subject to the written acceptance of this Bond Purchase Agreement by the District and delivery of such acceptance to the Underwriters at or prior to 11:59 p.m., California time, on the date hereof.

1. Purchase and Sale of the Bonds. Upon the terms and conditions and in reliance upon the representations, warranties and agreements set forth herein, the Underwriters hereby agrees to purchase from the District for reoffering to the public and the District hereby agrees to sell to the Underwriters for such purpose, all (but not less than all) of the $[2016 Par Amount] aggregate principal amount of the District's San Juan Unified School District General Obligation Bonds, Election of 2016, Series 2020 (the "Bonds"). The Bonds shall be issued in the principal amounts and shall bear interest at the rates set forth in Exhibit A hereto and shall be issued in fully registered form, in the authorized denominations of $5,000 or any integral multiple thereof. The Bonds shall bear interest payable from the date thereof and such interest shall be payable on each February 1 and August 1, commencing February 1, 2021.

The Underwriters shall purchase the Bonds at a price of $[Purchase Price] (which represents the aggregate principal amount of the Bonds, plus [net] original issuance premium of $[Premium], and less Underwriters' discount in the amount of $[Underwriter's Discount]) in immediately available funds by check, draft or wire transfer to or upon the order of the District.

The District acknowledges and agrees that: (a) the purchase and sale of the Bonds pursuant to this Bond Purchase Agreement is an arm's-length commercial transaction between the District and the Underwriters; (b) each Underwriter is acting solely as an underwriter and principal in connection with the matters contemplated by and with respect to all communications under this Bond Purchase Agreement, including the process leading thereto, and is not acting as the agent or fiduciary or Municipal Advisor (as defined in Section 15B of the Securities Exchange Act of 1934, as amended (the "Exchange Act")) of the District and its advisors in connection with the matters contemplated by this Bond Purchase Agreement; (c) each Underwriter has financial and other interests that differ from those of the District; (d) the Underwriters have neither assumed an advisory or fiduciary responsibility in favor of the District with respect to the offering of the Bonds or the process leading thereto (whether or not the Underwriters, or any affiliate of the Underwriters, has advised or is currently advising the District on other matters) nor has it assumed any other obligation to the District except the obligations expressly set forth in this Bond Purchase Agreement; and (e) in connection with the purchase and sale of the Bonds, the District has consulted its own financial and other advisors to the extent it has deemed appropriate. The District also acknowledges that it previously received from the Representative a letter regarding the Municipal Securities Rulemaking Board ("MSRB") Rule G-17 Disclosures, and that it has provided to the Underwriters an acknowledgement of such letter.

2. The Bonds. The Bonds shall be dated the date of delivery, and shall mature on the dates and be subject to redemption prior to their maturity all as set forth in the Exhibit A hereto. The Bonds shall otherwise be as described in and shall be issued and secured pursuant to the provisions of the resolution of the Board of Education of the District (the "Board of Education") adopted on September 8, 2020 (the "Resolution"), the Paying Agent Agreement, dated as of November 1, 2020 (the "Paying Agent Agreement"), by and between the District and the Director of Finance of the County of Sacramento, as paying agent (the "Paying Agent"), which provides for the terms of the Bonds, this Bond Purchase Agreement and Article 4.5 of Chapter 3 of Part 1 of Division 2 of Title 5 of the Government Code of the State of California (the "Act"). The Bonds are being issued (i) to finance specific construction, acquisition and modernization projects approved by the voters of the District and (ii) to pay costs of issuance of the Bonds.

In order to assist the Underwriters with compliance with Rule 15c2-12 of the Securities and Exchange Commission under the Securities and Exchange Act of 1934, as amended (the "Rule"), the District will enter into the Continuing Disclosure Certificate, dated as of [Closing Date] (the "Continuing Disclosure Certificate"). Capitalized terms used herein and not defined herein shall have the meanings set forth in the Resolution.

The Bonds shall be executed and delivered under and in accordance with the provisions of this Bond Purchase Agreement and the Resolution. The Bonds shall be in definitive form, shall bear CUSIP numbers, and shall be in fully registered form, registered in the name of Cede & Co., as nominee of the Depository Trust Company, New York, New York ("DTC").

3. Use of Documents. The District hereby authorizes the Underwriters to use, in connection with the offer and sale of the Bonds, this Bond Purchase Agreement, the Preliminary Official Statement (defined below), the Official Statement (defined below), the Resolution, the Paying Agent Agreement, the Continuing Disclosure Certificate and all information contained herein and therein and all of the documents, certificates or statements furnished by the District to

the Underwriters in connection with the transactions contemplated by this Bond Purchase Agreement.

4. Establishment of Issue Price.

(a) The Underwriters agree to assist the District in establishing the issue price of the Bonds and shall execute and deliver to the District at Closing an "issue price" or similar certificate, together with the supporting pricing wires or equivalent communications, substantially in the form attached hereto as Exhibit B, with such modifications as may be appropriate or necessary, in the reasonable judgment of the Underwriters, the District and Bond Counsel (as defined herein), to accurately reflect, as applicable, the sales price or prices or the initial offering price or prices to the public of the Bonds. All actions to be taken by the District under this Section to establish the issue price of the Bonds may be taken on behalf of the District by the District's municipal advisor the District's municipal advisor.

(b) [Except as otherwise set forth in Exhibit B attached hereto,] the District will treat the first price at which 10% of each maturity of the Bonds (the "10% test") is sold to the public as the issue price of that maturity (if different interest rates apply within a maturity, each separate CUSIP number within that maturity will be subject to the 10% test). At or promptly after the execution of this Bond Purchase Agreement, the Underwriters shall report to the District the price or prices at which it has sold to the public each maturity of Bonds.

(c) The Underwriters confirm that they have offered the Bonds to the public on or before the date of this Bond Purchase Agreement at the offering price or prices (the "initial offering price"), or at the corresponding yield or yields, set forth in Exhibit A attached hereto, except as otherwise set forth therein. Exhibit A also sets forth, as of the date of this Bond Purchase Agreement, the maturities, if any, of the Bonds for which the 10% test has not been satisfied and for which the District and the Underwriters agree that the restrictions set forth in the next sentence shall apply, which will allow the District to treat the initial offering price to the public of each such maturity as of the sale date as the issue price of that maturity (the "hold-the-offering-price rule"). So long as the hold-the-offering-price rule remains applicable to any maturity of the Bonds, the Underwriters will neither offer nor sell unsold Bonds of that maturity to any person at a price that is higher than the initial offering price to the public during the period starting on the sale date and ending on the earlier of the following:

(1) the close of the fifth (5^{th}) business day after the sale date; or

(2) the date on which the Underwriters have sold at least 10% of that maturity of the Bonds to the public at a price that is no higher than the initial offering price to the public.

(d) The Underwriters confirm that any selling group agreement and any retail distribution agreement relating to the initial sale of the Bonds to the public, together with the related pricing wires, contains or will contain language obligating each dealer who is a

member of the selling group and each broker-dealer that is a party to such retail distribution agreement, as applicable, to comply with the hold-the-offering-price rule, if applicable, in each case if and for so long as directed by the Underwriters. The District acknowledges that, in making the representation set forth in this subsection, the Underwriters will rely on (i) in the event a selling group has been created in connection with the initial sale of the Bonds to the public, the agreement of each dealer who is a member of the selling group to comply with the hold-the-offering-price rule, if applicable, as set forth in a selling group agreement and the related pricing wires, and (ii) in the event that a retail distribution agreement was employed in connection with the initial sale of the Bonds to the public, the agreement of each broker-dealer that is a party to such agreement to comply with the hold-the-offering-price rule, if applicable, as set forth in the retail distribution agreement and the related pricing wires. The District further acknowledges that the Underwriters shall not be liable for the failure of any dealer who is a member of a selling group, or of any broker-dealer that is a party to a retail distribution agreement, to comply with its corresponding agreement regarding the hold-the-offering-price rule as applicable to the Bonds.

(e) The Underwriters acknowledge that sales of any Bonds to any person that is a related party to the Underwriters shall not constitute sales to the public for purposes of this Section. Further, for purposes of this Section:

(1) "public" means any person other than an underwriter or a related party;

(2) "underwriter" means (A) any person that agrees pursuant to a written contract with the District (or with the lead underwriter to form an underwriting syndicate) to participate in the initial sale of the Bonds to the public and (B) any person that agrees pursuant to a written contract directly or indirectly with a person described in clause (A) to participate in the initial sale of the Bonds to the public (including a member of a selling group or a party to a retail distribution agreement participating in the initial sale of the Bonds to the public);

(3) a purchaser of any of the Bonds is a "related party" to an underwriter if the underwriter and the purchaser are subject, directly or indirectly, to (i) at least 50% common ownership of the voting power or the total value of their stock, if both entities are corporations (including direct ownership by one corporation of another), (ii) more than 50% common ownership of their capital interests or profits interests, if both entities are partnerships (including direct ownership by one partnership of another), or (iii) more than 50% common ownership of the value of the outstanding stock of the corporation or the capital interests or profit interests of the partnership, as applicable, if one entity is a corporation and the other entity is a partnership (including direct ownership of the applicable stock or interests by one entity of the other); and

(4) "sale date" means the date of execution of this Bond Purchase Agreement by all parties.

5. Official Statement. The Underwriters hereby represents that they has received and reviewed the Preliminary Official Statement with respect to the Bonds, dated [POS Date] (as disseminated in its printed physical form or in electronic form in all respects materially consistent with such physical form, the "Preliminary Official Statement"). The District represents that it deems the Preliminary Official Statement to be final as of its date, except for either revisions or additions to the offering prices, interest rates, yields, selling compensation, aggregate principal amount, principal amount per maturity, delivery date, rating(s) and other terms of the Bonds which depend upon the foregoing as provided in and pursuant to the Rule. By the execution of this Bond Purchase Agreement, the District ratifies the use by the Underwriters of the Preliminary Official Statement.

The District hereby agrees to deliver or cause to be delivered to the Underwriters, within seven business days after the date hereof, copies of the Official Statement, consisting of the Preliminary Official Statement with such changes as may be made with the approval of the District and the Underwriters (the "Official Statement"), in such reasonable quantity as the Underwriters shall request. The Underwriters hereby represent that they have received and reviewed the Preliminary Official Statement with respect to the Bonds, and agrees that prior to the time the Official Statement relating to the Bonds is available, the Underwriters will send to any potential purchaser of the Bonds, upon the request of such potential purchaser, a copy of the most recent Preliminary Official Statement. Such Preliminary Official Statement shall be sent by first class mail (or other equally prompt means) not later than the first business day following the date upon which each such request is received. The Underwriters agree to file the Official Statement with the MSRB through its Electronic Municipal Market Access system.

Each party hereto agrees that it will notify the other party hereto if, within the period from the date of this Bond Purchase Agreement to and including the date which is 25 days following the End of the Underwriting Period (as hereinafter defined), such party discovers any pre-existing or subsequent fact or becomes aware of the occurrence of any event, in any such case which might cause the Official Statement (as the same may have been theretofore supplemented or amended) to contain any untrue statement of a material fact or to omit to state a material fact necessary to make the statements therein, in the light of the circumstances under which they were made, not misleading. If, in the written opinion of the District or the Underwriters, the preparation and publication of a supplement or amendment to the Official Statement is, as a result of such fact or event (or any other event which becomes known to the District or the Underwriters during such period), necessary so that the Official Statement does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements therein, in the light of the circumstances under which they were made, not misleading, the District shall, at its expense, supplement or amend the Official Statement in such a manner so that the Official Statement, as so supplemented or amended, does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements therein, in the light of the circumstances under which they were made, not misleading, and furnish copies of such supplement or amendment to the Underwriters in such numbers as the Underwriters may reasonably request. The District and the Underwriters agree that they will cooperate in the preparation of any such amendment or supplement. As used herein, the term "End of the Underwriting Period" means the later of such time as (a) the District delivers the Bonds to the Underwriters, or (b) the Underwriters do not retain, directly or as a member of an underwriting syndicate, an unsold balance of the Bonds for sale to the public. Unless the Underwriters give notice to the contrary, the "End of the Underwriting

Period" shall be deemed to be the Closing Date (as defined herein). Any notice delivered pursuant to this provision shall be written notice delivered to the District at or prior to the Closing Date, and shall specify a date (other than the Closing Date) to be deemed the End of the Underwriting Period.

6. Closing. At 9:00 a.m., California time, on [Closing Date], or at such other time or on such other date as shall have been mutually agreed upon by the parties hereto (the "Closing" or "Closing Date"), the District shall direct the Paying Agent, to deliver to the Underwriters, through the facilities of DTC, or at such other place as the District and the Underwriters may mutually agree upon, the Bonds in fully registered book-entry form, duly executed, and shall cause the other documents hereinafter mentioned to be delivered at the offices of Orrick, Herrington & Sutcliffe LLP ("Bond Counsel") in San Francisco, California. Upon fulfillment of all conditions to closing herein, the Underwriters shall accept such delivery and pay the purchase price thereof in immediately available funds (by wire transfer or such other manner of payment as the Underwriters and the District shall reasonably agree upon) to the account of the District.

7. Representations, Warranties and Agreements of the District. The District hereby represents, warrants and agrees with the Underwriters that:

(a) The District is a school district duly organized and validly existing under the laws of the State of California (the "State"), with the power to issue the Bonds pursuant to the Act;

(b) (i) At or prior to the Closing, the District will have taken all action required to be taken by it to authorize the issuance and delivery of the Bonds, (ii) the Resolution was duly adopted at a meeting of the Board of Education, which was called and held pursuant to law and with all public notice required by law and at which a quorum was present and acting at the time of adoption, and the Resolution has not been amended, modified or rescinded, (iii) the District has full legal right, power and authority to enter into this Bond Purchase Agreement, the Paying Agent Agreement and the Continuing Disclosure Certificate, to adopt the Resolution, to issue and to deliver the Bonds to the Underwriters, to perform its obligations under each such document or instrument and to carry out and effectuate the transactions contemplated by this Bond Purchase Agreement, the Paying Agent Agreement and the Resolution, (iv) the execution and delivery or adoption of and the performance by the District of the obligations represented by, the Bonds, the Resolution, the Paying Agent Agreement, the Continuing Disclosure Certificate and this Bond Purchase Agreement have been duly authorized and such authorization shall be in full force and effect at the time of the Closing, (v) this Bond Purchase Agreement constitutes, and, when executed and delivered, each of the Paying Agent Agreement and the Continuing Disclosure Certificate will constitute, a valid and legally binding obligation of the District, enforceable against the District in accordance with its terms, and (vi) the District has duly authorized the consummation by it of all transactions contemplated by this Bond Purchase Agreement;

(c) No consent, approval, authorization, order, filing, registration, qualification, election or referendum, of or by any court or governmental agency or public body whatsoever is required in connection with the issuance, delivery or sale of the Bonds or the consummation of the other transactions effected or contemplated herein or hereby, except

for such actions as may be necessary to qualify the Bonds for offer and sale under the Blue Sky or other securities laws and regulations of such states and jurisdictions of the United States as the Underwriters may reasonably request, or which have not been taken or obtained;

(d) The District has complied with the Internal Revenue Code of 1986, as amended, with respect to the Bonds;

(e) As of the time of acceptance hereof and as of the time of the Closing, the District is not and will not be, in any manner which would adversely affect the transactions contemplated hereby and by the Resolution, in breach of or in default under any applicable constitutional provision, law or administrative rule or regulation of the State or the United States, or any applicable judgment or decree or any trust agreement, loan agreement, bond, note, resolution, ordinance, agreement or other instrument to which the District is a party or is otherwise subject and no event has occurred and is continuing which, with the passage of time or the giving of notice, or both, would constitute, in any manner which would adversely affect the transactions contemplated hereby and by the Resolution, a default or event of default under any such instrument; and, as of such times, to the best knowledge of the District, the issuance of the Bonds, the execution, delivery and performance of this Bond Purchase Agreement, the Paying Agent Agreement and the Continuing Disclosure Certificate and the compliance with the provisions hereof and thereof and of the Resolution do not conflict with or constitute on the part of the District a violation of, or material default under, any applicable constitutional provision, law or administrative rule or regulation of the State or the United States, or any applicable judgment or decree or any trust agreement, loan agreement, bond, note, resolution, ordinance, agreement or other instrument to which the District is a party or is otherwise subject and do not conflict with or result in a violation or breach of, or constitute a material default under, any agreement, indenture, mortgage, lease or other instrument to which the District is a party or by which it is bound or to which it is subject;

(f) As of the time of acceptance hereof, no action, suit, proceeding, hearing or investigation is pending (in which service of process has been completed against the District) or, to the best knowledge of the District, otherwise pending or threatened against the District (i) in any way affecting the existence of the District or in any way challenging the respective powers of the several offices of the titles of the officials of the District to such offices, (ii) seeking to restrain or enjoin the sale, issuance or delivery of any of the Bonds, the application of the proceeds of the sale of the Bonds or the levy of any taxes contemplated by the Resolution, or in any way contesting or affecting the validity or enforceability of the Bonds, this Bond Purchase Agreement, the Paying Agent Agreement, the Continuing Disclosure Certificate or the Resolution or contesting the powers of the District or its authority with respect to the Bonds, this Bond Purchase Agreement, the Paying Agent Agreement, the Continuing Disclosure Certificate or the Resolution, (iii) contesting the completeness or accuracy of the Preliminary Official Statement, or (iv) in which a final adverse decision could (A) result in any material adverse impact on the financial condition of the District, (B) materially adversely affect the operations of the District or the consummation of the transactions contemplated by this Bond Purchase Agreement, the Paying Agent Agreement, the Continuing Disclosure Certificate or the

Resolution, (C) declare this Bond Purchase Agreement to be invalid or unenforceable in whole or in material part, or (D) adversely affect the exclusion of the interest paid on the Bonds from gross income for federal income tax purposes or the exemption of such interest on the Bonds from State personal income taxation;

(g) Preparation and distribution of the Preliminary Official Statement and the Official Statement have been duly authorized by the Board of Education; the information contained therein (excluding the statements and information relating to the book-entry system and any information provided by the Underwriters, and so identified as source thereof, for inclusion in the Official Statement) is true and correct in all material respects and such information does not contain any untrue or misleading statement of a material fact or omit to state any material fact necessary to make the statements therein, in light of the circumstances under which they were made, not misleading, except that no representation and warranty is made concerning statements and information relating to the book entry system or any information provided by the Underwriters, and so identified as source thereof, for inclusion in the Official Statement;

(h) The Preliminary Official Statement was as of its date, true and correct in all material respects, and the Preliminary Official Statement contains, and the Official Statement, as of its date and up to and including the Closing will contain, no material misstatement of any material fact and do not, and up to and including the Closing will not, omit any statement necessary to make the statements contained therein, in light of the circumstances in which such statements were made, not misleading. At the time of the Closing, there shall not have been any material adverse changes in the financial condition of the District since the date of the Official Statement;

(i) The District agrees that if at any time before the Closing any event occurs as a result of which the Official Statement as then in effect would include any untrue statement of a material fact or omit to state any fact necessary to make the statements made therein not misleading in any material respect, the District shall promptly prepare an amendment or supplement that will correct such statement or omission. The District will advise the Underwriters promptly of any proposal to so amend or supplement the Official Statement and will effect such amendment or supplement in a form and manner approved by the Underwriters;

(j) The District will furnish such information, execute such instruments, and take such other action in cooperation with the Underwriters if and as the Underwriters may reasonably request in order to qualify the Bonds for offer and sale under the Blue Sky or other securities laws and regulations or such states and jurisdictions, provided, however, that the District shall not be required to consent to service of process in any jurisdiction in which they are not so subject as of the date hereof;

(k) To assist the Underwriters in complying with the Rule, the District will undertake, pursuant to the Continuing Disclosure Certificate, to provide annual reports and notices of certain events. A description of this undertaking is set forth in the Preliminary Official Statement and will also be set forth in the Official Statement;

(l) Except as disclosed in the Official Statement, in the preceding five years, the District has not failed to comply in all material respects with any previous undertakings with regard to the Rule to provide annual reports or notices of certain events;

(m) Between the date hereof and the Closing, without the prior written notice to the Underwriters, the District will not have issued any bonds, notes or other obligations for borrowed money except for such borrowing as may be described in or contemplated by the Official Statement;

(n) The District agrees to take all steps required by law and by the County of Sacramento (the "County") to ensure that the Board of Supervisors of the County annually levies a tax upon all taxable property in the District sufficient to pay the principal of and interest on the Bonds as and when the same become due;

(o) The audited financial statements of the District for the fiscal year ended June 30, 2019, were prepared in accordance with generally accepted accounting principles consistently applied and fairly present the financial position and results of operation of the District for the period and at the date set forth therein, and there has been no material adverse change in the business, affairs, financial position, results of operations or condition, financial or otherwise, of the District since the date of such financial statements, except as otherwise disclosed in the Official Statement;

(p) The District hereby represents that it has not entered into any contract or agreement that would limit or restrict the District's ability to enter into this Bond Purchase Agreement for the sale of the Bonds to the Underwriters;

(q) The District will apply the proceeds from the sale of the Bonds for the purposes specified in the Resolution and as described in the Official Statement; and

(r) Any certificates signed by any officer of the District and delivered to the Underwriters shall be deemed a representation and warranty by the District to the Underwriters, but not by the person signing the same, as to the statements made therein.

8. Representations, Warranties and Agreements of the Underwriters. The Underwriters hereby represent, warrant and agree with the District that:

(a) The Representative is duly authorized to execute this Bond Purchase Agreement and to take any action under this Bond Purchase Agreement required to be taken by it; and

(b) The Underwriters have, and have had, no financial advisory relationship (as such term is defined in Section 53590 of the Government Code of the State of California (the "Government Code")) with the District with respect to the Bonds, and no investment firm controlling, controlled by or under common control with the Underwriters have or have had any such financial advisory relationship (as such term is defined in Section 53590 of the Government Code).

9. Conditions to Closing. The Representative has entered into this Bond Purchase Agreement in reliance upon the representations and warranties of the District contained herein and the performance by the District of its obligations hereunder, both as of the date hereof and as of the date of Closing. The Underwriters' obligations under this Bond Purchase Agreement are and shall be subject at the option of the Underwriters, to the following further conditions at the Closing:

(a) The representations and warranties of the District contained herein shall be true, complete and correct in all material respects at the date hereof and at and as of the Closing, as if made at and as of the Closing, and the statements made in all certificates and other documents delivered to the Underwriters at the Closing pursuant hereto shall be true, complete and correct in all material respects on the date of the Closing; and the District shall be in compliance with each of the agreements made by it in this Bond Purchase Agreement;

(b) At the time of the Closing, (i) the Official Statement, this Bond Purchase Agreement, the Paying Agent Agreement, the Continuing Disclosure Certificate and the Resolution shall be in full force and effect and shall not have been amended, modified or supplemented except as may have been agreed to in writing by the parties hereto; (ii) all actions under the Act which, in the opinion of Bond Counsel, shall be necessary in connection with the transactions contemplated hereby, shall have been duly taken and shall be in full force and effect; and (iii) the District shall perform or have performed all of its obligations required under or specified in this Bond Purchase Agreement, the Paying Agent Agreement, the Continuing Disclosure Certificate, or the Official Statement to be performed at or prior to the Closing;

(c) No decision, ruling or finding shall have been entered by any court or governmental authority since the date of this Bond Purchase Agreement (and not reversed on appeal or otherwise set aside), or to the best knowledge of the District, shall be pending (in which service of process has been completed against the District) or threatened (either in state or federal courts) (i) seeking to restrain or enjoin the execution, sale or delivery of any of the Bonds, (ii) in any way contesting or affecting the authority for the execution, sale or delivery of the Bonds, this Bond Purchase Agreement, the Paying Agent Agreement or the Continuing Disclosure Certificate, or (iii) in any way contesting the existence or powers of the District, or contesting in any way the completeness or accuracy of the Official Statement;

(d) Between the date hereof and the Closing, the market price for the Bonds, or the market for or marketability or the ability of the Underwriters to enforce contracts for the sale of the Bonds at the initial offering prices set forth in the Official Statement, shall not have been materially adversely affected by reason of any of the following:

(1) legislation enacted by the Congress of the United States, or by the legislature of the State, or introduced in the Congress or recommended for passage by the President of the United States, or a decision rendered by a court of the United States or the State or by the United States Tax Court, or an order, ruling, regulation (final, temporary or proposed) or official statement issued or made:

(A) by or on behalf of the United States Treasury Department, or by or on behalf of the Internal Revenue Service or other federal or State authority, which would have the purpose or effect of changing, directly or indirectly, the federal income tax consequences of interest on obligations of the general character of the Bonds in the hands of the holders thereof or State tax consequences of interest on obligations of the general character of the Bonds in the hands of the holders thereof; or

(B) by or on behalf of the Securities and Exchange Commission, or any other governmental agency having jurisdiction over the subject matter thereof, to the effect that the Bonds, or obligations of the general character of the Bonds, including any and all underlying arrangements, are not exempt from registration under the Securities Act of 1933, as amended (the "Securities Act"), or that the Resolution is not exempt from qualification under the Trust Indenture Act of 1939, as amended (the "Trust Indenture Act");

(2) the declaration of war or engagement in or escalation of major military hostilities by the United States or the occurrence of any other national or international emergency or calamity or crisis relating to the effective operation of the government or the financial community in the United States;

(3) the declaration of a general banking moratorium by federal, New York or State authorities having jurisdiction, or the general suspension of trading on any national securities exchange or fixing of minimum or maximum prices for trading or maximum ranges for prices for securities on any national securities exchange, whether by virtue or a determination by that exchange or by order of the Securities and Exchange Commission or any other governmental authority having jurisdiction or a material disruption in securities settlement, payment or clearance services affecting the Bonds shall have occurred;

(4) a decision by a court of the United Stated shall be rendered, or a stop order, release, regulation or no-action letter by or on behalf of the Securities and Exchange Commission or any other governmental agency having jurisdiction of the subject matter shall have been issued or made, to the effect that the issuance, offering or sale of the Bonds, including the underlying obligations as contemplated by this Bond Purchase Agreement or by the Official Statement, or any other document relating to the issuance, offering or sale of the Bonds, is or would be in violation of any provision of the federal securities laws at the Closing Date, including the Securities Act, the Exchange Act and the Trust Indenture Act;

(6) the imposition by the New York Stock Exchange, other national securities exchange, or any governmental authority, of any material restrictions not now in force with respect to the Bonds, or obligations of the general character of the Bonds, or securities generally, or the material increase of any such restrictions now in force, including those relating to the extension of credit by, or the charge to the net capital requirements of, the Underwriters;

(7) an order, decree or injunction of any court of competent jurisdiction, or order, filing, regulation or official statement by the Securities and Exchange Commission, or any other governmental agency having jurisdiction over the subject matter thereof, issued or made to the effect that the issuance, offering or sale of obligations of the general character of the Bonds, or the issuance, offering or sale of the Bonds, as contemplated hereby or by the Official Statement, is or would be in violation of the federal securities laws, as amended and then in effect;

(8) the occurrence of any adverse change of material nature of the financial condition, results of operation or properties of the District;

(9) there shall have occurred or any notice shall have been given of any intended downgrade, suspension, withdrawal or negative change in credit watch status of the ratings on the Bonds;

(10) the suspension by the Securities and Exchange Commission of trading in the outstanding securities of the District;

(11) any proceeding shall have been commenced or be threatened in writing by the Securities and Exchange Commission against the District;

(12) any amendment shall have been made to the federal or State Constitution or action by any federal or State court, legislative body, regulatory body, or other authority materially adversely affecting the tax status of the District, its property, income securities (or interest thereon) or the validity or enforceability of the levy of taxes to pay principal of and interest on the Bonds;

(13) the purchase of and payment for the Bonds by the Underwriters, or the resale of the Bonds by the Underwriters, on the terms and conditions herein provided shall be prohibited by any applicable law, governmental authority, board, agency or commission; or

(14) any event occurring, or information becoming known which, in the reasonable judgment of the Underwriters, makes untrue in any material adverse respect any statement or information set forth in the Official Statement, or has the effect that the Official Statement contains any untrue statement of a material fact or omits to state a material fact required to be stated therein or necessary to make the statements made therein, in light of the circumstances under which they were made, not misleading;

(e) At or prior to the Closing, the Underwriters shall have received the following documents, in each case satisfactory in form and substance to the Underwriters:

(1) A certificate of the Clerk of the Board of Education to the effect that (i) the copy of the Resolution attached thereto is a true and correct copy thereof, and (ii) the Resolution was duly adopted and has not been modified, amended, rescinded or revoked and is in full force and effect on the Closing Date;

(2) Executed copies of the Paying Agent Agreement, the Continuing Disclosure Certificate and the Official Statement;

(3) An approving opinion of Bond Counsel, substantially in the form attached as Appendix D to the Official Statement, relating to the Bonds, dated the Closing Date and addressed to the District;

(4) A certificate, dated the Closing Date, signed by an appropriate official of the District, to the effect that (i) such official is authorized to execute the Paying Agent Agreement, the Continuing Disclosure Certificate and this Bond Purchase Agreement, (ii) the representations and warranties of the District herein are true and correct in all material respects as of the date of Closing, (iii) the District has complied with all the terms of the Paying Agent Agreement, the Continuing Disclosure Certificate and this Bond Purchase Agreement to be complied with by the District prior to or concurrently with the Closing and the Paying Agent Agreement, the Continuing Disclosure Certificate and this Bond Purchase Agreement are in full force and effect, (iv) to the best of such official's knowledge, no litigation is pending or threatened (either in state or federal courts) (A) seeking to restrain or enjoin the execution, sale or delivery of any of the Bonds, (B) in any way contesting or affecting the authority for the execution, sale or delivery of the Bonds, the Paying Agent Agreement, the Continuing Disclosure Certificate or this Bond Purchase Agreement, or (C) in any way contesting the existence or powers of the District, (v) such official has reviewed the Official Statement and on such basis certifies that the Official Statement does not contain any untrue statement of a material fact or omit to state any material fact required to be stated therein or necessary to make the statements therein, in light of the circumstances in which they were made, not misleading, (vi) each of the conditions listed in Section 9(e) of this Bond Purchase Agreement has been satisfied on the date hereof and the District is not aware of any other condition of this Bond Purchase Agreement that has not been satisfied on the date hereof, and (vii) the Bonds being delivered on the Closing Date to the Underwriters under this Bond Purchase Agreement substantially conform to the descriptions thereof contained in the Paying Agent Agreement and this Bond Purchase Agreement;

(5) A supplemental opinion of Bond Counsel, dated the Closing Date and addressed to the Underwriters, substantially in the form attached hereto as Exhibit C;

(6) A tax certificate of the District relating to the Bonds in form satisfactory to Bond Counsel;

(7) Evidence satisfactory to the Underwriters that any ratings described in the Official Statement are in full force and effect as of the Closing Date;

(8) A certificate of the Paying Agent dated the Closing Date, signed by a duly authorized officer of the Paying Agent, and in form and substance satisfactory to the Underwriters, to the effect that (i) to the best of such officer's

knowledge, the representations and agreements of the Paying Agent in the Paying Agent Agreement are true and correct as of the Closing Date, (ii) the Paying Agent Agreement has been duly authorized, executed and delivered and, assuming due execution by the other party thereto, is enforceable against the Paying Agent in accordance with its terms, and (iii) to such officer's knowledge, no litigation is pending or threatened (either in state or federal courts) in any way contesting or affecting any authority of the Paying Agent for or in connection with its performance of the Paying Agent Agreement;

(9) An opinion of Kronick, Moskovitz, Tiedemann & Girard, a Professional Corporation, as Underwriters' Counsel, addressed to the Underwriters in form and substance satisfactory to the Underwriters; and

(10) Such additional legal opinions, certificates, proceedings, instruments and other documents as the Underwriters may reasonably request to evidence (i) compliance by the District and the Paying Agent with legal requirements, (ii) the truth and accuracy, as of the time of Closing, of the representations of the District herein contained, and (iii) the due performance or satisfaction by the District at or prior to such time of all agreements then to be performed and all conditions then to be satisfied by the District.

If the District shall be unable to satisfy the conditions to the Underwriters' obligations contained in this Bond Purchase Agreement or if the Underwriters' obligations shall be terminated for any reason permitted by this Bond Purchase Agreement, this Bond Purchase Agreement may be canceled by the Underwriters at, or at any time prior to, the time of Closing. Notice of such cancellation shall be given to the District in writing, or by telephone or telegraph, confirmed in writing. Notwithstanding any provision herein to the contrary, the performance of any and all obligations of the District hereunder and the performance of any and all conditions contained herein for the benefit of the Underwriters may be waived by the Underwriters in writing at their sole discretion.

10. Conditions to Obligations of the District. The performance by the District of its obligations is conditioned upon (a) the performance by the Underwriters of their obligations hereunder; and (b) receipt by the District and the Underwriters of opinions and certificates being delivered at the Closing by persons and entities other than the District.

11. Expenses. The District shall, to the extent permitted by applicable law, pay all expenses incident to the performance of its obligations hereunder from the proceeds of the sale of the Bonds, including, but not limited to (a) the costs of the preparation and reproduction of the Resolution, the Bonds, this Bond Purchase Agreement, the Paying Agent Agreement and the Continuing Disclosure Certificate, (b) the cost of the printing and distribution of the Preliminary Official Statement and the Official Statement, (c) the cost of the preparation, printing and delivery of the Bonds, (d) the fees and disbursements of Bond Counsel and Disclosure Counsel, and any other consultants to the District, including the District's municipal advisor, (e) the fees for the Bond ratings, including all necessary expenses for travel relating to such ratings, (f) the initial fees of the Paying Agent and (g) all other fees and expenses incident to the issuance and sale of the Bonds. All out-of-pocket expenses of the Underwriters, including the California Debt and

Investment Advisory Commission fee, expenses for travel (except in connection with securing a rating on the Bonds or sale of the Bonds), the fees and disbursements of Underwriters' counsel, and other expenses (except as provided above) shall be paid by the Underwriters.

12. Notices. Any notice or other communication to be given under this Bond Purchase Agreement (other than the acceptance hereof as specified in the first paragraph hereof) may be given by delivering the same in writing if to the District, to the San Juan Unified School District at 3738 Walnut Avenue, Carmichael, California 95608, Attention: Deputy Superintendent, or if to the Underwriters, to KeyBanc Capital Markets Inc., One Embarcadero Center, 11th Floor, San Francisco, CA 94111, Attention: Geoff Urbina, and to Raymond James & Associates, Inc., 209 Avenida del Mar, Suite 207, San Clemente, California 92672, Attention: Randy Merritt.

13. Severability. In the event any provision of this Bond Purchase Agreement shall be held invalid or unenforceable by any court of competent jurisdiction, such holding shall not invalidate or render unenforceable any other provision hereof.

14. Parties in Interest; Survival of Representations and Warranties. This Bond Purchase Agreement when accepted by the District in writing as heretofore specified shall constitute the entire agreement between the District and the Underwriters. This Bond Purchase Agreement is made solely for the benefit of the District and the Underwriters (including the successors or assigns of the Underwriters). No person shall acquire or have any rights hereunder or by virtue hereof. All the representations, warranties and agreements of the District in this Bond Purchase Agreement shall survive regardless of (a) any investigation or any statement in respect thereof made by or on behalf of the Underwriters, (b) delivery of and payment by the Underwriters for the Bonds hereunder, and (c) any termination of this Bond Purchase Agreement.

15. Execution in Counterparts. This Bond Purchase Agreement may be executed in several counterparts each of which shall be regarded as an original and all of which shall constitute but one and the same document.

(Remainder of Page Intentionally Left Blank.)

16. **Applicable Law.** This Bond Purchase Agreement shall be interpreted, governed and enforced in accordance with the law of the State applicable to contracts made and performed in the State.

Very truly yours,

KEYBANC CAPITAL MARKETS INC.

By:_____
Authorized Representative

Accepted: [Sale Date]

Time: _____ a.m./p. m. Pacific Time

SAN JUAN UNIFIED SCHOOL DISTRICT

By: _____
Deputy Superintendent

EXHIBIT A

MATURITY SCHEDULE

$[2016 Par Amount]
SAN JUAN UNIFIED SCHOOL DISTRICT
(Sacramento County, California)
GENERAL OBLIGATION BONDS,
ELECTION OF 2016, SERIES 2020

[To come]

TERMS OF REDEMPTION

Optional Redemption. The Bonds maturing on or before August 1, 20__, are not subject to redemption prior to their respective stated maturity dates. The Bonds maturing on and after August 1, 20__, are subject to redemption prior to their respective stated maturity dates, at the option of the District, from any source of available funds, as a whole or in part on any date on or after August 1, 20__, at a redemption price equal to the principal amount called for redemption plus accrued interest thereon to the date fixed for redemption, without premium.

Mandatory Sinking Fund Redemption. The $_____ Term Bond maturing on August 1, 20__, is also subject to mandatory sinking fund redemption on each mandatory sinking fund redemption date and in the respective principal amounts as set forth in the following schedule, at a redemption price equal to 100% of the principal amount thereof to be redeemed, without premium, together with interest accrued thereon to the date fixed for redemption:

Mandatory Sinking fund Redemption Date (August 1)	Principal Amount to be Redeemed
	$

†

† Maturity.

The principal amount to be redeemed in each year shown in the table above will be reduced proportionately, in integral multiples of $5,000, by the amount of such Term Bond optionally redeemed prior to the mandatory sinking fund redemption date, if any.

EXHIBIT B

FORM OF ISSUE PRICE CERTIFICATE

$[2016 Par Amount]
SAN JUAN UNIFIED SCHOOL DISTRICT
(Sacramento County, California)
GENERAL OBLIGATION BONDS,
ELECTION OF 2016, SERIES 2020

The undersigned, on behalf of KeyBanc Capital Markets Inc. as representative (the "Representative") on behalf of itself and Raymond James & Associates, Inc. (collectively, the "Underwriters"), based on the information available to it, hereby certifies as set forth below with respect to the sale and issuance by San Juan Unified School District (the "Issuer") of its $[2016 Par Amount] General Obligation Bonds, Election of 2016, Series 2020 (the "Bonds").

1. ***Sale of the General Rule Maturities***. As of the date of this certificate, for each Maturity of the General Rule Maturities, the first price at which at least 10% of such Maturity of the Bonds was sold to the Public is the respective price listed in Schedule A.

2. ***Initial Offering Price of the Hold-the-Offering-Price Maturities***.

(a) The Underwriter offered the Hold-the-Offering-Price Maturities to the Public for purchase at the respective initial offering prices listed in Schedule A (the "Initial Offering Prices") on or before the Sale Date. A copy of the pricing wire or equivalent communication for the Bonds is attached to this certificate as Schedule B.

(b) As set forth in the Bond Purchase Agreement dated [Sale Date], between the Issuer and the Underwriter, the Underwriter has agreed in writing that, (i) for each Maturity of the Hold-the-Offering-Price Maturities, it would neither offer nor sell any Bonds of such Maturity to any person at a price that is higher than the Initial Offering Price for such Maturity during the Holding Period for such Maturity (the "hold-the-offering-price rule"), and (ii) any selling group agreement shall contain the agreement of each dealer who is a member of the selling group, and any retail distribution agreement shall contain the agreement of each broker-dealer who is a party to the retail distribution agreement, to comply with the hold-the-offering-price rule. Pursuant to such agreement, no Underwriter (as defined below) has offered or sold any Maturity of the Hold-the-Offering-Price Maturities at a price that is higher than the respective Initial Offering Price for that Maturity of the Bonds during the Holding Period.

3. ***Defined Terms***.

(a) *General Rule Maturities* means those Maturities of the Bonds listed in Schedule A hereto as the "General Rule Maturities."

(b) *Hold-the-Offering-Price Maturities* means those Maturities of the Bonds listed in Schedule A hereto as the "Hold-the-Offering-Price Maturities."

(c) *Holding Period* means, with respect to a Hold-the-Offering-Price Maturity, the period starting on the Sale Date and ending on the earlier of (i) the close of the fifth business day after the Sale Date (i.e., [Sale Date]), or (ii) the date on which the Underwriter has sold at least 10% of such Hold-the-Offering-Price Maturity to the Public at prices that are no higher than the Initial Offering Price for such Hold-the-Offering-Price Maturity.

(d) *Issuer* means the San Juan Unified School District.

(e) *Maturity* means Bonds with the same credit and payment terms. Bonds with different maturity dates, or Bonds with the same maturity date but different stated interest rates, are treated as separate maturities.

(f) *Public* means any person (including an individual, trust, estate, partnership, association, company, or corporation) other than an Underwriter or a related party to an Underwriter.

(g) *Related Party* means any entity if an Underwriter and such entity are subject, directly or indirectly, to (i) more than 50% common ownership of the voting power or the total value of their stock, if both entities are corporations (including direct ownership by one corporation of another), (ii) more than 50% common ownership of their capital interests or profit interests, if both entities are partnerships (including direct ownership by one partnership of another), or (iii) more than 50% common ownership of the value of the outstanding stock of the corporation or the capital interests or profit interests of the partnership, as applicable, if one entity is a corporation and the other entity is a partnership (including direct ownership of the applicable stock or interests by one entity of the other).

(h) *Sale Date* means the first day on which there is a binding contract in writing for the sale of a Maturity of the Bonds. The Sale Date of the Bonds is [Sale Date].

(i) *Underwriter* means (i) any person that agrees pursuant to a written contract with the Issuer (or with the lead underwriter to form an underwriting syndicate) to participate in the initial sale of the Bonds to the Public, and (ii) any person that agrees pursuant to a written contract directly or indirectly with a person described in clause (i) of this paragraph to participate in the initial sale of the Bonds to the Public (including a member of a selling group or a party to a retail distribution agreement participating in the initial sale of the Bonds to the Public).

The representations set forth in this certificate are limited to factual matters only. Nothing in this certificate represents the Representative's interpretation of any laws, including specifically Sections 103 and 148 of the Internal Revenue Code of 1986, as amended, and the Treasury Regulations thereunder. Accordingly, the Representative makes no representations as to the legal sufficiency of the factual matters set forth herein. The undersigned understands that the foregoing information will be relied upon by the Issuer with respect to certain of the representations set forth in the Tax Certificate and with respect to compliance with the federal income tax rules affecting Bonds, and by Orrick, Herrington & Sutcliffe LLP, Bond Counsel, in connection with rendering its opinion that the interest on the Bonds is excluded from gross income for federal income tax purposes, the preparation of Internal Revenue Service Form 8038-G, and other federal income tax

advice it may give to the Issuer from time to time relating to the Bonds. Except as expressly set forth above, the certifications set forth herein may not be relied upon or used by any third party or for any other purpose.

Dated: [Closing Date]

KEYBANC CAPITAL MARKETS INC.

By:_____
Name:_____

SCHEDULE A

SALE PRICES OF THE GENERAL RULE MATURITIES AND INITIAL OFFERING PRICES OF THE HOLD-THE-OFFERING-PRICE MATURITIES

(Attached.)

SCHEDULE B

PRICING WIRE OR EQUIVALENT COMMUNICATION

(Attached.)

EXHIBIT C

FORM OF SUPPLEMENTAL OPINION OF BOND COUNSEL

[To come]

PAYING AGENT AGREEMENT

between the

SAN JUAN UNIFIED SCHOOL DISTRICT,
County of Sacramento California

and

COUNTY OF SACRAMENTO, CALIFORNIA,
as Paying Agent

Dated as of October 1, 2020

Relating to the

$[2012 Par Amount]
SAN JUAN UNIFIED SCHOOL DISTRICT
GENERAL OBLIGATION BONDS, ELECTION OF 2012, SERIES 2020

$[2016 Par Amount]
SAN JUAN UNIFIED SCHOOL DISTRICT
GENERAL OBLIGATION BONDS, ELECTION OF 2016, SERIES 2020

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PAYING AGENT AGREEMENT

This PAYING AGENT AGREEMENT, made and entered into as of October 1, 2020, by and between the SAN JUAN UNIFIED SCHOOL DISTRICT, a school district duly formed and existing under and virtue of the Constitution and Laws of the State of California (the "District"), and the COUNTY OF SACRAMENTO, CALIFORNIA, as paying agent (the "Paying Agent"),

W I T N E S S E T H:

WHEREAS, an election was duly called and regularly held in the District on November 6, 2012, pursuant to Sections 15100 *et seq.* and 15264 *et seq.* of the Education Code of the State of California (the "Education Code"), at which a bond proposition summarized as follows was submitted to the electors of the District (Measure N):

> "*To improve the quality of education at every school, modernize aging classrooms, upgrade technology, provide 21st century learning opportunities, improve student safety and become eligible for millions in additional State dollars, shall the San Juan Unified School District issue $350,000,000 in bonds at interest rates within the statutory limit and appoint a citizens' oversight committee, conduct annual independent audits, and spend funds only on school and classroom improvements, with NO money used for administrator salaries?*"; and

WHEREAS, passage of said proposition required a 55% affirmative vote of the votes cast therein, and at least 55% of the votes cast on said proposition were in favor of issuing said bonds; and

WHEREAS, $20,000,000 aggregate principal amount of said bonds, designated "San Juan Unified School District General Obligation Bonds, Election of 2012, Series A" have heretofore been issued and sold; and

WHEREAS, $80,000,000 aggregate principal amount of said bonds, designated "San Juan Unified School District General Obligation Bonds, Election of 2012, Series B" have heretofore been issued and sold; and

WHEREAS, $70,000,000 aggregate principal amount of said bonds, designated "San Juan Unified School District General Obligation Bonds, Election of 2012, Series 2017" have heretofore been issued and sold; and

WHEREAS, $150,000,000 aggregate principal amount of said bonds, designated "San Juan Unified School District General Obligation Bonds, Election of 2012, Series 2019" have heretofore been issued and sold; and

WHEREAS, an election (the "Election of 2016") was duly called and regularly held in the District on November 8, 2016, pursuant to Sections 15100 *et seq.* and 15264 *et seq.* of the

Education Code, at which a bond proposition summarized as follows was submitted to the electors of the District (Measure P):

> "*To repair/upgrade all schools by: repairing aging/deteriorating classrooms/bathrooms/leaky roofs/plumbing/drinking fountains/ water pipes/electrical wiring; upgrading classroom technology, math/science/computer labs, vocational education classrooms, and outdated fire safety/security systems; removing asbestos/lead paint; and, repairing, constructing, and acquiring educational facilities/ equipment, shall San Juan Unified School District issue $750,000,000 in bonds at legal rates, requiring annual independent financial audits, citizens oversight, and keeping all funds local?*"; and

WHEREAS, passage of said proposition required a 55% affirmative vote of the votes cast therein, and at least 55% of the votes cast on said proposition were in favor of issuing said bonds; and

WHEREAS, $39,920,000 aggregate principal amount of said bonds, designated "San Juan Unified School District General Obligation Bonds, Election of 2016, Series 2017" have heretofore been issued and sold; and

WHEREAS, $80,000,000 aggregate principal amount of said bonds, designated "San Juan Unified School District General Obligation Bonds, Election of 2016, Series 2019" have heretofore been issued and sold; and

WHEREAS, the Superintendent of Schools of the County has jurisdiction over the District; and

WHEREAS, by its resolution duly adopted on September 8, 2020 (the "Resolution"), the Board of Education of the District has authorized the issuance of said bonds (collectively, the "Bonds") in one or more series in an aggregate principal amount not exceeding $180,000,000, pursuant to Article 4.5 of Chapter 3 of Part 1 of Division 2 of Title 5 of the Government Code of the State of California (the "Government Code"), and other applicable provisions of law, including applicable provisions of the Education Code; and

WHEREAS, a school district is authorized by Section 53506 *et seq.* of the Government Code to issue and sell its bonds by a negotiated (or private) sale to an underwriter; Section 53508.7 of the Government Code limits a private sale to bonds sold pursuant to Sections 15140 or 15146 of the Education Code; Section 15140(b) of the Education Code requires that for a school district to issue its own bonds without the county's participation, the board of supervisors of the county must first approve the procedures; and the Board of Supervisors of the County of Sacramento, by its resolution adopted on October 6, 2020, has expressly authorized the District to proceed with a negotiated sale of its bonds under Section 53508.7 of the Government Code and Section 15140(b) of the Education Code; and

WHEREAS, the District has not received a qualified or negative certification on its most recent interim report; and

WHEREAS, the issuance of the Bonds will not cause the tax rate for the Election of 2012 or Election of 2016 to exceed $60 per $100,000 of assessed value or the District's total bonded indebtedness to exceed 2.5% of the District's assessed value at the time of issuance; and

WHEREAS, the District has found and determined, and by execution hereof so represents, that all acts, conditions and things required by law to exist, to have happened and to have been performed precedent to and in connection with the execution and entering into of this Paying Agent Agreement do exist, have happened and have been performed in regular and due time, form and manner as required by law, and the parties hereto are now duly authorized to execute and enter into this Paying Agent Agreement;

NOW, THEREFORE, in order to provide for the payment of the Bonds and the performance and observance by the District of all the covenants, agreements and conditions herein and in the Bonds contained; to secure the acknowledgement and consent of the Assistant Auditor-Controller of the County of Sacramento, on behalf of the Director of Finance of the County of Sacramento, to the payment arrangements provided for herein; and in consideration of the mutual covenants and agreements contained herein, and for other valuable consideration to both parties, the District and the Paying Agent hereby agree as follows:

ARTICLE I

DEFINITIONS

Section 1.01. Definitions. Unless the context otherwise requires, the terms defined in this Section 1.01 shall, for all purposes hereof and of any amendment hereof or supplement hereto and of the Bonds and of any certificate, opinion, request or other document mentioned herein or therein, have the meanings defined herein, the following definitions to be equally applicable to both the singular and plural forms of any of the terms defined herein:

"Board of Education" shall mean the Board of Education of the District.

"Bondowner" or "Owner" shall mean the person in whose name any Bond shall be registered.

"Bonds" shall mean all of the San Juan Unified School District General Obligation Bonds, Election of 2012, Series 2020 and the San Juan Unified School District General Obligation Bonds, Election of 2016, Series 2020, issued hereunder.

"Business Day" shall mean any day of the week other than a Saturday or a Sunday on which the Paying Agent is not required or authorized to remain closed, and on which the New York Stock Exchange is open for business.

"Code" shall mean the Internal Revenue Code of 1986, as the same shall be hereafter amended, and any regulations heretofore issued or which shall be hereafter issued by the United States Department of the Treasury thereunder.

"Continuing Disclosure Certificate" shall mean that certain Continuing Disclosure Certificate executed and delivered by the District, dated the date of issuance and delivery of the Bonds, as originally executed and as it may be amended from time to time in accordance with the terms thereof.

"County" shall mean the County of Sacramento, State of California.

"Deputy Superintendent" shall mean the Deputy Superintendent of the District.

"Director of Finance" shall mean the Director of Finance of the County. The "Office of the Director of Finance" shall mean the Office of the Director of Finance of the County, in Sacramento, California.

"District" shall mean the San Juan Unified School District, located in the County.

"Interest and Sinking Fund" shall mean the Interest and Sinking Fund of the District administered by the Director of Finance, established pursuant to State law.

"Interest Payment Date" shall mean February 1 and August 1 of each year. The first Interest Payment Date shall be February 1, 2021 with respect to the Bonds.

"Law" shall mean Chapters 1 and 1.5 of Part 10 of Division 1 of Title 1 of the Education Code of the State, and other applicable provisions of law.

"Opinion of Counsel" shall mean a written opinion of counsel of recognized national standing in the field of law relating to municipal bonds, appointed and paid by the District.

"Paying Agent" shall mean the Director of Finance of the County of Sacramento, as initial paying agent, registrar, and transfer agent with respect to the Bonds, its successors and assigns and any other corporation or association which may at any time be substituted in its place as provided in Section 6.02 hereof.

"Paying Agent Agreement" shall mean this agreement, by and between the District and the Paying Agent.

"Record Date" shall mean the 15th day of the month preceding any Interest Payment Date. The first Record Date shall be January 15, 2021 with respect to the Bonds.

"Redemption Date" shall mean any date on which the Bonds or any of them are called for redemption, as provided in Article IV hereof.

"State" shall mean the State of California.

"Tax Certificate" shall mean the Tax Certificate concerning certain matters pertaining to the use of proceeds of the Bonds, executed and delivered by the District on the date of issuance of the Bonds, including all exhibits attached thereto, as such certificate may from time to time be modified or supplemented in accordance with the terms thereof.

"Written Order of the District" or "Written Request of the District" shall mean an instrument in writing, signed by the Superintendent of the District, the Deputy Superintendent of the District, or by any other officer of the District authorized in writing for the purpose by either of said officers or by the Board of Education of the District.

"2012 Bonds" shall mean the San Juan Unified School District General Obligation Bonds, Election of 2012, Series 2020.

"2016 Bonds" shall mean the San Juan Unified School District General Obligation Bonds, Election of 2016, Series 2020.

ARTICLE II

THE BONDS

Section 2.01. Authorization and Designation. The Bonds shall be issued in fully registered form, without coupons.

(a) The 2012 Bonds are issued for, and the proceeds of sale thereof shall be used exclusively for, the purposes approved by the voters of the District on November 6, 2012, in the bond measure known locally as "Measure N," as authorized by Resolution No. 2614, adopted by the Board of Education on June 26, 2012.

(b) The 2016 Bonds are issued for, and the proceeds of sale thereof shall be used exclusively for, the purposes approved by the voters of the District on November 8, 2016, in the bond measure known locally as "Measure P," as authorized by Resolution No. 2809, adopted by the Board of Education on August 9, 2016.

Section 2.02. Bonds; Terms. (a) The Bonds are issued under this Paying Agent Agreement as current interest bonds, upon terms further described in this Section. The 2012 Bonds issued under this Section shall be named the "San Juan Unified School District General Obligation Bonds, Election of 2012, Series 2020" for the purposes described in Section 2.01. The 2016 Bonds issued under this Section shall be named the "San Juan Unified School District General Obligation Bonds, Election of 2016, Series 2020" for the purposes described in Section 2.01.

(a) Date of Bonds. The Bonds shall be dated as of the date of issuance thereof, [Closing Date].

(b) Denominations. The Bonds shall be issued in the denomination of $5,000 principal amount or any integral multiple thereof. No Bond shall mature on more than one maturity date.

(c) Payment of Principal. (i) The 2012 Bonds shall mature on the dates in each of the years and principal amounts and bear interest at the annual rates of interest shown below:

Maturity (August 1)	Principal Amount	Interest Rate

(ii) The 2016 Bonds shall mature on the dates in each of the years and principal amounts and bear interest at the annual rates of interest shown below:

Maturity (August 1)	Principal Amount	Interest Rate

The principal and any redemption premium of the Bonds shall be payable in lawful money of the United States of America to the Owner thereof, upon the surrender thereof at the office of the Paying Agent or at such other location as the Paying Agent shall designate, on or after the maturity date thereof or upon redemption prior to maturity as provided in Section 4.01 hereof.

(d) Payment of Interest. The Bonds shall bear interest at the respective rates shown in the table in subdivision (c) above, payable on February 1 and August 1 of each year, commencing February 1, 2021, until payment of the principal amount thereof. Each Bond authenticated and registered on any date prior to the close of business on the first Record Date shall bear interest from the date of said Bond. Each Bond authenticated during the period between any Record Date and the close of business on its corresponding Interest Payment Date shall bear interest from such Interest Payment Date. Any other Bond shall bear interest from the Interest

Payment Date immediately preceding the date of its authentication. If, at the time of authentication of any Bond, interest is in default on outstanding Bonds, such Bond shall bear interest from the Interest Payment Date to which interest has previously been paid or made available for payment on the outstanding Bonds. Interest on the Bonds shall be calculated on the basis of a 360-day year consisting of twelve 30-day months.

The interest on the Bonds shall be payable in lawful money to the person whose name appears on the bond registration books of the Paying Agent as the Owner thereof as of the close of business on the applicable Record Date for each Interest Payment Date, whether or not such day is a Business Day. Payment of the interest on any Bond shall be made by check or draft mailed by first class mail on each Interest Payment Date (or on the following Business Day, if the Interest Payment Date does not fall on a Business Day) to such Owner at such Owner's address as it appears on such registration books or at such address as the Owner may have filed with the Paying Agent for that purpose; or upon written request of the Owner of current interest Bonds aggregating not less than $1,000,000 in principal amount, given no later than the Record Date immediately preceding the applicable Interest Payment Date, by wire transfer in immediately available funds to an account maintained in the United States at such wire address as such Owner shall specify in its written notice. So long as Cede & Co. or its registered assigns shall be the registered owner of any of the Bonds, payment shall be made thereto by wire transfer as provided in Section 2.05(d) hereof.

Section 2.03. Form and Registration of Bonds. (a) The Bonds, the Paying Agent's certificate of authentication and registration, and the form of assignment to appear thereon shall be in substantially the forms, respectively, attached hereto as Exhibit A, with necessary or appropriate variations, omissions and insertions as permitted or required by this Paying Agent Agreement (provided that if a portion of the text of any Bond is printed on the reverse of the bond, the following legend shall be printed on the bond: "THE PROVISIONS OF THIS BOND ARE CONTINUED ON THE REVERSE HEREOF AND SUCH CONTINUED PROVISIONS SHALL FOR ALL PURPOSES HAVE THE SAME EFFECT AS THOUGH FULLY SET FORTH AT THIS PLACE.").

(b) The Bonds when issued shall be registered in the name of "Cede & Co.," as nominee of The Depository Trust Company, New York, New York, and shall be initially issued as one bond for each of the maturities of the Bonds, in the principal amounts set forth in the table in Section 2.02. The Depository Trust Company is hereby appointed depository for the Bonds and registered ownership of the Bonds may not thereafter be transferred except as provided in Sections 2.05 and 2.06 hereof.

Section 2.04. Execution and Authentication of Bonds. The Bonds shall be signed by the manual or facsimile signatures of the President of the Board of Education and countersigned by the manual or facsimile signature of the Clerk or Secretary of the Board of Education. Each Bond shall be authenticated by a manual signature of a duly authorized officer of the Paying Agent. Only such of the Bonds as shall bear thereon a certificate of authentication and registration in the form set forth in Exhibit A, executed by the Paying Agent, shall be valid or obligatory for any purpose or entitled to the benefits of this Paying Agent Agreement, and such certificate of the Paying Agent shall be conclusive evidence that the Bonds so authenticated have been duly

authenticated and delivered hereunder and are entitled to the benefits of this Paying Agent Agreement.

Section 2.05. Book-Entry System. (a) The Bonds shall be initially issued and registered as provided in Section 2.03(b) hereof. Registered ownership of the Bonds, or any portion thereof, may not thereafter be transferred except:

(i) To any successor of Cede & Co., as nominee of The Depository Trust Company, or its nominee, or to any substitute depository designated pursuant to clause (ii) of this Section (a "substitute depository"); provided, that any successor of Cede & Co., as nominee of The Depository Trust Company or substitute depository, shall be qualified under any applicable laws to provide the services proposed to be provided by it;

(ii) To any substitute depository not objected to by the Director of Finance, upon (A) the resignation of The Depository Trust Company or its successor (or any substitute depository or its successor) from its functions as depository, or (B) a determination by the Director of Finance to substitute another depository for The Depository Trust Company (or its successor) because The Depository Trust Company or its successor (or any substitute depository or its successor) is no longer able to carry out its functions as depository; provided, that any such substitute depository shall be qualified under any applicable laws to provide the services proposed to be provided by it; or

(iii) To any person as provided below, upon (A) the resignation of The Depository Trust Company or its successor (or substitute depository or its successor) from its functions as depository, or (B) a determination by the Director of Finance to remove The Depository Trust Company or its successor (or any substitute depository or its successor) from its functions as depository.

(b) In the case of any transfer pursuant to clause (i) or clause (ii) of subsection (a) hereof, upon receipt of the outstanding Bonds by the Paying Agent, together with a Written Request of the District, a new Bond for each maturity shall be executed and delivered pursuant to the procedures described in Section 2.06 hereof in the aggregate principal amount of the Bonds then outstanding, registered in the name of such successor or such substitute depository, or their nominees, as the case may be, all as specified in such Written Request of the District. In the case of any transfer pursuant to clause (iii) of subsection (a) hereof, upon receipt of the outstanding Bonds by the Paying Agent together with a Written Request of the District, new Bonds shall be executed and delivered in such denominations numbered in the manner determined by the Paying Agent and registered in the names of such persons as are requested in such Written Request of the District, subject to the limitations of Section 2.02 and the receipt of such a Written Request of the District, and thereafter, the Bonds shall be transferred pursuant to the provisions set forth in Section 2.06 of this Paying Agent Agreement; provided, that the Paying Agent shall not be required to deliver such new Bonds within a period of fewer than 60 days.

(c) The Director of Finance, the District and the Paying Agent shall be entitled to treat the person in whose name any Bond is registered as the Owner thereof, notwithstanding any notice to the contrary received by the Director of Finance, the District or the Paying Agent, and the Director of Finance, the District and the Paying Agent shall have no responsibility for

transmitting payments to, communicating with, notifying, or otherwise dealing with any beneficial owners of the Bonds. Neither the Director of Finance, the District nor the Paying Agent shall have any responsibility or obligation, legal or otherwise, to the beneficial owners or to any other party including The Depository Trust Company or its successor (or substitute depository or its successor), except as the owner of any Bonds.

(d) So long as the outstanding Bonds are registered in the name of Cede & Co. or its registered assigns, the Director of Finance, the District and the Paying Agent shall cooperate with Cede & Co., as sole Owner, or its registered assigns, in effecting payment of the principal of and interest on the Bonds by arranging for payment in such manner that funds for such payments are properly identified and are made immediately available (e.g., by wire transfer) on the date they are due.

Section 2.06. Transfer of Bonds upon Termination of Book-Entry System. In the event that at any time the Bonds shall no longer be registered in the name of Cede & Co. as a result of the operation of Section 2.05 hereof, then the procedures contained in this Section 2.06 shall apply.

Any Bond may, in accordance with its terms, be transferred upon the books required to be kept pursuant to the provisions of Section 2.08 hereof by the person in whose name it is registered, in person or by the duly authorized attorney of such person, upon surrender of such Bond to the Paying Agent for cancellation, accompanied by delivery of a duly executed written instrument of transfer in a form approved by the Paying Agent.

Whenever any Bond or Bonds shall be surrendered for transfer, the designated District officials shall execute (as provided in Section 2.04 hereof) and the Paying Agent shall authenticate and deliver a new Bond or Bonds of the same maturity, for a like aggregate principal amount and bearing the same rate or rates of interest. The Paying Agent shall require the payment by the Bondowner requesting any such transfer of any tax or other governmental charge required to be paid with respect to such transfer.

No transfer of Bonds shall be required to be made by the Paying Agent during the period from the close of business on the Record Date next preceding any Interest Payment Date or redemption date to and including such Interest Payment Date or redemption date.

Section 2.07. Exchange of Bonds. Bonds may be exchanged at the office of the Paying Agent in Sacramento, California, or such other place as the Paying Agent shall designate, for a like aggregate principal amount of Bonds of other authorized denominations of the same maturity and interest rate. The Paying Agent shall require the payment by the Bondowner requesting such exchange of any tax or other governmental charge required to be paid with respect to such exchange. No exchange of Bonds shall be required to be made by the Paying Agent during the period from the close of business on the Record Date next preceding any Interest Payment Date or redemption date to and including such Interest Payment Date or redemption date.

Section 2.08. Bond Register. (a) The Paying Agent will keep or cause to be kept, sufficient books for the registration and transfer of the Bonds, which shall at all times be open to inspection by the Director of Finance and the District, and, upon presentation for such purpose,

the Paying Agent shall, under such reasonable regulations as it may prescribe, register or transfer or cause to be registered or transferred, on said books, Bonds as hereinbefore provided.

(b) The Paying Agent shall assign each Bond authenticated and registered by it a distinctive letter or number, or letter and number.

ARTICLE III

ISSUANCE OF THE BONDS

Section 3.01. Delivery of Bonds. The Paying Agent is hereby authorized to authenticate and deliver the Bonds to or upon the Written Request of the District.

Section 3.02. Application of Proceeds of Sale of Bonds. Upon the delivery of the Bonds to the initial purchaser thereof, and the payment by the initial purchaser of the purchase price of the Bonds ($[Total Purchase Price], consisting of the purchase price of the 2012 Bonds ($[2012 Purchase Price]) and the purchase price of the 2016 Bonds ($[2016 Purchase Price])) by wire transfer of: (i) $[COI Deposit] to The Bank of New York Mellon Trust Company, N.A, the costs of issuance custodian (the "Costs of Issuance Custodian"), which amount shall be deposited and administered for costs of issuance pursuant to a Costs of Issuance Custodian Agreement, and (ii) $[Remaining Purchase Price] to the Paying Agent on behalf of the District, the Director of Finance shall deposit such sum received in the building fund of the District within the County Treasury, except for moneys derived from premium on the bonds ($[I&S Fund Deposit]) which shall be deposited in the respective Interest and Sinking Funds of the District; $[2012 I&S Fund Deposit] shall be deposited in the Interest and Sinking Fund for the 2012 Bonds and $[2016 I&S Fund Deposit] shall be deposited in the Interest and Sinking Fund for the 2016 Bonds.

The District shall cause the Director of Finance to create and maintain any accounts or subaccounts for deposit of the proceeds of the Bonds as the District shall determine is necessary in order to separately monitor the investment and expenditure of such funds in order to comply with the laws applicable to each, and as may be necessary to make any needed calculations of arbitrage and rebate thereon.

The County makes no assurance regarding the application of the proceeds of the Bonds by the District.

Section 3.03. Investment of Funds. (a) All funds held by the Director of Finance with respect to the Bonds hereunder or under the Law shall be invested at the Director of Finance's discretion pursuant to law and the investment policy of the County.

(b) At the written direction of the District, all or any portion of the building fund of the District may also be invested on behalf of the District in the Local Agency Investment Fund in the treasury of the State.

ARTICLE IV

REDEMPTION OF THE BONDS

Section 4.01. Terms of Redemption. (a) Optional Redemption. The Bonds maturing on or before August 1, 20__, are not subject to redemption prior to their respective stated maturity dates. The Bonds maturing on and after August 1, 20__, are subject to redemption prior to their respective stated maturity dates, at the option of the District, from any source of available funds, as a whole or in part on any date on or after August 1, 20__, at a redemption price equal to the principal amount called for redemption plus accrued interest thereon to the date fixed for redemption, without premium.

[(b) Mandatory Sinking Fund Redemption. The $_____ Term 2012 Bond maturing on August 1, 20__, is also subject to mandatory sinking fund redemption on each mandatory sinking fund redemption date and in the respective principal amounts as set forth in the following schedule, at a redemption price equal to 100% of the principal amount thereof to be redeemed, without premium, together with interest accrued thereon to the date fixed for redemption:

Mandatory Sinking fund Redemption Date (August 1)	Principal Amount to be Redeemed
	$
†	

† Maturity.

The $_____ Term 2016 Bond maturing on August 1, 20__, is also subject to mandatory sinking fund redemption on each mandatory sinking fund redemption date and in the respective principal amounts as set forth in the following schedule, at a redemption price equal to 100% of the principal amount thereof to be redeemed, without premium, together with interest accrued thereon to the date fixed for redemption:

Mandatory Sinking fund Redemption Date (August 1)	Principal Amount to be Redeemed
	$
†	

† Maturity.

The principal amount to be redeemed in each year shown in the tables above will be reduced proportionately, in integral multiples of $5,000, by the amount of such Term Bond optionally redeemed prior to the mandatory sinking fund redemption date, if any.]

(c) Selection of Bonds for Redemption. If less than all of the Bonds are called for redemption, such bonds shall be redeemed as directed by the District, and if not so directed, in inverse order of maturities, and if less than all of the Bonds of any given maturity are called for redemption, the portions of such bonds of a given maturity to be redeemed shall be redeemed as directed by the District, and if not so directed, shall be determined by lot. For purposes of such selection, each Bond shall be deemed to consist of individual Bonds of denominations of $5,000 principal amount each, which may be separately redeemed.

Section 4.02. Notice of Redemption. (a) Notice of redemption of the Bonds will be mailed postage prepaid not less than 20 nor more than 60 days prior to the redemption date (i) by first class mail to the respective Owners of Bonds at the addresses appearing on the bond registration books of the Paying Agent, and (ii) as may be further required in accordance with the Continuing Disclosure Certificate.

Each notice of redemption shall contain all of the following information: (i) the date of such notice; (ii) the name of the affected Bonds and the date of issue of the Bonds; (iii) the redemption date; (iv) the redemption price, if available; (v) the dates of maturity of the Bonds to be redeemed; (vi) if less than all of the Bonds are to be redeemed, the distinctive numbers of the Bonds of each maturity to be redeemed; (vii) in the case of Bonds redeemed in part only, the respective maturities or portions of the principal amount of the Bonds of each maturity to be redeemed; (viii) the CUSIP number, if any, of each maturity of Bonds to be redeemed; (ix) a statement that such Bonds must be surrendered by the Owners at the office of the Paying Agent in Sacramento, California, or at such other place or places designated by the Paying Agent; and (x) notice that further interest on such Bonds will not accrue after the designed redemption date.

The actual receipt by any Owner of any Bond of notice of such redemption will not be a condition precedent to redemption, and failure to receive such notice, or any defect in the notice given, will not affect the validity of the proceedings for the redemption of such Bonds.

When notice of redemption has been given, substantially as described above, and when the amount necessary for the payment of the redemption price, if any, is set aside for such purpose, the Bonds designated for redemption will become due and payable on the date fixed for redemption thereof, and upon presentation and surrender of said Bonds at the place specified in the notice of redemption, such Bonds will be redeemed and paid at the redemption price thereof out of the money provided therefor.

(b) Rescission of Notice of Redemption. The District may rescind any redemption and notice thereof for any reason on any date prior to the date fixed for redemption by causing written notice of the rescission to be given to the owners of the Bonds so called for redemption. Notice of rescission of redemption will be given in the same manner in which notice of redemption was originally given. The actual receipt by the owner of any Bond of notice of such rescission will not be a condition precedent to rescission, and failure to receive such notice or any defect in such notice will not affect the validity of the rescission.

(c) Conditional Notice. Any notice of optional redemption delivered hereunder may be conditioned on any fact or circumstance stated therein, and if such condition shall not have

been satisfied on or prior to the redemption date stated in such notice, said notice shall be of no force and effect on and as of the stated redemption date, the redemption shall be cancelled, and the District shall not be required to redeem the Bonds that were the subject of the notice. The Paying Agent shall give notice of such cancellation and the reason therefor in the same manner in which notice of redemption was originally given. The actual receipt by the owner of any Bond of notice of such cancellation shall not be a condition precedent to cancellation, and failure to receive such notice or any defect in such notice shall not affect the validity of the cancellation.

Section 4.03. Defeasance of Bonds. The District may pay and discharge any or all of the Bonds by depositing in trust with the Paying Agent or an escrow agent at or before maturity, money or non-callable direct obligations of the United States of America or other non-callable obligations the payment of the principal of and interest on which is guaranteed by a pledge of the full faith and credit of the United States of America, in an amount which will, together with the interest to accrue thereon and available moneys then on deposit in the Interest and Sinking Fund, be fully sufficient in the opinion of a certified public accountant licensed to practice in the State to pay and discharge the indebtedness on such Bonds (including all principal, interest and redemption premiums) at or before their respective maturity dates.

If at any time the District pays or causes to be paid or there is otherwise paid to the owners of any or all outstanding Bonds all of the principal, interest and premium, if any, represented by such Bonds when due, or as described above, or as otherwise provided by law, then such Owners shall cease to be entitled to the obligation of the County to levy and collect taxes to pay the Bonds as described in Section 5.01 hereof, and such obligation and all agreements and covenants of the District to such Owners hereunder shall thereupon be satisfied and discharged and shall terminate, except only that the District will remain liable for payment of all principal, interest and premium, if any, represented by such Bonds, but only out of moneys on deposit in the Interest and Sinking Fund or otherwise held in trust for such payment, provided, that the unclaimed moneys provisions described in Section 6.07 hereof will apply in all events.

ARTICLE V

OTHER COVENANTS

Section 5.01. Payment of Principal and Interest. On or prior to the date any payment is due in respect of the Bonds, the Director of Finance will deposit with the Paying Agent moneys sufficient to pay the principal and the interest (and premium, if any) to become due in respect of all Bonds outstanding on such Interest Payment Date, but only as required by the Law. When and as paid in full and following surrender thereof to the Paying Agent, all Bonds shall be cancelled by the Paying Agent, and thereafter they shall be destroyed. Moneys for the payment of principal, redemption premium, if any, and interest with respect to the Bonds shall be raised by taxation upon all taxable property in the District and the County shall provide for the levy and collection of such taxes in the manner provided by the Law.

Section 5.02. Further Assurances. The District and the County will promptly execute and deliver or cause to be executed and delivered all such other and further instruments, documents or assurances, and promptly do or cause to be done all such other and further things, as may be necessary or reasonably required in order to further and more fully vest in the Bondowners

all rights, interest, powers, benefits, privileges and advantages conferred or intended to be conferred upon them by this Paying Agent Agreement.

Section 5.03. Tax Covenants. (a) The District shall not take any action or inaction, or fail to take any action, or permit any action to be taken on its behalf or cause or permit any circumstances within its control to arise or continue, if such action or inaction would adversely affect the exclusion from gross income of the interest payable on Bonds under Section 103 of the Code. Without limiting the generality of the forgoing, the District shall comply with the instructions and requirements of each Tax Certificate. This covenant shall survive payment in full of the Bonds.

(b) In the event that at any time the District is of the opinion that for purposes of this Section it is necessary or helpful to restrict or limit the yield on the investment of any moneys held by the Director of Finance with respect to the Bonds, or by the Paying Agent under this Paying Agent Agreement, the District shall so instruct the Director of Finance or the Paying Agent, as appropriate, in writing, and the Director of Finance and the Paying Agent shall take such action as may be necessary in accordance with such instructions.

(c) Notwithstanding any provisions of this Section, if the District shall provide to the Director of Finance or the Paying Agent an opinion of Bond Counsel that any specified action required under this Section is no longer required or that some further or different action is required in order to maintain the exclusion from federal income tax of interest on Bonds under Section 103 of the Code, the Director of Finance and the Paying Agent may conclusively rely on such opinion in complying with the requirements of this Section, and the covenants hereunder shall be deemed to be modified to that extent.

Section 5.04. Continuing Disclosure. The District hereby covenants and agrees that it shall comply with and carry out all of the provisions of the Continuing Disclosure Certificate. Notwithstanding any other provision of this Paying Agent Agreement, failure of the District to comply with the Continuing Disclosure Certificate shall not be considered an event of default hereunder; provided that any Owner or Beneficial Owner (as defined below) may take such actions as may be necessary and appropriate, including seeking mandate or specific performance by court order, to cause the District to comply with its obligations under this Section. For purposes of this Section, "Beneficial Owner" shall mean any person which has or shares the power, directly or indirectly, to make investment decisions concerning ownership of any Bonds (including persons holding Bonds through nominees, depositories or other intermediaries).

Section 5.05. Validity of Bonds. The recital contained in the Bonds that the same are regularly issued pursuant to the Law and that the total amount of indebtedness of the District, including the amount of the Bonds, is within the limit provided by law, shall be conclusive evidence of their validity and of compliance with the provisions of the Law in their issuance.

ARTICLE VI

THE PAYING AGENT

Section 6.01. Duties and Liabilities of Paying Agent. (a) The Paying Agent shall be the paying agent, registrar and transfer agent for the Bonds and shall perform such functions in accordance with the provisions hereof. The Paying Agent shall perform such duties and only such duties as are expressly and specifically set forth in this Paying Agent Agreement.

(b) The District may, by an instrument in writing, remove the Paying Agent initially a party hereto and any successor thereto, and shall remove the Paying Agent initially a party hereto and any successor thereto if at any time (i) requested to do so by an instrument or concurrent instruments in writing signed by the Owners of a majority of the aggregate Principal Amount of the Bonds at the time Outstanding (or their attorneys duly authorized in writing), or (ii) the Paying Agent shall cease to be eligible in accordance with subsection (e) of this Section, or shall become incapable of acting, or shall be adjudged a bankrupt or insolvent, or a receiver of the Paying Agent or its property shall be appointed, or any public officer shall take control or charge of the Paying Agent or of its property or affairs for the purpose of rehabilitation, conservation or liquidation, in each case by giving written notice of such removal to the Paying Agent and thereupon shall appoint a successor Paying Agent by an instrument in writing.

(c) The Paying Agent may at any time resign by giving written notice of such resignation by first class mail, postage prepaid, to the District, and to the Owners at the respective addresses shown on the Registration Books. Upon receiving such notice of resignation, the District shall promptly appoint a successor Paying Agent by an instrument in writing.

(d) Any removal or resignation of the Paying Agent and appointment of a successor Paying Agent shall become effective upon acceptance of appointment by the successor Paying Agent; provided, however, that under any circumstances the successor Paying Agent shall be qualified as provided in subsection (e) of this Section. If no qualified successor Paying Agent shall have been appointed and have accepted appointment within 45 days following giving notice of removal or notice of resignation as aforesaid, the resigning Paying Agent or any Owner (on behalf of such Owner and all other Owners) may petition any court of competent jurisdiction for the appointment of a successor Paying Agent, and such court may thereupon, after such notice, if any, as it may deem proper, appoint such successor Paying Agent. Any successor Paying Agent appointed under this Paying Agent Agreement shall signify its acceptance of such appointment by executing and delivering to the District and to its predecessor Paying Agent a written acceptance thereof, and thereupon such successor Paying Agent, without any further act, deed or conveyance, shall become vested with all the moneys, estates, properties, rights, powers, trusts, duties and obligations of such predecessor Paying Agent, with like effect as if originally named Paying Agent herein; but, nevertheless at the written request of the District or the successor Paying Agent, such predecessor Paying Agent shall execute and deliver any and all instruments of conveyance or further assurance and do such other things as may reasonably be required for more fully and certainly vesting in and confirming to such successor Paying Agent all the right, title and interest of such predecessor Paying Agent in and to any property held by it under this Paying Agent Agreement and shall pay over, transfer, assign and deliver to the successor Paying Agent any money or other property subject to the conditions herein set forth. Upon acceptance of appointment

by a successor Paying Agent as provided in this subsection, the District shall mail or cause the successor Paying Agent to mail, by first class mail postage prepaid, a notice of the succession of such Paying Agent hereunder to the Owners at the addresses shown on the Registration Books. If the District fails to mail such notice within 15 days after acceptance of appointment by the successor Paying Agent, the successor Paying Agent shall cause such notice to be mailed at the expense of the District.

(e) The Paying Agent, if not the Director of Finance, shall be a bank, national banking association or trust company having trust powers incorporated or organized under the laws of the United States of America or any state thereof, having (or if such bank, national banking association or trust company is a member of a bank holding company system, its parent bank holding company shall have) a combined capital and surplus of at least $75,000,000, in good standing and subject to supervision or examination by federal or state agency. If such bank, national banking association or trust company publishes a report of condition at least annually, pursuant to law or to the requirements of any supervising or examining agency above referred to, then for the purpose of this subsection the combined capital and surplus of such bank, national banking association or trust company shall be deemed to be its combined capital and surplus as set forth in its most recent report of condition so published.

In case at any time the Paying Agent shall cease to be eligible in accordance with the provisions of this subsection (e), the Paying Agent shall resign immediately in the manner and with the effect specified in this Section.

Section 6.02. Merger or Consolidation. Any bank, national banking association or trust company into which a successor Paying Agent may be merged or converted or with which it may be consolidated or any bank, national banking association or trust company resulting from any merger, conversion or consolidation to which it shall be a party or any bank, national banking association or trust company to which the Paying Agent may sell or transfer all or substantially all of its corporate trust business, provided such bank, national banking association or trust company shall be eligible under Section 6.01(e) shall be the successor to such Paying Agent, without the execution or filing of any instrument or any further act, deed or conveyance on the part of any of the parties hereto, anything herein to the contrary notwithstanding.

Section 6.03. Liability of Paying Agent. (a) The recitals of facts herein and in the Bonds contained shall be taken as statements of the District, and the Paying Agent shall not assume responsibility for the correctness of the same, or make any representations as to the validity or sufficiency of this Paying Agent Agreement or of the Bonds or shall incur any responsibility in respect thereof, other than as expressly stated herein in connection with the respective duties or obligations herein or in the Bonds assigned to or imposed upon it. The Paying Agent shall, however, be responsible for its representations contained in its certificate of authentication on the Bonds. The Paying Agent makes no representations as to the validity or sufficiency of this Paying Agent Agreement or of any Bonds, or in respect of the security afforded by this Paying Agent Agreement and the Paying Agent shall incur no responsibility in respect thereof. The Paying Agent shall be under no responsibility or duty with respect to (i) the issuance of the Bonds for value, (ii) the application of the proceeds thereof except to the extent that such proceeds are received by it in its capacity as Paying Agent, or (iii) the application of any moneys paid to the District or others in accordance with this Paying Agent Agreement except as the application of any moneys paid to it

in its capacity as Paying Agent. The Paying Agent shall not be liable in connection with the performance of its duties hereunder, except for its own negligence or willful misconduct. The Paying Agent shall not be liable for any action taken or omitted by it in good faith and believed by it to be authorized or within the discretion or rights or powers conferred upon it by this Paying Agent Agreement. The Paying Agent and its officers and employees may become the Owner of Bonds with the same rights it would have if it were not Paying Agent, and, to the extent permitted by law, may act as depository for and permit any of its officers or directors to act as a member of, or in any other capacity with respect to, any committee formed to protect the rights of Bond Owners, whether or not such committee shall represent the Owners of a majority in aggregate Principal Amount of the Bonds then Outstanding.

(b) The Paying Agent shall not be liable for any error of judgment made in good faith by a responsible officer, unless it shall be proved that the Paying Agent was negligent in ascertaining the pertinent facts.

(c) No provision of this Paying Agent Agreement shall require the Paying Agent to risk or expend its own funds in the performance of its rights and duties hereunder.

(d) The immunities and protections extended to the Paying Agent also extend to its directors, officers, employees and agents.

(e) The Paying Agent may execute any of its powers or duties hereunder through attorneys, agents or receivers and shall not be answerable for the actions of such attorneys, agents or receivers if selected by it with due care.

Section 6.04. Right to Rely on Documents. The Paying Agent shall be protected in acting upon any notice, resolution, request, consent, order, certificate, report, opinion, bonds or other paper or document believed by it to be genuine and to have been signed or presented by the proper party or parties. The Paying Agent may consult with counsel, who may be counsel to the District, with regard to legal questions, and the opinion of such counsel shall be full and complete authorization and protection in respect of any action taken or suffered by it hereunder in good faith and in accordance therewith; provided, however, the Paying Agent shall in no event delay any payment with respect to the Bonds in anticipation of any such opinion.

Whenever in the administration of the duties imposed upon it by this Paying Agent Agreement the Paying Agent shall deem it necessary or desirable that a matter be proved or established prior to taking or suffering any action hereunder, such matter (unless other evidence in respect thereof be herein specifically prescribed) may be deemed to be conclusively proved and established by a Written Certificate of the District, and such Written Certificate shall be full warrant to the Paying Agent for any action taken or suffered in good faith under the provisions of this Paying Agent Agreement in reliance upon such Written Certificate, but in its discretion the Paying Agent may, in lieu thereof, accept other evidence of such matter or may require such additional evidence as it may deem reasonable.

Section 6.05. Accounting Records and Reports; Preservation and Inspection of Documents. The Paying Agent shall keep or cause to be kept proper books of record and accounts in which complete and correct entries shall be made of all transactions relating to the receipts,

disbursements, allocation and application of all money on deposit in the accounts and funds established hereunder, which such books shall be available for inspection by the District at reasonable hours and under reasonable conditions.

All documents received by the Paying Agent under the provisions of this Paying Agent Agreement shall be retained in its possession and shall be subject during business hours and upon reasonable notice to the inspection of the District, the Owners and their agents and representatives duly authorized in writing.

Section 6.06. Compensation and Indemnification. The District shall pay to the Paying Agent from time to time all reasonable compensation pursuant to a pre-approved fee letter for all services rendered under this Paying Agent Agreement, and also all reasonable expenses, charges, legal and consulting fees pursuant to a pre-approved fee letter and other disbursements pursuant to a pre-approved fee letter and those of its attorneys, agents and employees, incurred in and about the performance of their powers and duties under this Paying Agent Agreement. The District further agrees, to the extent permitted by law, to indemnify, defend and save the Paying Agent harmless against any liabilities which it may incur in the exercise and performance of its powers and duties hereunder, and which are not due to its negligence or its willful misconduct. The duty of the District to indemnify and compensate the Paying Agent shall survive the termination and discharge of this Paying Agent Agreement and the resignation or removal of the Paying Agent.

Section 6.07. Unclaimed Moneys. Any money held in any fund created pursuant to this Paying Agent Agreement or by the Paying Agent in trust for the payment of the principal of, redemption premium, if any, or interest on the Bonds and remaining unclaimed for two years after the principal of all of the Bonds has become due and payable (whether by maturity or upon prior redemption) will be transferred to the Interest and Sinking Fund for payment of any outstanding bonds of the District payable from said fund; or, if no such bonds of the District are at such time outstanding, said moneys will be transferred to the general fund of the District as provided and permitted by law.

ARTICLE VII

MISCELLANEOUS

Section 7.01. Counterparts. This Paying Agent Agreement may be signed in several counterparts, each of which will constitute an original, but all of which shall constitute one and the same instrument.

Section 7.02. Notices. Unless otherwise specified herein, all notices, statements, orders, requests or other communications hereunder by any party to another shall be in writing and shall be sufficiently given and served upon the other party if delivered personally or if mailed by United States registered or certified mail, return receipt requested, postage prepaid, or if given by fax, electronically, or other means of written communication and confirmed by mail:

If to the District:	San Juan Unified School District 3738 Walnut Avenue Carmichael, CA 95608 Attn: Deputy Superintendent
If to the Paying Agent:	County of Sacramento 700 H Street, Room 3650 Sacramento, CA 95814 Attn: Director of Finance

Section 7.03 Governing Law. This Paying Agent Agreement shall be governed by the laws of the State of California.

IN WITNESS WHEREOF, the parties hereto have caused this Paying Agent Agreement to be duly executed by their officers duly authorized as of the date first written above.

SAN JUAN UNIFIED SCHOOL DISTRICT

By:_____
Deputy Superintendent

COUNTY OF SACRAMENTO, as Paying Agent

By:_____
Assistant Auditor-Controller

APPROVED AS TO FORM:

_____
Assistant County Counsel

EXHIBIT A

[FORM OF BONDS]

Number	UNITED STATES OF AMERICA	Amount
R-1-__	STATE OF CALIFORNIA	$_____
	COUNTY OF SACRAMENTO	

SAN JUAN UNIFIED SCHOOL DISTRICT
GENERAL OBLIGATION BONDS,
ELECTION OF [2012]/[2016], SERIES 2020

Dated as of	Interest Rate	Maturity Date	CUSIP NO.
[Closing Date]	____%	August 1, 20__	798306 ___

Registered Owner: CEDE & CO.

Principal Sum: _____ DOLLARS

San Juan Unified School District, County of Sacramento, State of California (herein called the "District"), acknowledges itself obligated to and promises to cause to be paid to the registered owner identified above or registered assigns, but only from taxes collected by the County of Sacramento (the "County") for such purpose pursuant to Section 15250 of the Education Code of the State of California, on the maturity date set forth above or upon redemption prior thereto, the principal sum specified above in lawful money of the United States of America, and to pay interest thereon in like lawful money at the interest rate per annum stated above, computed on the basis of a 360-day year of twelve 30-day months, payable on February 1 and August 1 in each year, commencing February 1, 2021, until payment of said principal sum. If this bond is authenticated and registered on any date prior to the close of business on January 15, 2021, it shall bear interest from the date hereof. If authenticated during the period between any Record Date (defined as the 15th day of the month preceding an interest payment date) and the close of business on its corresponding interest payment date, it shall bear interest from such interest payment date. Otherwise, this bond shall bear interest from the interest payment date immediately preceding the date of its authentication.

The principal hereof is payable to the registered owner hereof upon the surrender hereof at the office of the Director of Finance of the County (herein called the "Paying Agent"), the paying agent/registrar and transfer agent of the District, in Sacramento, California. The interest hereon is payable to the person whose name appears on the bond registration books of the Paying Agent as the registered owner hereof as of the close of business on the Record Date preceding each interest payment date, whether or not such day is a business day, such interest to be paid by check mailed to such registered owner at the owner's address as it appears on such registration books, or at such other address filed with the Paying Agent for that purpose. Upon written request, given no later than the Record Date immediately preceding an interest payment date, of the owner of Bonds (hereinafter defined) aggregating at least $1,000,000 in principal amount, interest will be paid by wire transfer to an account maintained in the United States as specified by the owner in such request. So long as Cede & Co. or its registered assigns shall be the registered owner of this bond,

payment shall be made by wire transfer as provided in the Paying Agent Agreement hereinafter described.

This bond is one of a duly authorized issue of bonds of like tenor (except for such variations, if any, as may be required to designate varying series, numbers, denominations, interest payment modes, interest rates, maturities and redemption provisions), amounting in the aggregate to $[Par Amount], and designated as "San Juan Unified School District General Obligation Bonds, Election of [2012]/[2016], Series 2020" (the "Bonds"). The Bonds were authorized by a vote of at least 55% of the voters voting at an election duly and legally called, held and conducted in the District on [November 6, 2012]/[November 8, 2016]. The Bonds are issued and sold by the Board of Education of the District pursuant to and in strict conformity with the provisions of the Constitution and laws of the State of California, and the Paying Agent Agreement, dated as of October 1, 2020 (the "Paying Agent Agreement"), by and between the District and the Paying Agent. Reference is hereby made to the Paying Agent Agreement and any and all amendments thereof for a description of the terms on which the Bonds are issued, for the rights of the Owners of the Bonds, for the provisions for payment of the Bonds, and for the amendment of the Paying Agent Agreement (with or without consent of the Owners of the Bonds); and all the terms of the Paying Agent Agreement are hereby incorporated herein and constitute a contract between the District and the Registered Owner of this Bond, to all the provisions of which the Registered Owner of this Bond, by acceptance hereof, agrees and consents. Capitalized undefined terms used herein have the meanings ascribed thereto in the Paying Agent Agreement.

The Bonds are issuable as fully registered bonds without coupons in the denomination of $5,000 or any integral multiple thereof, provided that no Bond shall have principal maturing on more than one principal maturity date. Subject to the limitations and conditions and upon payment of the charges, if any, as provided in the Paying Agent Agreement, Bonds may be exchanged for a like aggregate principal amount of Bonds of the same series, maturity, interest payment mode and interest rate of other authorized denominations.

This bond is transferable by the registered owner hereof, in person or by attorney duly authorized in writing, at said designated office of the Paying Agent, but only in the manner, subject to the limitations and upon payment of the charges provided in the Paying Agent Agreement, and upon surrender and cancellation of this bond. Upon such transfer, a new Bond or Bonds of authorized denomination or denominations for the same series, maturity, interest payment mode and interest rate, and same aggregate principal amount will be issued to the transferee in exchange herefor.

The District and the Paying Agent may treat the registered owner hereof as the absolute owner hereof for all purposes, and the District and the Paying Agent shall not be affected by any notice to the contrary.

[The Bonds are subject to optional and mandatory sinking fund redemption on the terms and subject to the conditions specified in the Paying Agent Agreement. If this bond is called for redemption and payment is duly provided therefor, interest shall cease to accrue hereon from and after the date fixed for redemption.]

The Board of Education of the District hereby certifies and declares that the total amount of indebtedness of the District, including the amount of this bond, is within the limit provided by law; that all acts, conditions and things required by law to be done or performed precedent to and in the issuance of this bond have been done and performed in strict conformity with the laws authorizing the issuance of this bond; and that this bond is in substantially the form prescribed by order of the Board of Education of the District duly made and entered on its minutes. The Bonds represent an obligation of the District payable out of the interest and sinking fund of the District, and the money for the payment of principal of and interest on this bond shall be raised by taxation upon the taxable property of the District.

This bond shall not be entitled to any benefit under the Paying Agent Agreement, or become valid or obligatory for any purpose, until the certificate of authentication and registration hereon endorsed shall have been signed by the Paying Agent.

IN WITNESS WHEREOF, the Board of Education of the San Juan Unified School District has caused this SAN JUAN UNIFIED SCHOOL DISTRICT GENERAL OBLIGATION BOND, ELECTION OF [2012]/[2016], SERIES 2020, to be executed by the manual or facsimile signature of its President and to be countersigned by the manual or facsimile signature of its Clerk or Secretary of said Board, as of the date set forth above.

President of the Board of Education of the
San Juan Unified School District

Countersigned:

Secretary of the Board of Education of the
San Juan Unified School District

PAYING AGENT'S CERTIFICATE OF AUTHENTICATION
AND REGISTRATION

This is one of the current interest SAN JUAN UNIFIED SCHOOL DISTRICT GENERAL OBLIGATION BONDS, ELECTION OF [2012]/[2016], SERIES 2020, described in the within-mentioned Paying Agent Agreement and authenticated and registered on [Closing Date].

COUNTY OF SACRAMENTO, CALIFORNIA, as
Paying Agent/Registrar and Transfer Agent

By _____
Assistant Auditor-Controller

DTC LEGEND

Unless this certificate is presented by an authorized representative of The Depository Trust Company, a New York corporation ("DTC"), to Issuer or its agent for registration of transfer, exchange, or payment, and any certificate issued is registered in the name of Cede & Co. or in such other name as is requested by an authorized representative of DTC (and any payment is made to Cede & Co. or to such other entity as is requested by an authorized representative of DTC), ANY TRANSFER, PLEDGE, OR OTHER USE HEREOF FOR VALUE OR OTHERWISE BY OR TO ANY PERSON IS WRONGFUL inasmuch as the registered owner hereof, Cede & Co., has an interest herein.

ASSIGNMENT

For value received the undersigned do(es) hereby sell, assign and transfer unto _____ the within-mentioned Registered Bond and hereby irrevocably constitute(s) and appoint(s) _____ attorney, to transfer the same on the books of the Paying Agent/Registrar and Transfer Agent with full power of substitution in the premises.

_____ _____

I.D. Number

NOTE: The signature(s) on this Assignment must correspond with the name(s) as written on the face of the within Registered Bond in every particular, without alteration or enlargement or any change whatsoever.

Dated: _____

Signature Guarantee:_____

Notice: Signature must be guaranteed by an eligible guarantor institution.

OH&S Draft: 08/26/2020

PRELIMINARY OFFICIAL STATEMENT DATED [OCTOBER 6], 2020

This Preliminary Official Statement and the information contained herein are subject to completion and amendment. Under no circumstances shall this Preliminary Official Statement constitute an offer to sell or the solicitation of an offer to buy, nor shall there be any sale of these securities, in any jurisdiction in which such offer, solicitation or sale would be unlawful prior to the registration or qualification under the securities laws of such jurisdiction.

NEW ISSUES – BOOK-ENTRY ONLY

RATINGS:
Moody's: "[___]"
Fitch: "[___]"
(See "MISCELLANEOUS – Ratings.")

In the opinion of Orrick, Herrington & Sutcliffe LLP, Bond Counsel to the District, based upon an analysis of existing laws, regulations, rulings and court decisions, and assuming, among other matters, the accuracy of certain representations and compliance with certain covenants, interest on the Tax-Exempt Bonds is excluded from gross income for federal income tax purposes under Section 103 of the Internal Revenue Code of 1986 (the "Code"). In the further opinion of Bond Counsel, interest on the Tax-Exempt Bonds is not a specific preference item for purposes of the federal alternative minimum tax. Bond Counsel is also of the opinion that interest on the Bonds is exempt from State of California personal income taxes. Bond Counsel observes that interest on the Taxable Bonds is not excluded from gross income for federal income tax purposes under Section 103 of the Code. Bond Counsel expresses no opinion regarding any other tax consequences related to the ownership or disposition of, or the amount, accrual or receipt of interest on, the Bonds. See "TAX MATTERS."

SAN JUAN UNIFIED SCHOOL DISTRICT
(Sacramento County, California)

$30,000,000*	**$150,000,000***	**$[Refunding Par]***
General Obligation Bonds, Election of 2012, Series 2020	**General Obligation Bonds, Election of 2016, Series 2020**	**2020 General Obligation Refunding Bonds (Federally Taxable)**

Dated: Date of Delivery **Due: As shown on the inside cover**

This cover page is not a summary of this issue; it is only a reference to the information contained in this Official Statement. Investors must read the entire Official Statement to obtain information essential to the making of an informed investment decision.

The San Juan Unified School District General Obligation Bonds, Election of 2012, Series 2020 (the "**2012 Bonds**"), and the San Juan Unified School District General Obligation Bonds, Election of 2016, Series 2020 (the "**2016 Bonds**" and, together with the 2012 Bonds, the "**Series 2020 Bonds**" or the "**Tax-Exempt Bonds**") are being issued by the San Juan Unified School District (the "**District**") located in the County of Sacramento (the "**County**"), pursuant to a resolution adopted by the Board of Education of the District on September 8, 2020 (the "**Series 2020 Resolution**"), for the purpose of providing funds to (i) finance specific construction, acquisition and modernization projects approved by the voters (as described herein), and (ii) pay the costs of issuance of the Bonds. The Board of Supervisors of the County is empowered and is obligated to levy *ad valorem* taxes upon all property subject to taxation by the District, without limitation as to rate or amount (except as to certain personal property which is taxable at limited rates), for the payment of principal of and interest on the Bonds, all as more fully described herein. See "SECURITY AND SOURCE OF PAYMENT FOR THE BONDS."

The San Juan Unified School District 2020 General Obligation Refunding Bonds (Federally Taxable) (the "**Refunding Bonds**" or the "**Taxable Bonds**") and, together with the Series 2020 Bonds, the "**Bonds**") are being issued by the District to (i) refund all or a portion of the District's outstanding 2012 General Obligation Refunding Bonds, Series A (the "**2012A Refunding Bonds**"); 2012 General Obligation Refunding Bonds, Series B (the "**2012B Refunding Bonds**"); 2012 General Obligation Refunding Bonds, Series C (the "**2012C Refunding Bonds**"); General Obligation Bonds, Election of 2002, Series 2013 (the "**2013 Bonds**"); General Obligation Refunding Bonds, Election of 2002, Series 2014 (the "**2014 Refunding Bonds**"); General Obligation Bonds, Election of 2002, Series 2014 (the "**2014 Bonds**"); and General Obligation Bonds, Election of 2012, Series B (the "**2012B Bonds**" and, together with the 2012A Refunding Bonds, the 2012B Refunding Bonds, the 2012C Refunding Bonds, the 2013 Bonds, the 2014 Refunding Bonds and the 2014 Bonds, the "**Prior Bonds**") and (ii) pay costs of issuance of the Refunding Bonds. The Refunding Bonds are being issued by the District pursuant to a resolution adopted by the Board of Education of the District on September 8, 2020 (the "**Refunding Resolution**"). The outstanding Prior Bonds to be refunded and defeased are collectively referred to herein as the "**Refunded Bonds**."

The Bonds will be issued as current interest bonds. Interest on the Bonds is payable commencing on February 1, 2021, and each February 1 and August 1 thereafter to maturity or redemption prior thereto. Principal of the Bonds is payable on August 1 in each of the years and in the amounts set forth in the Maturity Schedules on the inside cover of this Official Statement. Payments of principal of and interest on the Bonds will be made by the County, as Paying Agent (the "**Paying Agent**") to The Depository Trust Company, New York, New York ("**DTC**"), for subsequent disbursement to DTC Participants, who will remit such payments to the beneficial owners of the Bonds. See "THE BONDS – Payment of Principal and Interest" and APPENDIX G – "BOOK-ENTRY ONLY SYSTEM."

The Bonds will be issued in book-entry form only, and initially will be issued and registered in the name of Cede & Co., as nominee of DTC. Purchasers will not receive certificates representing their interests in the Bonds. See "THE BONDS – Form and Registration."

The Bonds are subject to redemption as more fully described herein.* See "THE BONDS – Redemption."

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* Preliminary, subject to change.

MATURITY SCHEDULES
See Inside Cover

The Bonds will be offered when, as and if issued by the District and received by the Underwriters, subject to approval of their validity by Orrick, Herrington & Sutcliffe LLP, Bond Counsel to the District, and certain other conditions. Certain legal matters will be passed upon for the District by Orrick, Herrington & Sutcliffe LLP, as Disclosure Counsel to the District. Certain legal matters will be passed upon for the Underwriters by Kronick, Moskovitz, Tiedemann & Girard, a Professional Corporation. It is anticipated that the Bonds, in book-entry form, will be available for delivery through the facilities of DTC in New York, New York, on or about _____, 2020.

KeyBanc Capital Markets Inc. **Raymond James & Associates, Inc.**

This Official Statement is dated _____, 2020.

MATURITY SCHEDULES

$30,000,000[*]
SAN JUAN UNIFIED SCHOOL DISTRICT
(Sacramento County, California)
General Obligation Bonds,
Election of 2012, Series 2020

Maturity (August 1)	Principal Amount	Interest Rate	Yield[†]	CUSIP No.[‡] (798306)

$_____ _____% Term 2012 Bonds due August 1, 20__ – Yield[†] _____% – CUSIP No.[‡] 798306 ___

$150,000,000[*]
SAN JUAN UNIFIED SCHOOL DISTRICT
(Sacramento County, California)
General Obligation Bonds,
Election of 2016, Series 2020

Maturity (August 1)	Principal Amount	Interest Rate	Yield[†]	CUSIP No.[‡] (798306)

$_____ _____% Term 2016 Bonds due August 1, 20__ – Yield[†] _____% – CUSIP No.[‡] 798306 ___

[*] Preliminary, subject to change.
[†] Yields certified by the Underwriters. The District takes no responsibility therefor.
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$[Refunding Par][*]
SAN JUAN UNIFIED SCHOOL DISTRICT
(Sacramento County, California)
2020 General Obligation Refunding Bonds
(Federally Taxable)

Maturity (August 1)	Principal Amount	Interest Rate	Yield[†]	CUSIP No.[‡] (798306)

$_____ _____% Term Refunding Bonds due August 1, 20__ − Yield[†] _____% – CUSIP No.[‡] 798306 ___

[*] Preliminary, subject to change.
[†] Yields certified by the Underwriters. The District takes no responsibility therefor.
[‡] CUSIP® is a registered trademark of the American Bankers Association. CUSIP Global Services (CGS) is managed on behalf of the American Bankers Association by S&P Capital IQ. Copyright(c) 2020 CUSIP Global Services. All rights reserved. CUSIP® data herein is provided by CUSIP Global Services. This data is not intended to create a database and does not serve in any way as a substitute for the CGS database. CUSIP® numbers are provided for convenience of reference only. Neither the District nor the Underwriters or their respective agents or counsel assume responsibility for the accuracy of such numbers.

SAN JUAN UNIFIED SCHOOL DISTRICT
COUNTY OF SACRAMENTO, CALIFORNIA

BOARD OF EDUCATION

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

DISTRICT ADMINISTRATION

Kent Kern, *Superintendent*
Kent Stephens, *Deputy Superintendent*

PROFESSIONAL SERVICES

Bond Counsel and Disclosure Counsel

Orrick, Herrington & Sutcliffe LLP
San Francisco, California

Underwriters' Counsel

Kronick, Moskovitz, Tiedemann & Girard, a Professional Corporation
Sacramento, California

Municipal Advisor

Isom Advisors, a Division of Urban Futures, Inc.
Walnut Creek, California

Paying Agent

County of Sacramento
Sacramento, California

Escrow Agent

The Bank of New York Mellon Trust Company, N.A.
Dallas, Texas

Verification Agent

Causey Demgen & Moore P.C.
Denver, Colorado

This Official Statement does not constitute an offering of any security other than the original offering of the Bonds by the District. No dealer, broker, salesperson or other person has been authorized by the District to give any information or to make any representations other than as contained in this Official Statement, and if given or made, such other information or representation not so authorized should not be relied upon as having been given or authorized by the District.

The Bonds are exempt from registration under the Securities Act of 1933, as amended, pursuant to Section 3(a)2 thereof. This Official Statement does not constitute an offer to sell or a solicitation of an offer to buy the Bonds in any state in which such offer or solicitation is not authorized or in which the person making such offer or solicitation is not qualified to do so, or to any person to whom it is unlawful to make such offer or solicitation.

The information set forth herein other than that furnished by the District, although obtained from sources which are believed to be reliable, is not guaranteed as to accuracy or completeness, and is not to be construed as a representation by the District. The information and expressions of opinion herein are subject to change without notice and neither delivery of this Official Statement nor any sale made hereunder shall, under any circumstances, create any implication that there has been no change in the affairs of the District since the date hereof. This Official Statement is submitted in connection with the sale of the Bonds referred to herein and may not be reproduced or used, in whole or in part, for any other purpose.

Certain statements included or incorporated by reference in this Official Statement constitute "forward-looking statements." Such statements are generally identifiable by the terminology used such as "plan," "expect," "estimate," "budget" or other similar words. The achievement of certain results or other expectations contained in such forward-looking statements involve known and unknown risks, uncertainties and other factors which may cause actual results, performance or achievements described to be materially different from any future results, performance or achievements expressed or implied by such forward-looking statements. The District does not plan to issue any updates or revisions to those forward-looking statements if or when its expectations, or events, conditions or circumstances on which such statements are based occur.

The District maintains a website. However, the information presented there is not part of this Official Statement and should not be relied upon in making an investment decision with respect to the Bonds.

In connection with this offering, the Underwriters may overallot or effect transactions which stabilize or maintain the market price of the Bonds at levels above those that might otherwise prevail in the open market. Such stabilizing, if commenced, may be discontinued at any time. The Underwriters may offer and sell the Bonds to certain securities dealers and dealer banks and banks acting as agent at prices lower than the public offering price stated on the inside cover page hereof and said public offering price may be changed from time to time by the Underwriters.

The Underwriters have provided the following sentence for inclusion in this Official Statement: The Underwriters have reviewed the information in this Official Statement in accordance with, and as a part of, its responsibility to investors under the federal securities laws as applied to the facts and circumstances of this transaction, but the Underwriters do not guarantee the accuracy or completeness of such information.

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SAN JUAN UNIFIED SCHOOL DISTRICT
(Sacramento County, California)

$30,000,000*	**$150,000,000***	**$[Refunding Par]***
General Obligation Bonds, Election of 2012, Series 2020	**General Obligation Bonds, Election of 2016, Series 2020**	**2020 General Obligation Refunding Bonds (Federally Taxable)**

INTRODUCTION

This Official Statement, which includes the cover page, the inside cover and appendices hereto (the "**Official Statement**"), is provided to furnish information in connection with the San Juan Unified School District General Obligation Bonds, Election of 2012, Series 2020 (the "**2012 Bonds**"), the San Juan Unified School District General Obligation Bonds, Election of 2016, Series 2020 (the "**2016 Bonds**" and, together with the 2012 Bonds, the "**Series 2020 Bonds**" or the "**Tax-Exempt Bonds**") and the San Juan Unified School District 2020 General Obligation Refunding Bonds (Federally Taxable) (the "**Refunding Bonds**" or the "**Taxable Bonds**" and, together with the Series 2020 Bonds, the "**Bonds**"), as described more fully herein.

This Official Statement speaks only as of its date, and the information contained herein is subject to change. Except as required by the Continuing Disclosure Certificate to be executed by the San Juan Unified School District (the "**District**"), the District has no obligation to update the information in this Official Statement. See "OTHER LEGAL MATTERS – Continuing Disclosure."

Any statements in this Official Statement involving matters of opinion, whether or not expressly so stated, are intended as such and not as representations of fact. This Official Statement is not to be construed as a contract or agreement between the District and the purchasers or owners of any of the Bonds.

Quotations from and summaries and explanations of the Bonds, Paying Agent Agreements (defined herein), providing for the issuance of the Bonds, and the California Constitutional provisions, statutes and other documents described herein, do not purport to be complete, and reference is hereby made to said documents, California Constitutional provisions and statutes for the complete provisions thereof.

Copies of documents referred to herein and information concerning the Bonds are available from the Superintendent, San Juan Unified School District, 3738 Walnut Avenue, Carmichael, CA 95608, (916) 971-7700. The District may impose a charge for copying, handling and mailing such requested documents.

The District

The District, located in the northeast portion of Sacramento County, California (the "**County**"), was established in 1960. The District is approximately 75 square miles in area and serves portions of the city of Citrus Heights and the unincorporated areas of Carmichael, Fair Oaks and Orangevale. The District also includes very small portions of the cities of Sacramento, Folsom and Rancho Cordova. The District currently operates 64 schools, including 9 comprehensive high schools, 8 middle schools, 33 elementary schools, 8 K-8 schools, 3 alternative education programs, and 3 special education centers. Ten charter schools also operate within the boundaries of the District. The District provides kindergarten through 12th grade education to approximately 39,000 students.

The District is governed by a Board of Education (the "**Board**") consisting of five members. The regular members are elected to staggered four-year terms every two years, alternating between two and three available positions. The management and policies of the District are administered by the Superintendent, who is appointed by the Board and responsible for day-to-day District operations as well as the supervision of the District's other key personnel. Kent Kern has served as Superintendent since March 2014.

* Preliminary, subject to change.

For additional information about the District's operations and finances, see APPENDIX A – "INFORMATION RELATING TO THE DISTRICT'S OPERATIONS AND BUDGET."

THE BONDS

Authority for Issuance; Purpose

Series 2020 Bonds. The Series 2020 Bonds are issued pursuant to the Constitution and laws of the State of California (the "**State**"), including Article 4.5 of Chapter 3 of Part 1 of Division 2 of Title 5 of the Government Code of the State (the "**Government Code**"), and other applicable provisions of law, including applicable provisions of the Education Code of the State (the "**Education Code**"), a paying agent agreement, dated as of October 1, 2020 (the "**Series 2020 Paying Agent Agreement**"), between the District and the County, as paying agent (the "**Paying Agent**") and a resolution adopted by the Board on September 8, 2020 relating to the Series 2020 Bonds (the "**Series 2020 Resolution**").

The 2012 Bonds were authorized to be issued at an election held on November 6, 2012 (the "**Election of 2012**"), by more than 55% of the votes cast by eligible voters within the District for a bond measure known locally as "Measure N." Measure N authorized the District to issue bonds in an aggregate principal amount not to exceed $350,000,000 to improve the quality of education at every school, modernize aging classrooms, upgrade technology, provide 21st century learning opportunities, improve student safety and become eligible for millions in additional State dollars. The 2012 Bonds are the fifth series to be issued pursuant to the Measure N authorization. After the issuance of the 2012 Bonds, no remaining authorization will remain pursuant to the Measure N authorization.

The 2016 Bonds were authorized to be issued at an election held on November 8, 2016 (the "**Election of 2016**"), by more than 55% of the votes cast by eligible voters within the District for a bond measure known locally as "Measure P." Measure P authorized the District to issue bonds in an aggregate principal amount not to exceed $750,000,000 to repair/upgrade all schools by: repairing aging/deteriorating classrooms/bathrooms/leaky roofs/ plumbing/drinking fountains/water pipes/electrical wiring; upgrading classroom technology, math/science/computer labs, vocational education classrooms, and outdated fire safety/security systems; removing asbestos/lead paint; and, repairing, constructing, and acquiring educational facilities/equipment. The 2016 Bonds are the third series to be issued pursuant to the Measure P authorization. After the issuance of the 2016 Bonds, $480,080,000 will remain to be issued by the District pursuant to the Measure P authorization.

As required by the Education Code and the Measure N and Measure P authorizations, the District established a Citizens' Oversight Committee to review the District's expenditure of bond proceeds and its progress in completing the projects specified in the measure, and to make periodic reports to the public in order to ensure that bond funds are spent only for authorized purposes.

The Series 2020 Bonds are being issued to (i) finance specific construction, acquisition and modernization projects approved by the voters in the Election of 2012 and Election of 2016, respectively, and (ii) pay costs of issuance of the Series 2020 Bonds. See "– Application and Investment of Series 2020 Bond Proceeds."

Refunding Bonds. The Refunding Bonds are being issued by the District pursuant to the State Constitution and State laws, including Articles 9 and 11 of Chapter 3 of Part 1 of Division 2 of Title 5 of the Government Code, applicable provisions of the Education Code and other applicable provisions of law. The Refunding Bonds are authorized by a resolution adopted by the Board of Education on September 8, 2020 (the "**Refunding Resolution**" and, together with the Series 2020 Resolution, the "**Resolutions**"), and are being issued pursuant to a paying agent agreement, dated as of October 1, 2020 (the "**Refunding Paying Agent Agreement**" and, together with the Series 2020 Paying Agent Agreement, the "**Paying Agent Agreements**"), by and between the District and the Paying Agent.

The Refunding Bonds are being issued to (i) to defease and refund all or a portion of the District's outstanding 2012 General Obligation Refunding Bonds, Series A (the "**2012A Refunding Bonds**"); 2012 General Obligation Refunding Bonds, Series B (the "**2012B Refunding Bonds**"); 2012 General Obligation Refunding Bonds, Series C (the "**2012C Refunding Bonds**"); General Obligation Bonds, Election of 2002, Series 2013 (the "**2013 Bonds**"); General Obligation Refunding Bonds, Election of 2002, Series 2014 (the "**2014 Refunding Bonds**"); General

Obligation Bonds, Election of 2002, Series 2014 (the "**2014 Bonds**"); and General Obligation Bonds, Election of 2012, Series B (the "**2012B Bonds**" and, together with the 2012A Refunding Bonds, the 2012B Refunding Bonds, the 2012C Refunding Bonds, the 2013 Bonds, the 2014 Refunding Bonds and the 2014 Bonds, the "**Prior Bonds**") and (ii) pay costs of issuance of the Refunding Bonds. The outstanding Prior Bonds to be refunded and defeased are collectively referred to herein as the "**Refunded Bonds**." See "– Plan of Refunding."

Form and Registration

The Bonds will be issued in fully registered book-entry form only, as current interest bonds without coupons, in denominations of $5,000 principal amount each or any integral multiple thereof. The Bonds will initially be registered in the name of Cede & Co., as nominee of The Depository Trust Company ("**DTC**"), New York, New York. DTC will act as securities depository for the Bonds. Registered ownership of the Bonds may not be transferred except as described in APPENDIX G. Purchases of Bonds under the DTC system must be made by or through a DTC participant, and ownership interests in Bonds or any transfer thereof will be recorded as entries on the books of said participants. Except in the event that use of this book-entry system is discontinued for the Bonds, beneficial owners will not receive physical certificates representing their ownership interests. See APPENDIX G – "BOOK-ENTRY ONLY SYSTEM."

Payment of Principal and Interest

The Bonds will be dated the date of their delivery and bear interest at the rates set forth on the inside cover page hereof, payable on February 1 and August 1 of each year, commencing on February 1, 2021 until payment of the principal amount thereof, computed using a year of 360 days consisting of twelve 30-day months. Bonds authenticated and registered on any date prior to the close of business on January 15, 2021 will bear interest from the date of their delivery. Bonds authenticated during the period between the 15th day of the calendar month immediately preceding an Interest Payment Date (the "**Record Date**") and the close of business on that Interest Payment Date will bear interest from that Interest Payment Date. Any other Bond will bear interest from the Interest Payment Date immediately preceding the date of its authentication. If, at the time of authentication of any Bond, interest is then in default on outstanding Bonds, such Bond will bear interest from the Interest Payment Date to which interest has previously been paid or made available for payment thereon.

Payment of interest on any Bond on each Interest Payment Date (or on the following business day, if the Interest Payment Date does not fall on a business day) will be made to the person appearing on the registration books of the Paying Agent as the registered owner thereof as of the preceding Record Date, such interest to be paid by check or draft mailed to such owner at such owner's address as it appears on such registration books or at such other address as the owner may have filed with the Paying Agent for that purpose on or before the Record Date. The owner of an aggregate principal amount of $1,000,000 or more of Bonds may request in writing to the Paying Agent that such owner be paid interest by wire transfer to the bank and account number on file with the Paying Agent as of the applicable Record Date.

Principal will be payable at maturity, as set forth on the inside cover page, or upon redemption prior to maturity, upon surrender of Bonds at such office of the Paying Agent as the Paying Agent will designate. The interest, principal and premiums, if any, on the Bonds will be payable in lawful money of the United States of America from moneys on deposit in the interest and sinking fund of the District (the "**Interest and Sinking Fund**") within the County Treasury, consisting of *ad valorem* property taxes collected and held by the Director of Finance of the County (the "**Director of Finance**"), together with any net premium and accrued interest received upon issuance of the Bonds.

So long as all outstanding Bonds are held in book-entry form and registered in the name of a securities depository or its nominee, all payments of principal of, premium, if any, and interest on the Bonds and all notices with respect to such Bonds will be made and given, respectively, to such securities depository or its nominee and not to beneficial owners. So long as the Bonds are held by Cede & Co., as nominee of DTC, payment will be made by wire transfer.

Redemption[*]

Optional Redemption. The Series 2020 Bonds maturing on or before August 1, 20__, are not subject to redemption prior to their respective stated maturity dates. The Bonds maturing on and after August 1, 20__, are subject to redemption prior to their respective stated maturity dates, at the option of the District, from any source of available funds, as a whole or in part on any date, on or after _____ 1, 20__. The Bonds will be redeemed at a price equal to 100% of the principal amount thereof, together with interest accrued thereon to the date of redemption, without premium.

[***Optional Redemption with Make-Whole Premium***. The Refunding Bonds also shall be subject to redemption prior to maturity, at the option of the District, from any source of available funds, as a whole or in part on any date prior to _____, 1, 20__, at a redemption price equal to 100% of the principal amount of the Refunding Bonds called for redemption plus the Make-Whole Premium, if any, together with accrued interest to the date fixed for redemption, if any.

The "Make-Whole Premium," with respect to any Refunding Bonds to be redeemed, is the amount calculated by the Calculation Agent equal to the positive difference, if any, between:

(i) The sum of the present values, calculated as of the date fixed for redemption of:

(1) Each interest payment that, but for the redemption, would have been payable on the Refunding Bonds or portion thereof being redeemed on each regularly scheduled Interest Payment Date occurring after the date fixed for redemption through the maturity date of such Refunding Bonds (excluding any accrued interest for the period prior to the date fixed for redemption); provided, that if the date fixed for redemption is not a regularly scheduled Interest Payment Date with respect to such Refunding Bonds, the amount of the next regularly scheduled interest payment will be reduced by the amount of interest accrued on such Refunding Bonds to the date fixed for redemption; plus

(2) The principal amount that, but for such redemption, would have been payable on the maturity date of the Refunding Bonds or portion thereof being redeemed; minus

(ii) The principal amount of the Refunding Bonds or portion thereof being redeemed.

The present values of the interest and principal payments referred to in (i) above will be determined by discounting the amount of each such interest and principal payment from the date that each such payment would have been payable but for the redemption to the date fixed for redemption on a semiannual basis (assuming a 360-day year consisting of twelve (12) 30-day months) at a discount rate equal to the Comparable Treasury Yield, plus the Spread.

"Calculation Agent" means a commercial bank or an investment banking institution of national standing that is a primary dealer of United States government securities (which may be one of the institutions that served as underwriters for the Refunding Bonds) designated by the District.

"Comparable Treasury Issue" means the United States Treasury security selected by the Calculation Agent as having a maturity comparable to the remaining term to maturity of the Refunding Bonds being redeemed that would be utilized, at the time of selection and in accordance with customary financial practice, in pricing new issues of corporate debt securities of comparable maturity to the remaining term to maturity of the Refunding Bonds being redeemed.

"Comparable Treasury Price" means, with respect to any date on which a Refunding Bond or portion thereof is being redeemed, either (a) the average of five Bonds Reference Treasury Dealer quotations for the date fixed for redemption, after excluding the highest and lowest such quotations, and (b) if the Calculation Agent is unable to obtain five such quotations, the average of the quotations that are obtained. The quotations will be the average, as

[*] Preliminary, subject to change.

determined by the Calculation Agent, of the bid and asked prices for the Comparable Treasury Issue (expressed in each case as a percentage of principal amount) quoted in writing to the Calculation Agent, at 5:00 p.m. New York City time, at least three (3) business days but not more than forty-five (45) calendar days preceding the date fixed for redemption.

"Comparable Treasury Yield" means the yield that represents the weekly average yield to maturity for the preceding week appearing in the most recently published statistical release designated "H.15(519) Selected Interest Rates" under the heading "Treasury Constant Maturities," or any successor publication selected by the Calculation Agent that is published weekly by the Board of Governors of the Federal Reserve System and that establishes yields on actively traded United States Treasury securities adjusted to constant maturity, for the maturity corresponding to the remaining term to maturity of the Refunding Bonds being redeemed. The Comparable Treasury Yield will be determined at least three (3) business days but not more than forty-five (45) calendar days preceding the date fixed for redemption. If the H.15(519) statistical release sets forth a weekly average yield for United States Treasury securities that have a constant maturity that is the same as the remaining term to maturity of the Refunding Bonds being redeemed, then the Comparable Treasury Yield will be equal to such weekly average yield. In all other cases, the Comparable Treasury Yield will be calculated by interpolation on a straight-line basis, between the weekly average yields on the United States Treasury securities that have a constant maturity (i) closest to and greater than the remaining term to maturity of the Refunding Bonds being redeemed; and (ii) closest to and less than the remaining term to maturity of the Refunding Bonds being redeemed. Any weekly average yields calculated by interpolation will be rounded to the nearest 1/100th of 1%, with any figure of 1/200th of 1% or above being rounded upward. If, and only if, weekly average yields for United States Treasury securities for the preceding week are not available in the H.15(519) statistical release or any successor publication, then the Comparable Treasury Yield will be the rate of interest per annum equal to the semiannual equivalent yield to maturity of the Comparable Treasury Issue (expressed as a percentage of its principal amount) equal to the Comparable Treasury Price (each as defined herein) as of the date fixed for redemption.

"Reference Treasury Dealer" means a primary dealer of United States Government securities (which may be one of the institutions that served as underwriters for the Refunding Bonds) appointed by the District and reasonably acceptable to the Calculation Agent.

"Spread" means ____%.]

Mandatory Sinking Fund Redemption. The $_____ Term 2012 Bond maturing on August 1, 20__, is also subject to mandatory sinking fund redemption on each mandatory sinking fund redemption date and in the respective principal amounts as set forth in the following schedule, at a redemption price equal to 100% of the principal amount thereof to be redeemed (without premium), together with interest accrued thereon to the date fixed for redemption:

Mandatory Sinking Fund Redemption Date (August 1)	Principal Amount to Be Redeemed

[*]Maturity.

The $_____ Term 2016 Bond maturing on August 1, 20__, is also subject to mandatory sinking fund redemption on each mandatory sinking fund redemption date and in the respective principal amounts as set forth in the following schedule, at a redemption price equal to 100% of the principal amount thereof to be redeemed (without premium), together with interest accrued thereon to the date fixed for redemption:

Mandatory Sinking Fund Redemption Date (August 1)	Principal Amount to Be Redeemed

[*]Maturity.

The $_____ Term Refunding Bond maturing on August 1, 20__, is also subject to mandatory sinking fund redemption on each mandatory sinking fund redemption date and in the respective principal amounts as set forth in the following schedule, at a redemption price equal to 100% of the principal amount thereof to be redeemed (without premium), together with interest accrued thereon to the date fixed for redemption:

Mandatory Sinking Fund Redemption Date (August 1)	Principal Amount to Be Redeemed

[*]Maturity.

The principal amount to be redeemed in each year shown in the tables above will be reduced at the option of the District, in integral multiples of $5,000, by the amount of such Term Bond optionally redeemed prior to the mandatory sinking fund redemption date.

Selection of Bonds for Redemption. If less than all of the Bonds are called for redemption, the Bonds will be redeemed as directed by the District, and if not so directed, in inverse order of maturities, and if less than all of the Bonds of any given maturity are called for redemption, the portions of the Bonds of a given maturity to be redeemed will be redeemed as directed by the District, and if not so directed, will be determined by lot.

Notwithstanding anything herein to the contrary, so long as Cede & Co., as the nominee of DTC, or any substitute depository for the Bonds is the registered owner to the Bonds, the selection of Bonds held by beneficial owners in book-entry form for redemption will be made by DTC or such substitute depository for the Bonds pursuant to the procedures of DTC or the substitute depository for the Bonds. The procedures of DTC or the substitute Depository for the Bonds may not be consistent with the procedures outlined above. See APPENDIX G – "BOOK-ENTRY ONLY SYSTEM."

Notice of Redemption. Notice of redemption of any Bond is required to be given by the Paying Agent, upon written request of the District, not less than 20 nor more than 60 days prior to the redemption date (i) by first class mail to the respective owners of any Bond designated for redemption at their addresses appearing on the bond registration books and (ii) as may be further required in accordance with the Continuing Disclosure Certificate. See APPENDIX E – "FORM OF CONTINUING DISCLOSURE CERTIFICATE."

Each notice of redemption is required to contain the following information: (i) the date of such notice; (ii) the name of the Bonds and the date of issue of the Bonds; (iii) the redemption date; (iv) the redemption price; (v) the dates of maturity of the Bonds to be redeemed; (vi) if less than all of the then outstanding Bonds are to be called for redemption, the distinctive serial numbers of the Bonds of each maturity to be redeemed; (vii) in the case of Bonds redeemed in part only, the respective portions of the principal amount of the Bonds of each maturity to be redeemed; (viii) the CUSIP number of each maturity of Bonds to be redeemed; (ix) a statement that such Bonds must be surrendered by the owners at such office of the Paying Agent designated by the Paying Agent; and (x) notice that further interest on such Bonds will not accrue after the redemption date. A certificate of the Paying Agent or the District that notice of call and redemption has been given to owners and to the appropriate securities depositories as provided in the Paying Agent Agreements will be conclusive against all parties. The actual receipt by the owner of any Bond or by any securities depository of notice of redemption will not be a condition precedent to redemption, and failure to receive such notice, or any defect in the notice given, will not affect the validity of the proceedings for the redemption of such Bonds or the cessation of interest on the date fixed for redemption.

Effect of Notice of Redemption. When notice of redemption has been given substantially as provided for in the respective Paying Agent Agreement, and when the redemption price of the Bonds called for redemption is set

aside for the purpose as described in such Paying Agent Agreement, the Bonds designated for redemption will become due and payable on the specified redemption date and interest will cease to accrue thereon as of the redemption date, and upon presentation and surrender of such Bonds at the place specified in the notice of redemption, such Bonds will be redeemed and paid at the redemption price thereof out of the money provided therefor. The owners of such Bonds called for redemption after such redemption date will look for the payment of such Bonds and the redemption premium thereon, if any, only to moneys on deposit for such purpose in the Interest and Sinking Fund of the District or the escrow fund established for such purpose. All Bonds redeemed will be cancelled forthwith by the Paying Agent and will not be reissued.

Right to Rescind Notice. The District may rescind any optional redemption and notice thereof for any reason on any date prior to the date fixed for redemption by causing written notice of the rescission to be given to the owners of the Bonds so called for redemption. Any optional redemption and notice thereof will be rescinded if for any reason on the date fixed for redemption moneys are not available in the Interest and Sinking Fund or otherwise held in trust for such purpose in an amount sufficient to pay in full on said date the principal of, interest, and any premium due on the Bonds called for redemption. Notice of rescission of redemption will be given in the same manner in which notice of redemption was originally given. The actual receipt by the Owner of any Bond of notice of such rescission will not be a condition precedent to rescission, and failure to receive such notice or any defect in such notice will not affect the validity of the rescission.

Conditional Notice. Any notice of optional redemption may be conditioned on any fact or circumstance stated therein, and if such condition will not have been satisfied on or prior to the redemption date stated in such notice, said notice will be of no force and effect on and as of the stated redemption date, the redemption will be cancelled, and the District will not be required to redeem the Bonds that were the subject of the notice. The Paying Agent will give notice of such cancellation and the reason therefor in the same manner in which notice of redemption was originally given. The actual receipt by the Owner of any Bond of notice of such cancellation will not be a condition precedent to cancellation, and failure to receive such notice or any defect in such notice will not affect the validity of the cancellation.

Defeasance of Bonds

The District may pay and discharge any or all of the Bonds by depositing in trust with the Paying Agent or an escrow agent at or before maturity, money or non-callable direct obligations of the United States of America or other non-callable obligations the payment of the principal of and interest on which is guaranteed by a pledge of the full faith and credit of the United States of America, in an amount which will, together with the interest accrued thereon and available moneys then on deposit in the Interest and Sinking Fund, be fully sufficient in the opinion of a certified public accountant licensed to practice in the State to pay and discharge the indebtedness on such Bonds (including all principal, interest and redemption premiums) at or before their respective maturity dates.

If at any time the District pays or causes to be paid or there is otherwise paid to the Owners of any or all outstanding Bonds all of the principal, interest and premium, if any, represented by Bonds when due, or as described above, or as otherwise provided by law, then such Owners will cease to be entitled to the obligation of the County to levy and collect taxes to pay the Bonds and such obligation and all agreements and covenants of the District to such Owners under the respective Paying Agent Agreement will thereupon be satisfied and discharged and will terminate, except only that the District will remain liable for payment of all principal, interest and premium, if any, represented by such Bonds, but only out of moneys on deposit in the Interest and Sinking Fund or otherwise held in trust for such payment, provided that the unclaimed moneys provisions described below will apply in all events.

Unclaimed Moneys

Any money held in any fund created pursuant to the Paying Agent Agreements or by the Paying Agent in trust for the payment of the principal of, redemption premium, if any, or interest on the Bonds and remaining unclaimed for two years after the principal of all of the Bonds has become due and payable (whether by maturity or upon prior redemption) will be transferred to the Interest and Sinking Fund for payment of any outstanding bonds of the District payable from said fund; or, if no such bonds of the District are at such time outstanding, said moneys will be transferred to the general fund of the District as provided and permitted by law.

Application and Investment of Series 2020 Bond Proceeds

The proceeds of sale of the Series 2020 Bonds, exclusive of any premium and accrued interest received, will be deposited in the County Treasury to the credit of the Building Fund of the District. A portion of the proceeds of the Series 2020 Bonds will be retained by the Paying Agent in a Costs of Issuance Fund and used to pay costs associated with the issuance of the Series 2020 Bonds. Any proceeds of sale of the Series 2020 Bonds not needed to fund the Building Fund or to pay costs of issuance of the Series 2020 Bonds will be transferred to the Director of Finance for deposit in the District's Interest and Sinking Fund in the County treasury, and applied only for payment of principal of and interest on outstanding bonds of the District. Amounts deposited into the Interest and Sinking Fund, as well as proceeds of taxes held therein for payment of the Series 2020 Bonds, will be invested at the sole discretion of the Director of Finance pursuant to law and the investment policy of the County. See APPENDIX F – "COUNTY OF SACRAMENTO INVESTMENT POLICIES AND PRACTICES AND INVESTMENT POOL QUARTERLY REPORT."

All funds held by the Director of Finance with respect to the Series 2020 Bonds hereunder or under the law will be invested at the discretion of the Director of Finance pursuant to law and the investment policy of the County. At the written direction of the District, all or any portion of the Building Fund may also be invested on behalf of the District in the Local Agency Investment Fund in the treasury of the State.

The District will not take any action or inaction, or fail to take any action, or permit any action to be taken on its behalf or cause or permit any circumstances within its control to arise or continue, if such action or inaction would adversely affect the exclusion from gross income of the interest payable on the Bonds under Section 103 of the Internal Revenue Code of 1986 (the "**Code**").

In the event that at any time the District is of the opinion that it is necessary or helpful to restrict or limit the yield on the investment of any moneys held by the Director of Finance with respect to the Bonds, or by the Paying Agent under the Paying Agent Agreements, the District will so instruct the Director of Finance or the Paying Agent, as appropriate, in writing, and the Director of Finance and the Paying Agent will take such action as may be necessary in accordance with such instructions.

If the District provides to the Director of Finance or the Paying Agent an opinion of Bond Counsel that any specified action required under the respective Paying Agent Agreement is no longer required or that some further or different action is required in order to maintain the exclusion from federal income tax of interest on Bonds under Section 103 of the Code, the Director of Finance and the Paying Agent may conclusively rely on such opinion in complying with the requirements of the respective Paying Agent Agreement, and the covenants thereunder will be deemed to be modified to that extent.

Earnings on the investment of moneys in either fund will be retained in that fund and used only for the purposes to which that fund may lawfully be applied. Moneys in the Building Fund may only be applied for the purposes for which the Series 2020 Bonds were approved. Moneys in the Interest and Sinking Fund may only be applied to make payments of interest, principal, and premium, if any, on bonds of the District. For information on the County's investment policy, see APPENDIX F – "COUNTY OF SACRAMENTO INVESTMENT POLICIES AND PRACTICES AND INVESTMENT POOL QUARTERLY REPORT."

Plan of Refunding

The Refunding Bonds will be issued to (i) refund and defease, on an advance basis, all or a portion of the outstanding Prior Bonds on the respective redemption date listed below (the "Redemption Dates"), and (ii) pay costs of issuance of the Refunding Bonds. A portion of the proceeds from the Refunding Bonds will be deposited into the Escrow Fund (the "Escrow Fund") to be established and maintained by U.S. Bank National Association, acting as escrow agent (the "Escrow Agent") under that certain escrow agreement, dated as of October 1, 2020 (the "Escrow Agreement"), by and between the District and the Escrow Agent. Such moneys will be used to purchase certain United States government obligations or other non-callable obligations the payment of the principal of and interest on which is guaranteed by a pledge of the full faith and credit of the United States of America, the principal of and interest on which (together with any uninvested amount) will be sufficient to enable the Escrow Agent to pay the interest due on

the Refunded Bonds to the respective Redemption Dates at the respective redemption prices. See "ESCROW VERIFICATION."

A portion of the proceeds of the Refunding Bonds will be retained by the Paying Agent in a Costs of Issuance Fund and used to pay costs associated with the issuance of the Refunding Bonds and the refunding of the Refunded Bonds. Any proceeds of sale of the Refunding Bonds not needed to fund the Escrow Fund or to pay costs of issuance of the Refunding Bonds will be transferred to the Director of Finance for deposit in the District's Interest and Sinking Fund in the County treasury, and applied only for payment of principal of and interest on outstanding bonds of the District. Amounts deposited into the Interest and Sinking Fund, as well as proceeds of taxes held therein for payment of the Refunding Bonds, will be invested at the sole discretion of the Director of Finance pursuant to law and the investment policy of the County. See APPENDIX F – "COUNTY OF SACRAMENTO INVESTMENT POLICIES AND PRACTICES AND INVESTMENT POOL QUARTERLY REPORT."

Causey Demgen & Moore, P.C., a Certified Public Accountant licensed to practice in the State, acting as verification agent (the "**Verification Agent**") with respect to the Escrow Fund, will verify the mathematical accuracy of the computations relating to the sufficiency of the moneys proposed to be deposited and invested in the Escrow Fund, together with earnings thereon, for the payment of interest on the Refunding Bonds to the respective Redemption Date.

The Refunded Bonds to be refunded are as follows[*]:

San Juan Unified School District
2012 General Obligation Refunding Bonds, Series A

Redemption Date: August 1, 2022

Maturity Date (August 1)	Principal Amount	Interest Rate	CUSIP (798306)[†]	Redemption Price
2023	$760,000	3.250%	PE0	100.000
2024	785,000	3.375	PF7	100.000
2025	815,000	3.500	PG5	100.000
2026	840,000	3.625	PH3	100.000
2027	870,000	3.750	PJ9	100.000
2028	905,000	3.750	PK6	100.000

San Juan Unified School District
2012 General Obligation Refunding Bonds, Series B

Redemption Date: August 1, 2022

Maturity Date (August 1)	Principal Amount	Interest Rate	CUSIP (798306)[†]	Redemption Price
2023	$1,755,000	5.000%	PX8	100.000
2024	1,920,000	5.000	PY6	100.000
2025	2,085,000	5.000	PZ3	100.000
2028[*]	7,395,000	5.000	QC3	100.000

[*]Term Bond

[*] Preliminary, subject to change.

[†] CUSIP numbers are provided for convenience of reference only. None of the District, the Underwriters or their agents or counsel assumes responsibility for the accuracy of such numbers.

San Juan Unified School District
2012 General Obligation Refunding Bonds, Series C

Redemption Date: August 1, 2021

Maturity Date (August 1)	Principal Amount	Interest Rate	CUSIP (798306)*	Redemption Price
2022	$2,905,000	4.000%	QP4	100.000
2023	3,020,000	4.000	QQ2	100.000
2024	3,140,000	4.000	QR0	100.000
2025	3,270,000	4.000	QS8	100.000
2026	3,400,000	3.000	QT6	100.000
2027	3,500,000	3.000	QU3	100.000

San Juan Unified School District
General Obligation Bonds, Election of 2002, Series 2013

Redemption Date: August 1, 2022

Maturity Date (August 1)	Principal Amount	Interest Rate	CUSIP (798306)*	Redemption Price
2023	$1,715,000	5.000%	RH1	100.000
2024	1,780,000	5.000	RJ7	100.000
2025	1,845,000	5.000	RK4	100.000
2026	1,915,000	4.000	RL2	100.000
2027	1,985,000	3.000	RM0	100.000
2028	2,060,000	3.000	RN8	100.000
2029	2,140,000	3.000	RP3	100.000
2030	2,220,000	3.000	RQ1	100.000
2031	2,300,000	3.000	RR9	100.000
2032	2,385,000	3.250	RS7	100.000
2033	2,475,000	3.250	RT5	100.000
2034	2,570,000	3.250	RU2	100.000
2035	2,665,000	3.375	RV0	100.000
2036	2,765,000	3.500	RW8	100.000
2037	2,870,000	3.500	RX6	100.000
2038	2,975,000	3.500	RY4	100.000

* CUSIP numbers are provided for convenience of reference only. None of the District, the Underwriters or their agents or counsel assumes responsibility for the accuracy of such numbers.

San Juan Unified School District
General Obligation Bonds, Election of 2002, Series 2014

Redemption Date: August 1, 2023

Maturity Date (August 1)	Principal Amount	Interest Rate	CUSIP (798306)*	Redemption Price
2024	$725,000	3.000%	TC0	100.000
2025	745,000	5.000	TD8	100.000
2026	785,000	5.000	TE6	100.000
2027	820,000	5.000	TF3	100.000
2028	860,000	5.000	TG1	100.000
2029	905,000	4.000	TH9	100.000
2030	940,000	5.000	TJ5	100.000
2031	8,000,000	5.000	TK2	100.000
2032	1,480,000	5.000	TL0	100.000

San Juan Unified School District
General Obligation Refunding Bonds, Election of 2002, Series 2014

Redemption Date: August 1, 2023

Maturity Date (August 1)	Principal Amount	Interest Rate	CUSIP (798306)*	Redemption Price
2024	$2,750,000	5.000%	SK3	100.000
2025	2,855,000	5.000	SL1	100.000
2026	2,965,000	5.000	SM9	100.000
2027	3,085,000	5.000	SN7	100.000
2028	3,205,000	5.000	SP2	100.000
2029	3,330,000	5.000	SQ0	100.000
2030	7,075,000	5.000	SR8	100.000

San Juan Unified School District
General Obligation Bonds, Election of 2012, Series B

Redemption Date: August 1, 2023

Maturity Date (August 1)	Principal Amount	Interest Rate	CUSIP (798306)*	Redemption Price
2024	$3,785,000	3.000%	TW6	100.000
2025	3,895,000	3.000	TX4	100.000
2026	4,015,000	3.000	TY2	100.000
2027	4,135,000	3.000	TZ9	100.000

* CUSIP numbers are provided for convenience of reference only. None of the District, the Underwriters or their agents or counsel assumes responsibility for the accuracy of such numbers.

ESTIMATED SOURCES AND USES OF FUNDS

The net proceeds of the Bonds are expected to be applied as follows:

	2012 Bonds	2016 Bonds	Refunding Bonds	Total
Sources of Funds				
Principal Amount of Bonds				
[Net] Original Issue [Premium/Discount]				
Total Sources:				
Uses of Funds				
Deposit to Building Fund				
Deposit to Interest and Sinking Fund				
Deposit to Escrow Fund				
Underwriters' Discount				
Costs of Issuance[(1)]				
Total Uses:				

(1) Includes fees of bond counsel, disclosure counsel, rating agencies, paying agent, escrow agent, verification agent, [bidding agent,] municipal advisor, costs of issuance custodian, printer, and other miscellaneous expenses.

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SCHEDULED DEBT SERVICE

Debt Service of the Bonds

The District's semi-annual debt service payments for the Bonds (without regard to optional redemption) are summarized in the table below.

	2012 Bonds		2016 Bonds		Refunding Bonds			
Payment Date	Principal	Interest	Principal	Interest	Principal	Interest	Total Semi-Annual Debt Service	Total Annual Debt Service
February 1, 2021								
August 1, 2021								
February 1, 2022								
August 1, 2022								
February 1, 2023								
August 1, 2023								
February 1, 2024								
August 1, 2024								
February 1, 2025								
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August 1, 2038								
February 1, 2039								
August 1, 2039								
February 1, 2040								
August 1, 2040								
February 1, 2041								
August 1, 2041								
February 1, 2042								
August 1, 2042								
Total								

Combined Debt Service

The District received authorization at the November 3, 1998 bond election to issue general obligation bonds in a principal amount of $157,000,000 (the "**1998 Authorization**"). Pursuant to the 1998 Authorization, the District issued its first series of bonds in the amount of $27,500,197.30 on August 2, 1999 (the "**Series 1999 Bonds**"); its second series of bonds in the amount of $41,997,786.20 on August 3, 2000 (the "**Series 2000 Bonds**"); its third and fourth series of bonds in the amount of $16,120,000 of Series 2001A current interest bonds (the "**Series 2001A Bonds**") and $30,877,897.05 of Series 2001B capital appreciation bonds on August 2, 2001 (the "**Series 2001B Bonds**"); and its fifth and sixth series of bonds in the amount of $14,000,000 of Series 2003A current interest bonds (the "**Series 2003A Bonds**") and $26,504,104.55 of Series 2003B capital appreciation bonds on August 13, 2003 (the "**Series 2003B Bonds**"). The District issued its General Obligation Bonds, Election of 1998, Series 2007 (the "**Series 2007 Refunding Bonds**") in the amount of $49,930,000 on June 7, 2007, which advance refunded a portion of the Series 1999 Bonds and the Series 2000 Bonds. The District issued its 2012 General Obligation Refunding Bonds, Series A (the "**Series A Refunding Bonds**") in the amount of $12,345,000 on April 3, 2012, which currently refunded the Series 2001A Bonds and advance refunded the Series 2003A Bonds. The District issued its General Obligation Refunding Bonds, Election of 1998, Series 2015 ("**Series 2015 Refunding Bonds**") in the amount of $25,770,000 on May 15, 2015, which currently refunded the Series 2007 Refunding Bonds. There is no remaining authorization under the 1998 Authorization.

The following schedule shows the combined debt service for the general obligation bonds issued by the District pursuant to the 1998 Authorization, assuming no optional redemption.

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SAN JUAN UNIFIED SCHOOL DISTRICT
COMBINED 1998 AUTHORIZATION GENERAL OBLIGATION
DEBT SERVICE SCHEDULE*

Year Ending August 1	Series 1999 Bonds	Series 2000 Bonds	Series 2001B Bonds	Series 2003 Bonds	Series A Refunding Bonds	Combined Debt Service
2021	$1,820,000	$1,535,000	$ 8,555,000	$ 1,935,000	$1,226,281	$15,071,281
2022	1,820,000	1,550,000	9,445,000	2,017,546	935,931	15,768,477
2023	1,820,000	1,565,000	10,030,000	2,102,348	936,731	16,454,079
2024	1,810,000	1,580,000	10,655,000	2,194,612	937,031	17,176,643
2025	-	1,595,000	10,895,000	4,500,640	940,538	17,931,177
2026	-	-	12,215,000	5,570,000	937,013	18,722,012
2027	-	-	-	18,605,000	936,563	19,541,562
2028	-	-	-	19,470,000	938,938	20,408,937
TOTAL	$7,270,000	$7,825,000	$61,795,000	$56,395,146	$7,789,025	$141,074,171

* Totals may not add due to rounding.

The District received authorization at the November 5, 2002 bond election to issue general obligation bonds in a principal amount of $350,000,000 (the "**2002 Authorization**"). The Election of 2002 was conducted pursuant to California State Proposition 39 of November 2000, which amended Article XIIIA of the State Constitution to permit the approval of general obligation bonds of a school district by 55% or more of the votes cast on the measure, subject to certain accountability features. Pursuant to the 2002 Authorization, the District issued its first series of bonds in the amount of $46,000,000 on August 13, 2003 (the "**Series 2003 Bonds**"); its second series of bonds in the amount of $68,999,931.40 on August 26, 2004 (the "**Series 2004A Bonds**"); its third series of bonds in the amount of $70,000,000 on July 5, 2007 (the "**Series 2007 Bonds**"); its fourth series of bonds in the amount of $55,000,000 on July 23, 2010 (the **"Series 2010 Bonds**"); its fifth series of bonds in the amount of $10,600,000 on June 10, 2011 (the "**Series 2011 Bonds**"); its sixth series of bonds in the amount of $50,000,000 on February 21, 2013 (the "**Series 2013 Bonds**"); its seventh series of bonds in the amount of $25,925,000 on July 1, 2014 (the "**Series 2014 Bonds**"); and its eighth series of bonds in the amount of $23,475,000 on March 14, 2017 (the "**Series 2017 Bonds**"). The District issued 2012 General Obligation Refunding Bonds Series B in the amount of $23,910,000 on April 3, 2012 (the "**Series B Refunding Bonds**"), which refunded a portion of the Series 2003 Bonds; 2012 General Obligation Refunding Bonds, Series C in the amount of $36,480,000 on October 4, 2012, which refunded a portion of the Series 2004A Bonds (the "**Series C Refunding Bonds**"); General Obligation Refunding Bonds, Election of 2002, Series 2014 in the amount of $44,265,000 on May 1, 2014, which refunded a portion of the Series 2007 Bonds (the "**Series 2014 Refunding Bonds**"); and General Obligation Bonds, Election of 2012, Refunding Series 2017 in the amount of $37,890,000 on March 14, 2017, which refunded a portion of the Series 2010 Bonds (the "**Series 2017 Refunding Bonds**"). There is no remaining authorization under the 2002 Authorization.

The following schedule shows the combined debt service for the general obligation bonds issued by the District pursuant to the 2002 Authorization, assuming no optional redemption.

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SAN JUAN UNIFIED SCHOOL DISTRICT
COMBINED 2002 AUTHORIZATION GENERAL OBLIGATION
DEBT SERVICE SCHEDULE[*]

Year Ending August 1	Series 2004 Bonds	Series 2011 Bonds[†]	Series 2013 Bonds	Series 2014 Bonds	Series B Refunding Bonds	Series C Refunding Bonds	Series 2014 Refunding Bonds	Series 2017 Bonds	Series 2017 Refunding Bonds	Combined Debt Service
2021	-	$ 989,275	$2,741,769	$1,465,950	$2,277,350	$3,602,000	$4,095,000	$4,242,500	$3,598,481	$23,012,325
2022	-	989,275	2,741,269	1,466,000	2,342,550	3,605,400	4,067,500	2,791,300	5,518,781	23,522,075
2023	-	989,275	3,012,519	1,460,450	2,412,750	3,604,200	4,035,250	-	8,639,231	24,153,675
2024	-	989,275	2,991,769	1,464,450	2,490,000	3,603,400	4,013,250	-	9,067,031	24,619,175
2025	-	989,275	2,967,769	1,462,700	2,559,000	3,607,800	3,980,750	-	9,530,031	25,097,325
2026	-	1,002,729[‡]	2,945,519	1,465,450	2,634,750	3,607,000	3,948,000	-	3,687,400	19,290,848
2027	-	-	2,938,919	1,461,200	2,716,500	3,605,000	3,919,750	-	-	14,641,369
2028	$3,970,000	-	2,954,369	1,460,200	2,803,500	-	3,885,500	-	-	15,073,569
2029	3,965,000	-	2,972,569	1,462,200	-	-	3,850,250	-	-	12,250,019
2030	-	-	2,988,369	1,461,000	-	-	7,428,750	-	-	11,878,119
2031	-	-	3,001,769	8,474,000	-	-	-	-	-	11,475,769
2032	-	-	3,017,769	1,554,000	-	-	-	-	-	4,571,769
2033	-	-	3,030,256	-	-	-	-	-	-	3,030,256
2034	-	-	3,044,819	-	-	-	-	-	-	3,044,819
2035	-	-	3,056,294	-	-	-	-	-	-	3,056,294
2036	-	-	3,066,350	-	-	-	-	-	-	3,066,350
2037	-	-	3,074,575	-	-	-	-	-	-	3,074,575
2038	-	-	3,079,125	-	-	-	-	-	-	3,079,125
TOTAL	$7,935,000	$5,949,104	$53,625,793	$24,657,600	$20,236,400	$25,254,800	$43,224,000	$6,493,800	$40,040,957	$227,937,454

[*] Totals may not add due to rounding.
[†] Gross debt service.
[‡] June 1 maturity.

The District received authorization at the November 6, 2012, bond election to issue general obligation bonds in a principal amount of $350,000,000 (the "**2012 Authorization**") pursuant to the approval of 55% or more of the votes cast on the measure. Pursuant to the 2012 Authorization, the District issued its first series of bonds in the principal amount of $20,000,000 on February 21, 2013 (the "**Series A Bonds**"); its second series of bonds in the principal amount of $80,000,000 on July 1, 2014 (the "**Series B Bonds**"); its third series of bonds in the principal amount of $70,000,000 on March 14, 2017 (the "**Election of 2012, Series 2017 Bonds**"); and its fourth series of bonds in the principal amount of $150,000,000 on January 22, 2019 (the "**Election of 2012, Series 2019 Bonds**"). Prior to the issuance of the 2012 Bonds, there is $30,000,000 of 2012 Authorization remaining.

The following schedule shows the debt service for the general obligation bonds issued by the District pursuant to the 2012 Authorization prior to the issuance of the 2012 Bonds, assuming no optional redemption.

SAN JUAN UNIFIED SCHOOL DISTRICT
COMBINED 2012 AUTHORIZATION GENERAL OBLIGATION
DEBT SERVICE SCHEDULE

Year Ending August 1	Series B Bonds	Election of 2012, Series 2017 Bonds	Election of 2012, Series 2019 Bonds	Election of 2012, Series 2020 Bonds	Combined Debt Service
2021	$4,261,050	$5,366,350	$16,224,000		
2022	4,257,100	5,366,700	10,916,600		
2023	4,260,150	5,368,300	11,409,200		
2024	4,259,900	5,366,000	11,977,600		
2025	4,256,350	5,369,800	12,552,600		
2026	4,259,500	5,369,400	13,147,600		
2027	4,259,050	5,364,800	13,765,400		
2028	-	5,366,400	17,643,600		
2029	-	-	22,370,200		
2030	-	-	23,024,400		
2031	-	-	23,715,600		
TOTAL	$29,813,100	$42,937,750	$176,746,800		

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The District received authorization at the November 8, 2016, bond election to issue general obligation bonds in a principal amount of $750,000,000 (the "**2016 Authorization**") pursuant to the approval of 55% or more of the votes cast on the measure. Pursuant to the 2016 Authorization, the District issued its first series of bonds in the principal amount of $39,920,000 on March 14, 2017 (the "**Election of 2016, Series 2017 Bonds**"), and its second series of bonds in the principal amount of $80,000,000 on January 22, 2019 (the "**Election of 2016, Series 2019 Bonds**"). Prior to the issuance of the 2016 Bonds, there is $630,080,000 of 2016 Authorization remaining.

The following schedule shows the debt service for the general obligation bonds issued by the District pursuant to the 2016 Authorization prior to the issuance of the 2016 Bonds.

SAN JUAN UNIFIED SCHOOL DISTRICT
COMBINED 2016 AUTHORIZATION GENERAL OBLIGATION
DEBT SERVICE SCHEDULE

Year Ending August 1	Election of 2016, Series 2019 Bonds	Election of 2016, Series 2020 Bonds	Combined Debt Service
2021	$23,840,000		
2022	7,589,200		
2023	7,814,000		
2024	5,365,000		
2025	5,528,400		
2026	4,268,200		
2027	4,395,800		
2028	3,622,400		
2029	3,733,600		
2030	-		
2031	-		
2032	-		
2033	-		
2034	-		
2035	-		
2036	-		
2037	-		
2038	-		
2039	-		
2040	-		
2041	-		
2042	-		
TOTAL	$66,156,600		

See APPENDIX A – "INFORMATION RELATING TO THE DISTRICT'S OPERATIONS AND BUDGET – THE DISTRICT – District Debt Structure."

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SECURITY AND SOURCE OF PAYMENT FOR THE BONDS

General

In order to provide sufficient funds for repayment of principal and interest when due on the Bonds, the Board of Supervisors of the County (the "**Board of Supervisors**") is empowered and is obligated by law to levy *ad valorem* taxes upon all property subject to taxation by the District, without limitation as to rate or amount (except as to certain personal property which is taxable at limited rates). Such taxes are in addition to other taxes levied upon property within the District, including the countywide tax of 1% of taxable value. When collected, the tax revenues will be deposited by the County in the District's Interest and Sinking Fund, which is required by law to be maintained by the County and to be used solely for the payment of bonds of the District.

The Bonds are payable from *ad valorem* taxes to be levied within the District pursuant to the California Constitution and other State law, and are not a debt or obligation of the County. No fund of the County is pledged or obligated to repayment of the Bonds.

Pledge of Tax Revenues

Pursuant to the Resolutions, the District pledges all revenues from the property taxes collected from the levy by the Board of Supervisors for the payment of the Bonds and amounts on deposit in the Interest and Sinking Fund of the District to the payment of the principal or redemption price of and interest on the Bonds. This pledge is valid and binding from the date of adoption of the Resolutions for the benefit of the owners of the Bonds and successors thereto. The property taxes and amounts held in the Interest and Sinking Fund of the District are immediately subject to this pledge, and the pledge constitutes a lien and security interest which immediately attaches to the property taxes and amounts held in the Interest and Sinking Fund of the District to secure the payment of the Bonds and is effective, binding, and enforceable against the District, its successors, creditors and all others irrespective of whether those parties have notice of the pledge and without the need of any physical delivery, recordation, filing, or further act. "Bonds" for purpose of this pledge means all bonds of the District heretofore or hereafter issued pursuant to voter-approved measures of the District, including the 2012 Bonds, the 2016 Bonds and the Refunding Bonds, as all such Bonds are required by State law to be paid from the Interest and Sinking Fund of the District.

The pledge is an agreement between the District and the bondholders to provide security for the Bonds in addition to any statutory lien that may exist. The Bonds and each of the other bonds secured by the pledge are or were issued to finance or refinance one or more of the projects specified in the applicable voter-approved measure.

Statutory Lien - SB 222

California Senate Bill 222 (2015) ("**SB 222**"), effective January 1, 2016, provides that general obligation bonds are secured by a statutory lien on the *ad valorem* taxes levied and collected to pay principal and interest thereon. For more information, see "OTHER LEGAL MATTERS – Possible Limitations on Remedies; Bankruptcy."

Property Taxation System

Property tax revenues result from the application of the appropriate tax rate to the total assessed value of taxable property in the District. School districts use property taxes for payment of voter-approved bonds and receive property taxes for general operating purposes as well.

Local property taxation is the responsibility of various county officers. For each school district located in a county, the county assessor computes the value of locally assessed taxable property. Based on the assessed value of property and the scheduled debt service on outstanding bonds in each year, the county auditor-controller computes the rate of tax necessary to pay such debt service, and presents the tax rolls (including rates of tax for all taxing jurisdictions in the county) to the board of supervisors for approval. The county treasurer-tax collector prepares and mails tax bills to taxpayers and collects the taxes. In addition, the treasurer-tax collector, as *ex officio* treasurer of each school district located in the county, holds and invests school district funds, including taxes collected for payment of school bonds, and is charged with payment of principal and interest on such bonds when due. The Director of

Finance of the County performs the duties imposed on the treasurer-tax collector and auditor-controller. The State Board of Equalization also assesses certain special classes of property, as described later in this section.

Assessed Valuation of Property Within the District

Taxable property located in the District has a 2020-21 assessed value of approximately $[__._] billion. All property (real, personal and intangible) is taxable unless an exemption is granted by the State Constitution or United States law. Under the State Constitution, exempt classes of property include household and personal effects, intangible personal property (such as bank accounts, stocks and bonds), business inventories, and property used for religious, hospital, scientific and charitable purposes. The State Legislature may create additional exemptions for personal property, but not for real property. Most taxable property is assessed by the assessor of the county in which the property is located. Some special classes of property are assessed by the State Board of Equalization.

Taxes are levied for each fiscal year on taxable real and personal property assessed as of the preceding January 1, at which time the lien attaches. The assessed value is required to be adjusted during the course of the year when property changes ownership or new construction is completed. State law also affords an appeal procedure to taxpayers who disagree with the assessed value of any property. When necessitated by changes in assessed value during the course of a year, a supplemental assessment is prepared so that taxes can be levied on the new assessed value before the next regular assessment roll is completed. See "*–Appeals of Assessed Valuation; Blanket Reductions of Assessed Values*" below.

State Assessed Property. Under the State Constitution, the State Board of Equalization assesses property of State-regulated transportation and communications utilities, including railways, telephone and telegraph companies, and companies transmitting or selling gas or electricity. The Board of Equalization also is required to assess pipelines, flumes, canals and aqueducts lying within two or more counties. The value of property assessed by the Board of Equalization is allocated by a formula to local jurisdictions in the county, including school districts, and taxed by the local county tax officials in the same manner as for locally assessed property. Taxes on privately owned railway cars, however, are levied and collected directly by the Board of Equalization. Property used in the generation of electricity by a company that does not also transmit or sell that electricity is taxed locally instead of by the Board of Equalization. Thus, the reorganization of regulated utilities and the transfer of electricity-generating property to non-utility companies, as often occurred under electric power deregulation in California, affects how those assets are assessed, and which local agencies benefit from the property taxes derived. In general, the transfer of State-assessed property located in the District to non-utility companies will increase the assessed value of property in the District, since the property's value will no longer be divided among all taxing jurisdictions in the County. The transfer of property located and taxed in the District to a State-assessed utility will have the opposite effect: generally reducing the assessed value in the District, as the value is shared among the other jurisdictions in the County. The District is unable to predict future transfers of State-assessed property in the District and the County, the impact of such transfers on its utility property tax revenues, or whether future legislation or litigation may affect ownership of utility assets, the State's methods of assessing utility property, or the method by which tax revenues of utility property is allocated to local taxing agencies, including the District.

Classification of Locally Taxed Property. Locally taxed property is classified either as "secured" or "unsecured," and is listed accordingly on separate parts of the assessment roll. The "secured roll" is that part of the assessment roll containing State-assessed property and property (real or personal) for which there is a lien on real property sufficient, in the opinion of the county assessor, to secure payment of the taxes. All other property is "unsecured," and is assessed on the "unsecured roll." Secured property assessed by the State Board of Equalization is commonly identified for taxation purposes as "utility" property.

The greater the assessed value of taxable property in the District, the lower the tax rate necessary to generate taxes sufficient to pay scheduled debt service on the Bonds. The following table shows the recent history of taxable property assessed valuation in the District.

SAN JUAN UNIFIED SCHOOL DISTRICT
Summary of Assessed Valuation
Fiscal Year 2011-12 through Fiscal Year 2020-21

	Local Secured	Utility	Unsecured	Total
2011-12	$26,949,114,183	$1,716,240	$668,090,973	$27,618,921,396
2012-13	26,470,840,466	1,716,240	657,573,616	27,130,130,322
2013-14	27,607,470,387	1,716,240	627,411,386	28,236,598,013
2014-15	29,069,299,790	1,716,240	616,131,633	29,687,147,663
2015-16	30,384,495,444	1,930,986	603,173,194	30,989,599,624
2016-17	31,786,003,764	1,940,243	577,316,326	32,365,260,333
2017-18	33,625,144,904	1,940,243	589,502,228	34,216,587,375
2018-19	35,496,600,206	1,940,243	669,197,307	36,167,737,756
2019-20	37,324,195,574	1,979,819	671,075,497	37,997,250,890
2020-21				

Source: California Municipal Statistics, Inc.

Assessments may be adjusted during the course of the year when real property changes ownership or new construction is completed. Assessments may also be appealed by taxpayers seeking a reduction as a result of economic and other factors beyond the District's control, such as a general market decline in land values, reclassification of property to a class exempt from taxation, whether by ownership or use (such as exemptions for property owned by State and local agencies and property used for qualified educational, hospital, charitable or religious purposes), or the complete or partial destruction of taxable property caused by natural or manmade disaster, such as earthquake, flood, fire, toxic dumping, etc. When necessitated by changes in assessed value in the course of a year, taxes are pro-rated for each portion of the tax year. See also "*–Appeals of Assessed Valuation; Blanket Reductions of Assessed Values*" below.

Appeals of Assessed Valuation; Blanket Reductions of Assessed Values. There are two basic types of property tax assessment appeals provided for under State law. The first type of appeal, commonly referred to as a base year assessment appeal, involves a dispute on the valuation assigned by the assessor immediately subsequent to an instance of a change in ownership or completion of new construction. If the base year value assigned by the assessor is reduced, the valuation of the property cannot increase in subsequent years more than 2% annually unless and until another change in ownership and/or additional new construction activity occurs.

The second type of appeal, commonly referred to as a Proposition 8 appeal (which Proposition 8 was approved by the voters in 1978), can result if factors occur causing a decline in the market value of the property to a level below the property's then current taxable value (escalated base year value). Pursuant to State law, a property owner may apply for a Proposition 8 reduction of the property tax assessment for such owner's property by filing a written application, in the form prescribed by the State Board of Equalization, with the appropriate county board of equalization or assessment appeals board. A property owner desiring a Proposition 8 reduction of the assessed value of such owner's property in any one year must submit an application to the county assessment appeals board (the "**Appeals Board**"). Following a review of the application by the county assessor's office, the county assessor may offer to the property owner the opportunity to stipulate to a reduced assessment, or may confirm the assessment. If no stipulation is agreed to, and the applicant elects to pursue the appeal, the matter is brought before the Appeals Board (or, in some cases, a hearing examiner) for a hearing and decision. The Appeals Board generally is required to determine the outcome of appeals within two years of each appeal's filing date. Any reduction in the assessment ultimately granted applies only to the year for which application is made and during which the written application is filed. The assessed value increases to its pre-reduction level (escalated to the inflation rate of no more than 2%) following the year for which the reduction application is filed. However, the county assessor has the power to grant a reduction not only for the year for which application was originally made, but also for the then current year and any intervening years as well. In practice, such a reduced assessment may and often does remain in effect beyond the year in which it is granted.

In addition, Article XIIIA of the State Constitution provides that the full cash value base of real property used in determining taxable value may be adjusted from year to year to reflect the inflationary rate, not to exceed a 2% increase for any given year, or may be reduced to reflect a reduction in the consumer price index or comparable local data. This measure is computed on a calendar year basis. No assurance can be given that property tax appeals and/or blanket reductions of assessed property values will not significantly reduce the assessed valuation of property within the District in the future.

See APPENDIX A – "INFORMATION RELATING TO THE DISTRICT'S OPERATIONS AND BUDGET – CONSTITUTIONAL AND STATUTORY PROVISIONS AFFECTING DISTRICT REVENUES AND APPROPRIATIONS – Limitations on Revenues" for a discussion of other limitations on the valuation of real property with respect to *ad valorem* taxes.

Risk of Decline in Property Values. Other possible causes for a reduction in assessed values include the complete or partial destruction of taxable property caused by other natural or manmade disasters, such as flood, fire, drought, toxic dumping, acts of terrorism, etc., or reclassification of property to a class exempt from taxation, whether by ownership or use (such as exemptions for property owned by State and local agencies and property used for qualified educational, hospital, charitable, or religious purposes). Lower assessed values could necessitate a corresponding increase in the annual tax rate to be levied to pay the principal of and interest on the Bonds. Issuance of additional bonds in the future might also cause the tax rate to increase.

Drought. In recent years California has experienced severe drought conditions. In January 2014, the Governor declared a state-wide Drought State of Emergency due to the State facing serious water shortfalls due to the driest year in recorded history in the State and the resultant record low levels measured in State rivers and reservoirs. The California State Water Resources Control Board (the "**State Water Board**") subsequently issued a Statewide notice of water shortages and potential future curtailment of water right diversions. In April 2017, the Governor of the State lifted the drought emergency declaration, while retaining a prohibition on wasteful practices and advancing conservation measures. It is not possible for the District to make any representation regarding the extent to which drought conditions could cause reduced economic activity within the boundaries of the District or the extent to which the drought has had or may have in the future on the value of taxable property within the District.

Wildfire. In recent years, portions of California, including the surrounding area, have experienced wildfires that have burned thousands of acres and destroyed thousands of homes and structures. Property damage due to wildfire could result in a decrease in the assessed value of property in the District.

Bonding Capacity. As a unified school district, the District may issue bonds in an amount up to 2.5% of the assessed valuation of taxable property within its boundaries. Based on the fiscal year 2020-21 assessment roll, the District's gross bonding capacity is approximately $[___._] million, and its net bonding capacity is $[___._] million (taking into account current outstanding debt before issuance of the Bonds). Refunding bonds may be issued without regard to this limitation; however, once issued, the outstanding principal of any refunding bonds is included when calculating the District's bonding capacity.

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Assessed Valuation by Jurisdiction. The following table provides a distribution of taxable property located in the District by jurisdiction.

SAN JUAN UNIFIED SCHOOL DISTRICT
2020-21 Assessed Valuation by Jurisdiction

Jurisdiction	Assessed Valuation in District	% of District	Assessed Valuation of Jurisdiction	% of Jurisdiction in District
City of Citrus Heights				
City of Folsom				
City of Rancho Cordova				
City of Sacramento				
Unincorporated Sacramento County				
Total District				
Sacramento County				

Source: California Municipal Statistics, Inc.

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Assessed Valuation by Land Use. The following table provides a distribution of taxable property located in the District by principal purpose for which the land is used, showing the assessed valuation and number of parcels for each use. Single family residential properties comprise [__._]% of the assessed value of property located in the District.

SAN JUAN UNIFIED SCHOOL DISTRICT
2020-21 Taxable Assessed Valuation and Parcels by Land Use

	2020-21 Assessed Valuation[(1)]	% of Total	No. of Parcels	% of Total
Non-Residential:				
Commercial				
Office				
Vacant Commercial				
Industrial				
Vacant Industrial				
Recreational				
Government/Social/Institutional				
Miscellaneous				
Subtotal Non-Residential				
Residential:				
Single Family Residence				
Condominium/Townhouse				
Hotel/Motel				
Mobile Home				
Mobile Home Park				
2-4 Residential Units				
5+ Residential Units/Apartments				
Vacant Residential				
Subtotal Residential				
Total				

(1) Local secured assessed valuation, excluding tax-exempt property.
Source: California Municipal Statistics, Inc.

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Assessed Valuation of Single Family Homes. The following table provides a distribution of the per-parcel secured assessed value of single family homes. For fiscal year 2020-21, the average assessed valuation of single family homes is $[Average AV] and the median assessed value of single family homes is $[Median AV].

SAN JUAN UNIFIED SCHOOL DISTRICT
Per Parcel 2020-21 Assessed Valuation of Single Family Homes

	No. of Parcels	2020-21 Assessed Valuation		Average Assessed Valuation	Median Assessed Valuation	
Single Family Residential						
2020-21 Assessed Valuation	No. of Parcels[(1)]	% of Total	Cumulative % of Total	Total Valuation	% of Total	Cumulative % of Total
$0 - $24,999						
$25,000 - $49,999						
$50,000 - $74,999						
$75,000 - $99,999						
$100,000 - $124,999						
$125,000 - $149,999						
$150,000 - $174,999						
$175,000 - $199,999						
$200,000 - $224,999						
$225,000 - $249,999						
$250,000 - $274,999						
$275,000 - $299,999						
$300,000 - $324,999						
$325,000 - $349,999						
$350,000 - $374,999						
$375,000 - $399,999						
$400,000 - $424,999						
$425,000 - $449,999						
$450,000 - $474,999						
$475,000 - $499,999						
$500,000 and greater						
Total						

[(1)] Improved single family residential parcels. Excludes condominiums and parcels with multiple family units.
Source: California Municipal Statistics, Inc.

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Largest Taxpayers

The 20 largest taxpayers in the District are shown below, ranked by aggregate secured assessed value of taxable property in fiscal year 2020-21.

SAN JUAN UNIFIED SCHOOL DISTRICT
Largest Local Secured Taxpayers 2020-21

Property Owner	Primary Land Use	2020-21 Assessed Valuation	% of Total[(1)]
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
15.			
16.			
17.			
18.			
19.			
20.			

(1) 2020-21 local secured assessed valuation: $[Secured AV].
Source: California Municipal Statistics, Inc.

The more property (by assessed value) owned by a single taxpayer, the more tax collections are exposed to weakness in the taxpayer's financial situation and ability or willingness to pay property taxes. Furthermore, assessments may be appealed by taxpayers seeking a reduction as a result of economic and other factors beyond the District's control. See "– *Appeals of Assessed Valuation; Blanket Reductions of Assessed Values*" above.

Tax Rates

The State Constitution permits the levy of an *ad valorem* tax on taxable property not to exceed 1% of the full cash value of the property, and State law requires the full 1% tax to be levied. The levy of special *ad valorem* property taxes in excess of the 1% levy is permitted as necessary to provide for debt service payments on school bonds and other voter-approved indebtedness.

The rate of tax necessary to pay fixed debt service on the Bonds in a given year depends on the assessed value of taxable property in that year. (The rate of tax imposed on unsecured property for repayment of the Bonds is based on the prior year's secured property tax rate.) Economic and other factors beyond the District's control, such as a general market decline in property values, reclassification of property to a class exempt from taxation, whether by ownership or use (such as exemptions for property owned by State and local agencies and property used for qualified educational, hospital, charitable or religious purposes), or the complete or partial destruction of taxable

property caused by natural or manmade disaster, such as earthquake, flood, fire, toxic dumping, etc., could cause a reduction in the assessed value of taxable property within the District and necessitate a corresponding increase in the annual tax rate to be levied to pay the principal of and interest on the Bonds. Additionally, widespread damage to the homes and infrastructure in the District as well as to the classrooms and other facilities of the District could decrease enrollment, and have a material adverse effect on the District's finances and operations. Issuance of additional authorized bonds in the future might also cause the tax rate to increase.

Typical Tax Rate Area. The following table shows *ad valorem* property tax rates for the last several years in a typical Tax Rate Area of the District (TRA 6-008).

SAN JUAN UNIFIED SCHOOL DISTRICT
Typical Tax Rate per $100 Assessed Valuation (TRA 6-008[(1)])
Fiscal Year 2016-17 through Fiscal Year 2020-21

	2016-17	2017-18	2018-19	2019-20	2020-21
General Tax Rate	$1.0000	$1.0000	$1.0000	$1.0000	
Los Rios Community College District	0.0141	0.013	0.0131	0.0232	
San Juan Unified School District	0.1522	0.2115	0.1993	0.1793	
Total All Property Tax Rate	$1.1663	$1.2245	$1.2124	$1.2025	

(1) The 2020-21 assessed valuation of TRA 6-008 is $[TRA AV] which is [_._]% of the total assessed valuation of the District.
Source: California Municipal Statistics, Inc.

In accordance with the law which permitted the Bonds to be approved by a 55% affirmative vote, bonds approved by the District's voters at the Election of 2012 and Election of 2016 may not be issued unless the District projects that repayment of all outstanding bonds approved at the respective election will require a tax rate no greater than $60.00 per $100,000 of assessed value. Based on the assessed value of taxable property in the District at the time of issuance of the Bonds, the District projects that the maximum tax rate required to repay all outstanding bonds approved at such elections will be within that legal limit. The tax rate test applies only when new bonds are issued, and is not a legal limitation upon the authority of the Board of Supervisors to levy taxes at such rate as may be necessary to pay debt service on the Bonds in each year.

Tax Charges and Delinquencies

A school district's share of the 1% countywide tax is based on the actual allocation of property tax revenues to each taxing jurisdiction in the county in fiscal year 1978-79, as adjusted according to a complicated statutory scheme enacted since that time. Revenues derived from special *ad valorem* taxes for voter-approved indebtedness, including the Bonds, are reserved to the taxing jurisdiction that approved and issued the debt, and may only be used to repay that debt.

The county treasurer-tax collector prepares the property tax bills. Property taxes on the regular secured assessment roll are due in two equal installments: the first installment is due on November 1, and becomes delinquent after December 10. The second installment is due on February 1 and becomes delinquent after April 10. If taxes are not paid by the delinquent date, a 10% penalty attaches and a $10 cost is added to unpaid second installments. If taxes remain unpaid by June 30, the tax is deemed to be in default, and a $15 state redemption fee applies. Interest then begins to accrue at the rate of 1.5% per month. The property owner has the right to redeem the property by paying the taxes, accrued penalties, and costs within five years of the date the property went into default. If the property is not redeemed within five years, it is subject to sale at a public auction by the county treasurer-tax collector.

Property taxes on the unsecured roll are due in one payment on the lien date, January 1, and become delinquent after August 31. A 10% penalty attaches to delinquent taxes on property on the unsecured roll, and an additional penalty of 1.5% per month begins to accrue on November 1. To collect unpaid taxes, the county treasurer-tax collector may obtain a judgment lien upon and cause the sale of all property owned by the taxpayer in the county, and may seize and sell personal property, improvements and possessory interests of the taxpayer. The county treasurer-tax collector may also bring a civil suit against the taxpayer for payment.

The date on which taxes on supplemental assessments are due depends on when the supplemental tax bill is mailed.

Property tax delinquencies may be impacted by economic and other factors beyond the District's control, including the ability or willingness of property owners to pay property taxes during an economic recession or depression. An economic recession or depression could be caused by many factors outside the control of the District, including high interest rates, reduced consumer confidence, reduced real wages or reduced economic activity as a result of the COVID-19 or other pandemic or natural or manmade disaster, such as earthquake, drought, flood, fire, toxic dumping. It is not possible for the District to make any representation regarding the extent to which an economic recession or depression, stemming from the effects of COVID-19 or otherwise, could impact the ability or willingness of property owners within the District to pay property taxes in the future. For more information on the impact of the COVID-19 pandemic, see "MISCELLANEOUS – Risks Related to COVID-19." If delinquencies increase substantially as a result of the unprecedented events of the COVID-19 pandemic or other events outside the control of the District, the County does have the authority to increase allowances for annual reserves in the tax levy to avoid fluctuating tax levies.

The District cannot predict the extent of delinquencies and delayed tax collections, or the resulting impact on the District's financial condition or operations. The County has adopted the Teeter Plan (defined herein), according to which the County distributes to the District the amount levied on the secured and supplemental tax rolls, instead of the amount actually collected. See "– Teeter Plan" below. There can be no assurances that the County will always maintain the Teeter Plan or will have sufficient funds available to distribute the full amount of the District's share of property tax collections to the District. However, State law requires the County to levy *ad valorem* property taxes sufficient to pay the Bonds when due.

The following table shows a recent history of secured property tax collections and delinquencies in the District for its general obligation bond debt service levy. The County uses the Teeter Plan for assessment levy and distribution. This method guarantees distribution of 100% of the assessments levied to the taxing entity, with the County retaining all penalties and interest, and the County does not provide a breakdown of the delinquencies with respect to property located in the District. See "– Teeter Plan" below.

Teeter Plan

The County has adopted the Alternative Method of Distribution of Tax Levies and Collections and of Tax Sale Proceeds (the "**Teeter Plan**"), as provided in Sections 4701 to 4717 of the California Revenue and Taxation Code. Upon adoption and implementation of this method by a county board of supervisors, local agencies for which the county acts as "bank" and certain other public agencies and taxing areas located in the county receive annually the full amount of their share of property taxes on the secured roll, including delinquent property taxes which have yet to be collected. While a county benefits from the penalties associated with these delinquent taxes when they are paid, the Teeter Plan provides participating local agencies with stable cash flow and the elimination of collection risk.

To implement a Teeter Plan, the board of supervisors of a county generally must elect to do so by July 15 of the fiscal year in which it is to apply. As a separate election by a vote of the board of supervisors, a county may elect to have the Teeter Plan procedures also apply to assessments on the secured roll.

Once adopted, a county's Teeter Plan will remain in effect in perpetuity unless the board of supervisors orders its discontinuance or unless prior to the commencement of a fiscal year a petition for discontinuance is received and joined in by resolutions of the governing bodies of not less than two-thirds of the participating districts in the county. An electing county may, however, decide to discontinue the Teeter Plan with respect to any levying agency in the county if the board of supervisors, by action taken not later than July 15 of a fiscal year, elects to discontinue the procedure with respect to such levying agency in which the rate of secured tax delinquencies in that agency in any year exceeds 3% of the total of all taxes and assessments levied on the secured roll by that agency. The District is not aware of any plan by the County to discontinue the Teeter Plan.

Upon making a Teeter Plan election, a county must initially provide a participating local agency with 95% of the estimated amount of the then-accumulated tax delinquencies (excluding penalties) for that agency. In the case of the initial year distribution of assessments (if a county has elected to include assessments), 100% of the assessment delinquencies (excluding penalties) are to be apportioned to the participating local agency which levied the assessment. After the initial distribution, each participating local agency receives annually 100% of the secured property tax levies to which it is otherwise entitled, regardless of whether the county has actually collected the levies.

If any tax or assessment which was distributed to a Teeter Plan participant is subsequently changed by correction, cancellation or refund, a pro rata adjustment for the amount of the change is made on the records of the treasurer and auditor of the county. Such adjustment for a decrease in the tax or assessment is treated by the County as an interest-free offset against future advances of tax levies under the Teeter Plan.

The Teeter Plan was effective for the fiscal year commencing July 1, 1993, and pursuant to the Teeter Plan the County purchased all delinquent receivables (comprised of delinquent taxes, penalties, and interest) which had accrued as of June 30, 1993, from local taxing entities and selected special assessment districts and community facilities districts. Under the Teeter Plan, the County distributes tax collections on a cash-basis to taxing entities, such as the District, during the fiscal year and at year-end distributes 100% of any taxes delinquent as of June 30th to the respective taxing entities and those special assessment districts and community facilities districts which the County determines are eligible to participate in the Teeter Plan.

The County reserves the right to exclude from the Teeter Plan any special tax levying agency or assessment levying agency if such agency has provided for accelerated foreclosure proceedings in the event of non-payment of such special taxes or assessments except that, if such agency has a delinquency rate in the collection of such special tax or assessment as of June 30 of any fiscal year that is equal to or less than the County's delinquency rate on the collection of current year *ad valorem* taxes on the countywide secured assessment roll, such agency's special taxes or assessments may, at the County's option, be included in the Teeter Plan.

The *ad valorem* property tax levied to pay the interest on and principal of the Bonds of the District is subject to the Teeter Plan. So long as the Teeter Plan is in effect, the District will receive 100% of the *ad valorem* property tax levied on the secured roll to pay its bonds irrespective of actual delinquencies in the collection of the tax by the County.

The following table shows a recent history of real property tax collections and delinquencies for the tax levied to repay the District's general obligation bonds, without regard to the Teeter Plan.

SAN JUAN UNIFIED SCHOOL DISTRICT
Secured Tax Charges and Delinquencies
Fiscal Year 2009-10 through Fiscal Year 2018-19

	Secured Tax Charge[(1)]	Amount Delinquent June 30	% Delinquent June 30
2009-10	$18,935,536	$499,192	2.64%
2010-11	21,984,357	444,097	2.02
2011-12	24,977,032	414,725	1.66
2012-13	25,938,312	341,917	1.32
2013-14	44,248,271	444,308	1.00
2015-16	46,258,681	409,432	0.89
2016-17	47,662,841	418,837	0.88
2017-18	70,210,300	613,392	0.87
2018-19	69,959,841	664,098	0.95

(1) The District's general obligation bond debt service levy only.
Source: California Municipal Statistics, Inc.

Direct and Overlapping Debt

Set forth below is a schedule of direct and overlapping debt prepared by California Municipal Statistics, Inc. The table is included for general information purposes only. The District has not reviewed this table for completeness or accuracy and makes no representations in connection therewith. The first column in the table names each public agency which has outstanding debt as of September 1, 2020, and whose territory overlaps the District in whole or in part. The second column shows the percentage of each overlapping agency's assessed value located within the boundaries of the District. This percentage, multiplied by the total outstanding debt of each overlapping agency (which is not shown in the table) produces the amount shown in the third column, which is the apportionment of each overlapping agency's outstanding debt to taxable property in the District.

The table generally includes long-term obligations sold in the public capital markets by the public agencies listed. Such long-term obligations generally are not payable from revenues of the District (except as indicated) nor are they necessarily obligations secured by land within the District. In many cases, long-term obligations issued by a public agency are payable only from the general fund or other revenues of such public agency.

SAN JUAN UNIFIED SCHOOL DISTRICT
Direct and Overlapping Bonded Debt

2019-20 Assessed Valuation: $37,997,250,890

DIRECT AND OVERLAPPING TAX AND ASSESSMENT DEBT:	% Applicable	Debt 9/1/20
Los Rios Community College District	18.295%	$ 75,921,506
San Juan Unified School District	**100.000**	**482,280,642**[1]
Fair Oaks Recreation and Park District	100.000	17,610,000
Sacramento County Community Facilities District No. 2004-1 (McClellan Park)	3.403	950,968
Sacramento Area Flood Control Agency Consolidated Capital Assessment District	5.746	18,711,274
California Statewide Community Development Authority Assessment Districts	100.000	6,895,000
TOTAL DIRECT AND OVERLAPPING TAX AND ASSESSMENT DEBT		$602,369,390
OVERLAPPING GENERAL FUND DEBT:		
Sacramento County General Fund Obligations	22.136%	$ 35,383,836
Sacramento County Pension Obligation Bonds	22.136	157,782,099
Sacramento County Board of Education Certificates of Participation	22.136	784,721
City of Citrus Heights General Fund Obligations	99.633	3,507,083
City of Folsom General Fund Obligations	1.797	29,274
City of Rancho Cordova Certificates of Participation	0.258	36,946
City of Sacramento General Fund Obligations	2.027	12,516,725
Sacramento Metropolitan Fire District General Fund and Pension Obligation Bonds	52.041	27,755,534
Recreation and Park Districts Certificates of Participation	Various	6,223,021
TOTAL GROSS OVERLAPPING GENERAL FUND DEBT		$244,019,239
Less: Sacramento County supported obligations		3,547,840
City of Sacramento supported obligations		8,884,632
TOTAL NET OVERLAPPING GENERAL FUND DEBT		$231,586,767
OVERLAPPING TAX INCREMENT DEBT (Successor Agency):		
Sacramento County Mather/McClellan Merged Redevelopment Project Area	11.630%	$7,395,517
TOTAL OVERLAPPING TAX INCREMENT DEBT		$7,395,517
GROSS COMBINED TOTAL DEBT		$853,784,146[2]
NET COMBINED TOTAL DEBT		$841,351,674

Ratios to 2019-20 Assessed Valuation:

Direct Debt ($482,280,642)	**1.27%**
Total Direct and Overlapping Tax and Assessment Debt	1.59%
Gross Combined Total Debt	2.25%
Net Combined Total Debt	2.21%

Ratios to Redevelopment Incremental Valuation ($163,995,853):

Total Overlapping Tax Increment Debt	4.51%

[1] Excludes Bonds to be sold but includes Refunded Bonds to be refunded.
[2] Excludes tax and revenue anticipation notes, enterprise revenue, mortgage revenue and non-bonded capital lease obligations.
Source: California Municipal Statistics, Inc.

TAX MATTERS

In the opinion of Orrick, Herrington & Sutcliffe LLP, Bond Counsel to the District ("**Bond Counsel**"), based upon an analysis of existing laws, regulations, rulings and court decisions, and assuming, among other matters, the accuracy of certain representations and compliance with certain covenants, interest on the Tax-Exempt Bonds is excluded from gross income for federal income tax purposes under Section 103 of the Internal Revenue Code of 1986 (the "**Code**"), and is exempt from State personal income taxes. Bond Counsel is of the further opinion that interest on the Tax-Exempt Bonds is not a specific preference item for purposes of the federal alternative minimum tax. A complete copy of the proposed form of opinion of Bond Counsel is set forth in APPENDIX D hereto.

To the extent the issue price of any maturity of the Tax-Exempt Bonds is less than the amount to be paid at maturity of such Tax-Exempt Bonds (excluding amounts stated to be interest and payable at least annually over the term of such Tax-Exempt Bonds), the difference constitutes "original issue discount," the accrual of which, to the extent properly allocable to each beneficial owner thereof, is treated as interest on the Tax-Exempt Bonds which is excluded from gross income for federal income tax purposes and State of California personal income taxes. For this purpose, the issue price of a particular maturity of the Tax-Exempt Bonds is the first price at which a substantial amount of such maturity of the Tax-Exempt Bonds is sold to the public (excluding bond houses, brokers, or similar persons or organizations acting in the capacity of underwriters, placement agents or wholesalers). The original issue discount with respect to any maturity of the Tax-Exempt Bonds accrues daily over the term to maturity of such Tax-Exempt Bonds on the basis of a constant interest rate compounded semiannually (with straight-line interpolations between compounding dates). The accruing original issue discount is added to the adjusted basis of such Tax-Exempt Bonds to determine taxable gain or loss upon disposition (including sale, redemption, or payment on maturity) of such Tax-Exempt Bonds. Beneficial owners of the Tax-Exempt Bonds should consult their own tax advisors with respect to the tax consequences of ownership of Tax-Exempt Bonds with original issue discount, including the treatment of beneficial owners who do not purchase such Tax-Exempt Bonds in the original offering to the public at the first price at which a substantial amount of such Tax-Exempt Bonds is sold to the public.

Tax-Exempt Bonds purchased, whether at original issuance or otherwise, for an amount higher than their principal amount payable at maturity (or, in some cases, at their earlier call date) ("**Premium Bonds**") will be treated as having amortizable bond premium. No deduction is allowable for the amortizable bond premium in the case of bonds, like the Premium Bonds, the interest on which is excluded from gross income for federal income tax purposes. However, the amount of tax-exempt interest received, and a beneficial owner's basis in a Premium Bond, will be reduced by the amount of amortizable bond premium properly allocable to such beneficial owner. Beneficial owners of Premium Bonds should consult their own tax advisors with respect to the proper treatment of amortizable bond premium in their particular circumstances.

The Code imposes various restrictions, conditions and requirements relating to the exclusion from gross income for federal income tax purposes of interest on obligations such as the Tax-Exempt Bonds. The District has made certain representations and covenanted to comply with certain restrictions, conditions and requirements designed to ensure that interest on the Tax-Exempt Bonds will not be included in federal gross income. Inaccuracy of these representations or failure to comply with these covenants may result in interest on the Tax-Exempt Bonds being included in gross income for federal income tax purposes, possibly from the date of original issuance of the Tax-Exempt Bonds. The opinion of Bond Counsel assumes the accuracy of these representations and compliance with these covenants. Bond Counsel has not undertaken to determine (or to inform any person) whether actions taken (or not taken), or events occurring (or not occurring), or any other matters coming to Bond Counsel's attention after the date of issuance of the Tax-Exempt Bonds may adversely affect the value of, or the tax status of interest on, the Tax-Exempt Bonds. Accordingly, the opinion of Bond Counsel is not intended to, and may not, be relied upon in connection with any such actions, events or matters.

Although Bond Counsel is of the opinion that interest on the Tax-Exempt Bonds is excluded from gross income for federal income tax purposes and is exempt from State of California personal income taxes, the ownership or disposition of, or the accrual or receipt of amounts treated as interest on, the Tax-Exempt Bonds may otherwise affect a beneficial owner's federal, state or local tax liability. The nature and extent of these other tax consequences depends upon the particular tax status of the beneficial owner or the beneficial owner's other items of income or deduction. Bond Counsel expresses no opinion regarding any such other tax consequences.

Current and future legislative proposals, if enacted into law, clarification of the Code or court decisions may cause interest on the Tax-Exempt Bonds to be subject, directly or indirectly, in whole or in part, to federal income taxation or to be subject to or exempted from state income taxation, or otherwise prevent beneficial owners from realizing the full current benefit of the tax status of such interest. The introduction or enactment of any such legislative proposals or clarification of the Code or court decisions may also affect, perhaps significantly, the market price for, or marketability of, the Tax-Exempt Bonds. Prospective purchasers of the Tax-Exempt Bonds should consult their own tax advisors regarding the potential impact of any pending or proposed federal or state tax legislation, regulations or litigation, as to which Bond Counsel is expected to express no opinion.

The opinion of Bond Counsel is based on current legal authority, covers certain matters not directly addressed by such authorities, and represents Bond Counsel's judgment as to the proper treatment of the Tax-Exempt Bonds for federal income tax purposes. It is not binding on the Internal Revenue Service ("**IRS**") or the courts. Furthermore, Bond Counsel cannot give and has not given any opinion or assurance about the future activities of the District, or about the effect of future changes in the Code, the applicable regulations, the interpretation thereof or the enforcement thereof by the IRS. The District has covenanted, however, to comply with the requirements of the Code.

Bond Counsel's engagement with respect to the Tax-Exempt Bonds ends with the issuance of the Tax-Exempt Bonds, and, unless separately engaged, Bond Counsel is not obligated to defend the District or the beneficial owners regarding the tax-exempt status of the Tax-Exempt Bonds in the event of an audit examination by the IRS. Under current procedures, parties other than the District and their appointed counsel, including the beneficial owners, would have little, if any, right to participate in the audit examination process. Moreover, because achieving judicial review in connection with an audit examination of tax-exempt bonds is difficult, obtaining an independent review of IRS positions with which the District legitimately disagrees, may not be practicable. Any action of the IRS, including but not limited to selection of the Tax-Exempt Bonds for audit, or the course or result of such audit, or an audit of bonds presenting similar tax issues may affect the market price for, or the marketability of, the Tax-Exempt Bonds, and may cause the District or the beneficial owners to incur significant expense.

Taxable Bonds

In the opinion of Bond Counsel, based upon an analysis of existing laws, regulations, rulings and court decisions, and assuming, among other matters, the accuracy of certain representations and compliance with certain covenants, interest on the Taxable Bonds is exempt from State of California personal income taxes. Bond Counsel observes that interest on the Taxable Bonds is not excluded from gross income for federal income tax purposes under Section 103 of the Code. Bond Counsel expresses no opinion regarding any other tax consequences relating to the ownership or disposition of, or the amount, accrual, or receipt of interest on, the Taxable Bonds. The proposed form of opinion of Bond Counsel is contained in APPENDIX D hereto.

The following discussion summarizes certain U.S. federal tax considerations generally applicable to holders of the Taxable Bonds that acquire their Taxable Bonds in the initial offering. The discussion below is based upon laws, regulations, rulings, and decisions in effect and available on the date hereof, all of which are subject to change, possibly with retroactive effect. Prospective investors should note that no rulings have been or are expected to be sought from the IRS with respect to any of the U.S. federal tax consequences discussed below, and no assurance can be given that the IRS will not take contrary positions. Further, the following discussion does not deal with U.S. tax consequences applicable to any given investor, nor does it address the U.S. tax considerations applicable to all categories of investors, some of which may be subject to special taxing rules (regardless of whether or not such investors constitute U.S. Holders), such as certain U.S. expatriates, banks, REITs, RICs, insurance companies, tax-exempt organizations, dealers or traders in securities or currencies, partnerships, S corporations, estates and trusts, investors that hold their Taxable Bonds as part of a hedge, straddle or an integrated or conversion transaction, or investors whose "functional currency" is not the U.S. dollar. Furthermore, it does not address (i) alternative minimum tax consequences, (ii) the net investment income tax imposed under Section 1411 of the Code, or (iii) the indirect effects on persons who hold equity interests in a holder. This summary also does not consider the taxation of the Taxable Bonds under state, local or non-U.S. tax laws. In addition, this summary generally is limited to U.S. tax considerations applicable to investors that acquire their Taxable Bonds pursuant to this offering for the issue price that is applicable to such Taxable Bonds (i.e., the price at which a substantial amount of the Taxable Bonds are sold to the public) and who will hold their Taxable Bonds as "capital assets" within the meaning of Section 1221 of the Code.

As used herein, "U.S. Holder" means a beneficial owner of a Taxable Bond that for U.S. federal income tax purposes is an individual citizen or resident of the United States, a corporation or other entity taxable as a corporation created or organized in or under the laws of the United States or any state thereof (including the District of Columbia), an estate the income of which is subject to U.S. federal income taxation regardless of its source or a trust where a court within the United States is able to exercise primary supervision over the administration of the trust and one or more United States persons (as defined in the Code) have the authority to control all substantial decisions of the trust (or a trust that has made a valid election under U.S. Treasury Regulations to be treated as a domestic trust). As used herein, "Non-U.S. Holder" generally means a beneficial owner of a Taxable Bond (other than a partnership) that is not a U.S. Holder. If a partnership holds Taxable Bonds, the tax treatment of such partnership or a partner in such partnership generally will depend upon the status of the partner and upon the activities of the partnership. Partnerships holding Taxable Bonds, and partners in such partnerships, should consult their own tax advisors regarding the tax consequences of an investment in the Taxable Bonds (including their status as U.S. Holders or Non-U.S. Holders).

Notwithstanding the rules described below, it should be noted that certain taxpayers that are required to prepare certified financial statements or file financial statements with certain regulatory or governmental agencies may be required to recognize income, gain and loss with respect to the Taxable Bonds at the time that such income, gain or loss is recognized on such financial statements instead of under the rules described below (in the case of original issue discount, such requirements are only effective for tax years beginning after December 31, 2018).

Prospective investors should consult their own tax advisors in determining the U.S. federal, state, local or non-U.S. tax consequences to them from the purchase, ownership and disposition of the Taxable Bonds in light of their particular circumstances.

U.S. Holders

Interest. Interest on the Taxable Bonds generally will be taxable to a U.S. Holder as ordinary interest income at the time such amounts are accrued or received, in accordance with the U.S. Holder's method of accounting for U.S. federal income tax purposes.

Taxable Bonds purchased for an amount in excess of the principal amount payable at maturity (or, in some cases, at their earlier call date) will be treated as issued at a premium. A U.S. Holder of a Taxable Bond issued at a premium may make an election, applicable to all debt securities purchased at a premium by such U.S. Holder, to amortize such premium, using a constant yield method over the term of such Taxable Bond.

Sale or Other Taxable Disposition of the Taxable Bonds. Unless a nonrecognition provision of the Code applies, the sale, exchange, redemption, retirement (including pursuant to an offer by the District) or other disposition of a Taxable Bond will be a taxable event for U.S. federal income tax purposes. In such event, in general, a U.S. Holder of a Taxable Bond will recognize gain or loss equal to the difference between (i) the amount of cash plus the fair market value of property received (except to the extent attributable to accrued but unpaid interest on the Taxable Bond, which will be taxed in the manner described above) and (ii) the U.S. Holder's adjusted U.S. federal income tax basis in the Taxable Bond (generally, the purchase price paid by the U.S. Holder for the Taxable Bond, decreased by any amortized premium). Any such gain or loss generally will be capital gain or loss. In the case of a non-corporate U.S. Holder of the Taxable Bonds, the maximum marginal U.S. federal income tax rate applicable to any such gain will be lower than the maximum marginal U.S. federal income tax rate applicable to ordinary income if such U.S. holder's holding period for the Taxable Bonds exceeds one year. The deductibility of capital losses is subject to limitations.

Defeasance of the Taxable Bonds. If the District defeases any Taxable Bond, the Taxable Bond may be deemed to be retired and reissued for U.S. federal income tax purposes as a result of the defeasance. In that event, in general, a holder will recognize taxable gain or loss equal to the difference between (i) the amount realized from the deemed sale, exchange or retirement (less any accrued qualified stated interest which will be taxable as such) and (ii) the holder's adjusted tax basis in the Taxable Bond.

Information Reporting and Backup Withholding. Payments on the Taxable Bonds generally will be subject to U.S. information reporting and possibly to "backup withholding." Under Section 3406 of the Code and applicable U.S. Treasury Regulations issued thereunder, a non-corporate U.S. Holder of the Taxable Bonds may be subject to

backup withholding at the current rate of 24% with respect to "reportable payments," which include interest paid on the Taxable Bonds and the gross proceeds of a sale, exchange, redemption, retirement or other disposition of the Taxable Bonds. The payor will be required to deduct and withhold the prescribed amounts if (i) the payee fails to furnish a U.S. taxpayer identification number ("**TIN**") to the payor in the manner required, (ii) the IRS notifies the payor that the TIN furnished by the payee is incorrect, (iii) there has been a "notified payee underreporting" described in Section 3406(c) of the Code or (iv) the payee fails to certify under penalty of perjury that the payee is not subject to withholding under Section 3406(a)(1)(C) of the Code. Amounts withheld under the backup withholding rules may be refunded or credited against the U.S. Holder's federal income tax liability, if any, provided that the required information is timely furnished to the IRS. Certain U.S. holders (including among others, corporations and certain tax-exempt organizations) are not subject to backup withholding. A holder's failure to comply with the backup withholding rules may result in the imposition of penalties by the IRS.

Non-U.S. Holders

Interest. Subject to the discussions below under the headings "Information Reporting and Backup Withholding" and "Foreign Account Tax Compliance Act," payments of principal of, and interest on, any Taxable Bond to a Non-U.S. Holder, other than (1) a controlled foreign corporation, a such term is defined in the Code, which is related to the District through stock ownership and (2) a bank which acquires such Taxable Bond in consideration of an extension of credit made pursuant to a loan agreement entered into in the ordinary course of business, will not be subject to any U.S. federal withholding tax provided that the beneficial owner of the Taxable Bond provides a certification completed in compliance with applicable statutory and regulatory requirements, which requirements are discussed below under the heading "Information Reporting and Backup Withholding," or an exemption is otherwise established.

Disposition of the Taxable Bonds. Subject to the discussions below under the headings "Information Reporting and Backup Withholding" and "FATCA," any gain realized by a Non-U.S. Holder upon the sale, exchange, redemption, retirement (including pursuant to an offer by the District or a deemed retirement due to defeasance of the Taxable Bond) or other disposition of a Taxable Bond generally will not be subject to U.S. federal income tax, unless (i) such gain is effectively connected with the conduct by such Non-U.S. Holder of a trade or business within the United States; or (ii) in the case of any gain realized by an individual Non-U.S. Holder, such holder is present in the United States for 183 days or more in the taxable year of such sale, exchange, redemption, retirement (including pursuant to an offer by the District) or other disposition and certain other conditions are met.

U.S. Federal Estate Tax. A Taxable Bond that is held by an individual who at the time of death is not a citizen or resident of the United States will not be subject to U.S. federal estate tax as a result of such individual's death, provided that, at the time of such individual's death, payments of interest with respect to such Taxable Bond would not have been effectively connected with the conduct by such individual of a trade or business within the United States.

Information Reporting and Backup Withholding. Subject to the discussion below under the heading "FATCA," under current U.S. Treasury Regulations, payments of principal and interest on any Taxable Bonds to a holder that is not a United States person will not be subject to any backup withholding tax requirements if the beneficial owner of the Taxable Bond or a financial institution holding the Taxable Bond on behalf of the beneficial owner in the ordinary course of its trade or business provides an appropriate certification to the payor and the payor does not have actual knowledge that the certification is false. If a beneficial owner provides the certification, the certification must give the name and address of such owner, state that such owner is not a United States person, or, in the case of an individual, that such owner is neither a citizen nor a resident of the United States, and the owner must sign the certificate under penalties of perjury. The current backup withholding tax rate is 24%.

Foreign Account Tax Compliance Act ("FATCA") – U.S. Holders and Non-U.S. Holders

Sections 1471 through 1474 of the Code impose a 30% withholding tax on certain types of payments made to foreign financial institutions, unless the foreign financial institution enters into an agreement with the U.S. Treasury to, among other things, undertake to identify accounts held by certain U.S. persons or U.S.-owned entities, annually report certain information about such accounts, and withhold 30% on payments to account holders whose actions prevent it from complying with these and other reporting requirements, or unless the foreign financial institution is

otherwise exempt from those requirements. In addition, FATCA imposes a 30% withholding tax on the same types of payments to a non-financial foreign entity unless the entity certifies that it does not have any substantial U.S. owners or the entity furnishes identifying information regarding each substantial U.S. owner. Under current guidance, failure to comply with the additional certification, information reporting and other specified requirements imposed under FATCA could result in the 30% withholding tax being imposed on payments of interest on the Taxable Bonds. In general, withholding under FATCA currently applies to payments of U.S. source interest (including OID) and, under current guidance, will apply to certain "passthru" payments no earlier than the date that is two years after publication of final U.S. Treasury Regulations defining the term "foreign passthru payments." Prospective investors should consult their own tax advisors regarding FATCA and its effect on them.

The foregoing summary is included herein for general information only and does not discuss all aspects of U.S. federal taxation that may be relevant to a particular holder of Taxable Bonds in light of the holder's particular circumstances and income tax situation. Prospective investors are urged to consult their own tax advisors as to any tax consequences to them from the purchase, ownership and disposition of Taxable Bonds, including the application and effect of state, local, non-U.S., and other tax laws.

OTHER LEGAL MATTERS

Legal Opinion

The validity of the Bonds and certain other legal matters are subject to the approving opinion of Orrick, Herrington & Sutcliffe LLP, San Francisco, California, Bond Counsel to the District. Complete copies of the proposed forms of Bond Counsel opinions are set forth in APPENDIX D – "PROPOSED FORMS OF OPINIONS OF BOND COUNSEL." Bond Counsel undertakes no responsibility for the accuracy, completeness or fairness of this Official Statement.

Possible Limitations on Remedies; Bankruptcy

General. Following is a discussion of certain considerations in the event that the District should become a debtor in a bankruptcy proceeding. It is not an exhaustive discussion of the potential application of bankruptcy law to the District.

State law contains a number of safeguards to protect the financial solvency of school districts. If the safeguards are not successful in preventing a school district from becoming insolvent, the State Superintendent of Public Instruction (the "**State Superintendent**"), operating through an administrator appointed by the State Superintendent, may be authorized under State law to file a petition under Chapter 9 of the United States Bankruptcy Code (the "**Bankruptcy Code**") on behalf of the District for the adjustment of its debts, assuming that the District meets certain other requirements contained in the Bankruptcy Code necessary for filing such a petition. Under current State law, the District is not itself authorized to file a bankruptcy proceeding, and it is not subject to an involuntary bankruptcy proceeding.

Bankruptcy courts are courts of equity and as such have broad discretionary powers. If the District were to become the debtor in a proceeding under Chapter 9 of the Bankruptcy Code, the parties to the proceedings may be prohibited from taking any action to collect any amount from the District (including *ad valorem* tax revenues) or to enforce any obligation of the District, without the bankruptcy court's permission, except as described below in the case of "special revenues." In such a proceeding, as part of its plan of adjustment in bankruptcy, the District may be able to alter the priority, interest rate, principal amount, payment terms, collateral, maturity dates, payment sources, covenants (including tax-related covenants), and other terms or provisions of the Bonds and other transaction documents related to the Bonds, including the obligation of the County and the District to raise taxes if necessary to pay the Bonds, if the bankruptcy court determines that the plan is fair, equitable, not unfairly discriminatory and is in the best interests of creditors and otherwise complies with the Bankruptcy Code. There also may be other possible effects of a bankruptcy of the District that could result in delays or reductions in payments on the Bonds. Regardless of any specific adverse determinations in any District bankruptcy proceeding, the fact of a District bankruptcy proceeding could have an adverse effect on the liquidity and market price of the Bonds.

Limitations on Plans of Adjustments. Chapter 9 of the Bankruptcy Code provides that it does not limit or impair the power of a state to control, by legislation or otherwise, a political subdivision of the state in the exercise of its political or governmental powers, including expenditures for the exercise. In addition, Chapter 9 provides that a bankruptcy court may not interfere with the political or governmental powers of a political subdivision debtor, unless the political subdivision approves a plan of adjustment to that effect or consents to that action. State law provides that *ad valorem* taxes may be levied to pay the principal of and interest on the Bonds and other voted general obligation bonds of the District in an unlimited amount, and that proceeds of such a levy must be used for the payment of principal of and interest on the District's general obligation bonds, including the Bonds, and for no other purpose. Under State law, the District's share of the 1% limited tax imposed by the County is the only *ad valorem* tax revenue that may be raised and expended to pay liabilities and expenses of the District other than its voter-approved debt, such as its general obligation bonds. If the District should become a debtor in a Chapter 9 proceeding, then it must propose a plan of adjustment of its debts. The plan may not become effective until confirmed by the bankruptcy court. The court may not approve a plan unless it finds, among other conditions, that the District is not prohibited by law from taking any action necessary to carry out the plan and that the plan is in the best interests of creditors and is feasible. If the State law restriction on the levy and expenditure of *ad valorem* taxes is respected in a bankruptcy case, then *ad valorem* tax revenue in excess of the District's share of the 1% limited County tax could not be used by the District for any purpose under its plan other than to make payments on the Bonds and its other voted general obligation bonds. It is possible, however, that a bankruptcy court could conclude that the restriction should not be respected.

Statutory Lien. Pursuant to Senate Bill 222, all general obligation bonds issued by local agencies, including the Bonds, will be secured by a statutory lien on all revenues received pursuant to the levy and collection of the *ad valorem* taxes. SB 222 provides that the lien will automatically arise, without the need for any action or authorization by the local agency or its governing board, and will be valid and binding from the time the bonds are executed and delivered. As a result, the lien on debt service taxes will continue to be valid with respect to post-petition receipts of debt service taxes, should the District become the subject of bankruptcy proceedings. However, the automatic stay provisions of the Bankruptcy Code would apply, preventing bondholders from enforcing their rights to payment from such taxes, so payments that become due and owing on the Bonds during the pendency of the Chapter 9 proceeding could be delayed, unless such taxes are "special revenues" within the meaning of the Bankruptcy Code and the pledged *ad valorem* taxes are applied to pay the Bonds in a manner consistent with the Bankruptcy Code. It is also possible that the bankruptcy court could approve an alternate use of such taxes, if the bondholders are afforded protection that the court determines to be adequate.

Special Revenues. If the *ad valorem* tax revenues that are pledged to the payment of the Bonds are determined to be "special revenues" within the meaning of the Bankruptcy Code, then the application in a manner consistent with the Bankruptcy Code of the pledged *ad valorem* tax revenues that are collected after the date of the bankruptcy filing should not be subject to the automatic stay. "Special revenues" are defined to include, among others, taxes specifically levied to finance one or more projects or systems of the debtor, but excluding receipts from general property, sales, or income taxes levied to finance the general purposes of the debtor. The District has specifically pledged the *ad valorem* taxes for payment of the Bonds. The Bonds and the District's other general obligation bonds were approved at elections held on propositions that described the projects for which such bonds may be issued. As noted above, State law prohibits the use of the proceeds of the District's debt service tax for any purpose other than payment of its general obligation bonds, and the bond proceeds may only be used to fund the acquisition or improvement of real property and other capital expenditures included in the proposition, so such tax revenues appear to fit the definition of special revenues. However, there is no binding judicial precedent dealing with the treatment in bankruptcy proceedings of *ad valorem* tax revenues collected for the payment of general obligation bonds in the State, so no assurance can be given that a bankruptcy court would not hold otherwise.

In addition, even if the *ad valorem* tax revenues are determined to be "special revenues," the Bankruptcy Code provides that any consensual lien on special revenues "derived" from a project or system is subject to necessary operating expenses of the project or system. This rule applies regardless of the provisions of transaction documents. If a bankruptcy court were to conclude that the District's tax collections are "derived" from a District project or system, then the court could determine that bondholders may not compel use of debt service *ad valorem* tax revenues to pay debt service to the extent the revenues are needed to pay necessary operating expenses of the District and its schools.

Possession of Tax Revenues; Remedies. If the County or the District goes into bankruptcy and has possession of tax revenues (whether collected before or after commencement of the bankruptcy), and if the County or

the District, as applicable, does not voluntarily pay such tax revenues to the owners of the Bonds, it is not clear what procedures the owners of the Bonds would have to follow to attempt to obtain possession of such tax revenues, how much time it would take for such procedures to be completed, or whether such procedures would ultimately be successful.

Opinion of Bond Counsel Qualified. The proposed forms of opinions of Bond Counsel, attached hereto as APPENDIX D, are qualified by reference to bankruptcy, insolvency and other laws relating to or affecting creditor's rights.

Legality for Investment in California

Under provisions of the Financial Code of the State, the Bonds are legal investments for commercial banks in the State to the extent that the Bonds, in the informed opinion of the bank, are prudent for the investment of funds of its depositors, and, under provisions of the Government Code, the Bonds are eligible securities for deposits of public moneys in the State.

Continuing Disclosure

The District has covenanted for the benefit of the holders and Beneficial Owners of the Bonds to provide certain financial information and operating data relating to the District (the "**Annual Report**") by not later than nine months following the end of the District's fiscal year (currently ending June 30), commencing with the report for the 2019-20 fiscal year (which is due no later than April 1, 2021) and to provide notice of the occurrence of certain enumerated events. The Annual Report and the notices of enumerated events will be filed by the District with the Municipal Securities Rulemaking Board. The specific nature of the information to be contained in the Annual Report or the notices of enumerated events is set forth in APPENDIX E – "FORM OF CONTINUING DISCLOSURE CERTIFICATE." These covenants have been made in order to assist the Underwriters in complying with Securities and Exchange Commission Rule 15c2-12(b)(5) (the "**Rule**").

[During the five-year period preceding the date of this Official Statement, the District failed to timely file certain material event notices of insurer-related rating changes required by the terms of its previous undertakings with respect to certain series of obligations. The District has put procedures in place to prevent future noncompliance, including having Capitol Public Finance Group, LLC, the District's current dissemination agent ("**Dissemination Agent**"), assist the District with compliance with its continuing disclosure obligations. The Dissemination Agent continues to work with the District in establishing and maintaining the necessary safeguards to assist in the timely filing of required information.]

No Litigation

No litigation is pending or, to the best knowledge of the District, threatened, concerning the validity of the Bonds or the District's ability to receive *ad valorem* taxes and to collect other revenues, or contesting the District's ability to issue and retire the Bonds, the political existence of the District, the title to their offices of District or County officials who will sign the Bonds and other certifications relating to the Bonds, or the powers of those offices. A certificate (or certificates) to that effect will be furnished to the original purchasers at the time of the original delivery of the Bonds.

The District is routinely subject to lawsuits and claims. In the opinion of the District, the aggregate amount of the uninsured liabilities of the District under these lawsuits and claims will not materially affect the financial position or operations of the District.

ESCROW VERIFICATION

The arithmetical accuracy of certain computations included in the schedules provided by the Underwriters relating to the computation of the projected payments of principal and interest on the government obligations, and the projected payments of principal, redemption premium, if any, and interest to redeem and defease the Refunded Bonds will be verified by Causey Demgen & Moore, P.C., as Verification Agent. Such computations will be based solely on assumptions and information supplied by the District and the Underwriters. The Verification Agent will restrict its

procedures to verifying the arithmetical accuracy of certain computations and will not make any effort to evaluate the assumptions and information on which the computations are based, and will express no opinion on the data used, the reasonableness of the assumptions or the achievability of the projected outcome.

MISCELLANEOUS

Risks Related to COVID-19

The recent outbreak of the novel strain of coronavirus called COVID-19, which has been designated a global pandemic by the World Health Organization, is impacting local and global economies, as governments, businesses, and citizens react to, plan for, and try to prevent or slow further transmission of the virus. Financial markets, including the stock market in the United States and globally, have seen significant recent volatility and decline that have been attributed to coronavirus concerns. The United States Centers for Disease Control and Prevention and the California Department of Public Health have been providing regular updates and guidelines to the public and to State and local governments. On March 4, 2020, as part of the State's response to address the outbreak, the Governor declared a state of emergency. On March 13, President Donald Trump declared a national emergency, freeing up funding for federal assistance to state and local governments. Many school districts across the State have temporarily closed some or all school campuses in response to local and state directives or guidance. On March 16, 2020, the Governor remarked that residents of the State should prepare for most schools to be closed for the remainder of the 2019-20 school year.

On March 27, 2020, the U.S. House of Representatives approved and President Trump signed into law the Coronavirus Aid, Relief and Economic Security Act (the "**CARES Act**"). The CARES Act appropriates $30 billion to education, of which $3 billion is allocated to state governors to be used at their discretion to address the emergency, $13.5 billion is allocated for K-12 education, and $14.25 billion is allocated for postsecondary institutions. The District is authorized to receive $38 million in funds under the CARES Act, which funds are expected to be received presently. Of this amount, the District was allocated $10.7 million of ESSER (Elementary and Secondary School Emergency Relief) funds.

On July 17, 2020, the Governor announced guidelines to determine which school districts may reopen classrooms in the fall. In order to resume in-person class instruction, a county must have been off the State's COVID-19 watch list for 14 consecutive days. School districts in counties on the watch list will conduct distance learning. [As of July 17, 2020, the County appeared on the State's COVID-19 watch list. The District will operate the beginning of the 2020-21 school year through distance learning until the County is no longer on the State watch list.]

The District cannot predict the extent or duration of the outbreak, or what impact the outbreak and any resulting economic situation might have on the District's financial condition or operations, including potential impacts on the assessed values of property within the District. See "SECURITY AND SOURCE OF PAYMENT OF THE BONDS – Assessed Valuation of Property within the District." Although the Bonds are payable solely from ad valorem property taxes and not from the general fund of the District, the District cannot predict what future impacts the outbreak may have on its operations and budget.

The District is currently receiving guidance on the coronavirus from County health officials and the County Superintendent of Schools, which is monitoring the coronavirus situation in accordance with coronavirus guidelines for schools published by the Centers for Disease Control and Prevention.

Ratings

The Bonds have received the rating of "[___]" by Moody's Investors Service ("**Moody's**"), and the rating of "[___]" by Fitch Ratings Inc. ("**Fitch**"). A rating agency generally bases its rating on its own investigations, studies and assumptions. The District has provided certain additional information and materials to the rating agency (some of which does not appear in this Official Statement). Such rating reflects only the views of the rating agency, and any explanation of the significance of such rating may be obtained from the rating agency furnishing such rating, from Moody's at www.moodys.com and from Fitch at www.fitchratings.com. The information set forth on such website is not incorporated herein by reference. There is no assurance that any rating will continue for any given period of time or that it will not be revised downward or withdrawn entirely by the respective rating agency, if, in the judgment of such rating agency, circumstances so warrant. Any such downward revision or withdrawal of a rating may have an

adverse effect on the market price of the Bonds. The District undertakes no responsibility to oppose any such downward revision, suspension or withdrawal.

Professionals Involved in the Offering

Orrick, Herrington & Sutcliffe LLP is acting as Bond Counsel and as Disclosure Counsel to the District with respect to the Bonds, and will receive compensation from the District contingent upon the sale and delivery of the Bonds. Kronick, Moskovitz, Tiedemann & Girard, a Professional Corporation, is acting as Underwriters' Counsel to the Underwriters with respect to the Bonds, and will receive compensation from the Underwriters contingent upon the sale and delivery of the Bonds. Isom Advisors, a Division of Urban Futures, Inc. is acting as Municipal Advisor with respect to the Bonds, and will receive compensation from the District contingent upon the sale and delivery of the Bonds.

Underwriting

Series 2020 Bonds. The Series 2020 Bonds are to be purchased by KeyBanc Capital Markets Inc., as representative (the "**Representative**") of itself and Raymond James & Associates, Inc. (together, the "**Underwriters**"). The Underwriters have agreed, subject to certain terms and conditions set forth in the Bond Purchase Agreement, dated _____, 2020 (the "**Series 2020 Purchase Contract**") by and between the Representative and the District, to purchase the Series 2020 Bonds at a purchase price of $_____ (which represents the aggregate initial principal amount of the Series 2020 Bonds, plus [net] original issue premium of $_____ and less $_____ of Underwriters' discount). The Underwriters will purchase all the Series 2020 Bonds if any are purchased. The Series 2020 Bonds may be offered and sold to certain dealers (including dealers depositing said Series 2020 Bonds into investment trusts) and others at prices lower than the initial public offering price, and the public offering price may be changed from time to time by the Underwriters.

Refunding Bonds. The Refunding Bonds are to be purchased by the Representative on behalf of the Underwriters. The Underwriters have agreed, subject to certain terms and conditions set forth in the Bond Purchase Agreement, dated _____, 2020 (the "**Refunding Purchase Contract**") by and between the Representative and the District, to purchase the Refunding Bonds at a purchase price of $_____ (which represents the aggregate initial principal amount of the Bonds, [plus/less] [net] original issue [premium/discount] of $_____ and less $_____ of Underwriters' discount). The Underwriters will purchase all the Refunding Bonds if any are purchased. The Refunding Bonds may be offered and sold to certain dealers (including dealers depositing said Refunding Bonds into investment trusts) and others at prices lower than the initial public offering price, and the public offering price may be changed from time to time by the Underwriters.

The Underwriters have certified the public reoffering prices or yields set forth on the inside cover page hereof. The Underwriters' compensation is computed based on those prices or yields, and the District takes no responsibility for the accuracy of those prices or yields. The Underwriters may offer and sell the Bonds to certain dealers and others at prices lower than the offering prices stated on the cover page. The offering prices may be changed from time to time by the Underwriters.

Additional Information

Quotations from and summaries and explanations of the Bonds, the Paying Agent Agreements and the constitutional provisions, statutes and other documents described herein, do not purport to be complete, and reference is hereby made to said documents, constitutional provisions and statutes for the complete provisions thereof.

* * *

All data contained herein have been taken or constructed from the District's records and other sources, as indicated. This Official Statement and its distribution have been duly authorized and approved by the District.

SAN JUAN UNIFIED SCHOOL DISTRICT

By:_____
Deputy Superintendent

APPENDIX A

INFORMATION RELATING TO THE DISTRICT'S OPERATIONS AND BUDGET

The information in this Appendix concerning the operations of the District, the District's finances, and State funding of education, is provided as supplementary information only, and it should not be inferred from the inclusion of this information in this Official Statement that the principal of or interest on the Bonds is payable from the general fund of the District or from State revenues. The Bonds are payable from the proceeds of an ad valorem *tax approved by the voters of the District pursuant to all applicable laws and Constitutional requirements, and required to be levied by the County on property within the District in an amount sufficient for the timely payment of principal of and interest on the Bonds. See "SECURITY AND SOURCE OF PAYMENT FOR THE BONDS."*

THE DISTRICT

Introduction

The San Juan Unified School District (the "**District**"), located in Sacramento County, California (the "**County**"), is the 12th largest school district in the State of California (the "**State**") as measured by student enrollment. The District provides educational services to the residents in the city of Citrus Heights and the unincorporated areas of Carmichael, Fair Oaks and Orangevale, and very small portions in the cities of Sacramento, Folsom and Rancho Cordova. The District operates under the jurisdiction of the Superintendent of Schools of Sacramento County. See "THE BONDS – Authority for Issuance; Purpose." The District's estimated funded average daily attendance for fiscal year 2020-21 is 37,342 and the District's fiscal year 2020-21 general fund expenditures are projected at approximately $473.0 million.

The District operates 64 schools, including 9 comprehensive high schools, 8 middle schools, 33 elementary schools, 8 K-8 schools, 3 alternative education programs, and 3 special education centers. The District's estimated enrollment for fiscal year 2020-21, including ten charter schools in the District, is approximately [_____] students. For fiscal year 2020-21, the District, including one dependent charter school, projects to employ approximately 4,509 FTE employees, which includes 2,542 certificated (including credentialed teaching) employees and 1,967 FTE classified employees.

The District is governed by a Board of Education (the "**Board of Education**") consisting of five members. The regular members are elected to staggered four-year terms every two years, alternating between two and three available positions. The day-to-day operations are managed by a board-appointed Superintendent.

Kent Kern served as Acting/Interim Superintendent of the District beginning December 2013 and was appointed Superintendent of the District on March 24, 2014. Prior to his appointment, Mr. Kern was a teacher, vice principal, principal, director, and assistant superintendent in the District. Mr. Kern was awarded a Master of Education, Educational Management Credential, in 1996 from University of La Verne.

Deputy Superintendent Kent Stephens has worked as a business official for 28 years in K-12 and community college systems. He has been with the District since 2011. Mr. Stephens holds a Bachelor of Science degree in Finance as well as a Master of Business Administration degree, both from Brigham Young University.

DISTRICT FINANCIAL AND OPERATING INFORMATION

State Funding of Education; State Budget Process

General. As is true for all school districts in California, the District's operating income consists primarily of two components: a State portion funded from the State's general fund in accordance with the Local Control Funding Formula (see "− Allocation of State Funding to School Districts; Local Control Funding Formula" below) and a local portion derived from the District's share of the 1% local *ad valorem* tax authorized by the State Constitution (see " − Local Sources of Education Funding" below). In addition, school districts may be eligible for other special categorical

funding from State and federal government programs. The District has budgeted to receive approximately 69.4% of its general fund revenues from State funds (not including the local portion derived from the District's share of the local *ad valorem* tax), projected at approximately $349.2 million in fiscal year 2020-21. Such amount includes both the State funding provided under the LCFF (defined herein) as well as other State revenues (see "– Allocation of State Funding to School Districts; Local Control Funding Formula" and "– Other District Revenues – *Other State Revenues*" below). As a result, decreases or deferrals in State revenues, or in State legislative appropriations made to fund education, may affect the District's revenues and operations, though generally to a lesser extent than these may affect most school districts.

Under Proposition 98, a constitutional and statutory amendment adopted by the State's voters in 1988 and amended by Proposition 111 in 1990 (now found at Article XVI, Sections 8 and 8.5 of the State Constitution), a minimum level of funding is guaranteed to school districts, community college districts and other State agencies that provide direct elementary and secondary instructional programs. Recent years have seen frequent disruptions in State revenues from personal income taxes, sales and use taxes, and corporate taxes, making it increasingly difficult for the State to meet its Proposition 98 funding mandate, which normally commands about 45% of all State general fund revenues, while providing for other fixed State costs and priority programs and services. Because education funding constitutes such a large part of the State's general fund expenditures, it is generally at the center of annual budget negotiations and adjustments.

In connection with the State Budget Act for fiscal year 2013-14, the State and local educational agencies therein implemented a new funding formula for school finance system called the Local Control Funding Formula (the "**Local Control Funding Formula**" or "**LCFF**"). Funding from the LCFF replaced the revenue limit funding system and most categorical programs. See "– Allocation of State Funding to School Districts; Local Control Funding Formula" below for more information.

State Budget Process. According to the State Constitution, the Governor must propose a budget to the State Legislature no later than January 10 of each year, and a final budget must be adopted no later than June 15. Historically, the budget required a two-thirds vote of each house of the State Legislature for passage. However, on November 2, 2010, the State's voters approved Proposition 25, which amended the State Constitution to lower the vote requirement necessary for each house of the State Legislature to pass a budget bill and send it to the Governor. Specifically, the vote requirement was lowered from two–thirds to a simple majority (50% plus one) of each house of the State Legislature. The lower vote requirement also would apply to trailer bills that appropriate funds and are identified by the State Legislature "as related to the budget in the budget bill." The budget becomes law upon the signature of the Governor, who may veto specific items of expenditure. Under Proposition 25, a two-thirds vote of the State Legislature is still required to override any veto by the Governor. School district budgets must generally be adopted by July 1, and revised by the school board within 45 days after the Governor signs the budget act to reflect any changes in budgeted revenues and expenditures made necessary by the adopted State budget. The Governor signed the fiscal year 2020-21 State budget on June 29, 2020.

When the State budget is not adopted on time, basic appropriations and the categorical funding portion of each school district's State funding are affected differently. Under the rule of *White v. Davis* (also referred to as *Jarvis v. Connell*), a State Court of Appeal decision reached in 2002, there is no constitutional mandate for appropriations to school districts without an adopted budget or emergency appropriation, and funds for State programs cannot be disbursed by the State Controller until that time, unless the expenditure is (i) authorized by a continuing appropriation found in statute, (ii) mandated by the State Constitution (such as appropriations for salaries of elected State officers), or (iii) mandated by federal law (such as payments to State workers at no more than minimum wage). The State Controller has consistently stated that basic State funding for schools is continuously appropriated by statute, but that special and categorical funds may not be appropriated without an adopted budget. Should the State Legislature fail to pass a budget or emergency appropriation before the start of any fiscal year, the District might experience delays in receiving certain expected revenues. The District is authorized to borrow temporary funds to cover its annual cash flow deficits, and as a result of the *White v. Davis* decision, the District might find it necessary to increase the size or frequency of its cash flow borrowings, or to borrow earlier in the fiscal year. The District does not expect the *White v. Davis* decision to have any long-term effect on its operating budgets.

Aggregate State Education Funding. The Proposition 98 guaranteed amount for education is based on prior-year funding, as adjusted through various formulas and tests that take into account State proceeds of taxes, local property tax proceeds, school enrollment, per-capita personal income, and other factors. The State's share of the guaranteed amount

is based on State general fund tax proceeds and is not based on the general fund in total or on the State budget. The local share of the guaranteed amount is funded from local property taxes. The total guaranteed amount varies from year to year and throughout the stages of any given fiscal year's budget, from the Governor's initial budget proposal to actual expenditures to post-year-end revisions, as better information regarding the various factors becomes available. Over the long run, the guaranteed amount will increase as enrollment and per capita personal income grow.

If, at year-end, the guaranteed amount is calculated to be higher than the amount actually appropriated in that year, the difference becomes an additional education funding obligation, referred to as "settle-up." If the amount appropriated is higher than the guaranteed amount in any year, that higher funding level permanently increases the base guaranteed amount in future years. The Proposition 98 guaranteed amount is reduced in years when general fund revenue growth lags personal income growth, and may be suspended for one year at a time by enactment of an urgency statute. In either case, in subsequent years when State general fund revenues grow faster than personal income (or sooner, as the Legislature may determine), the funding level must be restored to the guaranteed amount, the obligation to do so being referred to as "maintenance factor."

Although the State Constitution requires the State to approve a balanced State Budget Act each fiscal year, the State's response to fiscal difficulties in some years has had a significant impact on Proposition 98 minimum guarantee and the treatment of settle-up payments with respect to years in which the Proposition 98 minimum guarantee was suspended. The State has sought to avoid or delay paying settle-up amounts when funding has lagged the guaranteed amount. In response, teachers' unions, the State Superintendent and others sued the State or Governor in 1995, 2005, 2009 and 2011 to force them to fund schools in the full amount required. The settlement of the 1995 and 2005 lawsuits has so far resulted in over $4 billion in accrued State settle-up obligations. However, legislation enacted to pay down the obligations through additional education funding over time, including the Quality Education Investment Act of 2006, have also become part of annual budget negotiations, resulting in repeated adjustments and deferrals of the settle-up amounts.

The State has also sought to preserve general fund cash while avoiding increases in the base guaranteed amount through various mechanisms: by treating any excess appropriations as advances against subsequent years' Proposition 98 minimum funding levels rather than current year increases; by temporarily deferring apportionments of Proposition 98 funds from one fiscal year to the next; by permanently deferring apportionments of Proposition 98 funds from one fiscal year to the next; by suspending Proposition 98, as the State did in fiscal year 2004-05, fiscal year 2010-11, fiscal year 2011-12 and fiscal year 2012-13; and by proposing to amend the State Constitution's definition of the guaranteed amount and settle-up requirement under certain circumstances.

The District cannot predict how State income or State education funding will vary over the term to maturity of the Bonds, and the District takes no responsibility for informing owners of the Bonds as to actions the State Legislature or Governor may take affecting the current year's budget after its adoption. Information about the State budget and State spending for education is regularly available at various State-maintained websites. Text of proposed and adopted budgets may be found at the website of the Department of Finance, **www.dof.ca.gov**, under the heading "California Budget." An impartial analysis of the State budget is posted by the Office of the Legislative Analyst at **www.lao.ca.gov**. In addition, various State of California official statements, many of which contain a summary of the current and past State budgets and the impact of those budgets on school districts in the State, may be found at the website of the State Treasurer, www.treasurer.ca.gov. The information referred to is prepared by the respective State agency maintaining each website and not by the District, and the District can take no responsibility for the continued accuracy of these internet addresses or for the accuracy, completeness or timeliness of information posted there, and such information is not incorporated herein by these references.

Rainy Day Fund; SB 858. In connection with the 2014-15 State Budget, the Governor proposed certain constitutional amendments ("**Proposition 2**") to the rainy day fund (the "**Rainy Day Fund**") for the November 2014 Statewide election. Senate Bill 858 (2014) ("**SB 858**") amends the Education Code to, among other things, limit the amount of reserves that may be maintained by a school district subject to certain State budget matters. Upon the approval of Proposition 2, SB 858 became operational. See "CONSTITUTIONAL AND STATUTORY PROVISIONS AFFECTING DISTRICT REVENUES AND APPROPRIATIONS – Proposition 2."

AB 1469. As part of the 2014-15 State Budget, the Governor signed Assembly Bill ("**AB 1469**") which implements a new funding strategy for the California State Teachers' Retirement System ("**CalSTRS**"), increasing the

employer contribution rate in fiscal year 2014-15 from 8.25% to 8.88% of covered payroll. See "– Retirement Benefits – *CalSTRS*" below for more information about CalSTRS and AB 1469.

2019-20 State Budget. The Governor signed the fiscal year 2019-20 State Budget (the "**2019-20 State Budget**") on June 27, 2019. In March 2020, following the outbreak of the COVID-19 pandemic, the Governor declared a state of emergency, and the legislature subsequently authorized an amendment to the 2019-20 State Budget providing for an appropriation of up to $1 billion from the State's general fund to be used for any purpose related to such emergency declaration. Since the 2019-20 State Budget preceded the COVID-19 pandemic, it did not take into account the significant adverse impacts it will have on the State's financial condition beginning in fiscal year 2019-20. The 2020-21 State Budget (as defined herein) significantly revises the projections of revenues and expenditures in the 2019-20 State Budget. Further, the 2020-21 State Budget deferred $1.9 billion of LCFF apportionments due in fiscal year 2019-20 to fiscal year 2020-21. For more information on the 2020-21 State Budget, see "*– 2020-21 State Budget*." Certain limited information from the 2019-20 State Budget relating to the funding of education is provided herein as a historical baseline solely for context and reference.

The 2019-20 State Budget sets forth a balanced budget for fiscal year 2019-20 that projects approximately $143.8 billion in revenues, and $91.9 billion in non-Proposition 98 expenditures and $55.9 billion in Proposition 98 expenditures. The 2019-20 State Budget includes a $1.4 billion reserve in the Special Fund for Economic Uncertainties ("**SFEU**"). To provide immediate and long-term relief to school districts facing rising pension costs, the 2019-20 State Budget includes a $3.15 billion non-Proposition 98 general fund payment to CalSTRS and the California Public Employees' Retirement System ("**CalPERS**") Schools Pool. Of this amount, an estimated $850 million will buy down the employer contribution rates in fiscal years 2019-20 and 2020-21. The 2019-20 State Budget includes total funding of $103.4 billion ($58.8 billion general fund and $44.6 billion other funds) for all K-12 education programs. The 2019-20 State Budget provides $1.9 billion in new Proposition 98 funding for the LCFF, reflecting a 3.26% cost of living adjustment. The 2019-20 State Budget also includes a constitutionally required deposit into the Public School System Stabilization Account (also referred to as the Proposition 98 Rainy Day Fund) in the amount of $376.5 million. Such deposit to the Public School System Stabilization Account does not initiate any school district reserve caps, as the amount in the Public School System Stabilization Account (which is equal to the fiscal year 2019-20 deposit) is not equal to or greater than 3% of the total K-12 share of the Proposition 98 Guarantee (approximately $2.1 billion).

Certain budgeted adjustments for K-12 education set forth in the 2019-20 State Budget include the following:

- Special Education. The 2019-20 State Budget includes $645.3 million ongoing Proposition 98 general fund resources for special education, including $152.6 million to provide for all Special Education Local Plan Areas with at least the statewide target rate for base special education funding, and $492.7 million allocated based on the number of children ages 3 to 5 years with exceptional needs that the school district is serving.

- After School Education and Safety Program. The 2019-20 State Budget includes $50 million ongoing Proposition 98 general fund resources to provide an increase of approximately 8.3% to the per-pupil daily rate for the After School Education and Safety Program.

- Longitudinal Data System. The 2019-20 State Budget includes $10 million one-time non-Proposition 98 general fund resources to plan and develop a longitudinal data system to improve coordination across data systems and better track the impacts of State investments on achieving educational goals.

- Retaining and Supporting Well-Prepared Educators. The 2019-20 State Budget includes $89.8 million one-time non-Proposition 98 general fund resources to provide up to 4,487 grants of $20,000 for students enrolled in a professional teacher preparation program who commit to working in a high-need field at a priority school for at least four years. The 2019-20 State Budget also includes $43.8 million one-time non-Proposition 98 general fund resources to provide training and resources for classroom educators, including teachers and paraprofessionals, to build capacity around key state priorities. Finally, the 2019-20 State Budget includes $13.8 million ongoing federal funds to establish the 21st Century California Leadership Academy, to provide professional learning opportunities for public K-12 administrators and school leaders to acquire the knowledge, skills, and competencies necessary to successfully support the diverse student population served

in California public schools.

- Broadband Infrastructure. The 2019-20 State Budget includes $7.5 million one-time non-Proposition 98 general fund resources to assist school districts in need of infrastructure and updates to meet the growing bandwidth needs of digital learning.

- School Facilities Bond Funds. The 2019-20 State Budget assumes $1.5 billion Proposition 51 bond funds, an increase of $906 million over the prior year, to support school construction projects.

- Full-Day Kindergarten. The 2019-20 State Budget includes $300 million one-time non-Proposition 98 general fund resources to construct new or retrofit existing facilities to support full-day kindergarten programs, which will increase participation in kindergarten by addressing barriers to access.

- Proposition 98 Settle-Up. The 2019-20 State Budget includes an increase of $686.6 million for K-12 schools and community colleges to pay the balance of past year Proposition 98 funding owed through fiscal year 2017-18.

- Classified School Employees Summer Assistance Program. The 2019-20 State Budget includes an increase of $36 million one-time Proposition 98 general fund resources to provide an additional year of funding for the Classified School Employees Summer Assistance Program, which provides a State match for classified employee savings used to provide income during summer months.

- Wildfire-Related Cost Adjustments. The 2019-20 State Budget includes an increase of $2 million one-time Proposition 98 general fund resources to reflect adjustments in the estimate for property tax backfill for basic aid school districts impacted by 2017 and 2018 wildfires. Additionally, the 2019-20 State Budget includes an increase of $727,000 one-time Proposition 98 general fund resources to reflect adjustments to the State's student nutrition programs resulting from wildfire-related losses. Further, the 2019-20 State Budget holds both school districts and charter schools impacted by the wildfires harmless for State funding for two years.

The complete 2019-20 State Budget is available from the California Department of Finance website at **www.dof.ca.gov.** The District can take no responsibility for the continued accuracy of this internet address or for the accuracy, completeness or timeliness of information posted therein, and such information is not incorporated herein by such reference.

2020-21 State Budget. The Governor signed the fiscal year 2020-21 State budget (the "2020-21 State Budget") on June 29, 2020. According to the State, the economic impact of COVID-19 pandemic has resulted in a $54.3 billion budget deficit, which the State is addressing through the following measures:

- Reserves. The 2020-21 State Budget draws down $8.8 billion in reserves, including $7.8 billion from the Rainy Day Fund, $450 million from the Safety Net Reserve, and all of the funds in the Public School System Stabilization Account.

- Triggers. The 2020-21 State Budget includes $11.1 billion in reductions and deferrals that will be restored if at least $14 billion in federal funds are received by October 15, 2020. If the State receives a lesser amount between $2 billion and $14 billion, the reductions and deferrals will be partially restored. The trigger includes $6.6 billion in deferred spending on schools, approximately $970 million in funding for the University of California and the California State University, $2.8 billion for state employee compensation, $150 million for courts, and funding for child support administration, teacher training, moderate-income housing, and infrastructure to support infill housing. The trigger would also fund an additional $250 million for county programs to backfill revenue losses.

- Federal Funds. The 2020-21 State Budget relies on $10.1 billion in federal funds that provide general fund relief, including $8.1 billion already received. This includes the enhanced Federal Medical Assistance Percentage (FMAP), a portion of the State's Coronavirus Relief Fund allocation and funds provided for childcare programs.

- Revenues. The 2020-21 State Budget temporarily suspends the use of net operating losses for medium and large businesses and temporarily limits to $5 million the amount of business incentive credits a taxpayer can use in any given tax year. These short-term limitations will generate $4.4 billion in new revenues in fiscal year 2020-21.

- Borrowing/Transfers/Deferrals. The 2020-21 State Budget relies on $9.3 billion in special fund borrowing and transfers, as well as other deferrals for K-14 school districts. (Approximately $900 million in additional special fund borrowing is associated with the reductions to employee compensation and is contained in the trigger.)

- Cancelled Expansions, Updated Assumptions and Other Solutions. The 2020-21 State Budget includes $10.6 billion of other solutions for addressing the budget deficit, such as cancelling multiple program expansions and anticipating increased government efficiencies, higher ongoing revenues, and lower health and human services caseload costs that previously estimated.

Because of such measures described above, the 2020-21 State Budget is a balanced budget for fiscal year 2020-21 that projects approximately $137.7 billion in revenues, and $88.8 billion in non-Proposition 98 expenditures and $45.1 billion in Proposition 98 expenditures. The 2020-21 State Budget sets aside $2.6 billion in the Special Fund for Economic Uncertainties, and it includes total funding of $98.8 billion ($48.1 billion general fund and $50.7 billion other funds) for all K-12 education programs. The 2020-21 State Budget estimates Proposition 98 funding levels of $78.5 billion in fiscal year 2018-19, $77.7 billion in fiscal year 2019-20, and $70.9 billion in fiscal year 2020-21. The reduction in Proposition 98 funding will result in per pupil spending of $10,654 in fiscal year 2020-21, a $1,339 reduction from fiscal year 2019-20.

The 2020-21 State Budget offsets such reduction in Proposition 98 funding in several ways, including the following:

- Local Control Funding Formula Deferrals. As a result of the COVID-19 pandemic, $1.9 billion in LCFF apportionments in fiscal year 2019-20 were deferred until fiscal year 2020-21, and the 2020-21 State Budget provides that apportionment deferrals in fiscal year 2020-21 will grow to $11 billion. Such deferrals allow LCFF funding levels to remain constant between fiscal year 2019-20 and 2020-21. The 2020-21 State Budget suspends the statutory LCFF cost-of-living adjustment in fiscal year 2020-21. The 2020-21 State Budget provides that $5.8 billion of deferrals will be triggered off in fiscal year 2020-21 if sufficient federal funding is provided that can be used for such purpose.

- Learning Loss Mitigation. Additionally, the 2020-21 State Budget includes a one-time investment of $5.3 billion (comprised of $4.4 billion from the federal Coronavirus Relief Fund, $589.9 million in Proposition 98 general fund resources, and $355.2 from the federal Governor's Emergency Education Relief Fund) to local education agencies to address learning loss resulting from school closures. To ensure that those local educational agencies serving students most affected by the COVID-19 pandemic receive additional funding, the 2020-21 State Budget will allocate $2.9 billion of such funds based on the LCFF supplemental and concentration grant allocation, $1.5 billion of such funds based on the number of students with exceptional needs, and $979.8 million of such funds based on the total LCFF allocation.

- Supplemental Appropriations. In fiscal years 2019-20 and 2020-21, the Proposition 98 funding level drops below the target funding level, by a total of approximately $12.4 billion. To accelerate the recovery from such funding reduction, the 2020-21 State Budget provides supplemental appropriations above the required Proposition 98 funding level, beginning in fiscal year 2021-22, and in each of the next several fiscal years, in an amount equal to 1.5% of general fund revenues, up to a total of $12.4 billion.

- Revised CalPERS and CalSTRS Contributions. To provide immediate and long-term relief to school districts facing rising pension costs, the 2020-21 State Budget redirects $2.3 billion appropriated in the 2019-20 State budget to California State Teachers' Retirement System ("CalSTRS") and the California Public Employees' Retirement System ("CalPERS") for long-term unfunded liabilities to instead reduce employer contribution rates in fiscal years 2020-21 and 2021-22. Such reallocation will reduce the

CalSTRS employer contribution rate from 18.41% to approximately 16.15% in fiscal year 2020-21 and from 17.9% to 16.02% in fiscal year 2021-22. The CalPERS Schools Pool employer contribution rate will be reduced from 22.67% to 20.7% in fiscal year 2020-21 and from 24.6% to 22.84% in fiscal year 2021-22.

- Federal Funds. In addition to the Coronavirus Relief Fund and Governor's Emergency Education Relief Fund allocations described above, the 2020-21 State Budget includes $1.6 billion in federal Secondary School Emergency Relief funds. Of this amount, $1.5 billion will be allocated to local educational agencies in proportion to the amount of Title I-A funding they receive, and may be used for costs relating to the COVID-19 pandemic. Of the remaining $164.7 million, $112.2 million will be used to provide up to $0.75 per meal for local educational agencies participating in certain school meal programs and serving meals between March 2020 and August 2020 due to school closures, $45 million will be used for grants to local educational agencies to increase access to health, mental health, and social service supports for high-need students, $6 million will be used to provide educator professional development for providing high quality distance learning, and $1.5 million will be used for State Department of Education costs associated with the COVID-19 pandemic.

- Temporary Revenue Increases. The 2020-21 State Budget includes a temporary three-year suspension of net operating losses, and a limitation on business incentive tax credits to offset no more than $5 million of tax liability per year. These temporary changes, along with other tax changes, will generate $4.3 billion in general fund revenues and approximately $1.6 billion in benefit to the Proposition 98 guarantee.

- Special Education. The 2020-21 State Budget provides for increased special education base rates of $625 per pupil pursuant to a new funding formula. The 2020-21 State Budget also includes $100 million to increase funding for students with low-incidence disabilities, $15 million in federal Individuals with Disabilities Education Act ("IDEA") funds for the Golden State Teacher Scholarship Program to increase the special education teacher pipeline, $8.6 million in IDEA funds to assist local educational agencies to develop regional alternative dispute resolution services and statewide mediation services, and $1.1 million in IDEA funds to study the current special education governance and accountability structure.

- Average Daily Attendance and Distance Learning. The 2020-21 State Budget assumes that local educational agencies will provide in-classroom instruction during the 2020-21 school year, but recognizes that public health officials may require school closures. To ensure funding stability regardless of instructional model, the 2020-21 State Budget includes a hold-harmless for the purpose of calculating apportionments in fiscal year 2020-21, and it provides that average daily attendance will be based on the 2019-20 school year. The 2020-21 State Budget also includes requirements for distance learning services in the event of school closures, and provides $750,000 one-time Proposition 98 general fund resources for the Sacramento County Office of Education to develop distance learning curriculum and instructional guidance for adoption by the State Board of Education by May 31, 2021.

- Employee Protections. The 2020-21 State Budget suspends layoffs of non-management certificated staff during fiscal year 2020-21 and classified staff who hold positions in nutrition, transportation, or custodial services during fiscal year 2020-21. The 2020-21 State Budget includes $60 million Proposition 98 general fund resources to provide a match of State funds for participating classified employees to be paid during the summer recess period. The 2020-21 State Budget also state that it is the intent of the State Legislature that school districts, community college districts, joint powers authorities, and county offices of education retain all classified employees in fiscal year 2020-21.

Other significant features of the 2020-21 State Budget affecting K-12 school districts include the following:

- Child Care. Of the $350.3 million received by California through the CARES Act for COVID-19 related child care activities, the 2020-21 State Budget applies $144.3 million for State costs associated with SB 89

expenditures, family fee waivers, and provider payment protection; $125 million for voucher provider hold harmless and stipends; and $73 million to continue care for at-risk children and essential workers.

- Learning Continuity and Attendance Plan. The annual LCAP requirement is replaced with a Learning Continuity and Attendance Plan, with public stakeholder engagement, to outline local education agencies compliance with applicable provisions, including student participation and attendance reporting, device accessibility and instruction. The 2020-21 State Budget requires the State Superintendent to develop a template of this plan for use by LEAs which will include a description of how such agencies will provide continuity of learning during the COVID-19 pandemic, expenditures related to addressing the impacts of the pandemic, and how such agencies are increasing or improving services in proportion to concentration funding that is received under the LCFF.

The complete 2020-21 State Budget is available from the California Department of Finance website at **www.dof.ca.gov**. The District can take no responsibility for the continued accuracy of this internet address or for the accuracy, completeness or timeliness of information posted therein, and such information is not incorporated herein by such reference.

Future Budgets and Budgetary Actions. The District cannot predict what future actions will be taken by the State Legislature and the Governor to address changing State revenues and expenditures or the impact such actions will have on State revenues available in the current or future years for education. The State budget will be affected by national and State economic conditions and other factors beyond the District's ability to predict or control. Certain actions could result in a significant shortfall of revenue and cash, and could impair the State's ability to fund schools during the current fiscal year and in future fiscal years. Certain factors, like an economic recession, could result in State budget shortfalls in any fiscal year and could have a material adverse financial impact on the District. As the Bonds are payable from *ad valorem* property taxes, the State budget is not expected to have an impact on the payment of the Bonds.

Prohibitions on Diverting Local Revenues for State Purposes. Beginning in fiscal year 1992-93, the State satisfied a portion of its Proposition 98 obligations by shifting part of the property tax revenues otherwise belonging to cities, counties, special districts, and redevelopment agencies, to school and community college districts through a local Educational Revenue Augmentation Fund ("**ERAF**") in each county. Local agencies, objecting to invasions of their local revenues by the State, sponsored a statewide ballot initiative intended to eliminate the practice. In response, the State Legislature proposed an amendment to the State Constitution, which the State's voters approved as Proposition 1A at the November 2004 election. That measure was generally superseded by the passage of a new initiative constitutional amendment at the November 2010 election, known as "Proposition 22."

The effect of Proposition 22 is to prohibit the State, even during a period of severe fiscal hardship, from delaying the distribution of tax revenues for transportation, redevelopment, or local government projects and services. It prevents the State from redirecting redevelopment agency property tax increment to any other local government, including school districts, or from temporarily shifting property taxes from cities, counties and special districts to schools, as in the ERAF program. This is intended to, among other things, stabilize local government revenue sources by restricting the State's control over local property taxes. One effect of this amendment will be to deprive the State of fuel tax revenues to pay debt service on most State bonds for transportation projects, reducing the amount of State general fund resources available for other purposes, including education.

Prior to the passage of Proposition 22, the State invoked Proposition 1A to divert $1.935 billion in local property tax revenues in 2009-10 from cities, counties, and special districts to the State to offset State general fund spending for education and other programs, and included another diversion in the adopted 2009-10 State budget of $1.7 billion in local property tax revenues from local redevelopment agencies, which local redevelopment agencies have now been dissolved (see "*– Dissolution of Redevelopment Agencies*" below). Redevelopment agencies had sued the State over this latter diversion. However, the lawsuit was decided against the California Redevelopment Association on May 1, 2010. Because Proposition 22 reduces the State's authority to use or shift certain revenue sources, fees and taxes for State general fund purposes, the State will have to take other actions to balance its budget in some years — such as reducing State spending or increasing State taxes, and school and community college districts that receive Proposition 98 or other funding from the State will be more directly dependent upon the State's general fund.

Dissolution of Redevelopment Agencies. The adopted State budget for fiscal year 2011-12, as signed by the Governor on June 30, 2011, included as trailer bills Assembly Bill No. 26 (First Extraordinary Session) ("**AB1X 26**") and Assembly Bill No. 27 (First Extraordinary Session) ("**AB1X 27**"), which the Governor signed on June 29, 2011. AB1X 26 suspended most redevelopment agency activities and prohibited redevelopment agencies from incurring indebtedness, making loans or grants, or entering into contracts after June 29, 2011. AB1X 26 dissolved all redevelopment agencies in existence and designated "successor agencies" and "oversight boards" to satisfy "enforceable obligations" of the former redevelopment agencies and administer dissolution and wind down of the former redevelopment agencies. Certain provisions of AB1X 26 are described further below.

In July of 2011, various parties filed an action before the Supreme Court of the State of California (the "**Court**") challenging the validity of AB1X 26 and AB1X 27 on various grounds (California Redevelopment Association v. Matosantos). On December 29, 2011, the Court rendered its decision in Matosantos upholding virtually all of AB1X 26 and invalidating AB1X 27. In its decision, the Court also modified various deadlines for the implementation of AB1X 26. The deadlines for implementation of AB1X 26 described below take into account the modifications made by the Court in Matosantos.

On February 1, 2012, and pursuant to Matosantos, AB1X 26 dissolved all redevelopment agencies in existence and designated "successor agencies" and "oversight boards" to satisfy "enforceable obligations" of the former redevelopment agencies and administer dissolution and wind down of the former redevelopment agencies. With limited exceptions, all assets, properties, contracts, leases, records, buildings and equipment, including cash and cash equivalents of a former redevelopment agency, will be transferred to the control of its successor agency and, unless otherwise required pursuant to the terms of an enforceable obligation, distributed to various related taxing agencies pursuant to AB1X 26.

AB1X 26 requires redevelopment agencies to continue to make scheduled payments on and perform obligations required under its "enforceable obligations." For this purpose, AB1X 26 defines "enforceable obligations" to include "bonds, including the required debt service, reserve set-asides, and any other payments required under the indenture or similar documents governing the issuance of outstanding bonds of the former redevelopment agency" and "any legally binding and enforceable agreement or contract that is not otherwise void as violating the debt limit or public policy." AB1X 26 specifies that only payments included on an "enforceable obligation payment schedule" adopted by a redevelopment agency shall be made by a redevelopment agency until its dissolution. However, until a successor agency adopts a "recognized obligation payment schedule" the only payments permitted to be made are payments on enforceable obligations included on an enforceable obligation payment schedule. A successor agency may amend the enforceable obligation payment schedule at any public meeting, subject to the approval of its oversight board.

Under AB1X 26, commencing February 1, 2012, property taxes that would have been allocated to each redevelopment agency if the agencies had not been dissolved will instead be deposited in a "redevelopment property tax trust fund" created for each former redevelopment agency by the related county auditor-controller and held and administered by the related county auditor-controller as provided in AB1X 26. AB1X 26 generally requires each county auditor-controller, on May 16, 2012 and June 1, 2012 and each January 16 and June 1 (now each January 2 and June 1 pursuant to AB 1484, as described below) thereafter, to apply amounts in a related redevelopment property tax trust fund, after deduction of the county auditor-controller's administrative costs, in the following order of priority:

- To pay pass-through payments to affected taxing entities in the amounts that would have been owed had the former redevelopment agency not been dissolved; provided, however, that if a successor agency determines that insufficient funds will be available to make payments on the recognized obligation payment schedule and the county auditor-controller and State Controller verify such determination, pass-through payments that had previously been subordinated to debt service may be reduced;

- To the former redevelopment agency's successor agency for payments listed on the successor agency's recognized obligation payment schedule for the ensuing six-month period;

- To the former redevelopment agency's successor agency for payment of administrative costs; and

- Any remaining balance to school entities and local taxing agencies.

The District received its final payment in 2017-18. The District does not anticipate the dissolution of redevelopment agencies to have any significant effect on its total general revenues.

It is possible that there will be additional legislation proposed and/or enacted to "clean up" various inconsistencies contained in AB1X 26 and there may be additional legislation proposed and/or enacted in the future affecting the current scheme of dissolution and winding up of redevelopment agencies currently contemplated by AB1X 26. For example, AB 1484 was signed by the Governor on June 27, 2012, to clarify and amend certain aspects of AB1X 26. AB 1484, among other things, attempts to clarify the role and requirements of successor agencies, provides successor agencies with more control over agency bond proceeds and properties previously owned by redevelopment agencies and adds other new and modified requirements and deadlines. AB 1484 also provides for a "tax claw back" provision, wherein the State is authorized to withhold sales and use tax revenue allocations to local successor agencies to offset payment of property taxes owed and not paid by such local successor agencies to other local taxing agencies. This "tax claw back" provision has been challenged in court by certain cities and successor agencies. The District cannot predict the outcome of such litigation and what effect, if any, it will have on the District. Additionally, no assurances can be given as to the effect of any such future proposed and/or enacted legislation on the District.

Allocation of State Funding to School Districts; Local Control Funding Formula

Prior to the implementation of the Local Control Funding Formula in fiscal year 2013-14, under State Education Code Section 42238 *et seq.*, each school district was determined to have a target funding level: a "base revenue limit" per student multiplied by the district's student enrollment measured in units of average daily attendance ("**A.D.A.**"). The base revenue limit was calculated from a district's prior-year funding level, as adjusted for a number of factors, such as inflation, special or increased instructional needs and costs, employee retirement costs, especially low enrollment, increased pupil transportation costs, etc. Generally, the amount of State funding allocated to each school district, referred to as State "equalization aid," was the amount needed to reach that district's base revenue limit after taking into account certain other revenues, in particular, locally generated property taxes. To the extent local tax revenues increase due to growth in local property assessed valuation, the additional revenue is offset by a decline in the State's contribution; ultimately, a school district whose local property tax revenues exceeded its base revenue limit was entitled to receive no State equalization aid, and received only its special categorical aid, which is deemed to include the "basic aid" of $120 per student per year guaranteed by Article IX, Section 6 of the State Constitution. Such districts were known as "basic aid districts," which are now referred to as "community funded districts." School districts that received some equalization aid were commonly referred to as "revenue limit districts," which are now referred to as "LCFF districts." The District is an LCFF district.

Beginning in fiscal year 2013-14, the LCFF replaced the existing revenue limit funding system and most categorical programs, and distributes combined resources to school districts through a base revenue limit funding grant ("**Base Grant**") per unit of A.D.A. with additional supplemental funding allocated to local educational agencies based on their proportion of English language learners, students from low-income families and foster youth. The LCFF originally had an eight-year implementation program to incrementally close the gap between actual funding and the target level of funding, as described below. In fiscal year 2018-19, the LCFF was fully funded ahead of the eight-year implementation schedule. The LCFF includes the following components:

- A Base Grant for each local education agency, per unit of A.D.A. and adjusted by grade span variation and to be adjusted annually for cost-of-living, is as follows for fiscal year 2020-21: $[____] for grades K-3, $[____] for grades 4-6, $[____] for grades 7-8 and $[____] for grades 9-12. This amount includes an adjustment of 10.4% to the Base Grant to support lowering class sizes in grades K-3, and an adjustment of 2.6% to reflect the cost of operating career technical education programs in grades 9-12.

- A 20% supplemental grant for the unduplicated number of English language learners, students from low-income families and foster youth to reflect increased costs associated with educating those students.

- An additional concentration grant of up to 50% of a local education agency's Base Grant, based on the number of English language learners, students from low-income families and foster youth served by the local education agency that comprise more than 55% of enrollment.

- An Economic Recovery Target (the "**ERT**") that is intended to ensure that almost every local education agency receives at least their pre-recession funding level (i.e., the fiscal year 2007-08 revenue limit per unit of A.D.A.), adjusted for inflation, at full implementation of the LCFF. Upon full implementation, local education agencies would receive the greater of the Base Grant or the ERT.

Under the new formula, for "basic aid districts" (now, "community funded districts"), local property tax revenues would be used to offset up to the entire allocation under the new formula. However, community funded districts would continue to receive the same level of State aid as allocated in fiscal year 2012-13.

Local Control Accountability Plans. A feature of the LCFF is a system of support and intervention for local educational agencies. School districts, county offices of education and charter schools are required to develop, implement and annually update a three-year local control and accountability plan ("**LCAP**"). Each LCAP must be developed with input from teachers, parents and the community, and should describe local goals as they pertain to eight areas identified as state priorities, including student achievement, parent engagement and school climate, as well as detail a course of action to attain those goals. Moreover, the LCAPs must be designed to align with the district's budget to ensure adequate funding is allocated for the planned actions.

Each school district must submit its LCAP annually on or before July 1 for approval by its county superintendent. The county superintendent then has until August 15 to seek clarification regarding the contents of the LCAP, and the school district must respond in writing. The county superintendent can submit recommendations for amending the LCAP, and such recommendations must be considered, but are not mandatory. A school district's LCAP must be approved by its county superintendent by October 8 of each year if such superintendent finds (i) the LCAP adheres to the State template, and (ii) the district's budgeted expenditures are sufficient to implement the strategies outlined in the LCAP.

Performance evaluations are to be conducted to assess progress toward goals and guide future actions. County superintendents are expected to review and provide support to the school districts under their jurisdiction, while the State Superintendent of Public Instruction performs a corresponding role for county offices of education. The California Collaborative for Education Excellence (the "**Collaborative**"), a newly established body of educational specialists, was created to advise and assist local education agencies in achieving the goals identified in their LCAPs. For local education agencies that continue to struggle in meeting their goals, and when the Collaborative indicates that additional intervention is needed, the State Superintendent of Public Instruction would have authority to make changes to a local education agency's LCAP.

Pursuant to the 2020-21 State Budget, the annual LCAP requirement has been replaced with a Learning Continuity and Attendance Plan for fiscal year 2020-21. See "– State Funding of Education; State Budget Process – 2020-21 State Budget."

Attendance. The following table sets forth the District's actual A.D.A., and enrollment for fiscal years 2011-12 through 2020-21 for grades K-12. The A.D.A. and enrollment numbers reflected in the following table include special education.

SAN JUAN UNIFIED SCHOOL DISTRICT
Average Daily Attendance and Student Enrollment
Fiscal 2011-12 through 2020-21

Year	Average Daily Attendance[(1)]	Enrollment[(2)]
2011-12	38,640	40,535
2012-13	38,154	40,272
2013-14	38,287	40,263
2014-15	38,089	40,082
2015-16	37,863	39,925
2016-17	37,710	39,767
2017-18	37,666	39,805
2018-19	37,694	39,779
2019-20	37,437	39,420
2020-21	37,342	39,270

(1) Average daily attendance for the second period of attendance, typically in late March of each school year.
(2) Enrollment figures exclude all charter schools.
(3) For fiscal year 2020-21, the average daily attendance is the projected funded P-2, and the projected enrollment.
Source: The District.

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Attendance and LCFF. The following table sets forth the District's estimated and budgeted A.D.A., enrollment (including percentage of students who are English language learners, from low-income families and/or foster youth (collectively, "**EL/LI Students**")), and targeted Base Grant per unit of A.D.A. for fiscal years 2015-16 through 2020-21, respectively. The A.D.A. and enrollment numbers reflected in the following table exclude special education, community day school, compulsory continuation education and charter school attendance.

SAN JUAN UNIFIED SCHOOL DISTRICT
Average Daily Attendance, Enrollment and Targeted Base Grant
Fiscal Years 2015-16 through 2020-21

		A.D.A/Base Grant					Enrollment	
Fiscal Year		K-3	4-6	7-8	9-12	Total A.D.A.	Total Enrollment[10]	Unduplicated Percentage of EL/LI Students
2015-16	A.D.A.[2]	11,281.39	8,853.69	5,930.39	11,794.51	37,859.98	39,925	51.61%
	Targeted Base Grant[3][4]	$7,820	$7,189	$7,403	$8,801	-	-	-
2016-17	A.D.A.	11,191.65	8,840.17	5,886.77	11,791.29	37,709.88	39,767	51.70%
	Targeted Base Grant[3][5]	$7,820	$7,189	$7,403	$8,801	-	-	-
2017-18	A.D.A.	11,271.32	8,885.26	5,802.35	11,737.29	37,696.22	39,804	53.12%
	Targeted Base Grant[3][6]	$7,941	$7,301	$7,518	$8,939	-	-	-
2018-19	A.D.A.	11,351.97	8,529.98	5,919.82	11,782.85	37,693.83	[39,779]	[54.37]%
	Targeted Base Grant[3][7]	$8,235	$7,751	$7,796	$9,269	-	-	-
2019-20	A.D.A.	11,307.47	8,408.25	5,847.91	11,780.80	37,436.91	[39,420]	55.31%
	Targeted Base Grant[3][8]	$[____]	$[____]	$[____]	$[____]	-	-	-
2020-21[1]	A.D.A.	11,195.21	8,350.67	5,852.79	11,943.50	37,342.17	39,270	55.40%
	Targeted Base Grant[3][9]	$[____]	$[____]	$[____]	$[____]	-	-	-

_____
[1] Figures are projections.
[2] A.D.A. for the second period of attendance, typically in mid-April of each school year.
[3] Such amounts represent the targeted amount of Base Grant per unit of A.D.A., and do not include any supplemental and concentration grants under the LCFF. Such amounts are not expected to be fully funded in any of the fiscal years listed above.
[4] Targeted fiscal year 2015-16 Base Grant amounts reflect a 1.02% cost of living adjustment from targeted fiscal year 2014-15 Base Grant amounts.
[5] Targeted fiscal year 2016-17 Base Grant amounts reflect a 0.00% cost of living adjustment from targeted fiscal year 2015-16 Base Grant amounts.
[6] Targeted fiscal year 2017-18 Base Grant amount reflects a 1.56% cost-of-living adjustment from targeted fiscal year 2016-17 Base Grant amounts.
[7] Targeted fiscal year 2018-19 Base Grant amount reflects a 3.70% cost-of-living adjustment from targeted fiscal year 2017-18 Base Grant amounts.
[8] Targeted fiscal year 2019-20 Base Grant amount reflects a 3.26% cost-of-living adjustment from targeted fiscal year 2018-19 Base Grant amounts.
[9] Targeted fiscal year 2020-21 Base Grant amount reflects a 0.0% cost-of-living adjustment from targeted fiscal year 2019-20 Base Grant amounts.
[10] Reflects enrollment as of October report submitted to the CBEDS in each school year. For purposes of calculating Supplemental and Concentration Grants, a school district's fiscal year 2013-14 percentage of unduplicated EL/LI Students was expressed solely as a percentage of its fiscal year 2013-14 total enrollment. For fiscal year 2014-15, the percentage of unduplicated EL/LI Students enrollment was based on the two-year average of EL/LI Students enrollment in fiscal years 2013-14 and 2014-15. Beginning in fiscal year 2015-16, the percentage of unduplicated EL/LI Students was and will be based on a rolling average of such school district's EL/LI Students enrollment for the then-current fiscal year and the two immediately preceding fiscal years.
Source: The District.

The District received approximately $[368.3] million in aggregate revenues allocated under the LCFF in fiscal year 2019-20, and projects to receive approximately $[367.3] million in aggregate revenues under the LCFF in fiscal year 2020-21 (or approximately [__._]% of its general fund revenues). Such amount includes an estimated $[36.5] million in supplemental and concentration grants in fiscal year 2019-20.

Effect of Changes in Enrollment. Changes in local property tax income and A.D.A. affect LCFF districts and community funded districts differently.

In a LCFF district, increasing enrollment increases the total amount distributed under LCFF and thus generally increases a district's entitlement to State aid, while increases in property taxes do nothing to increase district revenues, but only offset the State aid funding requirement. Operating costs typically increase disproportionately

slower than enrollment growth until the point where additional teachers and classroom facilities are needed. Declining enrollment has the reverse effect on LCFF districts, generally resulting in a loss of State aid while operating costs typically decrease slowly until the district decides to lay off teachers, close schools, or initiate other cost-saving measures. Enrollment can fluctuate due to factors such as population growth, competition from private, parochial, and public charter schools, inter-district transfers in or out, and other causes.

In community funded districts, the opposite is generally true: increasing enrollment increases the amount to which the district would be entitled were it a LCFF, but since all LCFF income (and more) is already generated by local property taxes, there is typically no increase in State income. New students impose increased operating costs, but typically at a slower pace than enrollment growth, and the effect on the financial condition of a community funded district would depend on whether property tax growth keeps pace with enrollment growth. Declining enrollment typically does not reduce property tax income, and has a negligible impact on State aid, but eventually reduces operating costs, and thus can be financially beneficial to a community funded district.

Local Sources of Education Funding

The principal component of local revenues is a school district's property tax revenues, i.e., each district's share of the local 1% property tax, received pursuant to Sections 75 *et seq.* and Sections 95 *et seq.* of the State Revenue and Taxation Code. California Education Code Section 42238(h) itemizes the local revenues that are counted towards the amount allocated under the LCFF (and formerly, the base revenue limit) before calculating how much the State must provide in State aid. The more local property taxes a district receives, the less State aid it is entitled to receive. Prior to the implementation of the LCFF, a school district whose local property tax revenues exceeded its base revenue limit was entitled to receive no State aid, and received only its special categorical aid which is deemed to include the "basic aid" of $120 per student per year guaranteed by Article IX, Section 6 of the Constitution. Such districts were known as "basic aid districts." School districts that received some State aid were commonly referred to as "revenue limit districts." The District was a revenue limit district and is now referred to as an LCFF district.

Under the LCFF, local property tax revenues are used to offset up to the entire State aid collection under the new formula; however, community funded districts would continue to receive the same level of State aid as allotted in fiscal year 2012-13. See "– Allocation of State Funding to School Districts; Local Control Funding Formula" above for more information about the LCFF.

Local property tax revenues account for approximately [__._]% of the District's aggregate LCFF income, and are projected to be approximately $[114.9] million, or approximately [__._]% of total general fund revenue in fiscal year 2020-21. The County is a "Teeter Plan" county, which means that the District is made whole for any delinquencies in payment of property taxes by local property owners. See "SECURITY AND SOURCE OF PAYMENT FOR THE BONDS – Teeter Plan." For a discussion of legal limitations on the ability of the District to raise revenues through local property taxes, see "CONSTITUTIONAL AND STATUTORY PROVISIONS AFFECTING DISTRICT REVENUES AND APPROPRIATIONS."

Other District Revenues

Federal Revenues. The federal government provides funding for several District programs, including special education programs. Federal revenues, most of which are restricted, comprise approximately [_._]% (or approximately $[__._] million) of the District's general fund projected revenues for fiscal year 2020-21.

Other State Revenues. In addition to State apportionments for Proposition 98 funding through the Local Control Funding Formula, the District receives other State revenues which comprise approximately [__._]% (or approximately $[__._] million) of the District's general fund projected revenues for fiscal year 2020-21. A significant portion of such other State revenues are amounts the District expects to receive from State lottery funds, a portion of which may not be used for non-instructional purposes, such as the acquisition of real property, the construction of facilities, or the financing of research. School districts receive lottery funds proportional to their total A.D.A. The District's State lottery revenue is projected at $[_._] million in fiscal year 2020-21, representing about [_._]% of general fund revenues.

Other Local Revenues. In addition to *ad valorem* property taxes, the District receives additional local revenues from items such as interest earnings and other local sources. Other local revenues comprise approximately [_._]% (or approximately $[_._] million) of the District's general fund projected revenues for fiscal year 2020-21.

Significant Accounting Policies and Audited Financial Reports

The State Department of Education imposes by law uniform financial reporting and budgeting requirements for K-12 school districts. Financial transactions are accounted for in accordance with the Department of Education's California School Accounting Manual. This manual, according to Section 41010 of the Education Code, is to be followed by all California school districts, including the District. Significant accounting policies followed by the District are explained in Note 1 to the District's audited financial statements for the fiscal year ended June 30, 2019, which are included as APPENDIX C.

Independently audited financial reports are prepared annually in conformity with generally accepted accounting principles for educational institutions. The annual audit report is generally available about six months after the June 30 close of each fiscal year. Crowe LLP, Sacramento, California, served as independent auditor to the District for fiscal year ended June 30, 2019. The District considers its audited financial statements to be public information, and accordingly no consent has been sought or obtained from the auditor in connection with the inclusion of such statements in this Official Statement. The auditor has neither audited nor reviewed this Official Statement. The auditor has made no representation in connection with inclusion of the audit herein that there has been no material change in the financial condition of the District since the audit was concluded. The District is required by law to adopt its audited financial statements following a public meeting to be conducted no later than January 31 following the close of each fiscal year.

The following table shows the statement of revenues, expenditures and changes in fund balances for the District's general fund for fiscal years 2015-16 through 2019-20.

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SAN JUAN UNIFIED SCHOOL DISTRICT
General Fund
Revenues, Expenditures and Fund Balances
Fiscal Year 2015-16 through 2019-20[(1)]

	Fiscal Year 2015-16	Fiscal Year 2016-17	Fiscal Year 2017-18	Fiscal Year 2018-19	Fiscal Year 2019-20
REVENUES					
LCFF Sources					
State Apportionment	$220,886,379	$227,897,544	$228,852,323	$247,425,658	
Local Sources/Property Taxes	88,362,083	96,290,602	103,252,933	108,804,337	
Total LCFF Sources	$309,248,462	$324,188,146	$332,105,256	$356,229,995	
Federal Revenue	$27,308,988	$27,028,747	$28,009,907	$28,436,692	
Other State Revenue	80,378,024	62,917,376	64,249,768	97,424,889	
Other Local Revenue	9,758,190	10,026,651	11,679,338	11,961,118	
Total Revenues	$426,693,664	$424,160,920	$436,044,269	$494,052,694	
EXPENDITURES					
Certificated Salaries	$179,576,933	$189,219,104	$198,779,680	$206,915,587	
Classified Salaries	64,106,462	66,102,779	69,446,355	71,234,253	
Employee Benefits	104,435,419	117,521,078	124,925,019	159,516,537	
Books and Supplies	17,645,814	21,165,424	20,294,482	17,614,255	
Services, Other Operating Expenditures	25,026,929	26,933,842	26,024,062	29,893,949	
Capital Outlay	530,700	3,010,919	135,019	1,900,720	
Other (Outgo)[(2)]	77,967	318,305	388,564	489,146	
Debt Service/Transfer of Indirect Costs	500,213	367,654	367,645	305,620	
Total Expenditures	$391,900,437	$424,639,105	$440,360,826	$487,870,067	
Excess (Deficiency) of Revenues Over Expenditures	$34,793,227	$(478,185)	$(4,316,557)	$6,182,627	
Other Financing Sources (Uses):					
Transfers in	$ 2,270,224	$3,143,203	$1,500,026	$1,471,842	
Transfers Out	(10,107,160)	(3,077,938)	(2,224,570)	(2,333,791)	
Proceeds from Obligations/Liabilities	-	-	-	-	
Net Financing Sources (Uses)	$(7,836,936)	$65,265	$(724,544)	$(861,949)	
NET CHANGE IN FUND BALANCES	$26,956,291	$(412,920)	$(5,041,101)	$5,320,678	
Fund Balance – Beginning	$56,026,131	$82,982,422	$82,569,502	$77,528,401	
Fund Balance – Ending	$82,982,422	$82,569,502	$77,528,401	$82,849,079	
Reserve for Economic Uncertainties[(3)]	$8,375,000	$9,000,000	$9,000,000	$[9,960,000]	

[(1)] Columns may not sum to totals due to rounding.
[(2)] Excludes transfers of indirect costs.
[(3)] The District must maintain a two percent unrestricted general fund reserve for economic uncertainty.
Source: Audited Financial Reports for fiscal years 2015-16 through 2018-19; Unaudited Actual Report for fiscal year 2019-20.

The District is required by State law and regulation to maintain various reserves. The District is generally required to maintain unrestricted general fund reserves in the amount of 2% of its total general fund expenditures. For fiscal year 2020-21, the District has a projected unrestricted general fund reserve of [_._]%, or approximately $[__._] million, compared to the fiscal year 2019-20 unrestricted general fund reserve of $[__._] million. Substantially all funds of the District are required by law to be deposited with and invested by the Treasurer-Tax Collector on behalf of the District, pursuant to law and the investment policy of the County. See APPENDIX F – "COUNTY OF SACRAMENTO INVESTMENT POLICIES AND PRACTICES AND INVESTMENT POOL QUARTERLY REPORT."

[The District's fiscal year 2019-20 estimated total general fund revenues are $481.1 million and estimated total general fund expenditures are $494.4 million, and its projected general fund ending fund balance is $66.1 million,

with a decrease in fund balance of $16.7 million. The fiscal year 2019-20 estimated actuals were projected in May, after the COVID-19 pandemic forced the closure of all California school districts. The State did not reduce revenues to school districts for fiscal year 2019-20, although cash deferrals from June 2020 to July 2020 did occur with manageable effect. The combination of one-time federal and State funds provided to school districts for COVID-19 pandemic relief plus a minor amount of natural cost savings (e.g., avoidance of substitute employee costs, transportation costs, etc.) has been factored into the fiscal year 2019-20 estimated actuals.

The District adopted its budget for fiscal year 2020-21 on June 9, 2020 based on revenue assumptions included in the Governor's 2020-21 May Revision to the State Budget (the "**2020-21 May Revision**"). Subsequent to this, the 2020-21 State Budget was adopted with modified revenues for California school districts. As a result, the District will be updating its fiscal year 2020-21 budget accordingly and bringing it to the Board in September 2020. For fiscal year 2020-21, the District's adopted budget reflects a projected general fund ending balance of $34.4 million, with a decrease in fund balance of $31.7 million. Based on the District's adopted budget it projects unrestricted general fund revenue deficits of $31.5 million in fiscal year 2021-22 and $47.1 million in fiscal year 2022-23. As noted below, the District is in the process of identifying budget solutions, and currently anticipates that future fiscal year operating deficits can be avoided through budgetary reductions. Such budget solutions may also result in adjustments to operating deficits in future fiscal years.

The 2020-21 May Revision had proposed elimination of the statutory cost of living adjustment ("COLA") of 2.31% plus an additional reduction of 7.92% to the LCFF funding rates. The State Legislature's Budget Deal proposed allocating the full statutory COLA to LCFF. The 2020-21 State Budget reflects the COLA elimination but rejected the additional 7.92% LCFF funding rate cut. Pursuant to the 2020-21 State Budget, school districts will be "held harmless" for student attendance funding in fiscal year 2020-21 given the uncertainty of enrollment, attendance, and instructional program delivery formats. Schools will be funded on the basis of their fiscal year 2019-20 actual funding, which is known. The 2020-21 State Budget also includes a fairly substantial amount of one-time federal and State funds for California school districts generally identified as Learning Loss Mitigation funds to offset costs associated with the COVID-19 pandemic effects on the student educational programs. At this time the District expects that these funds will substantiate the forthcoming budget revision. Finally, the 2020-21 State Budget does include the possibility of significant cash deferrals in the second half fiscal year 2020-21 in the event sufficient additional federal funds are not received by the State. Should this occur, the District will implement an additional tax and revenue anticipation note borrowing to manage cash flow.

The District administration is in the process of identifying and the Board is expected to consider various funding opportunities and operational efficiency solutions to address the projected deficit, inclusive of additional costs related to school closures, as well as savings and potential new revenue streams. Multi-year projections were presented to the Board on June 9, 2020 in connection with the adoption of the District's 2020-21 budget, and the District will further identify and present multi-year projections and budget solutions in connection with the 2020-21 first interim reporting period, on or before December 15, 2020. The District's 2020-21 budget information below is subject to change as measures in the 2020-21 State Budget are implemented and as other numerous other factors may affect projections. See "– State Funding of Education; State Budget Process – *2020-21 State Budget*."]

The following table sets forth the budgeted revenues, expenditures and changes in fund balances for the District's general fund for the fiscal year 2020-21. Certain adjustments may be made throughout the year based on actual State funding and actual District revenues and tax collections. The District cannot make any predictions regarding the disposition of additional pending budget legislation or its effect on the District. The District's budget is a planning tool, and does not represent a prediction as to the actual achievement of any budgeted revenues or fund balances.

SAN JUAN UNIFIED SCHOOL DISTRICT
Budgeted General Fund Summary for Fiscal Year 2020-21[(1)]

	2020-21 Budgeted
REVENUES	
LCFF Sources	$338,379,191
Federal Revenue	32,223,084
Other State Revenue	67,260,122
Other Local Revenue	5,684,056
TOTAL	**$443,546,453**
EXPENDITURES	
Certificated Salaries	$205,182,679
Classified Salaries	70,547,779
Employee Benefits	146,315,770
Books and Supplies	23,420,399
Services/Other Operating Expenditures	28,204,693
Other Outgo - Transfers of Indirect Costs	(1,409,223)
Other Outgo (excluding Transfers of Indirect Costs)	613,293
Capital Outlay	146,000
TOTAL	**$473,021,390**
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	$(29,474,937)
OTHER FINANCING SOURCES (USES)	
Transfers In	-
Transfers Out	$(2,231,720)
TOTAL OTHER FINANCING SOURCES (USES)	**$(2,231,720)**
NET CHANGE IN FUND BALANCE	$(31,706,657)
Fund Balance – Beginning	**$66,122,856**
Fund Balance – Ending	**$34,416,199**

[(1)] District adopted budget, approved as of June 9, 2020.
Source: The District.

District Budget Process and County Review

State law requires school districts to adopt a balanced budget in each fiscal year. The State Department of Education imposes a uniform budgeting and accounting format for school districts. Under current law, a school district governing board must adopt and file with the county superintendent of schools a tentative budget by July 1 in each fiscal year. The District is under the jurisdiction of the County of Sacramento Superintendent of Schools.

The county superintendent must review and approve, conditionally approve or disapprove the budget no later than September 15. The county superintendent is required to examine the adopted budget for compliance with the standards and criteria adopted by the State Board of Education and identify technical corrections necessary to bring the budget into compliance with the established standards. In the event that the county superintendent conditionally approves or disapproves the school district's budget, the county superintendent will submit to the governing board of the school district no later than September 15 of such year written recommendations regarding revisions of the budget

and the reasons for the recommendations, including, but not limited to, the amounts of any budget adjustments needed before the county superintendent can approve that budget.

The governing board of the school district, together with the county superintendent, must review and respond to the recommendations of the county superintendent on or before October 8 at a regular meeting of the governing board of the school district. The county superintendent will examine and approve or disapprove of the revised budget by November 8 of such year. If the county superintendent disapproves a revised budget, the county superintendent will call for the formation of a budget review committee. By December 31 of each year, every school district must have an adopted budget, or the State Superintendent may impose a budget and will report such school district to the State Legislature and the Department of Finance.

Subsequent to approval, the county superintendent will monitor each school district under its jurisdiction throughout the fiscal year pursuant to its adopted budget to determine on an ongoing basis if the school district can meet its current or subsequent year financial obligations.

If, after taking various remedial actions, the county superintendent determines that a school district cannot meet its current or the subsequent year's obligations, the county superintendent will notify the school district's governing board, the State Superintendent and the president of the State board (or the president's designee) of the determination and take at least one of the following actions, and all actions that are necessary to ensure that the school district meets its financial obligations: (a) develop and impose, after also consulting with the State Superintendent and the school district's governing board, revisions to the budget that will enable the school district to meet its financial obligations in the current fiscal year, (b) stay or rescind any action inconsistent with the ability of the school district to meet its obligations for the current or subsequent fiscal year, (c) assist in developing, in consultation with the school district's governing board, a financial plan that will enable the school district to meet its future obligations, (d) assist in developing, in consultation with the school district's governing board, a budget for the subsequent fiscal year, and (e) as necessary, appoint a fiscal advisor to perform the aforementioned duties. The county superintendent will also make a report to the State Superintendent and the president of the State board or the president's designee about the financial condition of the school district and the remedial actions proposed by the county superintendent. However, the county superintendent may not abrogate any provision of a collective bargaining agreement that was entered into prior to the date upon which the county superintendent assumed authority.

A State law adopted in 1991 (known as "**A.B. 1200**") imposed additional financial reporting requirements on school districts, and established guidelines for emergency State aid apportionments. Under the provisions of A.B. 1200 and the Education Code (Section 42100 et seq.), each school district is required to file two interim certifications with the county superintendent (on December 15, for the period ended October 31, and by mid-March for the period ended January 31) as to its ability to meet its financial obligations for the remainder of the then-current fiscal year and, based on current forecasts, for the subsequent fiscal year. The county superintendent reviews the certification and issues either a positive, negative or qualified certification. A positive certification is assigned to any school district that, based on then current projections, will meet its financial obligations for the current fiscal year and the subsequent two fiscal years. A negative certification is assigned to any school district that, based on then current projections, will be unable to meet its financial obligations for the remainder of the fiscal year or the subsequent fiscal year. A qualified certification is assigned to any school district that, based on then current projections, will not meet its financial obligations for the current fiscal year or the two subsequent fiscal years. A certification may be revised to a negative or qualified certification by the county superintendent, as appropriate. A school district that receives a qualified or negative certification for its second interim report must provide to the county superintendent, the State Controller and the State Superintendent no later than June 1, financial statement projections of the school district's fund and cash balances through June 30 for the period ending April 30.

Any school district that receives a qualified or negative certification in any fiscal year may not issue, in that fiscal year or in the next succeeding fiscal year, certificates of participation, tax and revenue anticipation notes, revenue bonds or any other debt instruments that do not require the approval of the voters of the school district, unless the county superintendent determines that the school district's repayment of indebtedness is probable. The District received a positive certification on its first and second interim reports for fiscal year 2019-20.

For school districts under fiscal distress, the county superintendent is authorized to take a number of actions to ensure that the school district meets its financial obligations, including budget revisions. However, the county

superintendent is not authorized to approve any diversion of revenue from *ad valorem* property taxes levied to pay debt service on district general obligation bonds. A school district that becomes insolvent may, upon the approval of a fiscal plan by the county superintendent, request an emergency appropriation from the State, in which case the county superintendent, the State Superintendent and the president of the State board or the president's designee will appoint a trustee to serve the school district until it has adequate fiscal systems and controls in place. The acceptance by a school district of an emergency apportionment exceeding 200% of the reserve recommended for that school district constitutes an agreement that the county superintendent will assume control of the school district in order to ensure the school district's return to fiscal solvency.

In the event the State elects to provide an emergency apportionment to a school district, such apportionment will constitute an advance payment of apportionments owed to the school district from the State School Fund and the Education Protection Account. The emergency apportionment may be accomplished in two ways. First, a school district may participate in a two-part financing in which the school district receives an interim loan from the State general fund, with the agreement that the school district will subsequently enter into a lease financing with the California Infrastructure and Economic Development Bank for purposes of financing the emergency apportionment, including repaying such amounts advanced to the State general fund. State law provides that so long as bonds from such lease financing are outstanding, the recipient school district (via its administrator) cannot file for bankruptcy. As an alternative, a school district may receive an emergency apportionment from the State general fund that must be repaid in 20 years. Each year, the State Superintendent will withhold from the apportionments to be made to the school district from the State School Fund and the Education Protection Account an amount equal to the emergency apportionment repayment that becomes due that year. The determination as to whether the emergency apportionment will take the form of a lease financing or an emergency apportionment from the State general fund will be based upon the availability of funds within the State general fund.

District Debt Structure

General Obligation Bonds. On November 3, 1998, the voters of the District approved a bond proposition authorizing the issuance of $157,000,000 of bonds of the District. The District issued all of the authorized bonds in six series. The District has also issued three series of refunding bonds to refund prior bonds issued under the 1998 Authorization. As of September 1, 2020, the outstanding authorized bonds are described below:

Series Name	Year of Issue	Initial Principal	Current Outstanding Principal
Series 1999	1999	$27,500,197.30	$ 1,947,184.80
Series 2000	2000	41,997,786.20	2,047,786.20
Series 2001B	2001	30,877,897.05	17,512,395.70
Series 2003B	2003	26,504,104.55	14,928,344.00
Series A Refunding Bonds	2012	12,435,000.00	6,690,000.00
TOTAL		$139,314,985.10	$43,125,710.70

On November 5, 2002, the District's voters approved a second bond measure in the amount of $350,000,000 for specific school construction and modernization projects listed in the ballot measure, by a vote of at least 55% of eligible voters. The District has previously issued such bonds in eight series in addition to four series of refunding bonds to refund prior bonds issued under the 2002 Authorization. As of September 1, 2020, the outstanding authorized bonds are described below:

Series Name	Year of Issue	Initial Principal	Current Outstanding Principal
Series 2004A	2004	$68,999,931.40	$ 1,794,931.40
Series 2011 QSCB	2011	10,600,000.00	7,805,000.00
Series B Refunding Bonds	2012	23,910,000.00	16,270,000.00
Series C Refunding Bonds	2012	36,480,000.00	22,025,000.00
Series 2013	2013	50,000,000.00	39,350,000.00
Series 2014	2014	25,925,000.00	17,310,000.00
Series 2014 Refunding Bonds	2014	44,265,000.00	32,900,000.00
Series 2017	2017	23,475,000.00	6,750,000.00
Series 2017 Refunding Bonds	2017	37,890,000.00	35,810,000.00
TOTAL		$321,544,931.40	$180,014,931.40

On November 6, 2012, the District's voters approved a third bond measure in the amount of $350,000,000 for specific school construction and modernization projects listed in the ballot measure, by a vote of at least 55% of eligible voters. The District has previously issued four series of bonds under the 2012 Authorization. As of September 1, 2020, the outstanding authorized bonds are described below:

Series Name	Year of Issue	Initial Principal	Current Outstanding Principal
Series B	2014	$80,000,000.00	$ 26,535,000.00
Series 2017	2017	70,000,000.00	37,005,000.00
Series 2019	2019	150,000,000.00	137,600,000.00
TOTAL		$300,000,000.00	$201,140,000.00

On November 8, 2016, the District's voters approved a fourth bond measure in the amount of $750,000,000 for specific school construction and modernization projects listed in the ballot measure, by a vote of at least 55% of eligible voters. The District has previously issued two series of bonds under the 2016 Authorization. As of September 1, 2020, the outstanding authorized bonds are described below:

Series Name	Year of Issue	Initial Principal	Current Outstanding Principal
Series 2019	2019	$80,000,000.00	$58,000,000.00
TOTAL		$80,000,000.00	$58,000,000.00

Tax and Revenue Anticipation Notes. To address predictable annual cash flow deficits resulting from the different timing of revenues and expenditures, the District may issue tax and revenue anticipation notes. The District's notes are a general obligation of the District, payable from the District's general fund and any other lawfully available moneys. The District does not expect to issue a Tax and Revenue Anticipation Note in fiscal year 2020-21.

Capital Leases. The District is leasing equipment under long-term lease purchase agreements with capitalized value of $2,972,768 and accumulated depreciation of $2,154,754. The following is a summary of future payments on the capital leases:

Year Ending June 30	Total
2020	$299,992
2021	299,992
2022	299,992
2023	299,992
2024	149,996
Total Payments	1,349,964
Less amount representing interest	(86,481)
Net present value of minimum lease payments	$1,263,483

Source: The District.

Labor Relations

The District, including one dependent charter schools, employs 2,355 full-time-equivalent ("**FTE**") certificated (non-management) employees, 1,807 FTE classified employees (non-management), and 347 FTE management and supervisory/other employees. District employees are represented by employee bargaining units as shown in the following table:

San Juan Unified School District
Labor Organizations

Labor Organization	FTE Employees Represented[(1)]	Contract Expiration
San Juan Professional Educators	161	June 30, 2021
San Juan Teachers Association	2,342	June 30, 2021
California School Employee Association	1,672	November 14, 2020
Teamsters	130	June 30, 2021
Classified Supervisors Association	45	June 30, 2021
Total	4,350	

(1) Excluding vacancies.
Source: The District.

Retirement Benefits

The District participates in retirement plans with CalSTRS, which covers all full-time certificated District employees, including teachers and administrators, and CalPERS, which covers certain classified employees. Classified school personnel who are employed four or more hours per day may participate in CalPERS.

CalSTRS. The CalSTRS defined benefit pension plan provides retirement benefits (generally 2% of final compensation for each year of credited service) to participating employees based on hiring date, age, final compensation and years of credited service. The CalSTRS benefit pension plan is funded through a combination of investment earnings and statutorily set contributions from participating employees, employers (including the District) and the State. Prior to fiscal year 2014-15, the statutorily set rates did not vary annually to adjust for funding shortfalls or actuarial surpluses. As a result, the combined employee, employer and State contributions to CalSTRS were not sufficient to pay actuarially determined amounts. To address the shortfall and implement a new funding strategy, Governor Brown signed into law Assembly Bill 1469 on June 24, 2014, as part of the fiscal year 2014-15 State budget (the "**2014-15 State Budget**"). The 2014-15 State Budget introduced phased increases to employee, employer and State contributions to CalSTRS and sets forth a plan to eliminate CalSTRS' unfunded liability by June 30, 2046.

The 2014-15 State Budget increased employee contributions, which were previously set at 8.00% of pay, to 10.25% of pay for members hired on or before December 31, 2012 and 9.205% of pay for members hired on or after January 1, 2013 effective July 1, 2016. On July 1, 2018, the rate increased to 10.250% of pay for employees hired on or after January 1, 2013. Employer contribution rates were also increased in fiscal year 2014-15 to 8.88% of payroll, with such rate increasing by 1.85% each year thereafter, plateauing at 19.10% of payroll in July 2020. However, due to supplemental payments of approximately $850 million pursuant to the 2019-20 State Budget, employer contribution rates decreased from 18.13% to 17.10% in fiscal year 2019-20 and 19.10% to 18.40% in fiscal year 2020-21. In addition, pursuant to the 2020-21 State Budget, employer contribution rates are expected to decrease from 18.40% to 16.15% in fiscal year 2020-21 and from 17.10% to 16.02% in fiscal year 2021-22 (see table below). The State's total contribution was increased from approximately 3% in fiscal year 2013-14 to 6.828% of payroll in fiscal year 2017-18, and to 10.828% of payroll in fiscal year 2020-21. The State's contribution includes an annual payment of 2.5% of payroll pursuant to a supplemental inflation protection program.

Pursuant to the 2014-15 State Budget, employer contribution rates, including school districts' contribution rates, will increase in accordance with the following schedule:

Effective Date (July 1)	School District Contribution Rate
2014	8.88%
2015	10.73
2016	12.58
2017	14.43
2018	16.28
2019	17.10[*]
2020	16.15[†]
2021	16.02[†]

[*] Pursuant to the fiscal year 2019-20 State budget.
[†] Pursuant to the 2020-21 State Budget. See "– State Funding of Education; State Budget Process –*2020-21 State Budget*."
Source: Assembly Bill 1469.

The following table sets forth the District's employer contributions to CalSTRS as well as the State's non-employer contributions to CalSTRS on behalf of the District for fiscal years 2012-13 through 2018-19, the estimated contribution for fiscal year 2019-20, and the budgeted contribution for fiscal year 2020-21.

SAN JUAN UNIFIED SCHOOL DISTRICT
Employer Contribution to CalSTRS
Fiscal Years 2012-13 through 2020-21

Fiscal Year	Contribution
2012-13	$14,462,826
2013-14	14,764,999
2014-15	26,953,195
2015-16	34,596,654
2016-17	38,558,543
2017-18	48,277,983
2018-19	[49,609,114]
2019-20[(1)]	[56,065,139]
2020-21[(2)]	53,560,400

(1) Estimated.
(2) Projected.
Source: The District.

The District's total employer contributions to CalSTRS for fiscal years 2012-13 through 2019-20 were equal to 100% of the required contributions for each year. Pursuant to the 2014-15 State Budget, beginning in fiscal year 2021-22, the State Teachers Retirement Board is required to increase or decrease employer contribution rates to the rates designed to eliminate the CalSTRS unfunded liability by June 30, 2046. A decrease in investment earnings may result in increased employer contribution rates in order to timely eliminate the CalSTRS unfunded liability. As the world is currently experiencing a pandemic, the District cannot predict the impact of the outbreak of COVID-19 on investment earnings and employer contribution rates. See "MISCELLANEOUS – Risks Related to COVID-19." However, under existing law, the State Teachers Retirement Board may not increase the employer contribution rate by more than 1% in any fiscal year up to a maximum contribution rate of 20.25%. The State Teachers Retirement Board may also adjust the State's contribution rate by a maximum of 0.5% from year to year, based on the funding status of the CalSTRS actuarially determined unfunded liability.

As of June 30, 2019, the actuarial valuation (the "**2019 CalSTRS Actuarial Valuation**") for the entire CalSTRS defined benefit program showed an estimated unfunded actuarial liability of $105.7 billion, a decrease of approximately $1.5 billion from the June 30, 2018 valuation. The funded ratios of the actuarial value of valuation assets over the actuarial accrued liabilities as of June 30, 2019 and June 30, 2018, based on the actuarial assumptions, were approximately 66.0% and 64.0%, respectively. According to the 2019 CalSTRS Actuarial Valuation, the funded ratio increased by 2.0% during the past year and has decreased by approximately 12% over the past 10 years. As

described in the 2019 CalSTRS Actuarial Valuation, the additional State contribution and the return on the actuarial value of assets (7.7%) that exceeded the assumed return (7%) were the primary causes of the increase in the funded ratio from the prior year valuation. Future estimates of the actuarial unfunded liability may change due to market performance, legislative actions and other experience that may differ from the actuarial assumptions used for the CalSTRS valuation. The following are certain of the actuarial assumptions set forth in the 2019 CalSTRS Actuarial Valuation: measurement of accruing costs by the "Entry Age Normal Actuarial Cost Method," an assumed 7.00% investment rate of return for measurements subsequent to June 30, 2016, 3.00% interest on member accounts, 3.50% projected wage growth, and 2.75% projected inflation and demographic assumptions relating to mortality rates, length of service, rates of disability, rates of withdrawal, probability of refund, and merit salary increases. The 2019 CalSTRS Actuarial Valuation also assumes that all members hired on or after January 1, 2013 are subject to the provisions of PEPRA (as defined herein). See "– California Public Employees' Pension Reform Act of 2013" below for a discussion of the pension reform measure signed by the Governor in August 2012 expected to help reduce future pension obligations of public employers with respect to employees hired on or after January 1, 2013.

CalSTRS produces a comprehensive annual financial report and actuarial valuations which include financial statements and required supplementary information. Copies of the CalSTRS comprehensive annual financial report and actuarial valuations may be obtained from CalSTRS. The information presented in these reports is not incorporated by reference in this Official Statement.

CalPERS. All qualifying classified employees of K-12 school districts in the State are members in CalPERS. All school districts contributing to CalPERS participate in the same plan and share the same contribution rate in each year. However, unlike contributions to CalSTRS, which incrementally increase at statutorily set rates, school districts' contributions to CalPERS fluctuate each year and include a normal cost component and a component equal to an amortized amount of the unfunded liability of CalPERS. Accordingly, the District cannot provide any assurances that the District's required contributions to CalPERS in future years will not significantly vary from any current projected levels of contributions to CalPERS.

CalPERS is funded by employee contributions and investment earnings, with the balance of the funding provided by employer contributions. School districts' contributions decrease when investment earnings rise and increase when investment earnings decline. As a result, declines in investment earnings may result in substantial increases in school district contributions. The District cannot make any predictions as to the effect of a global pandemic, including the outbreak of COVID-19, on investment earnings and school district contributions. See "MISCELLANEOUS – Risks Related to COVID-19" for more information about the impact of COVID-19. Participating employees enrolled in CalPERS prior to January 1, 2013 contribute 7.00% of their respective salaries, while participating employees enrolled after January 1, 2013 contribute the higher of fifty percent of normal costs of benefits or an actuarially determined rate of 7.00% in fiscal year 2019-20. School districts are required to contribute to CalPERS at an actuarially determined rate, which was 18.062% of eligible salary expenditures for fiscal year 2018-19 and originally 20.733% and 22.68% for fiscal years 2019-20 and 2020-21, respectively. However, the employer contribution rate for fiscal year 2019-20 was reduced to 19.721% as a result of the State's buydown of employer contribution rates in fiscal year 2019-20. Similarly, the 2020-21 State Budget allocates funding to buy down employer contribution rates in fiscal years 2020-21 and 2021-22 to an estimated 20.70% and 22.84%, respectively. See "DISTRICT FINANCIAL MATTERS – State Funding of Education; State Budget Process – *2020-21 State Budget.*"

The CalPERS Schools Pool Actuarial Valuation as of June 30, 2018 (the "**2018 CalPERS Schools Pool Actuarial Valuation**") reported an actuarial accrued liability of $92.07 billion with the market value of assets at $64.85 billion, and a funded status of 70.4%. The actuarial funding method used in the 2018 CalPERS Schools Pool Actuarial Valuation is the "Entry Age Normal Cost Method." The 2018 CalPERS Schools Pool Actuarial Valuation assumes, among other things, 2.625% inflation and payroll growth of 2.875% compounded annually. The 2018 CalPERS Schools Pool Actuarial Valuation reflects a discount rate of 7.25% compounded annually (net of administrative expenses) as of June 30, 2018 and 7.00% compounded annually (net of administrative expenses) as of June 30, 2019. The CalPERS Board adopted new demographic assumptions on December 19, 2017, including a reduction in the inflation assumption from 2.625% as of June 30, 2018 to 2.50% as of June 30, 2019. The reduction in the inflation assumption results in decreases in both the normal cost and the accrued liabilities in the future.

The following table sets forth the District's total employer contributions to CalPERS for fiscal years 2012-13 through 2018-19, the estimated contribution for fiscal year 2019-20, and the budgeted contribution for fiscal year 2020-21.

SAN JUAN UNIFIED SCHOOL DISTRICT
Employer Contribution to CalPERS
Fiscal Years 2012-13 through 2020-21

Fiscal Year	Contribution
2012-13	$ 7,579,896
2013-14	7,744,417
2014-15	8,314,770
2015-16	10,507,670
2016-17	10,950,220
2017-18	12,553,571
2018-19	[13,753,178]
2019-20[(1)]	[14,395,182]
2020-21[(2)]	14,985,472

(1) Estimated.
(2) Projected.
Source: The District.

The District's total employer contributions to CalPERS for fiscal years 2012-13 through 2019-20 were equal to 100% of the required contributions for each year.

CalPERS produces a comprehensive annual financial report and actuarial valuations that include financial statements and required supplementary information. Copies of the CalPERS comprehensive annual financial report and actuarial valuations may be obtained from CalPERS Financial Services Division. The information presented in these reports is not incorporated by reference in this Official Statement.

California Public Employees' Pension Reform Act of 2013. The Governor signed the California Public Employee's Pension Reform Act of 2013 (the "**Reform Act**" or "**PEPRA**") into law on September 12, 2012. The Reform Act affects both CalSTRS and CalPERS, most substantially as they relate to new employees hired after January 1, 2013 (the "**Implementation Date**"). As it pertains to CalSTRS participants hired after the Implementation Date, the Reform Act changes the normal retirement age, increasing the eligibility for the 2.0% "age factor" (the percent of final compensation to which an employee is entitled to for each year of service) from age 60 to 62 and increasing the eligibility of the maximum age factor of 2.4% from age 63 to 65. For non-safety CalPERS participants hired after the Implementation Date, the Reform Act changes the normal retirement age by increasing the eligibility for the 2.0% age factor from age 55 to 62 and also increases the eligibility requirement for the maximum age factor of 2.5% to age 67.

The Reform Act also implements certain other changes to CalPERS and CalSTRS including the following: (a) all new participants enrolled in CalPERS and CalSTRS after the Implementation Date are required to contribute at least 50% of the total annual normal cost of their pension benefit each year as determined by an actuary, (b) CalSTRS and CalPERS are both required to determine the final compensation amount for employees based upon the highest annual compensation earnable averaged over a consecutive 36-month period as the basis for calculating retirement benefits for new participants enrolled after the Implementation Date (currently 12 months for CalSTRS members who retire with 25 years of service), and (c) "pensionable compensation" is capped for new participants enrolled after the Implementation Date at 100% of the federal Social Security contribution and benefit base for members participating in Social Security or 120% for CalSTRS and CalPERS members not participating in social security.

The District is unable to predict what the amount of State pension liabilities will be in the future, or the amount of the contributions which the District may be required to make (except as already announced). CalSTRS and CalPERS liabilities are more fully described in APPENDIX C − "FINANCIAL STATEMENTS OF THE DISTRICT

FOR THE FISCAL YEAR ENDED JUNE 30, 2019." The District is not permitted to pay down its portion of retirement liability for CalSTRS or CalPERS.

GASB 67 and 68. In June 2012, the Governmental Accounting Standards Board approved a pair of related statements, GASB Statement No. 67, Financial Reporting for Pension Plans ("**GASB 67**"), which addresses financial reporting for pension plans, and GASB Statement No. 68, Accounting and Financial Reporting for Pensions ("**GASB 68**"), which establishes new accounting and financial reporting requirements for governments that provide their employees with pensions. The guidance contained in these statements changed how governments calculate and report the costs and obligations associated with pensions. GASB 67 replaced the requirements of GASB Statement No. 25, Financial Reporting for Defined Benefit Pension Plans and Note Disclosures for Defined Contribution Plans, for most public employee pension plans, and GASB 68 replaced the requirements of GASB Statement No. 27, Accounting for Pensions by State and Local Governmental Employers, for most government employers. The new statements also replaced the requirements of GASB Statement No. 50, Pension Disclosures, for those governments and pension plans. Certain of the major changes included: (i) the inclusion of unfunded pension liabilities on the government's balance sheet (such unfunded liabilities are currently typically included as notes to the government's financial statements); (ii) full pension costs would be shown as expenses regardless of actual contribution levels; (iii) lower actuarial discount rates would be required to be used for most plans for certain purposes of the financial statements, resulting in increased liabilities and pension expenses; and (iv) shorter amortization periods for unfunded liabilities would be required to be used for certain purposes of the financial statements, which generally would increase pension expenses. GASB 67 took effect in fiscal years beginning after June 15, 2013, and GASB 68 took effect in fiscal years beginning after June 15, 2014. The District's audited financial statements attached as APPENDIX B reflect the reporting requirements pursuant to GASB 68.

Accrued Liability. Beginning in fiscal year 2007-08, the District was required to implement Governmental Accounting Standards Board Statement No. 45 ("**GASB 45**") which directs certain changes in accounting for post-employment healthcare benefits in order to quantify a government agency's current liability for future benefit payments.

In June 2015, GASB approved new accounting and financial reporting standards for state and local government OPEB. Statement No. 74, Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans ("**GASB 74**"), applies to OPEB plans. Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions ("**GASB 75**"), applies to state and local employers that sponsor OPEB. Generally, the new OPEB standards parallel those applied to defined-benefit pension plans and participating employers by GASB 67 and 68, respectively. The new standards introduce new procedures for measuring OPEB liabilities and costs, require employers to report a net OPEB liability on their financial statements, and require more extensive disclosure in plan and employer financial statements. GASB 74 was effective for plans with fiscal years beginning after June 15, 2016. GASB 75 is effective for employers for fiscal years beginning after June 15, 2017.

The District has implemented GASB 74 and GASB 75, the latter as a replacement to GASB 45. Under GASB 75, net OPEB liability is measured as the portion of the present value of projected benefit payments to be provided to current active and inactive employees that is attributed to those employees' past periods of service ("**total OPEB liability**"), less the amount of the OPEB plan's fiduciary net position.

Other Post-Employment Benefits. In addition to the retirement plan benefits with CalSTRS and CalPERS (see "– Retirement Benefits" above), the District provides certain post-retirement healthcare benefits. The District administers a single-employer defined benefit healthcare plan (the "Plan"). The Plan provides medical coverage, as well as dental and vision plans to its participants on a self-paid basis. For a description of the Plan, see Note 10 to the District's financial statements attached hereto as APPENDIX B – "FINANCIAL STATEMENTS OF THE DISTRICT FOR THE FISCAL YEAR ENDED JUNE 30, 2019." As of June 30, 2020, membership in the Plan consisted of 547 retirees and beneficiaries receiving benefits and 4,283 active plan members.

The contribution requirements of Plan members and the District are established and may be amended by the District. The required contribution is based on projected pay-as-you-go financing requirements. For fiscal year 2019-20, the District's contributions to the Plan totaled $7,187,423. As of June 30, 2020, the District had a Total OPEB Liability of $123,341,252.

Accrued Vacation. The long-term portion of accumulated and unpaid employee vacation for the District as of June 30, 2020, was $[_._] million.

Restricted Maintenance Reserve Account

As a condition to receiving State modernization or construction funds, the District has agreed to fund a restricted maintenance reserve account in the general fund each year for 20 years. For fiscal year 2020-21, the minimum amount required to be deposited into the account is 3% of the total general fund expenditures for that fiscal year. For fiscal year 2020-21, the District projects it will contribute approximately $[__._] million to this reserve account.

Insurance, Risk Pooling and Joint Powers Arrangement

The District is a member of the Schools Insurance Authority (the "**SIA**"), a Joint Powers Authority (a "**JPA**") which operates as a common risk management and insurance program for property and liability coverage.

Charter Schools

Charter schools operate as autonomous public schools, under charter from a school district, county office of education, or the State Board of Education, with minimal supervision by the local school district. Charter schools receive revenues from the State and from the District for each student enrolled, and thus effectively reduce revenues available for students enrolled in District schools. The District is also required to accommodate charter school students originating in the District in facilities comparable to those provided to regular District students.

Ten charter schools currently operate in the District's boundaries, one of which is dependent and nine of which are directly funded. For the directly-funded schools, the District pays revenue in lieu of property taxes up to the LCFF amount for charter students originating within the District. For fiscal year 2020-21, the District expects to make in-lieu payments in an amount equal to approximately $[__._] million.

CONSTITUTIONAL AND STATUTORY PROVISIONS AFFECTING DISTRICT REVENUES AND APPROPRIATIONS

Limitations on Revenues

On June 6, 1978, State voters approved Proposition 13 ("**Proposition 13**"), which added Article XIIIA to the State Constitution ("**Article XIIIA**"). Article XIIIA limits the amount of any *ad valorem* tax on real property to 1% of the full cash value thereof, except that additional *ad valorem* taxes may be levied to pay debt service on (i) indebtedness approved by the voters prior to July 1, 1978, (ii) bonded indebtedness for the acquisition or improvement of real property which has been approved on or after July 1, 1978 by two-thirds of the voters on such indebtedness, and (iii) bonded indebtedness incurred by a school district or community college district for the construction, reconstruction, rehabilitation or replacement of school facilities or the acquisition or lease of real property for school facilities, approved by 55% of the voters of the district, but only if certain accountability measures are included in the proposition. The 2012 Authorization and the 2016 Authorization under which the Bonds are issued were approved pursuant to clause (iii). Article XIIIA defines full cash value to mean "the county assessor's valuation of real property as shown on the 1975-76 tax bill under full cash value, or thereafter, the appraised value of real property when purchased, newly constructed, or a change in ownership have occurred after the 1975 assessment." This full cash value may be increased at a rate not to exceed 2% per year to account for inflation.

Article XIIIA has subsequently been amended to permit reduction of the "full cash value" base in the event of declining property values caused by damage, destruction or other factors, to provide that there would be no increase in the "full cash value" base in the event of reconstruction of property damaged or destroyed in a disaster and in other minor or technical ways.

County of Orange v. Orange County Assessment Appeals Board No. 3. Section 51 of the State Revenue and Taxation Code permits county assessors who have reduced the assessed valuation of a property as a result of natural disasters, economic downturns or other factors, to subsequently "recapture" such value (up to the pre-decline value of

the property) at an annual rate higher than 2%, depending on the assessor's measure of the restoration of value of the damaged property. The constitutionality of this procedure was challenged in a lawsuit brought in 2001 in the Orange County Superior Court, and in similar lawsuits brought in other counties, on the basis that the decrease in assessed value creates a new "base year value" for purposes of Proposition 13 and that subsequent increases in the assessed value of a property by more than 2% in a single year violate Article XIIIA. On appeal, the California Court of Appeal upheld the recapture practice in 2004, and the State Supreme Court declined to review the ruling, leaving the recapture law in place.

Legislation Implementing Article XIIIA. Legislation has been enacted and amended a number of times since 1978 to implement Article XIIIA. Under current law, local agencies are no longer permitted to levy directly any property tax (except to pay voter-approved indebtedness). The 1% property tax is automatically levied by the county and distributed according to a formula among taxing agencies. The formula apportions the tax roughly in proportion to the relative shares of taxes levied prior to 1989.

Increases of assessed valuation resulting from reappraisals of property due to new construction, change in ownership or from the 2% annual adjustment are allocated among the various jurisdictions in the "taxing area" based upon their respective "situs." Any such allocation made to a local agency continues as part of its allocation in future years.

Beginning in the 1981-82 fiscal year, assessors in the State no longer record property values on tax rolls at the assessed value of 25% of market value which was expressed at $4 per $100 assessed value. All taxable property is now shown at full market value on the tax rolls. Consequently, the tax rate is expressed as $1 per $100 of taxable value. All taxable property value included in this Official Statement is shown at 100% of market value (unless noted differently) and all tax rates reflect the $1 per $100 of taxable value.

Split Roll Property Tax Ballot Measure. The California Schools and Local Communities Funding Act of 2020 (commonly known as the "Split Roll Measure") has qualified for the November 3, 2020 general election ballot, and will appear as Proposition 15 thereon. Proposition 15 would amend Article XIIIA such that the "full cash value" of commercial and industrial real property that is not zoned for commercial agricultural production, for each lien date, would be equal to the fair market value of that property. If passed, Proposition 15 would not affect the "full cash value" of residential property or real property used for commercial agricultural production, which would continue to be subject to annual increases not to exceed 2%. After compensating the State general fund for resulting reductions in State personal income tax and corporate tax revenues, and compensating cities, counties and special districts for the cost of implementing Proposition 15, approximately 40% of the remaining additional tax revenues generated as a result of Proposition 15 would be deposited into a fund created pursuant to Proposition 15 called the Local School and Community College Property Tax Fund.

The District cannot predict whether Proposition 15 will be approved by a majority of voters casting a ballot. If approved, the District cannot make any assurance as to what effect the implementation of Proposition 15 will have on District revenues or the assessed valuation of real property in the District. However, if passed, implementation of the measure, which would require reassessment of commercial properties, may result in difficulties in the tax assessment, appeals and collection process.

Article XIIIB of the State Constitution

An initiative to amend the State Constitution entitled "Limitation of Government Appropriations" was approved on September 6, 1979, thereby adding Article XIIIB to the State Constitution ("**Article XIIIB**"). Under Article XIIIB state and local governmental entities have an annual "appropriations limit" and are not permitted to spend certain moneys which are called "appropriations subject to limitation" (consisting of tax revenues, state subventions and certain other funds) in an amount higher than the "appropriations limit." Article XIIIB does not affect the appropriation of moneys which are excluded from the definition of "appropriations subject to limitation," including debt service on indebtedness existing or authorized as of January 1, 1979, or bonded indebtedness subsequently approved by the voters. In general terms, the "appropriations limit" is to be based on certain 1978-79 expenditures, and is to be adjusted annually to reflect changes in consumer prices, populations, and services provided by these entities. Among other provisions of Article XIIIB, if these entities' revenues in any year exceed the amounts permitted to be spent, the excess would have to be returned by revising tax rates or fee schedules over the subsequent two years.

In fiscal year 2019-20, the District had an appropriations limit of $[2019-20 Limit] and appropriations subject to such limit of $[2019-20 Subject to Limit]. The District has budgeted an appropriations limit in fiscal year 2020-21 of $[2020-21 Limit]. Any proceeds of taxes received by the District in excess of the allowable limit are absorbed into the State's allowable limit.

Article XIIIC and Article XIIID of the State Constitution

On November 5, 1996, the voters of the State of California approved Proposition 218, popularly known as the "Right to Vote on Taxes Act." Proposition 218 added to the State Constitution Articles XIIIC and XIIID ("**Article XIIIC**" and "**Article XIIID**," respectively), which contain a number of provisions affecting the ability of local agencies, including school districts, to levy and collect both existing and future taxes, assessments, fees and charges.

According to the "Title and Summary" of Proposition 218 prepared by the State Attorney General, Proposition 218 limits "the authority of local governments to impose taxes and property-related assessments, fees and charges." Among other things, Article XIIIC establishes that every tax is either a "general tax" (imposed for general governmental purposes) or a "special tax" (imposed for specific purposes), prohibits special purpose government agencies such as school districts from levying general taxes, and prohibits any local agency from imposing, extending or increasing any special tax beyond its maximum authorized rate without a two-thirds vote; and also provides that the initiative power will not be limited in matters of reducing or repealing local taxes, assessments, fees and charges. Article XIIIC further provides that no tax may be assessed on property other than *ad valorem* property taxes imposed in accordance with Articles XIII and XIIIA of the State Constitution and special taxes approved by a two-thirds vote under Article XIIIA, Section 4. Article XIIID deals with assessments and property-related fees and charges, and explicitly provides that nothing in Article XIIIC or XIIID will be construed to affect existing laws relating to the imposition of fees or charges as a condition of property development.

The District does not impose any taxes, assessments, or property-related fees or charges which are subject to the provisions of Proposition 218. It does, however, receive a portion of the basic 1% *ad valorem* property tax levied and collected by the County pursuant to Article XIIIA of the State Constitution. The provisions of Proposition 218 may have an indirect effect on the District, such as by limiting or reducing the revenues otherwise available to other local governments whose boundaries encompass property located within the District thereby causing such local governments to reduce service levels and possibly adversely affecting the value of property within the District.

Statutory Limitations

On November 4, 1986, State voters approved Proposition 62, an initiative statute limiting the imposition of new or higher taxes by local agencies. The statute: (a) requires new or higher general taxes to be approved by two-thirds of the local agency's governing body and a majority of its voters; (b) requires the inclusion of specific information in all local ordinances or resolutions proposing new or higher general or special taxes; (c) penalizes local agencies that fail to comply with the foregoing; and (d) required local agencies to stop collecting any new or higher general tax adopted after July 31, 1985, unless a majority of the voters approved the tax by November 1, 1988.

Appellate court decisions following the approval of Proposition 62 determined that certain provisions of Proposition 62 were unconstitutional. However, the California Supreme Court upheld Proposition 62 in its decision on September 28, 1995 *in Santa Clara County Transportation Authority v. Guardino*. This decision reaffirmed the constitutionality of Proposition 62. Certain matters regarding Proposition 62 were not addressed in the Supreme Court's decision, such as whether the decision applies retroactively, what remedies exist for taxpayers subject to a tax not in compliance with Proposition 62, and whether the decision applies to charter cities.

Proposition 98 and Proposition 111

On November 8, 1988, voters approved Proposition 98, a combined initiative constitutional amendment and statute called the "Classroom Instructional Improvement and Accountability Act" (the "**Accountability Act**"). The Accountability Act changed State funding of public education below the university level, and the operation of the State's Appropriations Limit. The Accountability Act guarantees State funding for K-12 school districts and community college districts (collectively, "**K-14 districts**") at a level equal to the greater of (a) the same percentage of general fund revenues as the percentage appropriated to such districts in 1986-87, which percentage is equal to

40.9%, or (b) the amount actually appropriated to such districts from the general fund in the previous fiscal year, adjusted for growth in enrollment and inflation.

Since the Accountability Act is unclear in some details, there can be no assurance that the Legislature or a court might not interpret the Accountability Act to require a different percentage of general fund revenues to be allocated to K-14 districts than the 40.9%, or to apply the relevant percentage to the State's budgets in a different way than is proposed in the Governor's Budget. In any event, the Governor and other fiscal observers expect the Accountability Act to place increasing pressure on the State's budget over future years, potentially reducing resources available for other State programs, especially to the extent the Article XIIIB spending limit would restrain the State's ability to fund such other programs by raising taxes.

The Accountability Act also changes how tax revenues in excess of the State Appropriations Limit are distributed. Any excess State tax revenues up to a specified amount would, instead of being returned to taxpayers, be transferred to K-14 districts. Such transfer would be excluded from the Appropriations Limit for K-14 school districts and the K-14 school Appropriations Limits for the next year would automatically be increased by the amount of such transfer. These additional moneys would enter the base funding calculation for K-14 districts for subsequent years, creating further pressure on other portions of the State budget, particularly if revenues decline in a year following an Article XIIIB surplus. The maximum amount of excess tax revenues which could be transferred to schools is 4% of the minimum State spending for education mandated by the Accountability Act, as described above.

On June 5, 1990, State voters approved Proposition 111 (Senate Constitutional Amendment 1), which further modified the State Constitution to alter the spending limit and education funding provisions of Proposition 98. Most significantly, Proposition 111 (1) liberalized the annual adjustments to the spending limit by measuring the "change in the cost of living" by the change in State per capita personal income rather than the Consumer Price Index, and specified that a portion of the State's spending limit would be adjusted to reflect changes in school attendance; (2) provided that 50% of the "excess" tax revenues, determined based on a two-year cycle, would be transferred to K-14 school districts with the balance returned to taxpayers (rather than the previous 100% but only up to a cap of 4% of the districts' minimum funding level), and that any such transfer to K-14 school districts would not be built into the school districts' base expenditures for calculating their entitlement for State aid in the following year and would not increase the State's appropriations limit; (3) excluded from the calculation of appropriations that are subject to the limit appropriations for certain "qualified capital outlay projects" and certain increases in gasoline taxes, sales and use taxes, and receipts from vehicle weight fees; (4) provided that the Appropriations Limit for each unit of government, including the State, would be recalculated beginning in the 1990-91 fiscal year, based on the actual limit for fiscal year 1986-87, adjusted forward to 1990-91 as if Senate Constitutional Amendment 1 had been in effect; and (5) adjusted the Proposition 98 formula that guarantees K-14 school districts a certain amount of general fund revenues, as described below.

Under prior law, K-14 school districts were guaranteed the greater of (a) 40.9% of general fund revenues (the "**first test**") or (b) the amount appropriated in the prior year adjusted for changes in the cost of living (measured as in Article XIIIB by reference to per capita personal income) and enrollment (the "**second test**"). Under Proposition 111, school districts would receive the greater of (a) the first test, (b) the second test or (c) a third test, which would replace the second test in any year when growth in per capita general fund revenues from the prior year was less than the annual growth in State per capita personal income. Under the third test, school districts would receive the amount appropriated in the prior year adjusted for change in enrollment and per capita general fund revenues, plus an additional small adjustment factor. If the third test were used in any year, the difference between the third test and the second test would become a "credit" to be paid in future years when general fund revenue growth exceeds personal income growth.

Proposition 30 and Proposition 55

On November 6, 2012, voters approved Proposition 30, also referred to as the Temporary Taxes to Fund Education, Guaranteed Local Public Safety Funding, Initiative Constitutional Amendment. Proposition 30 temporarily (a) increased the personal income tax on certain of the State's income taxpayers by one to three percent for a period of seven years from January 1, 2012 through the end of 2018, and (b) increased the sales and use tax by one-quarter percent for a period of four years from January 1, 2013 through the end of 2016. The revenues generated from such tax increases are included in the calculation of the Proposition 98 minimum funding guarantee (see "–

Proposition 98 and Proposition 111" above). The revenues generated from such temporary tax increases are deposited into a State account created pursuant to Proposition 30 (the "**Education Protection Account**"), and 89% of the amounts therein are allocated to school districts and 11% of the amounts therein are allocated to community college districts.

The Proposition 30 sales and use tax increases expired at the end of the 2016 tax year. Under Proposition 30, the personal income tax increases were set to expire at the end of the 2018 tax year. However, the California Tax Extension to Fund Education and Healthcare Initiative ("**Proposition 55**"), approved by voters on November 8, 2016, extends by twelve years the temporary personal income tax increases on incomes over $250,000 that was first enacted by Proposition 30; Proposition 55 did not extend the sales tax increases imposed by Proposition 30. Revenues from the tax increase will be allocated to school districts and community colleges in the State.

Applications of Constitutional and Statutory Provisions

The application of Proposition 98 and other statutory regulations has become increasingly difficult to predict accurately in recent years. For a discussion of how the provisions of Proposition 98 have been applied to school funding see "DISTRICT FINANCIAL AND OPERATING INFORMATION – State Funding of Education; State Budget Process."

Proposition 2

General. Proposition 2, which included certain constitutional amendments to the Rainy Day Fund and, upon its approval, triggered the implementation of certain provisions which could limit the amount of reserves that may be maintained by a school district, was approved by the voters in the November 2014 election.

Rainy Day Fund. The Proposition 2 constitutional amendments related to the Rainy Day Fund (i) require deposits into the Rainy Day Fund whenever capital gains revenues rise to more than 8% of general fund tax revenues; (ii) set the maximum size of the Rainy Day Fund at 10% of general fund revenues; (iii) for the next 15 years, require half of each year's deposit to be used for supplemental payments to pay down the budgetary debts or other long-term liabilities and, thereafter, require at least half of each year's deposit to be saved and the remainder used for supplemental debt payments or savings; (iv) allow the withdrawal of funds only for a disaster or if spending remains at or below the highest level of spending from the past three years; (v) require the State to provide a multiyear budget forecast; and (vi) create a Proposition 98 reserve (the "**Public School System Stabilization Account**") to set aside funds in good years to minimize future cuts and smooth school spending. The State may deposit amounts into such account only after it has paid all amounts owing to school districts relating to the Proposition 98 maintenance factor for fiscal years prior to fiscal year 2014-15. The State, in addition, may not transfer funds to the Public School System Stabilization Account unless the State is in a Test 1 year under Proposition 98 or in any year in which a maintenance factor is created.

SB 858. Senate Bill 858 ("**SB 858**") became effective upon the passage of Proposition 2. SB 858 includes provisions which could limit the amount of reserves that may be maintained by a school district in certain circumstances. Under SB 858, in any fiscal year immediately following a fiscal year in which the State has made a transfer into the Public School System Stabilization Account, any adopted or revised budget by a school district would need to contain a combined unassigned and assigned ending fund balance that (a) for school districts with an A.D.A. of less than 400,000, is not more than two times the amount of the reserve for economic uncertainties mandated by the State Education Code, or (b) for school districts with an A.D.A. that is more than 400,000, is not more than three times the amount of the reserve for economic uncertainties mandated by the State Education Code. In certain cases, the county superintendent of schools may grant a school district a waiver from this limitation on reserves for up to two consecutive years within a three-year period if there are certain extraordinary fiscal circumstances.

The District, which has an A.D.A. of less than 400,000, is required to maintain a reserve for economic uncertainty in an amount equal to 3% of its general fund expenditures and other financing uses.

SB 751. Senate Bill 751 ("**SB 751**"), enacted on October 11, 2017, alters the reserve requirements imposed by SB 858. Under SB 751, in a fiscal year immediately after a fiscal year in which the amount of moneys in the Public School System Stabilization Account is equal to or exceeds 3% of the combined total general fund revenues

appropriated for school districts and allocated local proceeds of taxes for that fiscal year, a school district budget that is adopted or revised cannot have an assigned or unassigned ending fund balance that exceeds 10% of those funds. SB 751 excludes from the requirements of those provisions basic aid school districts (also known as community funded districts) and small school districts having fewer than 2,501 units of average daily attendance.

The Bonds are payable from *ad valorem* taxes to be levied within the District pursuant to the State Constitution and other State law. Accordingly, the District does not expect SB 858 or SB 751 to adversely affect its ability to pay the principal of and interest on the Bonds as and when due.

Future Initiatives

Article XIIIA, Article XIIIB, Article XIIIC, Article XIIID, as well as Propositions 2, 30, 55, 62, 98, 111 and 218 were each adopted as measures that qualified for the ballot pursuant to the State's initiative process. From time to time other initiative measures could be adopted, further affecting District revenues or the District's ability to expend revenues.

APPENDIX B

THE ECONOMY OF THE DISTRICT

The District encompasses the City of Citrus Heights (the "City"), certain unincorporated areas of Sacramento County (the "County"), including Carmichael, Orangevale, Fair Oaks, and Gold River, and small portions of the cities of Sacramento, Folsom, and Rancho Cordova. The following economic data for the City and County are presented for information purposes only. The Bonds are not a debt or obligation of the City or County, and taxes to pay the Bonds are levied only on taxable property located within the District.

Population

The population of the City and County from 2000 through 2020 is provided in the table below.

POPULATION GROWTH
City of Citrus Heights and County of Sacramento
2000 through 2020

	City of Citrus Heights		County of Sacramento	
Year	Population	Annual % Change	Population	Annual % Change
2000	85,071	–	1,223,499	–
2001	85,956	1.0%	1,248,072	2.0%
2002	86,918	1.1	1,279,588	2.5
2003	86,458	0.5	1,307,189	2.2
2004	85,940	0.6	1,331,910	1.9
2005	85,153	0.9	1,350,523	1.4
2006	84,112	1.2	1,365,214	1.1
2007	83,552	0.7	1,380,172	1.1
2008	83,347	0.2	1,394,510	1.0
2009	83,317	0.0	1,406,168	0.8
2010	83,382	0.1	1,417,259	0.8
2011	83,063	0.4	1,429,290	0.8
2012	83,941	1.1	1,440,656	0.8
2013	84,546	0.7	1,452,468	0.8
2014	85,108	0.7	1,465,964	0.9
2015	86,129	1.2	1,481,969	1.1
2016	86,955	1.0	1,495,611	0.9
2017	87,460	0.6	1,513,415	1.2
2018	87,731	0.3	1,529,501	1.1
2019				
2020				

Source: California Department of Finance, E-4 Population Estimates for Cities, Counties, and the State, 2001-2010 with 2000 & 2010 Census Counts for City and County of Sacramento for years 2000-2009; California Department of Finance, E-4 Population Estimates for Cities, Counties, and the State, 2011–2020, with 2010 Census Benchmark for City and County of Sacramento for years 2010-2020.

Employment

Set forth in the tables below is information on the County's wage and salary employment, civilian labor force, and unemployment.

ANNUAL AVERAGE WAGE AND SALARY EMPLOYMENT
County of Sacramento
2014 through 2019[2]

Industry	Employment[1]					
	2014	2015	2016	2017	2018	2019[2]
Agriculture	2,600	2,600	3,000	3,100		
Mining & Logging	200	200	100	200		
Construction	28,600	30,700	33,500	35,500		
Manufacturing	20,900	20,900	21,100	21,100		
Transportation, Warehousing, and Utilities	13,000	13,700	14,400	14,600		
Information	10,000	10,100	9,700	8,500		
Financial Activities	30,900	32,800	33,000	33,100		
Professional and Business Services	89,400	87,800	93,900	95,400		
Education and Health Services	94,400	98,500	101,800	105,900		
Leisure and Hospitality	56,100	58,200	60,800	62,300		
Other Services	20,300	20,700	21,600	21,700		
Government	160,700	162,700	164,600	165,100		
Total	527,100	538,900	557,500	566,500		

[1] Employment is reported by place of work; it does not include persons involved in labor-management disputes. Figures are rounded to the nearest hundred. Columns may not sum to totals due to rounding.

[2] Most current information available.

Source: California State Department of Employment Development, Labor Market Information Division.

CIVILIAN LABOR FORCE, EMPLOYMENT AND UNEMPLOYMENT
County of Sacramento
Annual Averages, 2001 through 2019

Year	Civilian Labor Force	Employed Labor Force [1]	Unemployed Labor Force [2]	Unemployment Rate [3]
2001	624,100	595,900	28,200	4.5%
2002	642,100	606,100	36,000	5.6
2003	652,200	614,100	38,100	5.8
2004	659,100	622,200	36,900	5.6
2005	664,300	631,500	32,800	4.9
2006	668,800	637,000	31,800	4.8
2007	675,800	639,100	36,700	5.4
2008	679,400	630,300	49,100	7.2
2009	681,100	606,100	75,000	11.0
2010	683,100	597,000	86,100	12.6
2011	680,000	597,700	82,300	12.1
2012	681,300	609,700	71,600	10.5
2013	680,200	619,800	60,400	8.9
2014	680,700	631,000	49,700	7.3
2015	686,000	644,900	41,100	6.0
2016	695,200	657,600	37,700	5.4
2017	702,000	669,500	32,600	4.6
2018				
2019				

[1] Includes persons involved in labor-management trade disputes.
[2] Includes all persons without jobs who are actively seeking work.
[3] This rate is computed from unrounded data: it may differ from rates computed from rounded figures in this table.
Source: California State Department of Employment Development, Labor Market Information Division.

Major Employers

The table below represents the largest employers in the County in 2019.

LARGEST EMPLOYERS
County of Sacramento

Company	Type of Business	Sacramento County Employees (FTEs)
University of California, Davis Health System	Healthcare	12,840
Kaiser Permanente	Managed Healthcare	11,005
Sutter/California Health Services	Managed Healthcare	8,177
Dignity/Mercy Health	Healthcare	7,000
Intel Corporation	Technology	6,000
Apple, Inc.	Technology	5,000
Raley's Inc./Bel Air	Grocery	3,374
Health Net of California Inc.	Healthcare	3,000
VSP Global	Vision Care	2,700
Amazon – Sacramento Fulfillment Center	Shipping	2,000

Source: County of Sacramento Comprehensive Financial Audit Report, June 30, 2019. Data is for private sector employers only.

Commercial Activity

The following tables show taxable sales within the County for 2012 through 2016.

TAXABLE SALES
County of Sacramento
2015 through 2019
($000)

	2015	2016	2017	2018	2019
Motor Vehicle and Parts Dealers	$3,201,485	$3,528,649			
Furniture and Home Furnishings Stores	1,116,793	1,190,152			
Electronics and Appliance Stores	-	-			
Building Materials and Garden Equipment and Supplies	1,275,705	1,432,809			
Food and Beverage Stores	989,546	1,001,268			
Health and Personal Care Stores	-	-			
Gasoline Stations	1,575,528	1,452,889			
Clothing and Clothing Accessories Stores	959,454	1,021,647			
Sporting Goods, Hobby, Musical Instruments, & Book Stores	-	-			
General Merchandise Stores	2,003,553	2,018,904			
Miscellaneous Store Retailers	1,825,439	1,932,719			
Nonstore Retailers	-	-			
Food Services & Drinking Places	2,273,722	2,437,820			
Total Retail and Food Services	$15,221,223	$16,016,856			
All Other Outlets	6,821,972	7,167,643			
Total All Outlets[(1)]	$22,043,196	$23,184,499			

[(1)] Columns may not sum to totals due to rounding.
Source: California State Board of Equalization.

Income

The following tables provide a summary of per capita personal income for the County, the State, and the United States, and personal income and annual percent change for the County, for recent calendar years.

PER CAPITA PERSONAL INCOME
2000 through 2019

Year	Sacramento County	California	United States
2000	$29,484	$33,095	$30,602
2001	31,192	33,671	31,540
2002	31,524	33,901	31,815
2003	32,673	35,234	32,692
2004	34,240	37,551	34,316
2005	35,398	39,521	35,904
2006	37,213	42,334	38,144
2007	38,172	43,692	39,821
2008	39,280	44,162	41,082
2009	38,213	42,224	39,376
2010	38,443	43,317	40,277
2011	40,068	45,849	42,461
2012	41,303	48,369	44,282
2013	42,229	48,570	44,493
2014	44,303	51,344	46,949
2015	46,845	54,718	48,451
2016	48,122	56,374	49,246
2017			
2018			
2019			

Source: U.S. Department of Commerce, Bureau of Economic Analysis.

APPENDIX C

FINANCIAL STATEMENTS OF THE DISTRICT
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

APPENDIX D

PROPOSED FORMS OF OPINIONS OF BOND COUNSEL

[To come]

APPENDIX E

FORM OF CONTINUING DISCLOSURE CERTIFICATE

THIS CONTINUING DISCLOSURE CERTIFICATE (the "Disclosure Certificate"), dated as of _____, 2020, is executed and delivered by the San Juan Unified School District (the "District") in connection with the issuance of $_____ aggregate principal amount of San Juan Unified School District General Obligation Bonds, Election of 2012, Series 2020, $_____ aggregate principal amount of San Juan Unified School District General Obligation Bonds, Election of 2016, Series 2020 and $_____ aggregate principal amount of San Juan Unified School District 2020 General Obligation Refunding Bonds (Federally Taxable) (collectively, the "Bonds"). The Bonds are being issued pursuant to resolutions (collectively, the "District Resolution") each adopted by the Board of Education of the District on September 8, 2020, and in accordance with the terms of Paying Agent Agreements, each dated as of October 1, 2020 (the "Paying Agent Agreement"), by and between the District and the County of Sacramento, as paying agent (the "Paying Agent"). The District covenants and agrees as follows:

SECTION 1. Purpose of the Disclosure Certificate. This Disclosure Certificate is being executed and delivered by the District for the benefit of the Holders and Beneficial Owners of the Bonds and in order to assist the Participating Underwriter in complying with Securities and Exchange Commission Rule 15c2-12(b)(5).

SECTION 2. Definitions. In addition to the definitions set forth in the Paying Agent Agreements, which apply to any capitalized term used in this Disclosure Certificate unless otherwise defined in this Section, the following capitalized terms shall have the following meanings:

"Annual Report" shall mean any Annual Report provided by the District pursuant to, and as described in, Sections 3 and 4 of this Disclosure Certificate.

"Beneficial Owner" shall mean any person which has or shares the power, directly or indirectly, to make investment decisions concerning ownership of any Bonds (including persons holding Bonds through nominees, depositories or other intermediaries).

"Dissemination Agent" shall mean [Capitol Public Finance Group, LLC], or any successor Dissemination Agent designated in writing by the District and which has filed with the District a written acceptance of such designation.

"Financial Obligation" shall mean, for purposes of the Listed Events set out in Section 5(a)(10) and Section 5(b)(8), a (i) debt obligation; (ii) derivative instrument entered into in connection with, or pledged as security or a source of payment for, an existing or planned debt obligation; or (iii) guarantee of (i) or (ii). The term "Financial Obligation" shall not include municipal securities (as defined in the Securities Exchange Act of 1934, as amended) as to which a final official statement (as defined in the Rule) has been provided to the MSRB consistent with the Rule.

"Holder" shall mean the person in whose name any Bond shall be registered.

"Listed Events" shall mean any of the events listed in Section 5(a) or (b) of this Disclosure Certificate.

"MSRB" shall mean the Municipal Securities Rulemaking Board or any other entity designated or authorized by the Securities and Exchange Commission to receive reports pursuant to the Rule. Until otherwise designated by the MSRB or the Securities and Exchange Commission, filings with the MSRB are to be made through the Electronic Municipal Market Access (EMMA) website of the MSRB, currently located at *http://emma.msrb.org*.

"Official Statement" shall mean the final official statement dated _____, 2020 relating to the Bonds.

"Participating Underwriter" shall mean any of the underwriters of the Bonds required to comply with the Rule in connection with offering of the Bonds.

"Rule" shall mean Rule 15c2-12(b)(5) adopted by the Securities and Exchange Commission under the Securities Exchange Act of 1934, as the same may be amended from time to time.

SECTION 3. Provision of Annual Reports.

(a) The District shall, or shall cause the Dissemination Agent to, not later than nine (9) months after the end of the District's fiscal year (presently June 30), commencing with the Annual Report for the fiscal year of the District ending June 30, 2020, provide to the Participating Underwriter and to the MSRB an Annual Report which is consistent with the requirements of Section 4 of this Disclosure Certificate. Each Annual Report must be submitted in electronic format, accompanied by such identifying information as is prescribed by the MSRB, and may include by reference other information as provided in Section 4 of this Disclosure Certificate; provided that the audited financial statements of the District may be submitted separately from the balance of the Annual Report and later than the date required above for the filing of the Annual Report if they are not available by that date. Neither the Paying Agent nor the Dissemination Agent shall have any duties or responsibilities with respect to the contents of the Annual Report. If the District's fiscal year changes, it shall give notice of such change in the same manner as for a Listed Event under Section 5(e).

(b) Not later than fifteen (15) Business Days prior to the date specified in subsection (a) for providing the Annual Report to the MSRB, the District shall provide the Annual Report to the Dissemination Agent and the Paying Agent (if the Paying Agent is not the Dissemination Agent). If by such date, the Dissemination Agent has not received a copy of the Annual Report, the Dissemination Agent shall contact the District and the Paying Agent to determine if the District is in compliance with the first sentence of this subsection (b).

(c) If the District is unable to provide the Annual Report to the MSRB by the date required in subsection (a) of this Section, the District shall send a notice in a timely manner to the MSRB through the EMMA website in substantially the form attached as Exhibit A.

(d) If the Annual Report is delivered to the Dissemination Agent for filing, the Dissemination Agent shall file a report with the District and (if the Dissemination Agent is not the Paying Agent) the Paying Agent certifying that the Annual Report has been provided pursuant to this Disclosure Certificate and stating the date it was provided to the MSRB.

SECTION 4. Content of Annual Reports. The District's Annual Report shall contain or include by reference the following:

(a) Audited financial statements of the District for the preceding fiscal year, prepared in accordance with the laws of the State of California and including all statements and information prescribed for inclusion therein by the Controller of the State of California. If the District's audited financial statements are not available by the time the Annual Report is required to be provided to the MSRB pursuant to Section 4(a), the Annual Report shall contain unaudited financial statements in a format similar to the financial statements contained in the final Official Statement, and the audited financial statements shall be provided to the MSRB in the same manner as the Annual Report when they become available.

To the extent not included in the audited financial statements of the District, the Annual Report shall also include the following:

(b) The District's approved annual budget for the then-current fiscal year; and

(c) Assessed value of taxable property in the District as shown on the most recent equalized assessment role.

Any or all of the items listed above may be set forth in one or a set of documents or may be included by specific reference to other documents, including official statements of debt issues of the District or related public entities, which have been submitted to the MSRB through the EMMA website. If the document included by reference is a final official statement, it must be available from the MSRB. The District shall clearly identify each such other document so included by reference.

SECTION 5. Reporting of Significant Events.

(a) The District shall give, or cause to be given, notice of the occurrence of any of the following events with respect to the Bonds not later than ten (10) business days after the occurrence of the event:

1. Principal and interest payment delinquencies;

2. Unscheduled draws on debt service reserves reflecting financial difficulties;

3. Unscheduled draws on credit enhancements reflecting financial difficulties;

4. Substitution of credit or liquidity providers, or their failure to perform;

5. Adverse tax opinions or issuance by the Internal Revenue Service of proposed or final determination of taxability or of a Notice of Proposed Issue (IRS Form 5701 TEB);

6. Tender offers;

7. Defeasances;

8. Rating changes;

9. Bankruptcy, insolvency, receivership or similar event of the obligated person; or

10. Default, event of acceleration, termination event, modification of terms, or other similar events under the terms of a Financial Obligation of the District, any of which reflect financial difficulties.

Note: for the purposes of the event identified in subparagraph (9), the event is considered to occur when any of the following occur: the appointment of a receiver, fiscal agent or similar officer for an obligated person in a proceeding under the U.S. Bankruptcy Code or in any other proceeding under state or federal law in which a court or governmental authority has assumed jurisdiction over substantially all of the assets or business of the obligated person, or if such jurisdiction has been assumed by leaving the existing governmental body and officials or officers in possession but subject to the supervision and orders of a court or governmental authority, or the entry of an order confirming a plan of reorganization, arrangement or liquidation by a court or governmental authority having supervision or jurisdiction over substantially all of the assets or business of the obligated person.

(b) The District shall give, or cause to be given, notice of the occurrence of any of the following events with respect to the Bonds, if material, not later than ten (10) business days after the occurrence of the event:

1. Unless described in Section 5(a)(5), other material notices or determinations by the Internal Revenue Service with respect to the tax status of the Bonds or other material events affecting the tax status of the Bonds;

2. Modifications to rights of Bond holders;

3. Optional, unscheduled or contingent Bond calls;

4. Release, substitution, or sale of property securing repayment of the Bonds, if any;

5. Non-payment related defaults;

6. The consummation of a merger, consolidation, or acquisition involving an obligated person or the sale of all or substantially all of the assets of the obligated person, other than in the ordinary course of business, the entry into a definitive agreement to undertake such an

action or the termination of a definitive agreement relating to any such actions, other than pursuant to its terms;

7. Appointment of a successor or additional paying agent or the change of name of a paying agent; or

8. Incurrence of a Financial Obligation of the District, or agreement to covenants, events of default, remedies, priority rights, or other similar terms of a Financial Obligation of the District, any of which affect security holders.

(c) The District shall give, or cause to be given, in a timely manner, notice of a failure to provide the annual financial information on or before the date specified in Section 3, as provided in Section 3(b).

(d) Whenever the District obtains knowledge of the occurrence of a Listed Event described in Section 5(b), the District shall determine if such event would be material under applicable federal securities laws.

(e) If the District learns of the occurrence of a Listed Event described in Section 5(a), or determines that knowledge of a Listed Event described in Section 5(b) would be material under applicable federal securities laws, the District shall within ten (10) business days of occurrence file a notice of such occurrence with the MSRB in electronic format, accompanied by such identifying information as is prescribed by the MSRB. Notwithstanding the foregoing notice of the Listed Event described in subsections 5(a)(7) or 5(b)(3) need not be given under this subsection any earlier than the notice (if any) of the underlying event is given to Holders of affected Bonds pursuant to the Resolution.

(f) The District intends to comply with the Listed Events described in Section 5(a)(10) and Section 5(b)(8), and the definition of "Financial Obligation" in Section 1, with reference to the rule, any other applicable federal securities laws and the guidance provided by the Securities and Exchange Commission in Release No. 34-83885 dated August 20, 2018 (the "2018 Release"), and any further amendments or written guidance provided by the Securities and Exchange Commission or its staff with respect to the amendments to the Rule effected by the 2018 Release.

SECTION 6. Termination of Reporting Obligation. The District's obligations under this Disclosure Certificate shall terminate upon the legal defeasance, prior redemption or payment in full of all of the Bonds. If such termination occurs prior to the final maturity of the Bonds, the District shall give notice of such termination in the same manner as for a Listed Event under Section 5(e).

SECTION 7. Dissemination Agent. The District may, from time to time, appoint or engage a Dissemination Agent to assist it in carrying out its obligations under this Disclosure Certificate, and may discharge any such Dissemination Agent, with or without appointing a successor Dissemination Agent. The Dissemination Agent shall not be responsible in any manner for the content of any notice or report prepared by the District pursuant to this Disclosure Certificate. The Dissemination Agent may resign by providing thirty (30) days written notice to the District and the Paying Agent. The Dissemination Agent shall have no duty to prepare any report nor shall the Dissemination Agent be responsible for filing any report not provided to it by the District in a timely manner and in a form suitable for filing. The Dissemination Agent shall not be responsible in any manner for the content of any notice or report prepared by the District pursuant to the Disclosure Certificate. The District hereby appoints [Capitol Public Finance Group, LLC], as the initial Dissemination Agent.

SECTION 8. Amendment; Waiver. Notwithstanding any other provision of this Disclosure Certificate, the District may amend this Disclosure Certificate, and any provision of this Disclosure Certificate may be waived, provided that the following conditions are satisfied:

(a) If the amendment or waiver relates to the provisions of Sections 3(a), 4, or 5(a), it may only be made in connection with a change in circumstances that arises from a change in legal requirements, change in law, or change in the identity, nature or status of an obligated person with respect to the Bonds, or the type of business conducted;

(b) The undertaking, as amended or taking into account such waiver, would, in the opinion of nationally recognized bond counsel, have complied with the requirements of the Rule at the time of the original issuance of the Bonds, after taking into account any amendments or interpretations of the Rule, as well as any change in circumstances; and

(c) The amendment or waiver does not, in the opinion of nationally recognized bond counsel, materially impair the interests of the Holders or Beneficial Owners of the Bonds.

In the event of any amendment or waiver of a provision of this Disclosure Certificate, the District shall describe such amendment in the next Annual Report, and shall include, as applicable, a narrative explanation of the reason for the amendment or waiver and its impact on the type (or in the case of a change of accounting principles, on the presentation) of financial information or operating data being presented by the District. In addition, if the amendment relates to the accounting principles to be followed in preparing financial statements, (i) notice of such change shall be given in the same manner as for a Listed Event under Section 5(c), and (ii) the Annual Report for the year in which the change is made should present a comparison (in narrative form and also, if feasible, in quantitative form) between the financial statements as prepared on the basis of the new accounting principles and those prepared on the basis of the former accounting principles.

SECTION 9. Additional Information. Nothing in this Disclosure Certificate shall be deemed to prevent the District from disseminating any other information, using the means of dissemination set forth in this Disclosure Certificate or any other means of communication, or including any other information in any Annual Report or notice of occurrence of a Listed Event, in addition to that which is required by this Disclosure Certificate. If the District chooses to include any information in any Annual Report or notice of occurrence of a Listed Event in addition to that which is specifically required by this Disclosure Certificate, the District shall have no obligation under this Disclosure Certificate to update such information or include it in any future Annual Report or notice of occurrence of a Listed Event.

SECTION 10. Default. In the event of a failure of the District to comply with any provision of this Disclosure Certificate any Holder or Beneficial Owner of the Bonds may take such actions as may be necessary and appropriate, including seeking mandate or specific performance by court order, to cause the District to comply with its obligations under this Disclosure Certificate; provided that any such action may be instituted only in Superior Court of the State of California in and for the County of Sacramento or in U.S. District Court in or nearest to the County. The sole remedy under this Disclosure Certificate in the event of any failure of the District to comply with this Disclosure Certificate shall be an action to compel performance, provided, that any such action may be instituted only in Superior Court of the State of California in and for the County of Sacramento or in U.S. District Court in or nearest to the County.

SECTION 11. Beneficiaries. This Disclosure Certificate shall inure solely to the benefit of the District, the Dissemination Agent, the Participating Underwriter and Holders and Beneficial Owners from time to time of the Bonds, and shall create no rights in any other person or entity.

SECTION 12. Governing Law. This Disclosure Certificate is made in the State of California and is to be construed under the Constitution and laws of the State of California, except where federal law applies.

SECTION 13. Counterparts. This Disclosure Certificate may be executed in several counterparts, each of which shall be an original and all of which shall constitute but one and the same instrument.

Date: _____, 2020

SAN JUAN UNIFIED SCHOOL DISTRICT

By _____
Deputy Superintendent

EXHIBIT A

FORM OF NOTICE TO THE MUNICIPAL SECURITIES RULEMAKING BOARD
OF FAILURE TO FILE ANNUAL REPORT

Name of Issuer:	SAN JUAN UNIFIED SCHOOL DISTRICT
Name of Bond Issue:	SAN JUAN UNIFIED SCHOOL DISTRICT GENERAL OBLIGATION BONDS, ELECTION OF 2012, SERIES 2020
	SAN JUAN UNIFIED SCHOOL DISTRICT GENERAL OBLIGATION BONDS, ELECTION OF 2016, SERIES 2020
	SAN JUAN UNIFIED SCHOOL DISTRICT 2020 GENERAL OBLIGATION REFUNDING BONDS (FEDERALLY TAXABLE)
Date of Issuance:	_____, 2020

NOTICE IS HEREBY GIVEN that the District has not provided an Annual Report with respect to the above-named Bonds as required by Section 3 of the Continuing Disclosure Certificate of the District, dated the Date of Issuance. [The District anticipates that the Annual Report will be filed by _____.]

Dated: _____

SAN JUAN UNIFIED SCHOOL DISTRICT

By _____[to be signed only if filed]_____

APPENDIX F

COUNTY OF SACRAMENTO
INVESTMENT POLICIES AND PRACTICES
AND INVESTMENT POOL QUARTERLY REPORT

The following information has been furnished by the Director of Finance, County of Sacramento. It describes (i) the policies applicable to investment of District funds, including bond proceeds and tax levies, and funds of other agencies held by the Director of Finance and (ii) the composition, carrying amount, market value and other information relating to the investment pool. Further information may be obtained directly from the Director of Finance, 700 H. Street, Room 3650, Sacramento, California 95814.

The Board of Supervisors (the "Board") of the County last adopted an investment policy (the "County Investment Policy") in December 2019. State law requires the Board to approve any changes to the investment policy.

APPENDIX G

BOOK-ENTRY ONLY SYSTEM

The information in this APPENDIX G has been provided by DTC for use in securities offering documents, and the District takes no responsibility for the accuracy or completeness thereof. The District cannot and does not give any assurances that DTC, DTC Participants or Indirect Participants will distribute to the beneficial owners either (a) payments of interest, principal or premium, if any, with respect to the Bonds or (b) certificates representing ownership interest in or other confirmation of ownership interest in the Bonds, or that they will so do on a timely basis or that DTC, DTC Participants or DTC Indirect Participants will act in the manner described in this Official Statement. The current "Rules" applicable to DTC are on file with the Securities and Exchange Commission and the current "Procedures" of DTC to be followed in dealing with DTC Participants are on file with DTC. As used in this appendix, "Securities" means the Bonds, "Issuer" means the District, and "Agent" means the Paying Agent. The District notes that it will issue one fully registered certificate for each maturity of the Bonds in the principal amount of such maturity, and suggests that this is what the first numbered paragraph below intends to convey.

1. The Depository Trust Company ("**DTC**"), New York, NY, will act as securities depository for the securities (the "**Securities**"). The Securities will be issued as fully-registered securities registered in the name of Cede & Co. (DTC's partnership nominee) or such other name as may be requested by an authorized representative of DTC. One fully-registered Security certificate will be issued for each issue of the Securities, each in the aggregate principal amount of such issue, and will be deposited with DTC. If, however, the aggregate principal amount of any issue exceeds $500 million, one certificate will be issued with respect to each $500 million of principal amount, and an additional certificate will be issued with respect to any remaining principal amount of such issue.

2. DTC, the world's largest securities depository, is a limited-purpose trust company organized under the New York Banking Law, a "banking organization" within the meaning of the New York Banking Law, a member of the Federal Reserve System, a "clearing corporation" within the meaning of the New York Uniform Commercial Code, and a "clearing agency" registered pursuant to the provisions of Section 17A of the Securities Exchange Act of 1934. DTC holds and provides asset servicing for over 3.5 million issues of U.S. and non-U.S. equity issues, corporate and municipal debt issues, and money market instruments (from over 100 countries) that DTC's participants ("**Direct Participants**") deposit with DTC. DTC also facilitates the post-trade settlement among Direct Participants of sales and other securities transactions in deposited securities, through electronic computerized book-entry transfers and pledges between Direct Participants' accounts. This eliminates the need for physical movement of securities certificates. Direct Participants include both U.S. and non-U.S. securities brokers and dealers, banks, trust companies, clearing corporations, and certain other organizations. DTC is a wholly-owned subsidiary of The Depository Trust & Clearing Corporation ("**DTCC**"). DTCC is the holding company for DTC, National Securities Clearing Corporation and Fixed Income Clearing Corporation, all of which are registered clearing agencies. DTCC is owned by the users of its regulated subsidiaries. Access to the DTC system is also available to others such as both U.S. and non-U.S. securities brokers and dealers, banks, trust companies, and clearing corporations that clear through or maintain a custodial relationship with a Direct Participant, either directly or indirectly ("**Indirect Participants**"). DTC has a Standard & Poor's rating of AA+. The DTC Rules applicable to its Participants are on file with the Securities and Exchange Commission. More information about DTC can be found at www.dtcc.com.

3. Purchases of Securities under the DTC system must be made by or through Direct Participants, which will receive a credit for the Securities on DTC's records. The ownership interest of each actual purchaser of each Security ("**Beneficial Owner**") is in turn to be recorded on the Direct and Indirect Participants' records. Beneficial Owners will not receive written confirmation from DTC of their purchase. Beneficial Owners are, however, expected to receive written confirmations providing details of the transaction, as well as periodic statements of their holdings, from the Direct or Indirect Participant through which the Beneficial Owner entered into the transaction. Transfers of ownership interests in the Securities are to be accomplished by entries made on the books of Direct and Indirect Participants acting on behalf of Beneficial Owners. Beneficial Owners will not receive certificates representing their ownership interests in Securities, except in the event that use of the book-entry system for the Securities is discontinued.

4. To facilitate subsequent transfers, all Securities deposited by Direct Participants with DTC are registered in the name of DTC's partnership nominee, Cede & Co., or such other name as may be requested by an authorized representative of DTC. The deposit of Securities with DTC and their registration in the name of Cede & Co. or such other DTC nominee do not effect any change in beneficial ownership. DTC has no knowledge of the actual Beneficial Owners of the Securities; DTC's records reflect only the identity of the Direct Participants to whose accounts such Securities are credited, which may or may not be the Beneficial Owners. The Direct and Indirect Participants will remain responsible for keeping account of their holdings on behalf of their customers.

5. Conveyance of notices and other communications by DTC to Direct Participants, by Direct Participants to Indirect Participants, and by Direct Participants and Indirect Participants to Beneficial Owners will be governed by arrangements among them, subject to any statutory or regulatory requirements as may be in effect from time to time. Beneficial Owners of Securities may wish to take certain steps to augment the transmission to them of notices of significant events with respect to the Securities, such as redemptions, tenders, defaults, and proposed amendments to the Security documents. For example, Beneficial Owners of Securities may wish to ascertain that the nominee holding the Securities for their benefit has agreed to obtain and transmit notices to Beneficial Owners. In the alternative, Beneficial Owners may wish to provide their names and addresses to the registrar and request that copies of notices be provided directly to them.

6. Redemption notices shall be sent to DTC. If less than all of the Securities within an issue are being redeemed, DTC's practice is to determine by lot the amount of the interest of each Direct Participant in such issue to be redeemed.

7. Neither DTC nor Cede & Co. (nor any other DTC nominee) will consent or vote with respect to Securities unless authorized by a Direct Participant in accordance with DTC's MMI Procedures. Under its usual procedures, DTC mails an Omnibus Proxy to Issuer as soon as possible after the record date. The Omnibus Proxy assigns Cede & Co.'s consenting or voting rights to those Direct Participants to whose accounts Securities are credited on the record date (identified in a listing attached to the Omnibus Proxy).

8. Redemption proceeds, distributions, and dividend payments on the Securities will be made to Cede & Co., or such other nominee as may be requested by an authorized representative of DTC. DTC's practice is to credit Direct Participants' accounts upon DTC's receipt of funds and corresponding detail information from Issuer or Agent, on payable date in accordance with their respective holdings shown on DTC's records. Payments by Participants to Beneficial Owners will be governed by standing instructions and customary practices, as is the case with securities held for the accounts of customers in bearer form or registered in "street name," and will be the responsibility of such Participant and not of DTC, Agent, or Issuer, subject to any statutory or regulatory requirements as may be in effect from time to time. Payment of redemption proceeds, distributions, and dividend payments to Cede & Co. (or such other nominee as may be requested by an authorized representative of DTC) is the responsibility of Issuer or Agent, disbursement of such payments to Direct Participants will be the responsibility of DTC, and disbursement of such payments to the Beneficial Owners will be the responsibility of Direct and Indirect Participants.

9. DTC may discontinue providing its services as depository with respect to the Securities at any time by giving reasonable notice to Issuer or Agent. Under such circumstances, in the event that a successor depository is not obtained, Security certificates are required to be printed and delivered.

10. Issuer may decide to discontinue use of the system of book-entry-only transfers through DTC (or a successor securities depository). In that event, Security certificates will be printed and delivered to DTC.

11. The information in this section concerning DTC and DTC's book-entry system has been obtained from sources that Issuer believes to be reliable, but Issuer takes no responsibility for the accuracy thereof.

SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

AGENDA ITEM: G-2

MEETING DATE: 09/08/2020

SUBJECT: Advance Refunding of General Obligation Bonds

CHECK ONE:

For Discussion:	☐
For Action:	☒
Report:	☐
Workshop:	☐
Recognition:	☐
Emergency Action:	☐

DEPARTMENT: Business Services

ACTION REQUESTED:
The superintendent is recommending that the board review and adopt Resolution No. 3004 authorizing the taxable advance refunding of various outstanding bonds in an aggregate principal amount not to exceed $130,000,000.

RATIONALE/BACKGROUND:
Various Measure J bonds (2002) and Measure N bonds (2012) were sold at times when interest rates were at a higher level. Analogous to refinancing a home mortgage, the district has the potential to lower the property tax rate applied to property taxpayers within the San Juan Unified School District by initiating refunding of Measure J and Measure N bonds.

The proposed refunding would result in maximizing savings to the district taxpayers. This can be achieved by refunding all bond maturities that result in a savings to the district based on the existing bond structure. It is anticipated that the net present value of the savings (after all costs) will be in excess of 4% of the bonds refunded. The actual savings will be determined at the time of issuance which is scheduled for October. All debt service savings will be passed along to the district's taxpayers.

ATTACHMENT(S):
A: Proposed Timetable
B: District's Resolution No. 3004
C: Escrow Agreement
D: Bond Purchase Agreement
E: Paying Agent Agreement
F: Preliminary Official Statement

BOARD COMMITTEE ACTION/COMMENT:
N/A

PREVIOUS STAFF/BOARD ACTION:
Superintendent's Cabinet: 08/31/2020

FISCAL IMPACT:
Current Budget: See Preliminary Official Statement
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

SAN JUAN UNIFIED SCHOOL DISTRICT

GENERAL OBLIGATION BONDS, SERIES 2020 (ELECTIONS OF 2012 & 2016) &
2020 TAXABLE GENERAL OBLIGATION REFUDNING BONDS

Financing Schedule

August 2020						
S	M	T	W	Th	F	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

September 2020						
S	M	T	W	Th	F	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

October 2020						
S	M	T	W	Th	F	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

November 2020						
S	M	T	W	Th	F	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

Holidays highlighted in yellow
Fed meetings highlighted in blue

Legend:
SD – San Juan USD
FA – Isom Advisors
BC – Orrick, Herrington & Sutcliffe
UW – Raymond James/KeyBanc

Date	Action	Responsible Party
August 5	Distribute Schedule, Term Sheet, and Distribution List	FA
August 14	Distribute drafts of County resolution, District resolution, and paying agent agreement	BC
August 14	County BOS deadline for drafts of County & District resolutions, and paying agent agreement	County/BC
August 18	Comments due on draft County documents	All
August 21	Distribute drafts of District resolution (2nd draft), preliminary official statement (POS), and supporting legal documents	BC
August 25	Comments due on draft legal documents and POS	All
August 26	District Board Agenda deadline	SD/BC
September 8	District Board approves resolution authorizing Bonds, POS, and supporting legal documents	SD
September 9	Send credit package to rating agencies	FA
Wk. of September 14	Rating prep conference call	SD/FA/BC/UW
	Conference call with Moody's	SD/FA/BC/UW
	Conference call with Fitch	SD/FA/BC/UW
September 25	Receive ratings	FA
September 30	Underwriter Due Diligence Call	SD/BC/UW/FA
October 6	County BOS approves County resolution and paying agent agreement	County
October 6	Distribute POS	BC/UW
October 14*	Pre-price GO Bonds	SD/UW/FA
October 15*	Price GO Bonds	SD/UW/FA
October 21	Distribute Final OS	SD/BC
October 22 or 23	District administration and Board President sign closing documents	SD
October 28	Pre-close financing	All
October 29	Close financing	All

*Preliminary; subject to change

Isom Advisors A Division of URBAN FUTURES | Incorporated

BOARD OF EDUCATION
OF THE
SAN JUAN UNIFIED SCHOOL DISTRICT
COUNTY OF SACRAMENTO, STATE OF CALIFORNIA

RESOLUTION NO. 3004

RESOLUTION AUTHORIZING THE ISSUANCE AND SALE OF GENERAL OBLIGATION REFUNDING BONDS OF THE SAN JUAN UNIFIED SCHOOL DISTRICT IN AN AGGREGATE PRINCIPAL AMOUNT NOT TO EXCEED $150,000,000; PRESCRIBING THE TERMS OF SAID REFUNDING BONDS; APPROVING THE FORMS OF AND AUTHORIZING THE EXECUTION AND DELIVERY OF ONE OR MORE PAYING AGENT AGREEMENTS, BOND PURCHASE AGREEMENTS, CONTINUING DISCLOSURE CERTIFICATES, ESCROW AGREEMENTS, AND OFFICIAL STATEMENTS FOR SAID REFUNDING BONDS; AND AUTHORIZING THE EXECUTION OF NECESSARY DOCUMENTS AND CERTIFICATES RELATING TO SAID REFUNDING BONDS

WHEREAS, the Board of Education (the "Board of Education") of the San Juan Unified School District (the "District") of the County of Sacramento (the "County"), State of California (the "State"), has heretofore issued or caused to be issued $12,435,000 aggregate principal amount of San Juan Unified School District 2012 General Obligation Refunding Bonds, Series A (the "2012A Refunding Bonds"), $6,690,000 of which are outstanding; and

WHEREAS, the Board of Education has heretofore issued or caused to be issued $23,910,000 aggregate principal amount of San Juan Unified School District 2012 General Obligation Refunding Bonds, Series B (the "2012B Refunding Bonds"), $16,270,000 of which are outstanding; and

WHEREAS, the Board of Education has heretofore issued or caused to be issued $36,480,000 aggregate principal amount of San Juan Unified School District 2012 General Obligation Refunding Bonds, Series C (the "2012C Refunding Bonds"), $22,025,000 of which are outstanding; and

WHEREAS, the Board of Education has heretofore issued or caused to be issued $50,000,000 aggregate principal amount of San Juan Unified School District General Obligation Bonds, Election of 2002, Series 2013 (the "2013 Bonds"), $39,350,000 of which are outstanding; and

WHEREAS, the Board of Education has heretofore issued or caused to be issued $44,265,000 aggregate principal amount of San Juan Unified School District General Obligation Refunding Bonds, Election of 2002, Series 2014 (the "2014 Refunding Bonds"), $32,900,000 of which are outstanding; and

WHEREAS, the Board of Education has heretofore issued or caused to be issued $25,925,000 aggregate principal amount of San Juan Unified School District General Obligation Bonds, Election of 2002, Series 2014 (the "2014 Bonds"), $17,310,000 of which are outstanding; and

WHEREAS, the Board of Education has heretofore issued or caused to be issued $80,000,000 aggregate principal amount of San Juan Unified School District General Obligation Bonds, Election of 2012, Series B (the "2012B Bonds" and, together with the 2012A Refunding Bonds, the 2012B Refunding Bonds, the 2012C Refunding Bonds, the 2013 Bonds, the 2014 Refunding Bonds and the 2014 Bonds, the "Outstanding Bonds"), $26,535,000 of which are outstanding; and

WHEREAS, the Board of Education has determined, and does hereby declare, that it is necessary and desirable and that the prudent management of the fiscal affairs of the District requires that all or a portion of the Outstanding Bonds now be refunded (that portion of the Outstanding Bonds to be refunded, the "Prior Bonds"); and

WHEREAS, pursuant to Articles 9 and 11 of Chapter 3 of Part 1 of Division 2 of Title 5 of the Government Code of the State (the "Government Code") and other applicable law, and pursuant to the respective documents providing for the issuance of the Outstanding Bonds, the District is authorized to issue refunding bonds (the "Refunding Bonds") to refund the Outstanding Bonds, and to sell its Refunding Bonds on a negotiated sale basis; and

WHEREAS, the Board of Education intends to authorize the sale of the Refunding Bonds be negotiated sale to Keybanc Capital Markets Inc. and Raymond James & Associates, Inc., as underwriters (collectively, the "Underwriters"); and

WHEREAS, Section 5852.1 of the Government Code requires that the Board of Education obtain from an underwriter, municipal advisor or private lender and disclose, prior to authorization of the issuance of bonds with a term of greater than 13 months, good faith estimates of the following information in a meeting open to the public: (a) the true interest cost of the bonds, (b) the sum of all fees and charges paid to third parties with respect to the bonds, (c) the amount of proceeds of the bonds expected to be received net of the fees and charges paid to third parties and any reserves or capitalized interest paid or funded with proceeds of the bonds, and (d) the sum total of all debt service payments on the bonds calculated to the final maturity of the bonds plus the fees and charges paid to third parties not paid with the proceeds of the bonds; and

WHEREAS, in compliance with said Section, the Board of Education has obtained from the Municipal Advisor the required good faith estimates for the Refunding Bonds and such estimates are disclosed and set forth in Appendix A attached hereto; and

WHEREAS, the Board of Education recognizes that Senate Bill 222 (Chapter 78, Statutes of 2015), which provides for a statutory lien to secure repayment of general obligation bonds, was passed by the legislature and approved by the Governor of the State (the "Governor") and became effective January 1, 2016; and

WHEREAS, the pledge included in this Resolution to secure payment of the Refunding Bonds is intended to be a consensual agreement with bondholders; and

WHEREAS, Senate Bill 1029 ("SB1029") was signed by the Governor on September 12, 2016 and places additional responsibilities on any issuer of public debt, including adopting debt management policies that meet certain criteria; and

WHEREAS, the District represents that it is in compliance with SB1029 pre-issuance requirements, the Refunding Bonds will be issued in compliance with the debt policy of the District and the District will comply with all post-issuance requirements of SB1029; and

WHEREAS, the Superintendent of Schools of the County has jurisdiction over the District; and

WHEREAS, the District has appointed Isom Advisors, a Division of Urban Futures, Inc., as Municipal Advisor to the District (the "Municipal Advisor") and Orrick, Herrington & Sutcliffe LLP as Bond and Disclosure Counsel to the District ("Bond Counsel") with respect to said Refunding Bonds; and

WHEREAS, the Director of Finance (the "Director of Finance") of the County of Sacramento, California (the "County"), serves as the paying agent for the District's bonds; and

WHEREAS, The Bank of New York Mellon Trust Company, N.A is approved to serve as escrow agent (the "Escrow Agent") for the Prior Bonds; and

WHEREAS, the Board of Education desires that the Director of Finance collect a tax on all taxable property within the District sufficient to provide for payment of the Refunding Bonds, and intends by the adoption of this Resolution to notify the Board of Supervisors of the County (the "Board of Supervisors"), the Director of Finance (who also performs the duties of the treasurer-tax collector of the County), and other officials of the County, that they should take such actions as shall be necessary to provide for the levy and collection of such a tax and payment of the Refunding Bonds and such portion, if any, of the Prior Bonds as shall remain outstanding following the issuance of the Refunding Bonds; and

WHEREAS, the District proposes to execute and deliver one or more escrow agreements to the Escrow Agent directing the creation of an escrow fund for the deposit of proceeds of the sale of the Refunding Bonds for the purpose of paying and redeeming the Prior Bonds; and

WHEREAS, there have been submitted and are on file with the Secretary of the Board of Education proposed forms of a Bond Purchase Agreement; the Official Statement describing the Refunding Bonds; a Paying Agent Agreement, providing for the terms of issuance and repayment of the Refunding Bonds; an Escrow Agreement, providing for the terms of payment and redemption of the Prior Bonds; and a Continuing Disclosure Certificate setting forth certain ongoing disclosure obligations of the District;

NOW, THEREFORE, THE BOARD OF EDUCATION OF SAN JUAN UNIFIED SCHOOL DISTRICT DOES HEREBY FIND, RESOLVE, DETERMINE AND ORDER, AS FOLLOWS:

Section 1. Recitals. All of the above recitals are true and correct.

Section 2. Authority for Issuance. The Refunding Bonds are authorized to be issued pursuant to Articles 9 and 11 of Chapter 3 of Part 1 of Division 2 of Title 5 of the

Government Code, and other applicable provisions of law, including applicable provisions of the Education Code of the State.

Section 3. Designation of Refunding Bonds. The Refunding Bonds shall be sold in one or more series, taxable or tax-exempt, to be designated the "San Juan Unified School District 2020 General Obligation Refunding Bonds" (the "Refunding Bonds"), with such additional designations as may be necessary to distinguish between bonds of different payment mechanisms or features, as authorized hereby. The Refunding Bonds are hereby authorized to be issued on a forward delivery basis.

Section 4. Terms of Refunding Bonds. The Refunding Bonds shall be issued in an aggregate principal amount not to exceed $150,000,000 in the form of current interest bonds.

(a) Date of Refunding Bonds. The Refunding Bonds shall be dated as of the date of their delivery, or such other date as shall be set forth in the Bond Purchase Agreement or the Paying Agent Agreement.

(b) Denominations. Any Refunding Bonds issued as current interest bonds shall be issued in denominations of $5,000 principal amount or any integral multiple thereof.

(c) Maturity. The Refunding Bonds shall mature on the date, in each of the years, in the principal amounts and in the aggregate principal amount as shall be set forth in the Paying Agent Agreement. No Refunding Bond shall mature prior to December 1, 2020, and no Refunding Bond shall mature later than the date which is 30 years from the initial date the Refunding Bonds were delivered, nor shall the Refunding Bonds mature later than the date of final maturity of any series of Prior Bonds. No Refunding Bond shall have principal maturing on more than one principal maturity date. Any Refunding Bond may mature in the same year as any other Refunding Bond.

(d) Interest Payment. Any Refunding Bonds issued as current interest bonds shall bear interest at an interest rate not to exceed 6.0% per annum, computed on the basis of a 360-day year of twelve (12) 30-day months, payable semiannually on February 1 and August 1 in each year (or on such other initial and semiannual interest payment dates as shall be set forth in the related Bond Purchase Agreement).

Section 5. Redemption and Defeasance Provisions. The Refunding Bonds may be subject to redemption prior to their respective stated maturity dates at the option of the District as set forth in the Paying Agent Agreement and in the Refunding Bonds. The Refunding Bonds may also be subject to mandatory sinking fund redemption, as specified in the Paying Agent Agreement, and in the Refunding Bonds. The Refunding Bonds shall also be subject to defeasance in the manner provided in the Paying Agent Agreement.

Section 6. Bond Purchase Agreement; Sale of Refunding Bonds. The form of instrument entitled "Bond Purchase Agreement" (the "Bond Purchase Agreement"), in substantially the form on file with the Secretary of the Board of Education, is hereby approved. The Superintendent of the District, the Deputy Superintendent of the District, or such other officer of the District designated for the purpose (each, an "Authorized District Representative") is hereby authorized and directed on behalf of the District to execute and approve one or more instruments

in substantially said form providing for the sale by the Board of Education and the purchase by the Underwriters of the Refunding Bonds at a purchase price to be set forth therein; provided, that (i) the total net interest cost to maturity on the Refunding Bonds plus the aggregate principal amount of Refunding Bonds shall be less than the total net interest cost to maturity on the Prior Bonds plus the aggregate principal amount of the Prior Bonds; (ii) the present value of the debt service savings with respect to the Prior Bonds shall be at least 5.0% of the aggregate principal amount of the Prior Bonds; (iii) the Underwriters' discount shall not exceed 0.35% of the aggregate principal amount of the Refunding Bonds sold thereunder (excluding any costs of issuance the Underwriters agree to pay pursuant to the Bond Purchase Agreements); (iv) the true interest cost for the Refunding Bonds shall not be in excess of 3.43%; and (v) the Refunding Bonds shall otherwise conform to the limitations specified herein; and provided further, that such execution and approval shall constitute conclusive evidence of the approval by the Board of Education and the District of any changes or revisions therein from the form of Bond Purchase Agreement submitted herewith. The Authorized District Representative is hereby authorized and directed to execute and deliver one or more Bond Purchase Agreements, as necessary; provided that, any such Bond Purchase Agreement so executed and delivered shall conform to the limitations provided in this Section 6.

Section 7. Investment of Funds. The proceeds of sale of the Refunding Bonds shall be deposited pursuant to the Paying Agent Agreement and the Escrow Agreement.

Section 8. Notice of Defeasance and Redemption of Prior Bonds. The Escrow Agent is hereby authorized and directed to give notice of defeasance and redemption of the Prior Bonds to be redeemed on the date and in the manner set forth in the Escrow Agreement, or the District shall cause notice of defeasance and redemption of the Prior Bonds as may otherwise be necessary or desirable, and pursuant to the terms set forth in the documents governing the redemption of the Prior Bonds.

Section 9. Tax Covenants. Any series of the Refunding Bonds may be issued as taxable or tax-exempt bonds under Section 103 of the Code.

Section 10. Continuing Disclosure. The form of instrument entitled "Continuing Disclosure Certificate" (the "Continuing Disclosure Certificate"), in substantially the form on file with the Secretary of the Board of Education, is hereby approved and authorized. The Authorized District Representative is hereby authorized and directed on behalf of the District to execute and deliver one or more instruments in substantially said form, with such changes thereto as deemed necessary in order to permit the Underwriters to comply with the requirements of Securities and Exchange Commission Rule 15c2-12 (the "Rule"). The District hereby covenants and agrees that it will comply with and carry out all of the provisions of the Continuing Disclosure Certificate.

Section 11. Official Statement. The Official Statement relating to the Refunding Bonds, in substantially the form on file with the Secretary of the Board of Education, is hereby approved with such changes, additions and corrections as the Authorized District Representative may hereafter approve, and the Underwriters are hereby authorized to distribute copies of such Official Statement in preliminary form to persons who may be interested in purchasing the Refunding Bonds. The Authorized District Representative is hereby authorized to certify on behalf of the District that the preliminary form of the Official Statement was deemed final as of its date,

within the meaning of the Rule (except for the omission of certain final pricing, rating and related information as permitted by the Rule). The Authorized District Representative is hereby authorized and directed to sign said Official Statement in its final form, including the final pricing information, and the Underwriters are hereby authorized and directed to deliver copies of such Official Statement in final form to subsequent purchasers of the Refunding Bonds.

Section 12. Paying Agent Agreement. The form of instrument entitled "Paying Agent Agreement" (the "Paying Agent Agreement"), by and between the District and the County, as paying agent/registrar and transfer agent (the "Paying Agent"), in substantially the form on file with the Secretary of the Board of Education, is hereby approved and authorized. An Authorized District Representative is authorized and directed to execute and deliver one or more instruments in substantially said form with such changes thereto as may be acceptable to such Authorized District Representative, in accordance with this Resolution, such approval to be conclusively evidenced by the execution and delivery thereof.

Section 13. Escrow Agreement. The form of instrument entitled "Escrow Agreement" (the "Escrow Agreement"), by and between the District and The Bank of New York Mellon Trust Company, N.A., as escrow agent, in substantially the form on file with the Secretary of the Board of Education, is hereby approved and authorized. An Authorized District Representative is authorized and directed to execute and deliver one or more instruments in substantially said form with such changes thereto as may be acceptable to such Authorized District Representative, in accordance with this Resolution, such approval to be conclusively evidenced by the execution and delivery thereof.

Section 14. Pledge of Tax Revenues. The District hereby pledges all revenues from the property taxes collected from the levy by the Board of Supervisors for the payment of the Refunding Bonds and the outstanding bonds of the District heretofore or hereafter issued pursuant to voter approved measures of the District, including any refunding bonds thereof (for the purpose of this pledge, hereinafter collectively referred to as the "District Bonds") and amounts on deposit in the interest and sinking fund of the District to the payment of the principal or redemption price of and interest on the District Bonds. This pledge shall be valid and binding from the date hereof for the benefit of the owners of the District Bonds and successors thereto. The property taxes and amounts held in the interest and sinking fund of the District shall be immediately subject to this pledge, and the pledge shall constitute a lien and security interest which shall immediately attach to the property taxes and amounts held in the interest and sinking fund of the District to secure the payment of the District Bonds and shall be effective, binding, and enforceable against the District, its successors, creditors and all others irrespective of whether those parties have notice of the pledge and without the need of any physical delivery, recordation, filing, or further act.

The pledge is an agreement between the District and the bondholders to provide security for the Refunding Bonds in addition to any statutory lien that may exist, and the Refunding Bonds and each of the other District Bonds secured by the pledge are or were issued to finance one or more of the projects specified in the applicable voter-approved measure.

Section 15. Request for Necessary County Actions. (a) The Board of Supervisors, the Director of Finance (who also performs the duties of the treasurer-tax collector of the County), and other officials of the County, are hereby requested to take and authorize such

actions as may be necessary pursuant to law to provide for the levy and collection of a property tax on all taxable property of the District sufficient to provide for payment of all principal of, redemption premium, if any, and interest on the Refunding Bonds, as the same shall become due and payable, and to apply moneys in the District's Interest and Sinking Fund as necessary to the payment of the Refunding Bonds, pursuant to the Paying Agent Agreement as finally executed, and to the payment of any Prior Bonds of the District which are to remain outstanding, pursuant to the documents under which such Prior Bonds were issued. The Board of Education hereby agrees to reimburse the County for any costs associated with the levy and collection of said tax, upon such documentation of said costs as the District shall reasonably request.

Section 16. Approval of Actions. The President of the Board of Education, the Superintendent of the District, the Deputy Superintendent of the District, or such other officer of the District designated for the purpose and any other officer of the District to whom authority is delegated by one of the named officers for the purposes of the Refunding Bonds, are hereby authorized and directed to execute and deliver any and all agreements, certificates, letters, and representations, including paying agent agreements, depository agreements, investment agreements for proceeds of the Refunding Bonds, cost of issuance custodian agreements, fiscal agent agreements, bond insurance policies, signature certificates, no-litigation certificates, certificates concerning the contents of one or more official statements relating to the Refunding Bonds, representation letters to The Depository Trust Company, a tax certificate and any other certificates or agreements proposed to be executed and delivered in connection with the sale of the Refunding Bonds, investment of the proceeds or compliance with the Internal Revenue Code of 1986, as amended, as applicable, and to enter into any agreements, which any of them deem necessary or desirable to accomplish the transactions authorized herein.

Section 17. Notice to California Debt and Investment Advisory Commission. Orrick, Herrington & Sutcliffe LLP, Bond Counsel to the District, on behalf of the Board of Education is hereby authorized and directed to cause notices of the proposed sale and final sale of the Refunding Bonds to be filed in a timely manner with the California Debt and Investment Advisory Commission pursuant to Section 8855(g) of the Government Code and to specify that the issuance of the Refunding Bonds will be made in compliance with the District's adopted debt policy.

Section 18. Filing with Board of Supervisors. The Clerk of the Board of Education is hereby authorized and directed to file a certified copy of this Resolution upon the adoption hereof with the Clerk of the Board of Supervisors.

Section 19. Effective Date. This Resolution shall take effect from and after its adoption.

PASSED AND ADOPTED this day, September 8, 2020, by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

APPROVED:

President of the Board of Education of the
San Juan Unified School District

ATTEST:

Secretary of the Board of Education of the
San Juan Unified School District

APPENDIX A

GOOD FAITH ESTIMATES

San Juan Unified School District
2020 General Obligation Refunding Bonds

The following information was obtained from Isom Advisors, a Division of Urban Futures, Inc., as the Municipal Advisor to the District in connection with the District's 2020 General Obligation Refunding Bonds approved in the attached Resolution (the "Refunding Bonds"), and is provided in compliance with Section 15146(b)(4) of the Education Code of the State of California and Senate Bill 450 (Chapter 625 of the 2017-18 Session of the California Legislature) with respect to the Refunding Bonds:

1. *True Interest Cost of the Refunding Bonds.* Assuming an aggregate principal amount of the Refunding Bonds of $125,070,000 (the "Estimated Par Amount") are sold and based on market interest rates prevailing at the time of preparation of this information, a good faith estimate of the true interest cost of the Refunding Bonds, which means the rate necessary to discount the amounts payable on the respective principal and interest payment dates to the purchase price received for the Refunding Bonds, is 1.93%.

2. *Finance Charge of the Refunding Bonds.* Assuming the Estimated Par Amount of Refunding Bonds are sold and based on market interest rates prevailing at the time of preparation of this information, a good faith estimate of the finance charge of the Refunding Bonds, which means the sum of all fees and charges paid to third parties (or costs associated with the Refunding Bonds), is $653,592.

3. *Amount of Proceeds to be Received.* Assuming the Estimated Par Amount of Refunding Bonds are sold and based on market interest rates prevailing at the time of preparation of this information, a good faith estimate of the amount of proceeds expected to be received by the District for sale of the Refunding Bonds less the finance charge of the Refunding Bonds described in paragraph 2 above and any reserves or capitalized interest paid or funded with proceeds of the Refunding Bonds, is $124,412,888.

4. *Total Payment Amount.* Assuming the Estimated Par Amount of Refunding Bonds are sold and based on market interest rates prevailing at the time of preparation of this information, a good faith estimate of the total payment amount, which means the sum total of all payments the District will make to pay debt service on the Refunding Bonds plus the finance charge of the Refunding Bonds described in paragraph 2 above not paid with the proceeds of the Refunding Bonds, calculated to the final maturity of the Refunding Bonds, is $142,024,847.

Attention is directed to the fact that the foregoing information constitutes good faith estimates only. The actual interest cost, finance charges, amount of proceeds and total payment amount may vary from the estimates above due to variations from these estimates in the timing of Bond sales, the amount of Refunding Bonds sold, the amortization of the Refunding Bonds sold and market interest rates at the time of each sale. The date or dates of sale and the amount of

Refunding Bonds sold will be determined by the District. The actual interest rates at which the Refunding Bonds will be sold will depend on the bond market at the time of each sale. The actual amortization of the Refunding Bonds will also depend, in part, on market interest rates at the time of each sale. Market interest rates are affected by economic and other factors beyond the District's control.

SECRETARY'S CERTIFICATE

I, Kent Kern, Secretary of the Board of Education of the San Juan Unified School District, County of Sacramento, California, hereby certify as follows:

The attached is a full, true and correct copy of a resolution duly adopted at a regular meeting of the Board of Education of the District duly and regularly held at the regular meeting place thereof on September 8, 2020, and entered in the minutes thereof, of which meeting all of the members of the Board of Education had due notice and at which a quorum thereof was present. The resolution was adopted by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

An agenda of the meeting was posted at least 72 hours before said meeting at 3738 Walnut Avenue, Carmichael, California, a location freely accessible to members of the public, and a brief description of the adopted resolution appeared on the agenda. A copy of the agenda is attached hereto.

I have carefully compared the same with the original minutes of the meeting on file and of record in my office. The resolution has not been amended, modified or rescinded since the date of its adoption, and the same is now in full force and effect.

WITNESS my hand this ___ day of September, 2020.

_____

Secretary of the Board of Education
of the San Juan Unified School District

ESCROW AGREEMENT

by and between the

SAN JUAN UNIFIED SCHOOL DISTRICT
COUNTY OF SACRAMENTO CALIFORNIA

and

THE BANK OF NEW YORK MELLON TRUST COMPANY, N.A.
as Escrow Agent

Dated as of October 1, 2020

RELATING TO:

SAN JUAN UNIFIED SCHOOL DISTRICT
2012 GENERAL OBLIGATION REFUNDING BONDS, SERIES A

SAN JUAN UNIFIED SCHOOL DISTRICT
2012 GENERAL OBLIGATION REFUNDING BONDS, SERIES B

SAN JUAN UNIFIED SCHOOL DISTRICT
2012 GENERAL OBLIGATION REFUNDING BONDS, SERIES C

SAN JUAN UNIFIED SCHOOL DISTRICT
GENERAL OBLIGATION BONDS, ELECTION OF 2002, SERIES 2013

SAN JUAN UNIFIED SCHOOL DISTRICT
GENERAL OBLIGATION REFUNDING BONDS, ELECTION OF 2002, SERIES 2014

SAN JUAN UNIFIED SCHOOL DISTRICT
GENERAL OBLIGATION BONDS, ELECTION OF 2002, SERIES 2014

SAN JUAN UNIFIED SCHOOL DISTRICT
GENERAL OBLIGATION BONDS, ELECTION OF 2012, SERIES B

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SCHEDULE I	ESCROW SECURITIES
SCHEDULE II	SCHEDULE OF BONDS TO BE DEFEASED
SCHEDULE III	PAYING AGENT WIRING INSTRUCTIONS

ESCROW AGREEMENT

This ESCROW AGREEMENT (the "Escrow Agreement"), dated as of October 1, 2020, by and between the SAN JUAN UNIFIED SCHOOL DISTRICT (the "District"), a school district duly organized and existing under the Constitution and laws of the State of California, and THE BANK OF NEW YORK MELLON TRUST COMPANY, N.A., as escrow agent (the "Escrow Agent"), a national banking corporation duly organized and existing under the laws of the United States of America, being qualified to accept and administer the trust hereby created, executed and delivered by the District pursuant to Resolution No. 3004 adopted by the Board of Education of the District on September 8, 2020 (the "Resolution").

W I T N E S S E T H:

WHEREAS, the County of Sacramento, acting as paying agent (the "Paying Agent") under that certain Paying Agent Agreement, dated as of October 1, 2020, by and between the District and the Paying Agent (herein called the "Paying Agent Agreement"), and pursuant to the Resolution, duly authenticated and delivered $[Par Amount] aggregate principal amount of the San Juan Unified School District 2020 General Obligation Refunding Bonds [(Federally Taxable)] (herein called the "Refunding Bonds"), for the purpose, among others, of providing funds for the redemption of all or a portion of the outstanding bonds of the District issued as the San Juan Unified School District 2012 General Obligation Refunding Bonds, Series A (the "2012A Refunding Bonds"); San Juan Unified School District 2012 General Obligation Refunding Bonds, Series B (the "2012B Refunding Bonds"); San Juan Unified School District 2012 General Obligation Refunding Bonds, Series C (the "2012C Refunding Bonds"); San Juan Unified School District General Obligation Bonds, Election of 2002, Series 2013 (the "2013 Bonds"); San Juan Unified School District General Obligation Refunding Bonds, Election of 2002, Series 2014 (the "2014 Refunding Bonds"); San Juan Unified School District General Obligation Bonds, Election of 2002, Series 2014 (the "2014 Bonds"); and San Juan Unified School District General Obligation Bonds, Election of 2012, Series B (the "2012B Bonds" and, together with the 2012A Refunding Bonds, the 2012B Refunding Bonds, the 2012C Refunding Bonds, the 2013 Bonds, the 2014 Refunding Bonds and the 2014 Bonds, the "Outstanding Bonds");

WHEREAS, the refunded portion of said Outstanding Bonds, as identified in Schedule II attached hereto, is herein collectively called the "Refunded Bonds";

[WHEREAS, the Refunded Bonds will be redeemed pursuant to the terms thereof and pursuant to the respective documents pursuant to which they were issued (collectively, the "Prior Documents");]

WHEREAS, The Bank of New York Mellon Trust Company, N.A., is acting hereunder as Escrow Agent with respect to the Refunded Bonds, and in such capacity is herein referred to as the "Escrow Agent";

WHEREAS, the Paying Agent Agreement provides for the deposit in the Escrow Fund (established pursuant to Section 1 hereof) of certain of the proceeds of the Refunding Bonds and other moneys;

NOW, THEREFORE, the District and the Escrow Agent hereby agree as follows:

Section 1. Establishment and Maintenance of Escrow Fund; Deposit. The Escrow Agent hereby agrees to establish and maintain a fund until all of the Refunded Bonds have been paid as provided herein, designated as the "Escrow Fund," and to hold the securities, investments and moneys therein at all times as a special fund and separate trust account. All securities, investments and moneys in the Escrow Fund are hereby irrevocably pledged, subject to the provisions of Section 2 and Section 6 hereof, to secure the payment of the Refunded Bonds.

On the date of delivery of the Refunding Bonds, the Escrow Agent shall deposit the sum of $[Escrow Deposit] in the Escrow Fund, consisting of the amounts received from the Underwriter, representing certain proceeds of the sale of the Refunding Bonds. The Escrow Agent, by execution of this Agreement, acknowledges receipt of the foregoing amounts.

Section 2. Investment of Money in the Escrow Fund. The Escrow Agent shall apply $[Escrow Securities] toward the purchase of the Escrow Securities (as defined below) listed in Schedule I and shall hold $[Cash] in cash, and shall apply such cash and such securities as they mature as provided in Section 3 hereof. Except as set forth below, the Escrow Agent shall not reinvest any cash portion of the Escrow Fund; provided, however, that after obtaining an unqualified legal opinion of nationally recognized bond counsel that such reinvestment will not adversely affect the tax-exempt status of interest on [the Refunding Bonds or on] the Refunded Bonds under Section 103 of the Internal Revenue Code of 1986 and the regulations of the United States Department of the Treasury issued thereunder, and will not result in the breach of any covenant of the District contained in the Paying Agent Agreement, the Escrow Agent may reinvest, at the written direction of the District, any cash portion of the Escrow Fund in escrow securities. Any such reinvestment shall be made in Escrow Securities the principal of and interest on which are payable at such times and in such amounts as will be sufficient (together with the other securities, investments and moneys in the Escrow Fund) to pay the Refunded Bonds in accordance with Section 3 and consistent with the a new report of a certified public accountant licensed to practice in the State of California, delivered with respect to the Escrow Fund. The Escrow Agent shall not be liable or responsible for any loss resulting from any investment made pursuant to this Escrow Agreement and in full compliance with the provisions hereof.

Escrow Securities shall mean (i) any bonds or other obligations that as to principal and interest constitute direct obligations of, or are unconditionally guaranteed by, the United States of America, including obligations of any federal agency or federally sponsored entity to the extent unconditionally guaranteed by the United States of America; (ii) any certificates, receipts, securities or other obligations evidencing ownership of, or the right to receive, a specified portion of one or more interest payments or principal payments, or any combination thereof, to be made on any bond, note, or other obligation described above in clause (i); and (iii)

any bonds or other obligations of any state of the United States of America or any political subdivision thereof (a) that are not callable prior to maturity or as to which irrevocable instructions have been given to the trustee of such bonds or other obligations by the obligor to give due notice of redemption and to call such bonds for redemption on the date or dates specified in such instructions, (b) that are secured as to principal and interest and redemption premium, if any, by a fund consisting only of cash or bonds or other obligations of the character described above in clause (i) or (ii), which fund may be applied only to the payment of such principal of and interest and redemption premium, if any, on such bonds or other obligations on the interest payment dates and the maturity date or dates thereof or the specified redemption date or dates pursuant to such irrevocable instructions, as appropriate, (c) as to which the principal of and interest on the bonds and obligations of the character described above in clause (i) or (ii) that have been deposited in such fund along with any cash on deposit in such fund are sufficient to pay the principal of and interest and redemption premium, if any, on the bonds or other obligations described in this clause (iii) on the interest payment dates and the maturity date or dates thereof or on the redemption date or dates specified in the irrevocable instructions referred to in subclause (a) of this clause (iii), as appropriate, and (d) that have been rated in one of the two highest long-term Rating Categories of a nationally recognized rating agency.

If the Escrow Agent learns that the Department of the Treasury or the Bureau of Fiscal Service will not, for any reason, accept a subscription of state and local government series securities ("SLGS") that is to be submitted pursuant to this Escrow Agreement, the Escrow Agent shall promptly request alternative written investment instructions from the District with respect to funds which were to be invested in SLGS. The Escrow Agent shall follow such instructions and, upon the maturity of any such alternative investment, the Escrow Agent shall hold such funds uninvested and without liability for interest until receipt of further written instructions from the District. In the absence of investment instructions from the District, the Escrow Agent shall not be responsible for the investment of such funds or interest thereon. The Escrow Agent may conclusively rely upon the District's selection of an alternative investment as a determination of the alternative investment's legality and suitability and shall not be liable for any losses related to the alternative investments or for compliance with any yield restriction applicable thereto.

Section 3. Payment and Redemption of Refunded Bonds. The District hereby irrevocably directs the Escrow Agent, and the Escrow Agent hereby agrees, to collect and deposit in the Escrow Fund the principal of and interest on all Escrow Securities held for the account of the Escrow Fund promptly as such principal and interest become due, and to apply such principal and interest, together with other moneys and the principal of and interest on other securities deposited in the Escrow Fund to the County of Sacramento as the Refunded Bond Paying Agent, as specified in Schedule III, for the payment of the principal and redemption premiums of the Refunded Bonds on that date, pursuant to the Prior Documents. Upon retirement or redemption or prepayment of all of the Refunded Bonds, the Escrow Agent shall transfer any moneys or securities remaining in the Escrow Fund, to the extent not required for any fees or expenses of the Escrow Agent, to the Interest and Sinking Fund of the District (held by the Director of Finance of the County of Sacramento, for payment of the Refunding Bonds or any other bonds of the District payable from said fund.

The maturity schedule of the Refunded Bonds is set forth in Schedule II.

Section 4. Notice of Redemption. The District shall cause the notice of redemption for the Refunded Bonds to be given by the Paying Agent, providing for the redemption of the Refunded Bonds on the respect redemption date for each series of Prior Bonds, as such dates are set forth in Schedule II, and shall request that the Paying Agent confirm that it has given the notice of the redemption of such Refunded Bonds scheduled to occur as described herein, in the time, form and manner specified by the Prior Documents relating to the Refunded Bonds and that the Dissemination Agent confirm filing of such notice and the notice as required by any Continuing Disclosure Certificate relating to the Refunded Bonds.

Section 5. Unclaimed Moneys. Any moneys held by the Escrow Agent in trust for the payment and discharge of the Refunded Bonds which remain unclaimed for two years after the date when such Refunded Bonds are to have been retired or redeemed in accordance with Section 3 shall be transferred (without liability for interest) to the Interest and Sinking Fund of the District for payment of any outstanding bonds of the District payable from said fund; or, if no such bonds of the District are at such time outstanding, said moneys shall be transferred (without liability for interest) to the general fund of the District as provided and permitted by law.

Section 6. Substitution of Securities. Upon the written request of the District, subject to the conditions and limitations hereinafter set forth and applicable laws and regulations, the Escrow Agent shall sell, redeem or otherwise dispose of the Escrow Securities in the Escrow Fund, if there are substituted therefor, from the proceeds of such securities, other Escrow Securities as hereinafter provided. The District will not exercise any powers which would have the effect of causing any of the Refunding Bonds to be "arbitrage bonds" as defined in Section 148 of the Internal Revenue Code of 1986 and the regulations of the United States Department of the Treasury issued thereunder. The Escrow Agent shall dispose of the securities in the Escrow Fund and purchase substitute Escrow Securities only upon receipt of:

(i) a written report of a certified public accountant, licensed to practice in the State of California, to the effect that the substitute Escrow Securities will mature in such principal amounts and earn interest in such amounts and at such times so that sufficient moneys will be available to pay, as the same become due, to and including the date set forth in Section 3, all principal, premium, if any, and interest on the Refunded Bonds; and

(ii) an unqualified legal opinion of nationally recognized bond counsel to the effect that such disposition of the securities in the Escrow Fund and purchase of substitute Escrow Securities will not adversely affect the tax-exempt status of interest on [the Refunding Bonds or] the Refunded Bonds under Section 103 of the Internal Revenue Code of 1986 and the regulations of the United States Department of the Treasury issued thereunder.

Section 7. Fees and Expenses of Escrow Agent. The District, by this Escrow Agreement, agrees to pay amounts equal to the reasonable fees and expenses (including, without limitation, legal fees and expenses) of the Escrow Agent incurred as a result of this Escrow

Agreement and the acceptance thereof by the Escrow Agent; provided, however, that in no event shall such fees or expenses incurred by the Escrow Agent be deducted from, or constitute a lien against, the Escrow Fund until the retirement or redemption of the Refunded Bonds pursuant to Section 3 hereof.

Section 8. Liabilities and Obligations of Escrow Agent. (a) The Escrow Agent shall have no obligation to make any payments or disbursement of any type or risk or incur any financial liability in the performance of its duties under this Escrow Agreement unless the District shall have deposited sufficient funds therefor with the Escrow Agent. The Escrow Agent may rely and shall be protected in acting upon the written instructions of the District and its officers and agents relating to any matter or action as Escrow Agent under this Escrow Agreement.

(b) The District covenants to indemnify and hold harmless the Escrow Agent and its officers, directors, agents and employees against any loss, liability, claim, cost, suit, judgment or expense, including legal fees and expenses, incurred in connection with the performance of any of its duties hereunder, except the Escrow Agent shall not be indemnified against any loss, liability, claim, cost, suit, judgment or expense resulting from its negligence or willful misconduct. This Section 8(b) shall survive the termination of this Escrow Agreement and the earlier removal or resignation of the Escrow Agent.

(c) The Escrow Agent may consult with counsel of its own choice (which may be counsel to the District) and the opinion of such counsel shall be full and complete authorization to take or suffer in good faith any action in accordance with such opinion of counsel.

(d) The recitals contained herein shall be taken as the statements of the District, and the Escrow Agent assumes no responsibility for their correctness.

(e) The Escrow Agent shall not be liable for the accuracy of any calculations provided as to the sufficiency of the moneys or Escrow Securities deposited with it to pay the principal, interest or premiums, if any, on the Refunded Bonds.

(f) The Escrow Agent shall not be liable for any action or omission of the District under this Escrow Agreement, the Indenture, or the Paying Agent Agreement.

(g) Whenever in the administration of this Escrow Agreement the Escrow Agent shall deem it necessary or desirable that a matter be proved or established prior to taking or suffering any action hereunder, such matter (unless other evidence in respect thereof be herein specifically prescribed) may, in the absence of negligence or willful misconduct on the part of the Escrow Agent, be deemed to be conclusively proved and established by a certificate of an authorized representative of the District, and such certificate shall, in the absence of negligence or willful misconduct on the part of the Escrow Agent, be full warrant to the Escrow Agent for any action taken or suffered by it under the provisions of this Escrow Agreement upon the faith thereof.

(h) The Escrow Agent may conclusively rely, as to the truth or accuracy of the statements and correctness of the opinions and calculations provided, and shall be protected and indemnified, in acting, or refraining from acting, upon any written notice (including notice given by electronic means), instruction, request, certificate, document or opinion furnished to the Escrow Agent signed or presented by the proper party, and it need not investigate any fact or matter stated in such notice, instruction, request, certificate or opinion.

(i) The Escrow Agent may at any time resign by giving written notice to the District of such resignation. The District shall promptly appoint a successor Escrow Agent by the resignation date. Resignation of the Escrow Agent will be effective only upon acceptance of appointment by a successor Escrow Agent. If the District does not appoint a successor within 30 days of the Escrow Agent's delivery of its resignation notice, the Escrow Agent may petition any court of competent jurisdiction for the appointment of a successor Escrow Agent, which court may thereupon, after such notice, if any, as it may deem proper and prescribe, and as may be required by law, appoint a successor Escrow Agent. After receiving a notice of resignation of an Escrow Agent, the District may appoint a temporary Escrow Agent to replace the resigning Escrow Agent until the District appoints a successor Escrow Agent. Any such temporary Escrow Agent so appointed by the District shall immediately and without further act be replaced by the successor Escrow Agent so appointed.

(j) The Escrow Agent undertakes to perform such duties and only such duties as are specifically set forth in this Escrow Agreement, and no implied covenants or obligations shall be read into this Escrow Agreement against the Escrow Agent. Neither the Escrow Agent nor any of its officers, directors, employees or agents shall be liable for any action taken or omitted under this Escrow Agreement or in connection herewith except to the extent caused by the Escrow Agent's negligence or willful misconduct, as determined by the final judgment of a court of competent jurisdiction, no longer subject to appeal or review. The Escrow Agent may execute any of the trusts or powers hereunder or perform any duties hereunder either directly or by or through agents, attorneys, custodians or nominees appointed with due care, and shall not be responsible for any misconduct or negligence on the part of any agent, attorney, custodian or nominee so appointed. Anything in this Escrow Agreement to the contrary notwithstanding, in no event shall the Escrow Agent be liable for special, indirect, punitive or consequential loss or damage of any kind whatsoever (including but not limited to lost profits), even if the Escrow Agent has been advised of the likelihood of such loss or damage and regardless of the form of action.

The Escrow Agent shall not be liable to the parties hereto or deemed in breach or default hereunder if and to the extent its performance hereunder is prevented by reason of force majeure. The term "force majeure" means an occurrence that is beyond the control of the Escrow Agent and could not have been avoided by exercising due care. Force majeure shall include acts of God, terrorism, war, riots, strikes, fire, floods, earthquakes, epidemics or other similar occurrences.

Section 9. Merger or Consolidation. Any company into which the Escrow Agent may be merged or converted or with which it may be consolidated or any company resulting from any merger, conversion or consolidation to which it shall be a party or any

company to which the Escrow Agent may sell or transfer all or substantially all of its corporate trust business shall be the successor to such Escrow Agent, without the execution or filing of any paper or any further act, anything herein to the contrary notwithstanding.

Section 10. Amendment. This Escrow Agreement may not be revoked or amended by the parties hereto unless there shall first have been filed with the District and the Escrow Agent (i) a written opinion of nationally recognized bond counsel stating that such amendment will not adversely affect the exclusion from gross income for federal income tax purposes of interest evidenced by the Refunded Bonds or the Refunding Bonds, and (ii) unless such amendment is not materially adverse to the interests of the registered owners of the Refunded Bonds, as evidenced by an opinion of counsel, the written consent of all the registered owners of the Refunded Bonds then outstanding.

Section 11. Notices. All notices and communications hereunder shall be in writing and shall be deemed to be duly given if received or sent by first class mail, as follows. Any written instruction given hereunder may be given by fax or other electronic means.

If to the District:

San Juan Unified School District
3738 Walnut Avenue
Carmichael, CA 95609
Attention: Deputy Superintendent

If to the Escrow Agent:

The Bank of New York Mellon Trust Company, N.A.
2001 Bryan Street, 11th Floor
Dallas, TX 75201
Attn: Corporate Trust Services

Section 12. Severability. If any section, paragraph, sentence, clause or provision of this Escrow Agreement shall for any reason be held to be invalid or unenforceable, the invalidity or unenforceability of such section, paragraph, sentence, clause or provision shall not affect any of the remaining provisions of this Escrow Agreement.

Section 13. Governing Law. This Escrow Agreement shall be construed and governed in accordance with the laws of the State of California.

Section 14. Execution. This Escrow Agreement may be executed in any number of counterparts, each of which shall be deemed to be an original, but all together shall constitute but one and the same agreement.

IN WITNESS WHEREOF, the District and the Escrow Agent have caused this Escrow Agreement (relating to the Prior Bonds), to be executed each on its behalf as of the day and year first above written.

SAN JUAN UNIFIED SCHOOL DISTRICT

By_____
Authorized District Representative

THE BANK OF NEW YORK MELLON TRUST COMPNAY, N.A., as Escrow Agent

By_____
Authorized Officer

SCHEDULE I

ESCROW SECURITIES

1. CASH in the amount of $[Cash].

2. Securities as shown in the schedule below.

[To come]

SCHEDULE II

SCHEDULE OF BONDS TO BE DEFEASED

San Juan Unified School District
2012 General Obligation Refunding Bonds, Series A

Redemption Date: [August 1, 2022]

Maturity Date (August 1)	Principal Amount	Interest Rate	CUSIP (798306)	Redemption Price
2023	$760,000	3.250%	PE0	100.000
2024	785,000	3.375	PF7	100.000
2025	815,000	3.500	PG5	100.000
2026	840,000	3.625	PH3	100.000
2027	870,000	3.750	PJ9	100.000
2028	905,000	3.750	PK6	100.000

San Juan Unified School District
2012 General Obligation Refunding Bonds, Series B

Redemption Date: [August 1, 2022]

Maturity Date (August 1)	Principal Amount	Interest Rate	CUSIP (798306)	Redemption Price
2023	$1,755,000	5.000%	PX8	100.000
2024	1,920,000	5.000	PY6	100.000
2025	2,085,000	5.000	PZ3	100.000
2028*	7,395,000	5.000	QC3	100.000

*Term Bond

San Juan Unified School District
2012 General Obligation Refunding Bonds, Series C

Redemption Date: [August 1, 2021]

Maturity Date (August 1)	Principal Amount	Interest Rate	CUSIP (798306)	Redemption Price
2022	$2,905,000	4.000%	QP4	100.000
2023	3,020,000	4.000	QQ2	100.000
2024	3,140,000	4.000	QR0	100.000
2025	3,270,000	4.000	QS8	100.000
2026	3,400,000	3.000	QT6	100.000
2027	3,500,000	3.000	QU3	100.000

San Juan Unified School District
General Obligation Bonds, Election of 2002, Series 2013

Redemption Date: [August 1, 2022]

Maturity Date (August 1)	Principal Amount	Interest Rate	CUSIP (798306)	Redemption Price
2023	$1,715,000	5.000%	RH1	100.000
2024	1,780,000	5.000	RJ7	100.000
2025	1,845,000	5.000	RK4	100.000
2026	1,915,000	4.000	RL2	100.000
2027	1,985,000	3.000	RM0	100.000
2028	2,060,000	3.000	RN8	100.000
2029	2,140,000	3.000	RP3	100.000
2030	2,220,000	3.000	RQ1	100.000
2031	2,300,000	3.000	RR9	100.000
2032	2,385,000	3.250	RS7	100.000
2033	2,475,000	3.250	RT5	100.000
2034	2,570,000	3.250	RU2	100.000
2035	2,665,000	3.375	RV0	100.000
2036	2,765,000	3.500	RW8	100.000
2037	2,870,000	3.500	RX6	100.000
2038	2,975,000	3.500	RY4	100.000

San Juan Unified School District
General Obligation Bonds, Election of 2002, Series 2014

Redemption Date: [August 1, 2023]

Maturity Date (August 1)	Principal Amount	Interest Rate	CUSIP (798306)	Redemption Price
2024	$725,000	3.000%	TC0	100.000
2025	745,000	5.000	TD8	100.000
2026	785,000	5.000	TE6	100.000
2027	820,000	5.000	TF3	100.000
2028	860,000	5.000	TG1	100.000
2029	905,000	4.000	TH9	100.000
2030	940,000	5.000	TJ5	100.000
2031	8,000,000	5.000	TK2	100.000
2032	1,480,000	5.000	TL0	100.000

San Juan Unified School District
General Obligation Refunding Bonds, Election of 2002, Series 2014

Redemption Date: [August 1, 2023]

Maturity Date (August 1)	Principal Amount	Interest Rate	CUSIP (798306)	Redemption Price
2024	$2,750,000	5.000%	SK3	100.000
2025	2,855,000	5.000	SL1	100.000
2026	2,965,000	5.000	SM9	100.000
2027	3,085,000	5.000	SN7	100.000
2028	3,205,000	5.000	SP2	100.000
2029	3,330,000	5.000	SQ0	100.000
2030	7,075,000	5.000	SR8	100.000

San Juan Unified School District
General Obligation Bonds, Election of 2012, Series B

Redemption Date: [August 1, 2023]

Maturity Date (August 1)	Principal Amount	Interest Rate	CUSIP (798306)	Redemption Price
2024	$3,785,000	3.000%	TW6	100.000
2025	3,895,000	3.000	TX4	100.000
2026	4,015,000	3.000	TY2	100.000
2027	4,135,000	3.000	TZ9	100.000

SCHEDULE III

PAYING AGENT WIRING INSTRUCTIONS

[See Attached County of Sacramento Wire Information]

OH&S Draft: 08/14/2020

BOND PURCHASE AGREEMENT

$[Refunding Par]
SAN JUAN UNIFIED SCHOOL DISTRICT
(Sacramento County, California)
2020 GENERAL OBLIGATION REFUNDING BONDS
[(FEDERALLY TAXABLE)]

[Sale Date]

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

Ladies and Gentlemen:

The undersigned, Keybanc Capital Markets Inc. as representative (the "Representative") on behalf of itself and Raymond James & Associates, Inc. (each, an "Underwriter" and together, the "Underwriters"), hereby offers to enter into this Bond Purchase Agreement (the "Bond Purchase Agreement") with the San Juan Unified School District (the "District") which, upon the acceptance hereof, will be binding upon the District and the Underwriters. By execution of this Bond Purchase Agreement, the District acknowledges the terms hereof and recognizes that it will be bound by certain of the provisions hereof, and to the extent binding on the District, acknowledges and agrees to such terms. This offer is made subject to the written acceptance of this Bond Purchase Agreement by the District and delivery of such acceptance to the Underwriters at or prior to 11:59 p.m., California time, on the date hereof.

1. Purchase and Sale. Upon the terms and conditions and in reliance upon the representations, warranties and agreements set forth herein, the Underwriters hereby agree to purchase from the District for reoffering to the public and the District hereby agrees to sell to the Underwriters for such purpose, all (but not less than all) of the $[Refunding Par] aggregate principal amount of the District's San Juan Unified School District 2020 General Obligation Refunding Bonds [(Federally Taxable)] (the "Refunding Bonds"). The Refunding Bonds shall be issued in the principal amounts and shall bear interest at the rates set forth in Exhibit A hereto and shall be issued in fully registered form, in the authorized denominations of $5,000 or any integral multiple thereof. The present value of the debt service savings with respect to the Prior Bonds (as defined in the Paying Agent Agreement) is at least [_._]% of the aggregate principal amount of the Prior Bonds.

The Underwriters shall purchase the Refunding Bonds at a price of $[Purchase Price] (which represents the aggregate principal amount of the Refunding Bonds, [plus/less] [net] original issuance [premium/discount] of $[Premium/Discount], and less Underwriters' discount

in the amount of $[Underwriter's Discount]) in immediately available funds by check, draft or wire transfer to or upon the order of the District.

The District acknowledges and agrees that: (a) the purchase and sale of the Refunding Bonds pursuant to this Bond Purchase Agreement is an arm's-length commercial transaction between the District and the Underwriters; (b) each Underwriter is acting solely as an underwriter and principal in connection with the matters contemplated by and with respect to all communications under this this Bond Purchase Agreement, including the process leading thereto, and is not acting as the agent or fiduciary or Municipal Advisor (as defined in Section 15B of the Securities Exchange Act of 1934, as amended (the "Exchange Act")) of the District and its advisors in connection with the matters contemplated by this this Bond Purchase Agreement; (c) each Underwriter has financial and other interests that differ from those of the District; (d) the Underwriters have neither assumed an advisory or fiduciary responsibility in favor of the District with respect to the offering of the Refunding Bonds or the process leading thereto (whether or not the Underwriters, or any affiliate of the Underwriters, has advised or is currently advising the District on other matters) nor has it assumed any other obligation to the District except the obligations expressly set forth in this this Bond Purchase Agreement; and (e) in connection with the purchase and sale of the Refunding Bonds, the District has consulted its own financial and other advisors to the extent it has deemed appropriate. The District also acknowledges that it previously received from the Representative a letter regarding the Municipal Securities Rulemaking Board ("MSRB") Rule G-17 Disclosures, and that it has provided to the Underwriters an acknowledgement of such letter.

2. The Refunding Bonds. The Refunding Bonds shall be dated the date of delivery, and shall mature on the dates and be subject to redemption prior to their maturity all as set forth in the Exhibit A hereto. The Refunding Bonds shall otherwise be as described in and shall be issued and secured pursuant to the provisions of the resolution of the Board of Education of the District (the "Board of Education") adopted on September 8, 2020 (the "Resolution"), the Paying Agent Agreement, dated as of November 1, 2020 (the "Paying Agent Agreement"), by and between the District and the Director of Finance of the County of Sacramento, as paying agent (the "Paying Agent"), which provides for the terms of the Refunding Bonds, this Bond Purchase Agreement and Articles 9 and 11 of Chapter 3 of Part 1 of Division 2 of Title 5 of the Government Code of the State of California (the "Act"). The Refunding Bonds are being issued (i) to defease and refund the Prior Bonds and (ii) to pay costs of issuance of the Refunding Bonds.

In order to assist the Underwriters with compliance with Rule 15c2-12 of the Securities and Exchange Commission under the Securities and Exchange Act of 1934, as amended (the "Rule"), the District will enter into the Continuing Disclosure Certificate, dated as of [Closing Date] (the "Continuing Disclosure Certificate"). Capitalized terms used herein and not defined herein shall have the meanings set forth in the Resolution.

The Refunding Bonds shall be executed and delivered under and in accordance with the provisions of this Bond Purchase Agreement and the Resolution. The Refunding Bonds shall be in definitive form, shall bear CUSIP numbers, and shall be in fully registered form, registered in the name of Cede & Co., as nominee of the Depository Trust Company, New York, New York ("DTC").

3. Use of Documents. The District hereby authorizes the Underwriters to use, in connection with the offer and sale of the Refunding Bonds, this Bond Purchase Agreement, the Preliminary Official Statement (defined below), the Official Statement (defined below), the Resolution, the Paying Agent Agreement, the Continuing Disclosure Certificate and the Escrow Agreement, dated as of November 1, 2020 (the "Escrow Agreement"), by and between the District and The Bank of New York Mellon Trust Company, N.A., as escrow agent (the "Escrow Agent"), and all information contained herein and therein and all of the documents, certificates or statements furnished by the District to the Underwriters in connection with the transactions contemplated by this Bond Purchase Agreement.

4. Establishment of Issue Price.

(a) The Underwriters agree to assist the District in establishing the issue price of the Refunding Bonds and shall execute and deliver to the District at Closing an "issue price" or similar certificate, together with the supporting pricing wires or equivalent communications, substantially in the form attached hereto as Exhibit B, with such modifications as may be appropriate or necessary, in the reasonable judgment of the Underwriters, the District and Bond Counsel (as defined herein), to accurately reflect, as applicable, the sales price or prices or the initial offering price or prices to the public of the Refunding Bonds. All actions to be taken by the District under this Section to establish the issue price of the Refunding Bonds may be taken on behalf of the District by the District's municipal advisor the District's municipal advisor.

(b) [Except as otherwise set forth in Exhibit B attached hereto,] the District will treat the first price at which 10% of each maturity of the Refunding Bonds (the "10% test") is sold to the public as the issue price of that maturity (if different interest rates apply within a maturity, each separate CUSIP number within that maturity will be subject to the 10% test). At or promptly after the execution of this Bond Purchase Agreement, the Underwriters shall report to the District the price or prices at which it has sold to the public each maturity of Refunding Bonds.

(c) The Underwriters confirm that they have offered the Refunding Bonds to the public on or before the date of this Bond Purchase Agreement at the offering price or prices (the "initial offering price"), or at the corresponding yield or yields, set forth in Exhibit A attached hereto, except as otherwise set forth therein. Exhibit A also sets forth, as of the date of this Bond Purchase Agreement, the maturities, if any, of the Refunding Bonds for which the 10% test has not been satisfied and for which the District and the Underwriters agree that the restrictions set forth in the next sentence shall apply, which will allow the District to treat the initial offering price to the public of each such maturity as of the sale date as the issue price of that maturity (the "hold-the-offering-price rule"). So long as the hold-the-offering-price rule remains applicable to any maturity of the Refunding Bonds, the Underwriters will neither offer nor sell unsold Refunding Bonds of that maturity to any person at a price that is higher than the initial offering price to the public during the period starting on the sale date and ending on the earlier of the following:

(1) the close of the fifth (5^{th}) business day after the sale date; or

(2) the date on which the Underwriters have sold at least 10% of that maturity of the Refunding Bonds to the public at a price that is no higher than the initial offering price to the public.

(d) The Underwriters confirm that any selling group agreement and any retail distribution agreement relating to the initial sale of the Refunding Bonds to the public, together with the related pricing wires, contains or will contain language obligating each dealer who is a member of the selling group and each broker-dealer that is a party to such retail distribution agreement, as applicable, to comply with the hold-the-offering-price rule, if applicable, in each case if and for so long as directed by the Underwriters. The District acknowledges that, in making the representation set forth in this subsection, the Underwriters will rely on (i) in the event a selling group has been created in connection with the initial sale of the Refunding Bonds to the public, the agreement of each dealer who is a member of the selling group to comply with the hold-the-offering-price rule, if applicable, as set forth in a selling group agreement and the related pricing wires, and (ii) in the event that a retail distribution agreement was employed in connection with the initial sale of the Refunding Bonds to the public, the agreement of each broker-dealer that is a party to such agreement to comply with the hold-the-offering-price rule, if applicable, as set forth in the retail distribution agreement and the related pricing wires. The District further acknowledges that the Underwriters shall not be liable for the failure of any dealer who is a member of a selling group, or of any broker-dealer that is a party to a retail distribution agreement, to comply with its corresponding agreement regarding the hold-the-offering-price rule as applicable to the Refunding Bonds.

(e) The Underwriters acknowledge that sales of any Refunding Bonds to any person that is a related party to the Underwriters shall not constitute sales to the public for purposes of this Section. Further, for purposes of this Section:

(1) "public" means any person other than an underwriter or a related party;

(2) "underwriter" means (A) any person that agrees pursuant to a written contract with the District (or with the lead underwriter to form an underwriting syndicate) to participate in the initial sale of the Refunding Bonds to the public and (B) any person that agrees pursuant to a written contract directly or indirectly with a person described in clause (A) to participate in the initial sale of the Refunding Bonds to the public (including a member of a selling group or a party to a retail distribution agreement participating in the initial sale of the Refunding Bonds to the public);

(3) a purchaser of any of the Refunding Bonds is a "related party" to an underwriter if the underwriter and the purchaser are subject, directly or indirectly, to (i) at least 50% common ownership of the voting power or the total value of their stock, if both entities are corporations (including direct ownership by one corporation of another), (ii) more than 50% common ownership of their capital interests or profits interests, if both entities are partnerships (including direct ownership by one partnership of another), or (iii) more than 50% common ownership of the value of the outstanding stock of the corporation or the capital interests or profit interests of the partnership, as applicable, if one entity is a corporation and the other entity is a partnership (including direct ownership of the applicable stock or interests by one entity of the other); and

(4) "sale date" means the date of execution of this Bond Purchase Agreement by all parties.

5. Official Statement. The Underwriters hereby represents that they has received and reviewed the Preliminary Official Statement with respect to the Refunding Bonds, dated [POS Date] (as disseminated in its printed physical form or in electronic form in all respects materially consistent with such physical form, the "Preliminary Official Statement"). The District represents that it deems the Preliminary Official Statement to be final as of its date, except for either revisions or additions to the offering prices, interest rates, yields, selling compensation, aggregate principal amount, principal amount per maturity, delivery date, rating(s) and other terms of the Refunding Bonds which depend upon the foregoing as provided in and pursuant to the Rule. By the execution of this Bond Purchase Agreement, the District ratifies the use by the Underwriters of the Preliminary Official Statement.

The District hereby agrees to deliver or cause to be delivered to the Underwriters, within seven business days after the date hereof, copies of the Official Statement, consisting of the Preliminary Official Statement with such changes as may be made with the approval of the District and the Underwriters (the "Official Statement"), in such reasonable quantity as the Underwriters shall request. The Underwriters hereby represent that they have received and reviewed the Preliminary Official Statement with respect to the Refunding Bonds, and agrees that prior to the time the Official Statement relating to the Refunding Bonds is available, the Underwriters will send to any potential purchaser of the Refunding Bonds, upon the request of such potential purchaser, a copy of the most recent Preliminary Official Statement. Such Preliminary Official Statement shall be sent by first class mail (or other equally prompt means) not later than the first business day following the date upon which each such request is received. The Underwriters agree to file the Official Statement with the MSRB through its Electronic Municipal Market Access system.

Each party hereto agrees that it will notify the other party hereto if, within the period from the date of this Bond Purchase Agreement to and including the date which is 25 days following the End of the Underwriting Period (as hereinafter defined), such party discovers any pre-existing or subsequent fact or becomes aware of the occurrence of any event, in any such case which might cause the Official Statement (as the same may have been theretofore supplemented or amended) to contain any untrue statement of a material fact or to omit to state a material fact necessary to make the statements therein, in the light of the circumstances under which they were made, not misleading. If, in the written opinion of the District or the Underwriters, the preparation and publication of a supplement or amendment to the Official Statement is, as a result of such fact or event (or any other event which becomes known to the District or the Underwriters during such period), necessary so that the Official Statement does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements therein, in the light of the circumstances under which they were made, not misleading, the District shall, at its expense, supplement or amend the Official Statement in such a manner so that the Official Statement, as so supplemented or amended, does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements therein, in the light of the circumstances under which they were made, not misleading, and furnish copies of such supplement or amendment to the Underwriters in such numbers as the Underwriters may reasonably request. The District and the Underwriters agree

that they will cooperate in the preparation of any such amendment or supplement. As used herein, the term "End of the Underwriting Period" means the later of such time as (a) the District delivers the Refunding Bonds to the Underwriters, or (b) the Underwriters do not retain, directly or as a member of an underwriting syndicate, an unsold balance of the Refunding Bonds for sale to the public. Unless the Underwriters give notice to the contrary, the "End of the Underwriting Period" shall be deemed to be the Closing Date (as defined herein). Any notice delivered pursuant to this provision shall be written notice delivered to the District at or prior to the Closing Date, and shall specify a date (other than the Closing Date) to be deemed the End of the Underwriting Period.

6. Closing. At 9:00 a.m., California time, on [Closing Date], or at such other time or on such other date as shall have been mutually agreed upon by the parties hereto (the "Closing" or "Closing Date"), the District shall direct the Paying Agent, to deliver to the Underwriters, through the facilities of DTC, or at such other place as the District and the Underwriters may mutually agree upon, the Refunding Bonds in fully registered book-entry form, duly executed, and shall cause the other documents hereinafter mentioned to be delivered at the offices of Orrick, Herrington & Sutcliffe LLP ("Bond Counsel") in San Francisco, California. Upon fulfillment of all conditions to closing herein, the Underwriters shall accept such delivery and pay the purchase price thereof in immediately available funds (by wire transfer or such other manner of payment as the Underwriters and the District shall reasonably agree upon) to the account of the District.

7. Representations, Warranties and Agreements of the District. The District hereby represents, warrants and agrees with the Underwriters that:

(a) The District is a school district duly organized and validly existing under the laws of the State of California (the "State"), with the power to issue the Refunding Bonds pursuant to the Act;

(b) (i) At or prior to the Closing, the District will have taken all action required to be taken by it to authorize the issuance and delivery of the Refunding Bonds, (ii) the Resolution was duly adopted at a meeting of the Board of Education, which was called and held pursuant to law and with all public notice required by law and at which a quorum was present and acting at the time of adoption, and the Resolution has not been amended, modified or rescinded, (iii) the District has full legal right, power and authority to enter into this Bond Purchase Agreement, the Paying Agent Agreement, the Escrow Agreement and the Continuing Disclosure Certificate, to adopt the Resolution, to issue and to deliver the Refunding Bonds to the Underwriters, to perform its obligations under each such document or instrument and to carry out and effectuate the transactions contemplated by this Bond Purchase Agreement, the Paying Agent Agreement, the Escrow Agreement and the Resolution, (iv) the execution and delivery or adoption of and the performance by the District of the obligations represented by, the Refunding Bonds, the Resolution, the Paying Agent Agreement, the Escrow Agreement, the Continuing Disclosure Certificate and this Bond Purchase Agreement have been duly authorized and such authorization shall be in full force and effect at the time of the Closing, (v) this Bond Purchase Agreement constitutes, and, when executed and delivered, each of the Paying Agent Agreement, the Escrow Agreement and the Continuing Disclosure

Certificate will constitute, a valid and legally binding obligation of the District, enforceable against the District in accordance with its terms, and (vi) the District has duly authorized the consummation by it of all transactions contemplated by this Bond Purchase Agreement;

(c) No consent, approval, authorization, order, filing, registration, qualification, election or referendum, of or by any court or governmental agency or public body whatsoever is required in connection with the issuance, delivery or sale of the Refunding Bonds or the consummation of the other transactions effected or contemplated herein or hereby, except for such actions as may be necessary to qualify the Refunding Bonds for offer and sale under the Blue Sky or other securities laws and regulations of such states and jurisdictions of the United States as the Underwriters may reasonably request, or which have not been taken or obtained;

(d) The District has complied with the Internal Revenue Code of 1986, as amended, with respect to the Refunding Bonds;

(e) As of the time of acceptance hereof and as of the time of the Closing, the District is not and will not be, in any manner which would adversely affect the transactions contemplated hereby and by the Resolution, in breach of or in default under any applicable constitutional provision, law or administrative rule or regulation of the State or the United States, or any applicable judgment or decree or any trust agreement, loan agreement, bond, note, resolution, ordinance, agreement or other instrument to which the District is a party or is otherwise subject and no event has occurred and is continuing which, with the passage of time or the giving of notice, or both, would constitute, in any manner which would adversely affect the transactions contemplated hereby and by the Resolution, a default or event of default under any such instrument; and, as of such times, to the best knowledge of the District, the issuance of the Refunding Bonds, the execution, delivery and performance of this Bond Purchase Agreement, the Paying Agent Agreement, the Escrow Agreement and the Continuing Disclosure Certificate and the compliance with the provisions hereof and thereof and of the Resolution do not conflict with or constitute on the part of the District a violation of, or material default under, any applicable constitutional provision, law or administrative rule or regulation of the State or the United States, or any applicable judgment or decree or any trust agreement, loan agreement, bond, note, resolution, ordinance, agreement or other instrument to which the District is a party or is otherwise subject and do not conflict with or result in a violation or breach of, or constitute a material default under, any agreement, indenture, mortgage, lease or other instrument to which the District is a party or by which it is bound or to which it is subject;

(f) As of the time of acceptance hereof, no action, suit, proceeding, hearing or investigation is pending (in which service of process has been completed against the District) or, to the best knowledge of the District, otherwise pending or threatened against the District (i) in any way affecting the existence of the District or in any way challenging the respective powers of the several offices of the titles of the officials of the District to such offices, (ii) seeking to restrain or enjoin the sale, issuance or delivery of any of the

Refunding Bonds, the application of the proceeds of the sale of the Refunding Bonds or the levy of any taxes contemplated by the Resolution, or in any way contesting or affecting the validity or enforceability of the Refunding Bonds, this Bond Purchase Agreement, the Paying Agent Agreement, the Escrow Agreement, the Continuing Disclosure Certificate or the Resolution or contesting the powers of the District or its authority with respect to the Refunding Bonds, this Bond Purchase Agreement, the Paying Agent Agreement, the Escrow Agreement, the Continuing Disclosure Certificate or the Resolution, (iii) contesting the completeness or accuracy of the Preliminary Official Statement, or (iv) in which a final adverse decision could (A) result in any material adverse impact on the financial condition of the District, (B) materially adversely affect the operations of the District or the consummation of the transactions contemplated by this Bond Purchase Agreement, the Paying Agent Agreement, the Escrow Agreement, the Continuing Disclosure Certificate or the Resolution, (C) declare this Bond Purchase Agreement to be invalid or unenforceable in whole or in material part, or (D) adversely affect the [exclusion of the interest paid on the Refunding Bonds from gross income for federal income tax purposes or] the exemption of such interest on the Refunding Bonds from State personal income taxation;

(g) Preparation and distribution of the Preliminary Official Statement and the Official Statement have been duly authorized by the Board of Education; the information contained therein (excluding the statements and information relating to the book-entry system and any information provided by the Underwriters, and so identified as source thereof, for inclusion in the Official Statement) is true and correct in all material respects and such information does not contain any untrue or misleading statement of a material fact or omit to state any material fact necessary to make the statements therein, in light of the circumstances under which they were made, not misleading, except that no representation and warranty is made concerning statements and information relating to the book entry system or any information provided by the Underwriters, and so identified as source thereof, for inclusion in the Official Statement;

(h) The Preliminary Official Statement was as of its date, true and correct in all material respects, and the Preliminary Official Statement contains, and the Official Statement, as of its date and up to and including the Closing will contain, no material misstatement of any material fact and do not, and up to and including the Closing will not, omit any statement necessary to make the statements contained therein, in light of the circumstances in which such statements were made, not misleading. At the time of the Closing, there shall not have been any material adverse changes in the financial condition of the District since the date of the Official Statement;

(i) The District agrees that if at any time before the Closing any event occurs as a result of which the Official Statement as then in effect would include any untrue statement of a material fact or omit to state any fact necessary to make the statements made therein not misleading in any material respect, the District shall promptly prepare an amendment or supplement that will correct such statement or omission. The District will advise the Underwriters promptly of any proposal to so amend or supplement the

Official Statement and will effect such amendment or supplement in a form and manner approved by the Underwriters;

(j) The District will furnish such information, execute such instruments, and take such other action in cooperation with the Underwriters if and as the Underwriters may reasonably request in order to qualify the Refunding Bonds for offer and sale under the Blue Sky or other securities laws and regulations or such states and jurisdictions, provided, however, that the District shall not be required to consent to service of process in any jurisdiction in which they are not so subject as of the date hereof;

(k) To assist the Underwriters in complying with the Rule, the District will undertake, pursuant to the Continuing Disclosure Certificate, to provide annual reports and notices of certain events. A description of this undertaking is set forth in the Preliminary Official Statement and will also be set forth in the Official Statement;

(l) Except as disclosed in the Official Statement, in the preceding five years, the District has not failed to comply in all material respects with any previous undertakings with regard to the Rule to provide annual reports or notices of certain events;

(m) Between the date hereof and the Closing, without the prior written notice to the Underwriters, the District will not have issued any bonds, notes or other obligations for borrowed money except for such borrowing as may be described in or contemplated by the Official Statement;

(n) The District agrees to take all steps required by law and by the County of Sacramento (the "County") to ensure that the Board of Supervisors of the County annually levies a tax upon all taxable property in the District sufficient to pay the principal of and interest on the Refunding Bonds as and when the same become due;

(o) The audited financial statements of the District for the fiscal year ended June 30, 2019, were prepared in accordance with generally accepted accounting principles consistently applied and fairly present the financial position and results of operation of the District for the period and at the date set forth therein, and there has been no material adverse change in the business, affairs, financial position, results of operations or condition, financial or otherwise, of the District since the date of such financial statements, except as otherwise disclosed in the Official Statement;

(p) The District hereby represents that it has not entered into any contract or agreement that would limit or restrict the District's ability to enter into this Bond Purchase Agreement for the sale of the Refunding Bonds to the Underwriters;

(q) The District will apply the proceeds from the sale of the Refunding Bonds for the purposes specified in the Resolution and as described in the Official Statement; and

(r) Any certificates signed by any officer of the District and delivered to the Underwriters shall be deemed a representation and warranty by the District to the Underwriters, but not by the person signing the same, as to the statements made therein.

8. Representations, Warranties and Agreements of the Underwriters. The Underwriters hereby represent, warrant and agree with the District that:

(a) The Representative is duly authorized to execute this Bond Purchase Agreement and to take any action under this Bond Purchase Agreement required to be taken by it; and

(b) The Underwriters have, and have had, no financial advisory relationship (as such term is defined in Section 53590 of the Government Code of the State of California (the "Government Code")) with the District with respect to the Refunding Bonds, and no investment firm controlling, controlled by or under common control with the Underwriters have or have had any such financial advisory relationship (as such term is defined in Section 53590 of the Government Code).

9. Conditions to Closing. The Representative has entered into this Bond Purchase Agreement in reliance upon the representations and warranties of the District contained herein and the performance by the District of its obligations hereunder, both as of the date hereof and as of the date of Closing. The Underwriters' obligations under this Bond Purchase Agreement are and shall be subject at the option of the Underwriters, to the following further conditions at the Closing:

(a) The representations and warranties of the District contained herein shall be true, complete and correct in all material respects at the date hereof and at and as of the Closing, as if made at and as of the Closing, and the statements made in all certificates and other documents delivered to the Underwriters at the Closing pursuant hereto shall be true, complete and correct in all material respects on the date of the Closing; and the District shall be in compliance with each of the agreements made by it in this Bond Purchase Agreement;

(b) At the time of the Closing, (i) the Official Statement, this Bond Purchase Agreement, the Paying Agent Agreement, the Escrow Agreement, the Continuing Disclosure Certificate and the Resolution shall be in full force and effect and shall not have been amended, modified or supplemented except as may have been agreed to in writing by the parties hereto; (ii) all actions under the Act which, in the opinion of Bond Counsel, shall be necessary in connection with the transactions contemplated hereby, shall have been duly taken and shall be in full force and effect; and (iii) the District shall perform or have performed all of its obligations required under or specified in this Bond Purchase Agreement, the Paying Agent Agreement, the Escrow Agreement, the Continuing Disclosure Certificate, or the Official Statement to be performed at or prior to the Closing;

(c) No decision, ruling or finding shall have been entered by any court or governmental authority since the date of this Bond Purchase Agreement (and not reversed on appeal or otherwise set aside), or to the best knowledge of the District, shall be

pending (in which service of process has been completed against the District) or threatened (either in state or federal courts) (i) seeking to restrain or enjoin the execution, sale or delivery of any of the Refunding Bonds, (ii) in any way contesting or affecting the authority for the execution, sale or delivery of the Refunding Bonds, this Bond Purchase Agreement, the Paying Agent Agreement, the Escrow Agreement or the Continuing Disclosure Certificate, or (iii) in any way contesting the existence or powers of the District, or contesting in any way the completeness or accuracy of the Official Statement;

(d) Between the date hereof and the Closing, the market price for the Refunding Bonds, or the market for or marketability or the ability of the Underwriters to enforce contracts for the sale of the Refunding Bonds at the initial offering prices set forth in the Official Statement, shall not have been materially adversely affected by reason of any of the following:

(1) legislation enacted by the Congress of the United States, or by the legislature of the State, or introduced in the Congress or recommended for passage by the President of the United States, or a decision rendered by a court of the United States or the State or by the United States Tax Court, or an order, ruling, regulation (final, temporary or proposed) or official statement issued or made:

(A) by or on behalf of the United States Treasury Department, or by or on behalf of the Internal Revenue Service or other federal or State authority, which would have the purpose or effect of changing, directly or indirectly, the [federal income tax consequences of interest on obligations of the general character of the Refunding Bonds in the hands of the holders thereof or] State tax consequences of interest on obligations of the general character of the Refunding Bonds in the hands of the holders thereof; or

(B) by or on behalf of the Securities and Exchange Commission, or any other governmental agency having jurisdiction over the subject matter thereof, to the effect that the Refunding Bonds, or obligations of the general character of the Refunding Bonds, including any and all underlying arrangements, are not exempt from registration under the Securities Act of 1933, as amended (the "Securities Act"), or that the Resolution or Paying Agent Agreement is not exempt from qualification under the Trust Indenture Act of 1939, as amended (the "Trust Indenture Act");

(2) the declaration of war or engagement in or escalation of major military hostilities by the United States or the occurrence of any other national or international emergency or calamity or crisis relating to the effective operation of the government or the financial community in the United States;

(3) the declaration of a general banking moratorium by federal, New York or State authorities having jurisdiction, or the general suspension of trading on any national securities exchange or fixing of minimum or maximum prices for trading

or maximum ranges for prices for securities on any national securities exchange, whether by virtue or a determination by that exchange or by order of the Securities and Exchange Commission or any other governmental authority having jurisdiction or a material disruption in securities settlement, payment or clearance services affecting the Refunding Bonds shall have occurred;

(4) a decision by a court of the United Stated shall be rendered, or a stop order, release, regulation or no-action letter by or on behalf of the Securities and Exchange Commission or any other governmental agency having jurisdiction of the subject matter shall have been issued or made, to the effect that the issuance, offering or sale of the Refunding Bonds, including the underlying obligations as contemplated by this Bond Purchase Agreement or by the Official Statement, or any other document relating to the issuance, offering or sale of the Refunding Bonds, is or would be in violation of any provision of the federal securities laws at the Closing Date, including the Securities Act, the Exchange Act and the Trust Indenture Act;

(6) the imposition by the New York Stock Exchange, other national securities exchange, or any governmental authority, of any material restrictions not now in force with respect to the Refunding Bonds, or obligations of the general character of the Refunding Bonds, or securities generally, or the material increase of any such restrictions now in force, including those relating to the extension of credit by, or the charge to the net capital requirements of, the Underwriters;

(7) an order, decree or injunction of any court of competent jurisdiction, or order, filing, regulation or official statement by the Securities and Exchange Commission, or any other governmental agency having jurisdiction over the subject matter thereof, issued or made to the effect that the issuance, offering or sale of obligations of the general character of the Refunding Bonds, or the issuance, offering or sale of the Refunding Bonds, as contemplated hereby or by the Official Statement, is or would be in violation of the federal securities laws, as amended and then in effect;

(8) the occurrence of any adverse change of material nature of the financial condition, results of operation or properties of the District;

(9) there shall have occurred or any notice shall have been given of any intended downgrade, suspension, withdrawal or negative change in credit watch status of the ratings on the Refunding Bonds;

(10) the suspension by the Securities and Exchange Commission of trading in the outstanding securities of the District;

(11) any proceeding shall have been commenced or be threatened in writing by the Securities and Exchange Commission against the District;

(12) any amendment shall have been made to the federal or State Constitution or action by any federal or State court, legislative body, regulatory body, or other

authority materially adversely affecting the tax status of the District, its property, income securities (or interest thereon) or the validity or enforceability of the levy of taxes to pay principal of and interest on the Refunding Bonds;

(13) the purchase of and payment for the Refunding Bonds by the Underwriters, or the resale of the Refunding Bonds by the Underwriters, on the terms and conditions herein provided shall be prohibited by any applicable law, governmental authority, board, agency or commission; or

(14) any event occurring, or information becoming known which, in the reasonable judgment of the Underwriters, makes untrue in any material adverse respect any statement or information set forth in the Official Statement, or has the effect that the Official Statement contains any untrue statement of a material fact or omits to state a material fact required to be stated therein or necessary to make the statements made therein, in light of the circumstances under which they were made, not misleading;

(e) At or prior to the Closing, the Underwriters shall have received the following documents, in each case satisfactory in form and substance to the Underwriters:

(1) A certificate of the Clerk of the Board of Education to the effect that (i) the copy of the Resolution attached thereto is a true and correct copy thereof, and (ii) the Resolution was duly adopted and has not been modified, amended, rescinded or revoked and is in full force and effect on the Closing Date;

(2) Executed copies of the Paying Agent Agreement, the Escrow Agreement, the Continuing Disclosure Certificate and the Official Statement;

(3) a verification report of Causey Demgen & Moore, P.C., as verification agent (the "Verification Agent"), addressed to the Underwriters, in form and substance acceptable to Bond Counsel and Underwriters' Counsel (defined herein).

(4) An approving opinion of Bond Counsel, substantially in the form attached as Appendix D to the Official Statement, relating to the Refunding Bonds, dated the Closing Date and addressed to the District;

(5) A certificate, dated the Closing Date, signed by an appropriate official of the District, to the effect that (i) such official is authorized to execute the Paying Agent Agreement, the Continuing Disclosure Certificate, the Escrow Agreement and this Bond Purchase Agreement, (ii) the representations and warranties of the District herein are true and correct in all material respects as of the date of Closing, (iii) the District has complied with all the terms of the Paying Agent Agreement, the Escrow Agreement, the Continuing Disclosure Certificate and this Bond Purchase Agreement to be complied with by the District prior to or concurrently with the Closing and the Paying Agent Agreement, the Escrow

Agreement, the Continuing Disclosure Certificate and this Bond Purchase Agreement are in full force and effect, (iv) to the best of such official's knowledge, no litigation is pending or threatened (either in state or federal courts) (A) seeking to restrain or enjoin the execution, sale or delivery of any of the Refunding Bonds, (B) in any way contesting or affecting the authority for the execution, sale or delivery of the Refunding Bonds, the Paying Agent Agreement, the Escrow Agreement, the Continuing Disclosure Certificate or this Bond Purchase Agreement, or (C) in any way contesting the existence or powers of the District, (v) such official has reviewed the Official Statement and on such basis certifies that the Official Statement does not contain any untrue statement of a material fact or omit to state any material fact required to be stated therein or necessary to make the statements therein, in light of the circumstances in which they were made, not misleading, (vi) each of the conditions listed in Section 9(e) of this Bond Purchase Agreement has been satisfied on the date hereof and the District is not aware of any other condition of this Bond Purchase Agreement that has not been satisfied on the date hereof, and (vii) the Refunding Bonds being delivered on the Closing Date to the Underwriters under this Bond Purchase Agreement substantially conform to the descriptions thereof contained in the Paying Agent Agreement and this Bond Purchase Agreement;

(6) A supplemental opinion of Bond Counsel, dated the Closing Date and addressed to the Underwriters, substantially in the form attached hereto as Exhibit C;

(7) [A tax certificate of the District relating to the Refunding Bonds in form satisfactory to Bond Counsel;]

(8) Evidence satisfactory to the Underwriters that any ratings described in the Official Statement are in full force and effect as of the Closing Date;

(9) A certificate of the Paying Agent dated the Closing Date, signed by a duly authorized officer of the Paying Agent, and in form and substance satisfactory to the Underwriters, to the effect that (i) to the best of such officer's knowledge, the representations and agreements of the Paying Agent in the Paying Agent Agreement are true and correct as of the Closing Date, (ii) the Paying Agent Agreement has been duly authorized, executed and delivered and, assuming due execution by the other party thereto, is enforceable against the Paying Agent in accordance with its terms, and (iii) to such officer's knowledge, no litigation is pending or threatened (either in state or federal courts) in any way contesting or affecting any authority of the Paying Agent for or in connection with its performance of the Paying Agent Agreement;

(10) A certificate of the Escrow Agent dated the Closing Date, signed by a duly authorized officer of the Escrow Agent, and in form and substance satisfactory to the Underwriters, to the effect that (i) to the best of such officer's

knowledge, the representations and agreements of the Escrow Agent in the Escrow Agreement are true and correct as of the Closing Date, (ii) the Escrow Agreement has been duly authorized, executed and delivered and, assuming due execution by the other party thereto, is enforceable against the Escrow Agent in accordance with its terms, and (iii) to such officer's knowledge, no litigation is pending or threatened (either in state or federal courts) in any way contesting or affecting any authority of the Escrow Agent for or in connection with its performance of the Escrow Agreement;

(11) An opinion of Kronick, Moskovitz, Tiedemann & Girard, a Professional Corporation, as Underwriters' Counsel ("Underwriters' Counsel"), addressed to the Underwriters in form and substance satisfactory to the Underwriters; and

(12) Such additional legal opinions, certificates, proceedings, instruments and other documents as the Underwriters may reasonably request to evidence (i) compliance by the District and the Paying Agent with legal requirements, (ii) the truth and accuracy, as of the time of Closing, of the representations of the District herein contained, and (iii) the due performance or satisfaction by the District at or prior to such time of all agreements then to be performed and all conditions then to be satisfied by the District.

If the District shall be unable to satisfy the conditions to the Underwriters' obligations contained in this Bond Purchase Agreement or if the Underwriters' obligations shall be terminated for any reason permitted by this Bond Purchase Agreement, this Bond Purchase Agreement may be canceled by the Underwriters at, or at any time prior to, the time of Closing. Notice of such cancellation shall be given to the District in writing, or by telephone or telegraph, confirmed in writing. Notwithstanding any provision herein to the contrary, the performance of any and all obligations of the District hereunder and the performance of any and all conditions contained herein for the benefit of the Underwriters may be waived by the Underwriters in writing at their sole discretion.

10. Conditions to Obligations of the District. The performance by the District of its obligations is conditioned upon (a) the performance by the Underwriters of their obligations hereunder; and (b) receipt by the District and the Underwriters of opinions and certificates being delivered at the Closing by persons and entities other than the District.

11. Expenses. The District shall, to the extent permitted by applicable law, pay all expenses incident to the performance of its obligations hereunder from the proceeds of the sale of the Refunding Bonds, including, but not limited to (a) the costs of the preparation and reproduction of the Resolution, the Refunding Bonds, this Bond Purchase Agreement, the Paying Agent Agreement, the Escrow Agreement and the Continuing Disclosure Certificate, (b) the cost of the printing and distribution of the Preliminary Official Statement and the Official Statement, (c) the cost of the preparation, printing and delivery of the Refunding Bonds, (d) the fees and disbursements of Bond Counsel and Disclosure Counsel, and any other consultants to the District, including the District's municipal advisor, (e) the fees for the Refunding Bond ratings, including all necessary expenses for travel relating to such ratings, (f) the initial fees of the

Paying Agent, (g) the fees of the Escrow Agent, (h) the fees of the Verification Agent and (i) all other fees and expenses incident to the issuance and sale of the Refunding Bonds. All out-of-pocket expenses of the Underwriters, including the California Debt and Investment Advisory Commission fee, expenses for travel (except in connection with securing a rating on the Refunding Bonds or sale of the Refunding Bonds), the fees and disbursements of Underwriters' counsel, and other expenses (except as provided above) shall be paid by the Underwriters.

12. Notices. Any notice or other communication to be given under this Bond Purchase Agreement (other than the acceptance hereof as specified in the first paragraph hereof) may be given by delivering the same in writing if to the District, to the San Juan Unified School District at 3738 Walnut Avenue, Carmichael, California 95608, Attention: Deputy Superintendent, or if to the Underwriters, to KeyBanc Capital Markets Inc., One Embarcadero Center, 11th Floor, San Francisco, CA 94111, Attention: Geoff Urbina, and to Raymond James & Associates, Inc., 209 Avenida del Mar, Suite 207, San Clemente, California 92672, Attention: Randy Merritt.

13. Severability. In the event any provision of this Bond Purchase Agreement shall be held invalid or unenforceable by any court of competent jurisdiction, such holding shall not invalidate or render unenforceable any other provision hereof.

14. Parties in Interest. This Bond Purchase Agreement when accepted by the District in writing as heretofore specified shall constitute the entire agreement between the District and the Underwriters. This Bond Purchase Agreement is made solely for the benefit of the District and the Underwriters (including the successors or assigns of the Underwriters). No person shall acquire or have any rights hereunder or by virtue hereof. All the representations, warranties and agreements of the District in this Bond Purchase Agreement shall survive regardless of (a) any investigation or any statement in respect thereof made by or on behalf of the Underwriters, (b) delivery of and payment by the Underwriters for the Refunding Bonds hereunder, and (c) any termination of this Bond Purchase Agreement.

15. Execution in Counterparts. This Bond Purchase Agreement may be executed in several counterparts each of which shall be regarded as an original and all of which shall constitute but one and the same document.

16. Applicable Law. This Bond Purchase Agreement shall be interpreted, governed and enforced in accordance with the law of the State applicable to contracts made and performed in the State.

Very truly yours,

KEYBANC CAPITAL MARKETS INC.

By:_____
Authorized Representative

Accepted: [Sale Date]

SAN JUAN UNIFIED SCHOOL DISTRICT

Time: _____ a.m./p. m. Pacific Time

By: _____
Deputy Superintendent

EXHIBIT A
MATURITY SCHEDULE

$[Refunding Par]
SAN JUAN UNIFIED SCHOOL DISTRICT
(Sacramento County, California)
2020 GENERAL OBLIGATION REFUNDING BONDS
[(FEDERALLY TAXABLE)]

[To come]

TERMS OF REDEMPTION

Optional Redemption. The Refunding Bonds maturing on or before August 1, 20__, are not subject to redemption prior to their respective stated maturity dates. The Refunding Bonds maturing on and after August 1, 20__, are subject to redemption prior to their respective stated maturity dates, at the option of the District, from any source of available funds, as a whole or in part on any date on or after August 1, 20__, at a redemption price equal to the principal amount called for redemption plus accrued interest thereon to the date fixed for redemption, without premium.

Mandatory Sinking Fund Redemption. The $_____ Term Refunding Bond maturing on August 1, 20__, is also subject to mandatory sinking fund redemption on each mandatory sinking fund redemption date and in the respective principal amounts as set forth in the following schedule, at a redemption price equal to 100% of the principal amount thereof to be redeemed, without premium, together with interest accrued thereon to the date fixed for redemption:

Mandatory Sinking fund Redemption Date (August 1)	Principal Amount to be Redeemed
	$
†	

† Maturity.

The principal amount to be redeemed in each year shown in the table above will be reduced proportionately, in integral multiples of $5,000, by the amount of such Term Refunding Bond optionally redeemed prior to the mandatory sinking fund redemption date, if any.

[EXHIBIT B]

FORM OF ISSUE PRICE CERTIFICATE

$[Refunding Par]
SAN JUAN UNIFIED SCHOOL DISTRICT
(Sacramento County, California)
2020 GENERAL OBLIGATION REFUNDING BONDS

The undersigned, on behalf of KeyBanc Capital Markets Inc. as representative (the "Representative") on behalf of itself and Raymond James & Associates, Inc. (collectively, the "Underwriters"), based on the information available to it, hereby certifies as set forth below with respect to the sale and issuance by San Juan Unified School District (the "Issuer") of its $[Refunding Par] 2020 General Obligation Refunding Bonds (the "Refunding Bonds").

1. ***Sale of the General Rule Maturities***. As of the date of this certificate, for each Maturity of the General Rule Maturities, the first price at which at least 10% of such Maturity of the Refunding Bonds was sold to the Public is the respective price listed in Schedule A.

2. ***Initial Offering Price of the Hold-the-Offering-Price Maturities***.

(a) The Underwriter offered the Hold-the-Offering-Price Maturities to the Public for purchase at the respective initial offering prices listed in Schedule A (the "Initial Offering Prices") on or before the Sale Date. A copy of the pricing wire or equivalent communication for the Refunding Bonds is attached to this certificate as Schedule B.

(b) As set forth in the Bond Purchase Agreement dated [Sale Date], between the Issuer and the Underwriter, the Underwriter has agreed in writing that, (i) for each Maturity of the Hold-the-Offering-Price Maturities, it would neither offer nor sell any Refunding Bonds of such Maturity to any person at a price that is higher than the Initial Offering Price for such Maturity during the Holding Period for such Maturity (the "hold-the-offering-price rule"), and (ii) any selling group agreement shall contain the agreement of each dealer who is a member of the selling group, and any retail distribution agreement shall contain the agreement of each broker-dealer who is a party to the retail distribution agreement, to comply with the hold-the-offering-price rule. Pursuant to such agreement, no Underwriter (as defined below) has offered or sold any Maturity of the Hold-the-Offering-Price Maturities at a price that is higher than the respective Initial Offering Price for that Maturity of the Refunding Bonds during the Holding Period.

3. ***Defined Terms***.

(a) *General Rule Maturities* means those Maturities of the Refunding Bonds listed in Schedule A hereto as the "General Rule Maturities."

(b) *Hold-the-Offering-Price Maturities* means those Maturities of the Refunding Bonds listed in Schedule A hereto as the "Hold-the-Offering-Price Maturities."

(c) *Holding Period* means, with respect to a Hold-the-Offering-Price Maturity, the period starting on the Sale Date and ending on the earlier of (i) the close of the fifth business day after the Sale Date (i.e., [Sale Date]), or (ii) the date on which the Underwriter has sold at least 10% of such Hold-the-Offering-Price Maturity to the Public at prices that are no higher than the Initial Offering Price for such Hold-the-Offering-Price Maturity.

(d) *Issuer* means the San Juan Unified School District.

(e) *Maturity* means Refunding Bonds with the same credit and payment terms. Refunding Bonds with different maturity dates, or Refunding Bonds with the same maturity date but different stated interest rates, are treated as separate maturities.

(f) *Public* means any person (including an individual, trust, estate, partnership, association, company, or corporation) other than an Underwriter or a related party to an Underwriter.

(g) *Related Party* means any entity if an Underwriter and such entity are subject, directly or indirectly, to (i) more than 50% common ownership of the voting power or the total value of their stock, if both entities are corporations (including direct ownership by one corporation of another), (ii) more than 50% common ownership of their capital interests or profit interests, if both entities are partnerships (including direct ownership by one partnership of another), or (iii) more than 50% common ownership of the value of the outstanding stock of the corporation or the capital interests or profit interests of the partnership, as applicable, if one entity is a corporation and the other entity is a partnership (including direct ownership of the applicable stock or interests by one entity of the other).

(h) *Sale Date* means the first day on which there is a binding contract in writing for the sale of a Maturity of the Refunding Bonds. The Sale Date of the Refunding Bonds is [Sale Date].

(i) *Underwriter* means (i) any person that agrees pursuant to a written contract with the Issuer (or with the lead underwriter to form an underwriting syndicate) to participate in the initial sale of the Refunding Bonds to the Public, and (ii) any person that agrees pursuant to a written contract directly or indirectly with a person described in clause (i) of this paragraph to participate in the initial sale of the Refunding Bonds to the Public (including a member of a selling group or a party to a retail distribution agreement participating in the initial sale of the Refunding Bonds to the Public).

The representations set forth in this certificate are limited to factual matters only. Nothing in this certificate represents the Representative's interpretation of any laws, including specifically Sections 103 and 148 of the Internal Revenue Code of 1986, as amended, and the Treasury Regulations thereunder. Accordingly, the Representative makes no representations as to the legal sufficiency of the factual matters set forth herein. The undersigned understands that the foregoing information will be relied upon by the Issuer with respect to certain of the representations set forth in the Tax Certificate and with respect to compliance with the federal income tax rules affecting Refunding Bonds, and by Orrick, Herrington & Sutcliffe LLP, Bond

Counsel, in connection with rendering its opinion that the interest on the Refunding Bonds is excluded from gross income for federal income tax purposes, the preparation of Internal Revenue Service Form 8038-G, and other federal income tax advice it may give to the Issuer from time to time relating to the Refunding Bonds. Except as expressly set forth above, the certifications set forth herein may not be relied upon or used by any third party or for any other purpose.

Dated: [Closing Date]

KEYBANC CAPITAL MARKETS INC.

By:_____
Name:_____

SCHEDULE A

SALE PRICES OF THE GENERAL RULE MATURITIES AND INITIAL OFFERING PRICES OF THE HOLD-THE-OFFERING-PRICE MATURITIES

(Attached.)

SCHEDULE B

PRICING WIRE OR EQUIVALENT COMMUNICATION

(Attached.)

EXHIBIT C

FORM OF SUPPLEMENTAL OPINION OF BOND COUNSEL

[To come]

PAYING AGENT AGREEMENT

between the

SAN JUAN UNIFIED SCHOOL DISTRICT,
County of Sacramento California

and

COUNTY OF SACRAMENTO, CALIFORNIA,
as Paying Agent

Dated as of November 1, 2020

Relating to the

$[Par Amount]
SAN JUAN UNIFIED SCHOOL DISTRICT
2020 GENERAL OBLIGATION REFUNDING BONDS
[(FEDERALLY TAXABLE)]

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PAYING AGENT AGREEMENT

This PAYING AGENT AGREEMENT, made and entered into as of November 1, 2020, by and between the SAN JUAN UNIFIED SCHOOL DISTRICT, a school district duly formed and existing under and virtue of the Constitution and Laws of the State of California (the "District"), and the COUNTY OF SACRAMENTO, CALIFORNIA, as paying agent (the "Paying Agent"),

W I T N E S S E T H:

WHEREAS, the Board of Education (the "Board of Education") of the San Juan Unified School District (the "District") of the County of Sacramento (the "County"), State of California (the "State"), has heretofore issued or caused to be issued $12,435,000 aggregate principal amount of San Juan Unified School District 2012 General Obligation Refunding Bonds, Series A (the "2012A Refunding Bonds"), $6,690,000 of which are outstanding; and

WHEREAS, the Board of Education has heretofore issued or caused to be issued $23,910,000 aggregate principal amount of San Juan Unified School District 2012 General Obligation Refunding Bonds, Series B (the "2012B Refunding Bonds"), $16,270,000 of which are outstanding; and

WHEREAS, the Board of Education has heretofore issued or caused to be issued $36,480,000 aggregate principal amount of San Juan Unified School District 2012 General Obligation Refunding Bonds, Series C (the "2012C Refunding Bonds"), $22,025,000 of which are outstanding; and

WHEREAS, the Board of Education has heretofore issued or caused to be issued $50,000,000 aggregate principal amount of San Juan Unified School District General Obligation Bonds, Election of 2002, Series 2013 (the "2013 Bonds"), $39,350,000 of which are outstanding; and

WHEREAS, the Board of Education has heretofore issued or caused to be issued $44,265,000 aggregate principal amount of San Juan Unified School District General Obligation Refunding Bonds, Election of 2002, Series 2014 (the "2014 Refunding Bonds"), $32,900,000 of which are outstanding; and

WHEREAS, the Board of Education has heretofore issued or caused to be issued $25,925,000 aggregate principal amount of San Juan Unified School District General Obligation Bonds, Election of 2002, Series 2014 (the "2014 Bonds"), $17,310,000 of which are outstanding; and

WHEREAS, the Board of Education has heretofore issued or caused to be issued $80,000,000 aggregate principal amount of San Juan Unified School District General Obligation Bonds, Election of 2012, Series B (the "2012B Bonds" and, together with the 2012A Refunding Bonds, the 2012B Refunding Bonds, the 2012C Refunding Bonds, the 2013 Bonds, the 2014 Refunding Bonds and the 2014 Bonds, the "Outstanding Bonds"), $26,535,000 of which are outstanding; and

WHEREAS, pursuant to Articles 9 and 11 of Chapter 3 of Part 1 of Division 2 of Title 5 of the California Government Code and other applicable law, the District is authorized to issue refunding bonds to refund all or a portion of the Outstanding Bonds;

WHEREAS, the Superintendent of Schools of the County has jurisdiction over the District; and

WHEREAS, the Board has determined, by its resolution adopted on September 8, 2020 (the "Resolution"), that it is necessary and desirable that a portion of the Outstanding Bonds be refunded (such refunded portion being referred to herein as the "Prior Bonds"), and has authorized by said resolution the issuance and sale of its "San Juan Unified School District 2020 General Obligation Refunding Bonds [(Federally Taxable)]" (the "Bonds") in an aggregate principal amount not exceeding $150,000,000 and the execution and delivery of this Paying Agent Agreement on behalf of the District;

WHEREAS, the District has found and determined, and by execution hereof so represents, that all acts, conditions and things required by law to exist, to have happened and to have been performed precedent to and in connection with the execution and entering into of this Paying Agent Agreement do exist, have happened and have been performed in regular and due time, form and manner as required by law, and the parties hereto are now duly authorized to execute and enter into this Paying Agent Agreement; and

NOW, THEREFORE, in order to provide for the payment of the Bonds and the performance and observance by the District of all the covenants, agreements and conditions herein and in the Bonds contained; to secure the acknowledgement and consent of Director of Finance of the County to the payment arrangements provided for herein; and in consideration of the mutual covenants and agreements contained herein, and for other valuable consideration to both parties, the District and the Paying Agent hereby agree as follows:

ARTICLE I

DEFINITIONS

Section 1.01. Definitions. Unless the context otherwise requires, the terms defined in this Section 1.01 shall, for all purposes hereof and of any amendment hereof or supplement hereto and of the Bonds and of any certificate, opinion, request or other document mentioned herein or therein, have the meanings defined herein, the following definitions to be equally applicable to both the singular and plural forms of any of the terms defined herein:

"Board of Education" shall mean the Board of Education of the District.

"Bondowner" or "Owner" shall mean the person in whose name any Bond shall be registered.

"Bonds" shall mean the San Juan Unified School District 2020 General Obligation Refunding Bonds [(Federally Taxable)], issued hereunder.

"Business Day" shall mean any day of the week other than a Saturday or a Sunday on which the Paying Agent is not required or authorized to remain closed, and on which the New York Stock Exchange is open for business.

"Code" shall mean the Internal Revenue Code of 1986, as the same shall be hereafter amended, and any regulations heretofore issued or which shall be hereafter issued by the United States Department of the Treasury thereunder.

"Continuing Disclosure Certificate" shall mean that certain Continuing Disclosure Certificate executed and delivered by the District, dated the date of issuance and delivery of the Bonds, as originally executed and as it may be amended from time to time in accordance with the terms thereof.

"County" shall mean the County of Sacramento, State of California.

"Director of Finance" shall mean the Director of Finance of the County. The "Office of the Director of Finance" shall mean the Office of the Director of Finance of the County, in Sacramento, California.

"District" shall mean the San Juan Unified School District, located in the County.

"Escrow Agent" shall mean The Bank of New York Mellon Trust Company, N.A., as initial escrow agent under the Escrow Agreement, its successors and assigns, and any other corporation or association which may at any time be substituted in its place in accordance with the Escrow Agreement.

"Escrow Agreement" shall mean that certain agreement dated as of November 1, 2020, by and between the District and the Escrow Agent, regarding the outstanding Prior Bonds.

"Escrow Fund" shall mean that certain fund created and maintained by the Escrow Agent pursuant to the Escrow Agreement to provide for the payment of all amounts due with respect to the Prior Bonds.

"Interest and Sinking Fund" shall mean the Interest and Sinking Fund of the District administered by the Director of Finance, established pursuant to State law.

"Interest Payment Date" shall mean February 1 and August 1 of each year. The first Interest Payment Date shall be February 1, 2021 with respect to the Bonds.

"Law" shall mean Articles 9 and 11 of Chapter 3 of Part 1 of Division 2 of Title 5 of the California Government Code, and other applicable law.

"Opinion of Counsel" shall mean a written opinion of counsel of recognized national standing in the field of law relating to municipal bonds, appointed and paid by the District.

"Owner." See "Bondowner" defined herein.

"Paying Agent" shall mean the Director of Finance of the County of Sacramento, as initial paying agent, registrar, and transfer agent with respect to the Bonds, its successors and assigns and any other corporation or association which may at any time be substituted in its place as provided in Section 6.02 hereof.

"Paying Agent Agreement" shall mean this agreement, by and between the District and the Paying Agent.

"Prior Bonds" shall mean, collectively, certain portion of the: (i) San Juan Unified School District 2012 General Obligation Refunding Bonds, Series A; (ii) San Juan Unified School District 2012 General Obligation Refunding Bonds, Series B; (iii) San Juan Unified School District 2012 General Obligation Refunding Bonds, Series C; (iv) San Juan Unified School District General Obligation Bonds, Election of 2002, Series 2013; (v) San Juan Unified School District General Obligation Refunding Bonds, Election of 2002, Series 2014; (vi) San Juan Unified School District General Obligation Bonds, Election of 2002, Series 2014; and (vii) San Juan Unified School District General Obligation Bonds, Election of 2012, Series B, which are being refunded through the issuance of the Bonds, as described in the Escrow Agreement.

"Record Date" shall mean the 15th day of the month preceding any Interest Payment Date. The first Record Date shall be January 15, 2021 with respect to the Bonds.

"Redemption Date" shall mean any date on which the Bonds or any of them are called for redemption, as provided in Article IV hereof.

"State" shall mean the State of California.

["Tax Certificate" shall mean the Tax Certificate concerning certain matters pertaining to the use of proceeds of the Bonds, executed and delivered by the District on the date of issuance of the Bonds, including all exhibits attached thereto, as such certificate may from time to time be modified or supplemented in accordance with the terms thereof.]

"Written Order of the District" or "Written Request of the District" shall mean an instrument in writing, signed by the Superintendent of the District, the Deputy Superintendent of the District, or by any other officer of the District authorized in writing for the purpose by either of said officers or by the Board of Education of the District.

ARTICLE II

THE BONDS

Section 2.01. Authorization and Designation. The Bonds are issued for the purpose of providing funds to pay and redeem the Prior Bonds, and to pay costs incurred in connection with the issuance, sale and delivery of the Bonds. The Bonds shall be issued by the District under and subject to the terms of this Paying Agent Agreement and the Law, and shall be designated as the "San Juan Unified School District 2020 General Obligation Refunding Bonds [(Federally Taxable)]." The Bonds shall be issued in fully registered form, without coupons.

Section 2.02. Bonds; Terms. The Bonds are issued under this Paying Agent Agreement as current interest bonds, upon terms further described in this Section. The Bonds issued under this Section shall be designated the "San Juan Unified School District 2020 General Obligation Refunidng Bonds [(Federally Taxable)]" for the purposes described in Section 2.01.

(a) Date of Bonds. The Bonds shall be dated as of the date of issuance thereof, [Closing Date].

(b) Denominations. The Bonds shall be issued in the denomination of $5,000 principal amount or any integral multiple thereof. No Bond shall mature on more than one maturity date.

(c) Payment of Principal. The Bonds shall mature on the dates in each of the years and principal amounts and bear interest at the annual rates of interest shown below:

Maturity (August 1)	Principal Amount	Interest Rate
	$	%

The principal and any redemption premium of the Bonds shall be payable in lawful money of the United States of America to the Owner thereof, upon the surrender thereof at the office of the Paying Agent or at such other location as the Paying Agent shall designate, on or after the maturity date thereof or upon redemption prior to maturity as provided in Section 4.01 hereof.

(d) Payment of Interest. The Bonds shall bear interest at the respective rates shown in the table in subdivision (c) above, payable on February 1 and August 1 of each year, commencing February 1, 2021, until payment of the principal amount thereof. Each Bond authenticated and registered on any date prior to the close of business on the first Record Date shall bear interest from the date of said Bond. Each Bond authenticated during the period between any Record Date and the close of business on its corresponding Interest Payment Date shall bear interest from such Interest Payment Date. Any other Bond shall bear interest from the Interest Payment Date immediately preceding the date of its authentication. If, at the time of authentication of any Bond, interest is in default on outstanding Bonds, such Bond shall bear interest from the Interest Payment Date to which interest has previously been paid or made available for payment on the outstanding Bonds. Interest on the Bonds shall be calculated on the basis of a 360-day year consisting of twelve 30-day months.

The interest on the Bonds shall be payable in lawful money to the person whose name appears on the bond registration books of the Paying Agent as the Owner thereof as of the close of business on the applicable Record Date for each Interest Payment Date, whether or not such day is a Business Day. Payment of the interest on any Bond shall be made by check or draft mailed by first class mail on each Interest Payment Date (or on the following Business Day, if the Interest Payment Date does not fall on a Business Day) to such Owner at such Owner's address as it appears on such registration books or at such address as the Owner may have filed with the Paying Agent for that purpose; or upon written request of the Owner of Current Interest Bonds aggregating not less than $1,000,000 in principal amount, given no later than the Record Date immediately preceding the applicable Interest Payment Date, by wire transfer in immediately available funds to an account maintained in the United States at such wire address as such Owner shall specify in its written notice. So long as Cede & Co. or its registered assigns shall be the registered owner of any of the Bonds, payment shall be made thereto by wire transfer as provided in Section 2.05(d) hereof.

Section 2.03. Form and Registration of Bonds. (a) The Bonds, the Paying Agent's certificate of authentication and registration, and the form of assignment to appear thereon shall be in substantially the forms, respectively, attached hereto as Exhibit A, with necessary or appropriate variations, omissions and insertions as permitted or required by this Paying Agent Agreement (provided that if a portion of the text of any Bond is printed on the reverse of the bond, the following legend shall be printed on the bond: "THE PROVISIONS OF THIS BOND ARE CONTINUED ON THE REVERSE HEREOF AND SUCH CONTINUED PROVISIONS SHALL FOR ALL PURPOSES HAVE THE SAME EFFECT AS THOUGH FULLY SET FORTH AT THIS PLACE.").

(b) The Bonds when issued shall be registered in the name of "Cede & Co.," as nominee of The Depository Trust Company, New York, New York, and shall be initially issued as one bond for each of the maturities of the Bonds, in the principal amounts set forth in the table in Section 2.02. The Depository Trust Company is hereby appointed depository for the Bonds and registered ownership of the Bonds may not thereafter be transferred except as provided in Sections 2.05 and 2.06 hereof.

Section 2.04. Execution and Authentication of Bonds. The Bonds shall be signed by the manual or facsimile signatures of the President of the Board of Education and countersigned by the manual or facsimile signature of the Clerk or Secretary of the Board of Education. Each Bond shall be authenticated by a manual signature of a duly authorized officer of the Paying Agent. Only such of the Bonds as shall bear thereon a certificate of authentication and registration in the form set forth in Exhibit A, executed by the Paying Agent, shall be valid or obligatory for any purpose or entitled to the benefits of this Paying Agent Agreement, and such certificate of the Paying Agent shall be conclusive evidence that the Bonds so authenticated have been duly authenticated and delivered hereunder and are entitled to the benefits of this Paying Agent Agreement.

Section 2.05. Book-Entry System. (a) The Bonds shall be initially issued and registered as provided in Section 2.03(b) hereof. Registered ownership of the Bonds, or any portion thereof, may not thereafter be transferred except:

(i) To any successor of Cede & Co., as nominee of The Depository Trust Company, or its nominee, or to any substitute depository designated pursuant to clause (ii) of this Section (a "substitute depository"); provided, that any successor of Cede & Co., as nominee of The Depository Trust Company or substitute depository, shall be qualified under any applicable laws to provide the services proposed to be provided by it;

(ii) To any substitute depository not objected to by the Director of Finance, upon (1) the resignation of The Depository Trust Company or its successor (or any substitute depository or its successor) from its functions as depository, or (2) a determination by the Director of Finance to substitute another depository for The Depository Trust Company (or its successor) because The Depository Trust Company or its successor (or any substitute depository or its successor) is no longer able to carry out its functions as depository; provided, that any such substitute depository shall be qualified under any applicable laws to provide the services proposed to be provided by it; or

(iii) To any person as provided below, upon (1) the resignation of The Depository Trust Company or its successor (or substitute depository or its successor) from its functions as depository, or (2) a determination by the Director of Finance to remove The Depository Trust Company or its successor (or any substitute depository or its successor) from its functions as depository.

(b) In the case of any transfer pursuant to clause (i) or clause (ii) of subsection (a) hereof, upon receipt of the outstanding Bonds by the Paying Agent, together with a Written Request of the District, a new Bond for each maturity shall be executed and delivered pursuant to the procedures described in Section 2.06 hereof in the aggregate principal amount of the Bonds then outstanding, registered in the name of such successor or such substitute depository, or their nominees, as the case may be, all as specified in such Written Request of the District. In the case of any transfer pursuant to clause (iii) of subsection (a) hereof, upon receipt of the outstanding Bonds by the Paying Agent together with a Written Request of the District, new Bonds shall be executed and delivered in such denominations numbered in the manner determined by the Paying Agent and registered in the names of such persons as are requested in such Written Request of the District, subject to the limitations of Section 2.02 and the receipt of such a Written Request of the District, and thereafter, the Bonds shall be transferred pursuant to the provisions set forth in Section 2.06 of this Paying Agent Agreement; provided, that the Paying Agent shall not be required to deliver such new Bonds within a period of fewer than 60 days.

(c) The Director of Finance, the District and the Paying Agent shall be entitled to treat the person in whose name any Bond is registered as the Owner thereof, notwithstanding any notice to the contrary received by the Director of Finance, the District or the Paying Agent, and the Director of Finance, the District and the Paying Agent shall have no responsibility for transmitting payments to, communicating with, notifying, or otherwise dealing with any beneficial owners of the Bonds. Neither the Director of Finance, the District nor the Paying Agent shall have any responsibility or obligation, legal or otherwise, to the beneficial owners or to any other party including The Depository Trust Company or its successor (or substitute depository or its successor), except as the owner of any Bonds.

(d) So long as the outstanding Bonds are registered in the name of Cede & Co. or its registered assigns, the Director of Finance, the District and the Paying Agent shall cooperate with Cede & Co., as sole Owner, or its registered assigns, in effecting payment of the principal of and interest on the Bonds by arranging for payment in such manner that funds for such payments are properly identified and are made immediately available (e.g., by wire transfer) on the date they are due.

Section 2.06. Transfer of Bonds upon Termination of Book-Entry System. In the event that at any time the Bonds shall no longer be registered in the name of Cede & Co. as a result of the operation of Section 2.05 hereof, then the procedures contained in this Section 2.06 shall apply.

Any Bond may, in accordance with its terms, be transferred upon the books required to be kept pursuant to the provisions of Section 2.08 hereof by the person in whose name it is registered, in person or by the duly authorized attorney of such person, upon surrender of such Bond to the Paying Agent for cancellation, accompanied by delivery of a duly executed written instrument of transfer in a form approved by the Paying Agent.

Whenever any Bond or Bonds shall be surrendered for transfer, the designated District officials shall execute (as provided in Section 2.04 hereof) and the Paying Agent shall authenticate and deliver a new Bond or Bonds of the same maturity, for a like aggregate principal amount and bearing the same rate or rates of interest. The Paying Agent shall require the payment by the Bondowner requesting any such transfer of any tax or other governmental charge required to be paid with respect to such transfer.

No transfer of Bonds shall be required to be made by the Paying Agent during the period from the close of business on the Record Date next preceding any Interest Payment Date or redemption date to and including such Interest Payment Date or redemption date.

Section 2.07. Exchange of Bonds. Bonds may be exchanged at the office of the Paying Agent in Sacramento, California, or such other place as the Paying Agent shall designate, for a like aggregate principal amount of Bonds of other authorized denominations of the same maturity and interest rate. The Paying Agent shall require the payment by the Bondowner requesting such exchange of any tax or other governmental charge required to be paid with respect to such exchange. No exchange of Bonds shall be required to be made by the Paying Agent during the period from the close of business on the Record Date next preceding any Interest Payment Date or redemption date to and including such Interest Payment Date or redemption date.

Section 2.08. Bond Register. (a) The Paying Agent will keep or cause to be kept, sufficient books for the registration and transfer of the Bonds, which shall at all times be open to inspection by the Director of Finance and the District, and, upon presentation for such purpose, the Paying Agent shall, under such reasonable regulations as it may prescribe, register or transfer or cause to be registered or transferred, on said books, Bonds as hereinbefore provided.

(b) The Paying Agent shall assign each Bond authenticated and registered by it a distinctive letter or number, or letter and number.

ARTICLE III

ISSUANCE OF THE BONDS

Section 3.01. Delivery of Bonds. The Paying Agent is hereby authorized to authenticate and deliver the Bonds to or upon the Written Request of the District.

Section 3.02. Application of Proceeds of Sale of Bonds. Upon the delivery of the Bonds to the initial purchaser thereof, and the payment by the initial purchaser of the purchase price of the Bonds ($[Purchase Price]) by wire transfer of: (i) $[Escrow Deposit] to the Escrow Agent for deposit in the Escrow Fund created pursuant to the Escrow Agreement, (ii) $[COI Deposit] to The Bank of New York Mellon Trust Company, N.A, the costs of issuance custodian (the "Costs of Issuance Custodian"), which amount shall be deposited and administered for costs of issuance pursuant to a Costs of Issuance Custodian Agreement.

The District shall cause the Director of Finance to create and maintain any accounts or subaccounts for deposit of the proceeds of the Bonds as the District shall determine is necessary in order to separately monitor the investment and expenditure of such funds in order to comply with the laws applicable to each, and as may be necessary to make any needed calculations of arbitrage and rebate thereon.

The County makes no assurance regarding the application of the proceeds of the Bonds by the District.

Section 3.03. Investment of Funds. (a) All funds held by the Director of Finance with respect to the Bonds hereunder or under the Law shall be invested at the Director of Finance's discretion pursuant to law and the investment policy of the County.

(b) At the written direction of the District, all or any portion of the building fund of the District may also be invested on behalf of the District in the Local Agency Investment Fund in the treasury of the State.

ARTICLE IV

REDEMPTION OF THE BONDS

Section 4.01. Terms of Redemption. (a) Optional Redemption. The Bonds maturing on or before August 1, 20__, are not subject to redemption prior to their respective stated maturity dates. The Bonds maturing on and after August 1, 20__, are subject to redemption prior to their respective stated maturity dates, at the option of the District, from any source of available funds, as a whole or in part on any date on or after _____ 1, 20__, at a redemption price equal to the principal amount called for redemption plus accrued interest thereon to the date fixed for redemption, without premium.

[(b) Mandatory Sinking Fund Redemption. The $_____ Term Bond maturing on August 1, 20__, is also subject to mandatory sinking fund redemption on each mandatory sinking fund redemption date and in the respective principal amounts as set forth in the following schedule,

at a redemption price equal to 100% of the principal amount thereof to be redeemed, without premium, together with interest accrued thereon to the date fixed for redemption:

Mandatory Sinking fund Redemption Date (August 1)	Principal Amount to be Redeemed
	$
†	

† Maturity.

The principal amount to be redeemed in each year shown in the table above will be reduced proportionately, in integral multiples of $5,000, by the amount of such Term Bond optionally redeemed prior to the mandatory sinking fund redemption date, if any.]

(c) Selection of Bonds for Redemption. If less than all of the Bonds are called for redemption, such bonds shall be redeemed as directed by the District, and if not so directed, in inverse order of maturities, and if less than all of the Bonds of any given maturity are called for redemption, the portions of such bonds of a given maturity to be redeemed shall be redeemed as directed by the District, and if not so directed, shall be determined by lot. For purposes of such selection, each Bond shall be deemed to consist of individual Bonds of denominations of $5,000 principal amount each, which may be separately redeemed.

Section 4.02. Notice of Redemption. (a) Notice of redemption of the Bonds will be mailed postage prepaid not less than 20 nor more than 60 days prior to the redemption date (i) by first class mail to the respective Owners of Bonds at the addresses appearing on the bond registration books of the Paying Agent, and (ii) as may be further required in accordance with the Continuing Disclosure Certificate.

Each notice of redemption shall contain all of the following information: (i) the date of such notice; (ii) the name of the affected Bonds and the date of issue of the Bonds; (iii) the redemption date; (iv) the redemption price, if available; (v) the dates of maturity of the Bonds to be redeemed; (vi) if less than all of the Bonds are to be redeemed, the distinctive numbers of the Bonds of each maturity to be redeemed; (vii) in the case of Bonds redeemed in part only, the respective maturities or portions of the principal amount of the Bonds of each maturity to be redeemed; (viii) the CUSIP number, if any, of each maturity of Bonds to be redeemed; (ix) a statement that such Bonds must be surrendered by the Owners at the office of the Paying Agent in Sacramento, California, or at such other place or places designated by the Paying Agent; and (x) notice that further interest on such Bonds will not accrue after the designed redemption date.

The actual receipt by any Owner of any Bond of notice of such redemption will not be a condition precedent to redemption, and failure to receive such notice, or any defect in the notice given, will not affect the validity of the proceedings for the redemption of such Bonds.

When notice of redemption has been given, substantially as described above, and when the amount necessary for the payment of the redemption price, if any, is set aside for such

purpose, the Bonds designated for redemption will become due and payable on the date fixed for redemption thereof, and upon presentation and surrender of said Bonds at the place specified in the notice of redemption, such Bonds will be redeemed and paid at the redemption price thereof out of the money provided therefor.

(b) Rescission of Notice of Redemption. The District may rescind any redemption and notice thereof for any reason on any date prior to the date fixed for redemption by causing written notice of the rescission to be given to the owners of the Bonds so called for redemption. Notice of rescission of redemption will be given in the same manner in which notice of redemption was originally given. The actual receipt by the owner of any Bond of notice of such rescission will not be a condition precedent to rescission, and failure to receive such notice or any defect in such notice will not affect the validity of the rescission.

(c) Conditional Notice. Any notice of optional redemption delivered hereunder may be conditioned on any fact or circumstance stated therein, and if such condition shall not have been satisfied on or prior to the redemption date stated in such notice, said notice shall be of no force and effect on and as of the stated redemption date, the redemption shall be cancelled, and the District shall not be required to redeem the Bonds that were the subject of the notice. The Paying Agent shall give notice of such cancellation and the reason therefor in the same manner in which notice of redemption was originally given. The actual receipt by the owner of any Bond of notice of such cancellation shall not be a condition precedent to cancellation, and failure to receive such notice or any defect in such notice shall not affect the validity of the cancellation.

Section 4.03. Defeasance of Bonds. The District may pay and discharge any or all of the Bonds by depositing in trust with the Paying Agent or an escrow agent at or before maturity, money or non-callable direct obligations of the United States of America or other non-callable obligations the payment of the principal of and interest on which is guaranteed by a pledge of the full faith and credit of the United States of America, in an amount which will, together with the interest to accrue thereon and available moneys then on deposit in the Interest and Sinking Fund, be fully sufficient in the opinion of a certified public accountant licensed to practice in the State to pay and discharge the indebtedness on such Bonds (including all principal, interest and redemption premiums) at or before their respective maturity dates.

If at any time the District pays or causes to be paid or there is otherwise paid to the owners of any or all outstanding Bonds all of the principal, interest and premium, if any, represented by such Bonds when due, or as described above, or as otherwise provided by law, then such Owners shall cease to be entitled to the obligation of the County to levy and collect taxes to pay the Bonds as described in Section 5.01 hereof, and such obligation and all agreements and covenants of the District to such Owners hereunder shall thereupon be satisfied and discharged and shall terminate, except only that the District will remain liable for payment of all principal, interest and premium, if any, represented by such Bonds, but only out of moneys on deposit in the Interest and Sinking Fund or otherwise held in trust for such payment, provided, that the unclaimed moneys provisions described in Section 6.07 hereof will apply in all events.

ARTICLE V

OTHER COVENANTS

Section 5.01. Payment of Principal and Interest. On or prior to the date any payment is due in respect of the Bonds, the Director of Finance will deposit with the Paying Agent moneys sufficient to pay the principal and the interest (and premium, if any) to become due in respect of all Bonds outstanding on such Interest Payment Date, but only as required by the Law. When and as paid in full and following surrender thereof to the Paying Agent, all Bonds shall be cancelled by the Paying Agent, and thereafter they shall be destroyed. Moneys for the payment of principal, redemption premium, if any, and interest with respect to the Bonds shall be raised by taxation upon all taxable property in the District and the County shall provide for the levy and collection of such taxes in the manner provided by the Law.

Section 5.02. Further Assurances. The District and the County will promptly execute and deliver or cause to be executed and delivered all such other and further instruments, documents or assurances, and promptly do or cause to be done all such other and further things, as may be necessary or reasonably required in order to further and more fully vest in the Bondowners all rights, interest, powers, benefits, privileges and advantages conferred or intended to be conferred upon them by this Paying Agent Agreement.

Section 5.03. [Tax Covenants. (a) The District shall not take any action or inaction, or fail to take any action, or permit any action to be taken on its behalf or cause or permit any circumstances within its control to arise or continue, if such action or inaction would adversely affect the exclusion from gross income of the interest payable on Bonds under Section 103 of the Code. Without limiting the generality of the forgoing, the District shall comply with the instructions and requirements of the Tax Certificate. This covenant shall survive payment in full of the Bonds.

(b) In the event that at any time the District is of the opinion that for purposes of this Section it is necessary or helpful to restrict or limit the yield on the investment of any moneys held by the Director of Finance with respect to the Bonds, or by the Paying Agent under this Paying Agent Agreement, the District shall so instruct the Director of Finance or the Paying Agent, as appropriate, in writing, and the Director of Finance and the Paying Agent shall take such action as may be necessary in accordance with such instructions.

(c) Notwithstanding any provisions of this Section, if the District shall provide to the Director of Finance or the Paying Agent an opinion of Bond Counsel that any specified action required under this Section is no longer required or that some further or different action is required in order to maintain the exclusion from federal income tax of interest on Bonds under Section 103 of the Code, the Director of Finance and the Paying Agent may conclusively rely on such opinion in complying with the requirements of this Section, and the covenants hereunder shall be deemed to be modified to that extent.]

Section 5.04. Continuing Disclosure. The District hereby covenants and agrees that it shall comply with and carry out all of the provisions of the Continuing Disclosure Certificate. Notwithstanding any other provision of this Paying Agent Agreement, failure of the

District to comply with the Continuing Disclosure Certificate shall not be considered an event of default hereunder; provided that any Owner or Beneficial Owner (as defined below) may take such actions as may be necessary and appropriate, including seeking mandate or specific performance by court order, to cause the District to comply with its obligations under this Section. For purposes of this Section, "Beneficial Owner" shall mean any person which has or shares the power, directly or indirectly, to make investment decisions concerning ownership of any Bonds (including persons holding Bonds through nominees, depositories or other intermediaries).

Section 5.05. Validity of Bonds. The recital contained in the Bonds that the same are regularly issued pursuant to the Law and that the total amount of indebtedness of the District, including the amount of the Bonds, is within the limit provided by law, shall be conclusive evidence of their validity and of compliance with the provisions of the Law in their issuance.

ARTICLE VI

THE PAYING AGENT

Section 6.01. Duties and Liabilities of Paying Agent. (a) The Paying Agent shall be the paying agent, registrar and transfer agent for the Bonds and shall perform such functions in accordance with the provisions hereof. The Paying Agent shall perform such duties and only such duties as are expressly and specifically set forth in this Paying Agent Agreement.

(b) The District may, by an instrument in writing, remove the Paying Agent initially a party hereto and any successor thereto, and shall remove the Paying Agent initially a party hereto and any successor thereto if at any time (i) requested to do so by an instrument or concurrent instruments in writing signed by the Owners of a majority of the aggregate Principal Amount of the Bonds at the time Outstanding (or their attorneys duly authorized in writing), or (ii) the Paying Agent shall cease to be eligible in accordance with subsection (e) of this Section, or shall become incapable of acting, or shall be adjudged a bankrupt or insolvent, or a receiver of the Paying Agent or its property shall be appointed, or any public officer shall take control or charge of the Paying Agent or of its property or affairs for the purpose of rehabilitation, conservation or liquidation, in each case by giving written notice of such removal to the Paying Agent and thereupon shall appoint a successor Paying Agent by an instrument in writing.

(c) The Paying Agent may at any time resign by giving written notice of such resignation by first class mail, postage prepaid, to the District, and to the Owners at the respective addresses shown on the Registration Books. Upon receiving such notice of resignation, the District shall promptly appoint a successor Paying Agent by an instrument in writing.

(d) Any removal or resignation of the Paying Agent and appointment of a successor Paying Agent shall become effective upon acceptance of appointment by the successor Paying Agent; provided, however, that under any circumstances the successor Paying Agent shall be qualified as provided in subsection (e) of this Section. If no qualified successor Paying Agent shall have been appointed and have accepted appointment within 45 days following giving notice of removal or notice of resignation as aforesaid, the resigning Paying Agent or any Owner (on behalf of such Owner and all other Owners) may petition any court of competent jurisdiction for the appointment of a successor Paying Agent, and such court may thereupon, after such notice, if

any, as it may deem proper, appoint such successor Paying Agent. Any successor Paying Agent appointed under this Paying Agent Agreement shall signify its acceptance of such appointment by executing and delivering to the District and to its predecessor Paying Agent a written acceptance thereof, and thereupon such successor Paying Agent, without any further act, deed or conveyance, shall become vested with all the moneys, estates, properties, rights, powers, trusts, duties and obligations of such predecessor Paying Agent, with like effect as if originally named Paying Agent herein; but, nevertheless at the written request of the District or the successor Paying Agent, such predecessor Paying Agent shall execute and deliver any and all instruments of conveyance or further assurance and do such other things as may reasonably be required for more fully and certainly vesting in and confirming to such successor Paying Agent all the right, title and interest of such predecessor Paying Agent in and to any property held by it under this Paying Agent Agreement and shall pay over, transfer, assign and deliver to the successor Paying Agent any money or other property subject to the conditions herein set forth. Upon acceptance of appointment by a successor Paying Agent as provided in this subsection, the District shall mail or cause the successor Paying Agent to mail, by first class mail postage prepaid, a notice of the succession of such Paying Agent hereunder to the Owners at the addresses shown on the Registration Books. If the District fails to mail such notice within 15 days after acceptance of appointment by the successor Paying Agent, the successor Paying Agent shall cause such notice to be mailed at the expense of the District.

(e) The Paying Agent, if not the Director of Finance, shall be a bank, national banking association or trust company having trust powers incorporated or organized under the laws of the United States of America or any state thereof, having (or if such bank, national banking association or trust company is a member of a bank holding company system, its parent bank holding company shall have) a combined capital and surplus of at least $75,000,000, in good standing and subject to supervision or examination by federal or state agency. If such bank, national banking association or trust company publishes a report of condition at least annually, pursuant to law or to the requirements of any supervising or examining agency above referred to, then for the purpose of this subsection the combined capital and surplus of such bank, national banking association or trust company shall be deemed to be its combined capital and surplus as set forth in its most recent report of condition so published.

In case at any time the Paying Agent shall cease to be eligible in accordance with the provisions of this subsection (e), the Paying Agent shall resign immediately in the manner and with the effect specified in this Section.

Section 6.02. Merger or Consolidation. Any bank, national banking association or trust company into which a successor Paying Agent may be merged or converted or with which it may be consolidated or any bank, national banking association or trust company resulting from any merger, conversion or consolidation to which it shall be a party or any bank, national banking association or trust company to which the Paying Agent may sell or transfer all or substantially all of its corporate trust business, provided such bank, national banking association or trust company shall be eligible under Section 6.01(e) shall be the successor to such Paying Agent, without the execution or filing of any instrument or any further act, deed or conveyance on the part of any of the parties hereto, anything herein to the contrary notwithstanding.

Section 6.03. Liability of Paying Agent. (a) The recitals of facts herein and in the Bonds contained shall be taken as statements of the District, and the Paying Agent shall not assume responsibility for the correctness of the same, or make any representations as to the validity or sufficiency of this Paying Agent Agreement or of the Bonds or shall incur any responsibility in respect thereof, other than as expressly stated herein in connection with the respective duties or obligations herein or in the Bonds assigned to or imposed upon it. The Paying Agent shall, however, be responsible for its representations contained in its certificate of authentication on the Bonds. The Paying Agent makes no representations as to the validity or sufficiency of this Paying Agent Agreement or of any Bonds, or in respect of the security afforded by this Paying Agent Agreement and the Paying Agent shall incur no responsibility in respect thereof. The Paying Agent shall be under no responsibility or duty with respect to (i) the issuance of the Bonds for value, (ii) the application of the proceeds thereof except to the extent that such proceeds are received by it in its capacity as Paying Agent, or (iii) the application of any moneys paid to the District or others in accordance with this Paying Agent Agreement except as the application of any moneys paid to it in its capacity as Paying Agent. The Paying Agent shall not be liable in connection with the performance of its duties hereunder, except for its own negligence or willful misconduct. The Paying Agent shall not be liable for any action taken or omitted by it in good faith and believed by it to be authorized or within the discretion or rights or powers conferred upon it by this Paying Agent Agreement. The Paying Agent and its officers and employees may become the Owner of Bonds with the same rights it would have if it were not Paying Agent, and, to the extent permitted by law, may act as depository for and permit any of its officers or directors to act as a member of, or in any other capacity with respect to, any committee formed to protect the rights of Bond Owners, whether or not such committee shall represent the Owners of a majority in aggregate Principal Amount of the Bonds then Outstanding.

(b) The Paying Agent shall not be liable for any error of judgment made in good faith by a responsible officer, unless it shall be proved that the Paying Agent was negligent in ascertaining the pertinent facts.

(c) No provision of this Paying Agent Agreement shall require the Paying Agent to risk or expend its own funds in the performance of its rights and duties hereunder.

(d) The immunities and protections extended to the Paying Agent also extend to its directors, officers, employees and agents.

(e) The Paying Agent may execute any of its powers or duties hereunder through attorneys, agents or receivers and shall not be answerable for the actions of such attorneys, agents or receivers if selected by it with due care.

Section 6.04. Right to Rely on Documents. The Paying Agent shall be protected in acting upon any notice, resolution, request, consent, order, certificate, report, opinion, bonds or other paper or document believed by it to be genuine and to have been signed or presented by the proper party or parties. The Paying Agent may consult with counsel, who may be counsel to the District, with regard to legal questions, and the opinion of such counsel shall be full and complete authorization and protection in respect of any action taken or suffered by it hereunder in good faith and in accordance therewith; provided, however, the Paying Agent shall in no event delay any payment with respect to the Bonds in anticipation of any such opinion.

Whenever in the administration of the duties imposed upon it by this Paying Agent Agreement the Paying Agent shall deem it necessary or desirable that a matter be proved or established prior to taking or suffering any action hereunder, such matter (unless other evidence in respect thereof be herein specifically prescribed) may be deemed to be conclusively proved and established by a Written Certificate of the District, and such Written Certificate shall be full warrant to the Paying Agent for any action taken or suffered in good faith under the provisions of this Paying Agent Agreement in reliance upon such Written Certificate, but in its discretion the Paying Agent may, in lieu thereof, accept other evidence of such matter or may require such additional evidence as it may deem reasonable.

Section 6.05. Accounting Records and Reports; Preservation and Inspection of Documents. The Paying Agent shall keep or cause to be kept proper books of record and accounts in which complete and correct entries shall be made of all transactions relating to the receipts, disbursements, allocation and application of all money on deposit in the accounts and funds established hereunder, which such books shall be available for inspection by the District at reasonable hours and under reasonable conditions.

All documents received by the Paying Agent under the provisions of this Paying Agent Agreement shall be retained in its possession and shall be subject during business hours and upon reasonable notice to the inspection of the District, the Owners and their agents and representatives duly authorized in writing.

Section 6.06. Compensation and Indemnification. The District shall pay to the Paying Agent from time to time all reasonable compensation pursuant to a pre-approved fee letter for all services rendered under this Paying Agent Agreement, and also all reasonable expenses, charges, legal and consulting fees pursuant to a pre-approved fee letter and other disbursements pursuant to a pre-approved fee letter and those of its attorneys, agents and employees, incurred in and about the performance of their powers and duties under this Paying Agent Agreement. The District further agrees, to the extent permitted by law, to indemnify, defend and save the Paying Agent harmless against any liabilities which it may incur in the exercise and performance of its powers and duties hereunder, and which are not due to its negligence or its willful misconduct. The duty of the District to indemnify and compensate the Paying Agent shall survive the termination and discharge of this Paying Agent Agreement and the resignation or removal of the Paying Agent.

Section 6.07. Unclaimed Moneys. Any money held in any fund created pursuant to this Paying Agent Agreement or by the Paying Agent in trust for the payment of the principal of, redemption premium, if any, or interest on the Bonds and remaining unclaimed for two years after the principal of all of the Bonds has become due and payable (whether by maturity or upon prior redemption) will be transferred to the Interest and Sinking Fund for payment of any outstanding bonds of the District payable from said fund; or, if no such bonds of the District are at such time outstanding, said moneys will be transferred to the general fund of the District as provided and permitted by law.

ARTICLE VII

MISCELLANEOUS

Section 7.01. Counterparts. This Paying Agent Agreement may be signed in several counterparts, each of which will constitute an original, but all of which shall constitute one and the same instrument.

Section 7.02. Notices. Unless otherwise specified herein, all notices, statements, orders, requests or other communications hereunder by any party to another shall be in writing and shall be sufficiently given and served upon the other party if delivered personally or if mailed by United States registered or certified mail, return receipt requested, postage prepaid, or if given by fax, electronically, or other means of written communication and confirmed by mail:

If to the District	San Juan Unified School District 3738 Walnut Avenue Carmichael, CA 95608 Attn: Deputy Superintendent
If to the Paying Agent:	County of Sacramento 700 H Street, Room 3650 Sacramento, CA 95814 Attn: Director of Finance

Section 7.03 Governing Law. This Paying Agent Agreement shall be governed by the laws of the State of California.

IN WITNESS WHEREOF, the parties hereto have caused this Paying Agent Agreement to be duly executed by their officers duly authorized as of the date first written above.

SAN JUAN UNIFIED SCHOOL DISTRICT

By:_____
Deputy Superintendent

COUNTY OF SACRAMENTO, as Paying Agent

By:_____
Assistant Auditor-Controller

APPROVED AS TO FORM:

_____
Assistant County Counsel

EXHIBIT A

[FORM OF BONDS]

Number	UNITED STATES OF AMERICA	Amount
R-1-__	STATE OF CALIFORNIA	$_____
	COUNTY OF SACRAMENTO	

SAN JUAN UNIFIED SCHOOL DISTRICT
2020 GENERAL OBLIGATION REFUNDING BONDS
[(FEDERALLY TAXABLE)]

Dated as of	Interest Rate	Maturity Date	CUSIP NO.
[Closing Date]	____%	August 1, 20__	798306 ___

Registered Owner: CEDE & CO.

Principal Sum: _____ DOLLARS

San Juan Unified School District, County of Sacramento, State of California (herein called the "District"), acknowledges itself obligated to and promises to cause to be paid to the registered owner identified above or registered assigns, but only from taxes collected by the County of Sacramento (the "County") for such purpose pursuant to Section 15250 of the Education Code of the State of California, on the maturity date set forth above or upon redemption prior thereto, the principal sum specified above in lawful money of the United States of America, and to pay interest thereon in like lawful money at the interest rate per annum stated above, computed on the basis of a 360-day year of twelve 30-day months, payable on February 1 and August 1 in each year, commencing February 1, 2021, until payment of said principal sum. If this bond is authenticated and registered on any date prior to the close of business on January 15, 2021, it shall bear interest from the date hereof. If authenticated during the period between any Record Date (defined as the 15th day of the month preceding an interest payment date) and the close of business on its corresponding interest payment date, it shall bear interest from such interest payment date. Otherwise, this bond shall bear interest from the interest payment date immediately preceding the date of its authentication.

The principal hereof is payable to the registered owner hereof upon the surrender hereof at the office of the Director of Finance of the County (herein called the "Paying Agent"), the paying agent/registrar and transfer agent of the District, in Sacramento, California. The interest hereon is payable to the person whose name appears on the bond registration books of the Paying Agent as the registered owner hereof as of the close of business on the Record Date preceding each interest payment date, whether or not such day is a business day, such interest to be paid by check mailed to such registered owner at the owner's address as it appears on such registration books, or at such other address filed with the Paying Agent for that purpose. Upon written request, given no later than the Record Date immediately preceding an interest payment date, of the owner of Bonds (hereinafter defined) aggregating at least $1,000,000 in principal amount, interest will be paid by wire transfer to an account maintained in the United States as specified by the owner in such request. So long as Cede & Co. or its registered assigns shall be the registered owner of this bond,

payment shall be made by wire transfer as provided in the Paying Agent Agreement hereinafter described.

This bond is one of a duly authorized issue of bonds of like tenor (except for such variations, if any, as may be required to designate varying series, numbers, denominations, interest payment modes, interest rates, maturities and redemption provisions), amounting in the aggregate to $[Par Amount], and designated as "San Juan Unified School District 2020 General Obligation Refunding Bonds [(Federally Taxable)]" (the "Bonds") issued for the purpose of refunding and redeeming certain outstanding bonds of the District. The Bonds were authorized by a resolution approved by the Board of Education of the District on September 8, 2020 (the "Resolution") and a vote of at least 55% of the voters voting at an election duly and legally called, held and conducted in the District on [November 5, 2002]/[November 6, 2012]/[November 8, 2016]. The Bonds are issued and sold by the Board of Education of the District pursuant to and in strict conformity with the provisions of the Constitution and laws of the State of California, specifically under the authority of Articles 9 and 11 of Chapter 3 of Part 1 of Division 2 of Title 5 of the Government Code of the State of California and the Paying Agent Agreement, dated as of November 1, 2020 (the "Paying Agent Agreement"), by and between the District and the Paying Agent. Reference is hereby made to the Paying Agent Agreement and any and all amendments thereof for a description of the terms on which the Bonds are issued, for the rights of the Owners of the Bonds, for the provisions for payment of the Bonds, and for the amendment of the Paying Agent Agreement (with or without consent of the Owners of the Bonds); and all the terms of the Paying Agent Agreement are hereby incorporated herein and constitute a contract between the District and the Registered Owner of this Bond, to all the provisions of which the Registered Owner of this Bond, by acceptance hereof, agrees and consents. Capitalized undefined terms used herein have the meanings ascribed thereto in the Paying Agent Agreement.

The Bonds are issuable as fully registered bonds without coupons in the denomination of $5,000 or any integral multiple thereof, provided that no Bond shall have principal maturing on more than one principal maturity date. Subject to the limitations and conditions and upon payment of the charges, if any, as provided in the Paying Agent Agreement, Bonds may be exchanged for a like aggregate principal amount of Bonds of the same series, maturity, interest payment mode and interest rate of other authorized denominations.

This bond is transferable by the registered owner hereof, in person or by attorney duly authorized in writing, at said designated office of the Paying Agent, but only in the manner, subject to the limitations and upon payment of the charges provided in the Paying Agent Agreement, and upon surrender and cancellation of this bond. Upon such transfer, a new Bond or Bonds of authorized denomination or denominations for the same series, maturity, interest payment mode and interest rate, and same aggregate principal amount will be issued to the transferee in exchange herefor.

The District and the Paying Agent may treat the registered owner hereof as the absolute owner hereof for all purposes, and the District and the Paying Agent shall not be affected by any notice to the contrary.

[The Bonds are subject to optional and mandatory sinking fund redemption on the terms and subject to the conditions specified in the Paying Agent Agreement. If this bond is called

for redemption and payment is duly provided therefor, interest shall cease to accrue hereon from and after the date fixed for redemption.]

The Board of Education of the District hereby certifies and declares that the total amount of indebtedness of the District, including the amount of this bond, is within the limit provided by law; that all acts, conditions and things required by law to be done or performed precedent to and in the issuance of this bond have been done and performed in strict conformity with the laws authorizing the issuance of this bond; and that this bond is in substantially the form prescribed by order of the Board of Education of the District duly made and entered on its minutes. The Bonds represent an obligation of the District payable out of the interest and sinking fund of the District, and the money for the payment of principal of and interest on this bond shall be raised by taxation upon the taxable property of the District.

This bond shall not be entitled to any benefit under the Paying Agent Agreement, or become valid or obligatory for any purpose, until the certificate of authentication and registration hereon endorsed shall have been signed by the Paying Agent.

IN WITNESS WHEREOF, the Board of Education of the San Juan Unified School District has caused this SAN JUAN UNIFIED SCHOOL DISTRICT 2020 GENERAL OBLIGATION REFUNDING BOND [(FEDERALLY TAXABLE)], to be executed by the manual or facsimile signature of its President and to be countersigned by the manual or facsimile signature of its Clerk or Secretary of said Board, as of the date set forth above.

President of the Board of Education of the
San Juan Unified School District

Countersigned:

Secretary of the Board of Education of the
San Juan Unified School District

CERTIFICATE OF AUTHENTICATION
AND REGISTRATION

This is one of the current interest SAN JUAN UNIFIED SCHOOL DISTRICT 2020 GENERAL OBLIGATION REFUNDING BONDS [(FEDERALLY TAXABLE)], described in the within-mentioned Paying Agent Agreement and authenticated and registered on [Closing Date].

COUNTY OF SACRAMENTO, CALIFORNIA, as
Paying Agent/Registrar and Transfer Agent

By _____
Director of Finance

DTC LEGEND

Unless this certificate is presented by an authorized representative of The Depository Trust Company, a New York corporation ("DTC"), to Issuer or its agent for registration of transfer, exchange, or payment, and any certificate issued is registered in the name of Cede & Co. or in such other name as is requested by an authorized representative of DTC (and any payment is made to Cede & Co. or to such other entity as is requested by an authorized representative of DTC), ANY TRANSFER, PLEDGE, OR OTHER USE HEREOF FOR VALUE OR OTHERWISE BY OR TO ANY PERSON IS WRONGFUL inasmuch as the registered owner hereof, Cede & Co., has an interest herein.

ASSIGNMENT

For value received the undersigned do(es) hereby sell, assign and transfer unto _____ the within-mentioned Registered Bond and hereby irrevocably constitute(s) and appoint(s) _____ attorney, to transfer the same on the books of the Paying Agent/Registrar and Transfer Agent with full power of substitution in the premises.

_____ _____

I.D. Number

NOTE: The signature(s) on this Assignment must correspond with the name(s) as written on the face of the within Registered Bond in every particular, without alteration or enlargement or any change whatsoever.

Dated: _____

Signature Guarantee:_____

Notice: Signature must be guaranteed by an eligible guarantor institution.

PRELIMINARY OFFICIAL STATEMENT DATED [OCTOBER 6], 2020

This Preliminary Official Statement and the information contained herein are subject to completion and amendment. Under no circumstances shall this Preliminary Official Statement constitute an offer to sell or the solicitation of an offer to buy, nor shall there be any sale of these securities, in any jurisdiction in which such offer, solicitation or sale would be unlawful prior to the registration or qualification under the securities laws of such jurisdiction.

NEW ISSUES – BOOK-ENTRY ONLY

RATINGS:
Moody's: "[___]"
Fitch: "[___]"
(See "MISCELLANEOUS – Ratings.")

In the opinion of Orrick, Herrington & Sutcliffe LLP, Bond Counsel to the District, based upon an analysis of existing laws, regulations, rulings and court decisions, and assuming, among other matters, the accuracy of certain representations and compliance with certain covenants, interest on the Tax-Exempt Bonds is excluded from gross income for federal income tax purposes under Section 103 of the Internal Revenue Code of 1986 (the "Code"). In the further opinion of Bond Counsel, interest on the Tax-Exempt Bonds is not a specific preference item for purposes of the federal alternative minimum tax. Bond Counsel is also of the opinion that interest on the Bonds is exempt from State of California personal income taxes. Bond Counsel observes that interest on the Taxable Bonds is not excluded from gross income for federal income tax purposes under Section 103 of the Code. Bond Counsel expresses no opinion regarding any other tax consequences related to the ownership or disposition of, or the amount, accrual or receipt of interest on, the Bonds. See "TAX MATTERS."

SAN JUAN UNIFIED SCHOOL DISTRICT
(Sacramento County, California)

$30,000,000*	**$150,000,000***	**$[Refunding Par]***
General Obligation Bonds, Election of 2012, Series 2020	**General Obligation Bonds, Election of 2016, Series 2020**	**2020 General Obligation Refunding Bonds (Federally Taxable)**

Dated: Date of Delivery **Due: As shown on the inside cover**

This cover page is not a summary of this issue; it is only a reference to the information contained in this Official Statement. Investors must read the entire Official Statement to obtain information essential to the making of an informed investment decision.

The San Juan Unified School District General Obligation Bonds, Election of 2012, Series 2020 (the "**2012 Bonds**"), and the San Juan Unified School District General Obligation Bonds, Election of 2016, Series 2020 (the "**2016 Bonds**" and, together with the 2012 Bonds, the "**Series 2020 Bonds**" or the "**Tax-Exempt Bonds**") are being issued by the San Juan Unified School District (the "**District**") located in the County of Sacramento (the "**County**"), pursuant to a resolution adopted by the Board of Education of the District on September 8, 2020 (the "**Series 2020 Resolution**"), for the purpose of providing funds to (i) finance specific construction, acquisition and modernization projects approved by the voters (as described herein), and (ii) pay the costs of issuance of the Bonds. The Board of Supervisors of the County is empowered and is obligated to levy *ad valorem* taxes upon all property subject to taxation by the District, without limitation as to rate or amount (except as to certain personal property which is taxable at limited rates), for the payment of principal of and interest on the Bonds, all as more fully described herein. See "SECURITY AND SOURCE OF PAYMENT FOR THE BONDS."

The San Juan Unified School District 2020 General Obligation Refunding Bonds (Federally Taxable) (the "**Refunding Bonds**" or the "**Taxable Bonds**") and, together with the Series 2020 Bonds, the "**Bonds**") are being issued by the District to (i) refund all or a portion of the District's outstanding 2012 General Obligation Refunding Bonds, Series A (the "**2012A Refunding Bonds**"); 2012 General Obligation Refunding Bonds, Series B (the "**2012B Refunding Bonds**"); 2012 General Obligation Refunding Bonds, Series C (the "**2012C Refunding Bonds**"); General Obligation Bonds, Election of 2002, Series 2013 (the "**2013 Bonds**"); General Obligation Refunding Bonds, Election of 2002, Series 2014 (the "**2014 Refunding Bonds**"); General Obligation Bonds, Election of 2002, Series 2014 (the "**2014 Bonds**"); and General Obligation Bonds, Election of 2012, Series B (the "**2012B Bonds**" and, together with the 2012A Refunding Bonds, the 2012B Refunding Bonds, the 2012C Refunding Bonds, the 2013 Bonds, the 2014 Refunding Bonds and the 2014 Bonds, the "**Prior Bonds**") and (ii) pay costs of issuance of the Refunding Bonds. The Refunding Bonds are being issued by the District pursuant to a resolution adopted by the Board of Education of the District on September 8, 2020 (the "**Refunding Resolution**"). The outstanding Prior Bonds to be refunded and defeased are collectively referred to herein as the "**Refunded Bonds**."

The Bonds will be issued as current interest bonds. Interest on the Bonds is payable commencing on February 1, 2021, and each February 1 and August 1 thereafter to maturity or redemption prior thereto. Principal of the Bonds is payable on August 1 in each of the years and in the amounts set forth in the Maturity Schedules on the inside cover of this Official Statement. Payments of principal of and interest on the Bonds will be made by the County, as Paying Agent (the "**Paying Agent**") to The Depository Trust Company, New York, New York ("**DTC**"), for subsequent disbursement to DTC Participants, who will remit such payments to the beneficial owners of the Bonds. See "THE BONDS – Payment of Principal and Interest" and APPENDIX G – "BOOK-ENTRY ONLY SYSTEM."

The Bonds will be issued in book-entry form only, and initially will be issued and registered in the name of Cede & Co., as nominee of DTC. Purchasers will not receive certificates representing their interests in the Bonds. See "THE BONDS – Form and Registration."

The Bonds are subject to redemption as more fully described herein.* See "THE BONDS – Redemption."

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* Preliminary, subject to change.

MATURITY SCHEDULES
See Inside Cover

The Bonds will be offered when, as and if issued by the District and received by the Underwriters, subject to approval of their validity by Orrick, Herrington & Sutcliffe LLP, Bond Counsel to the District, and certain other conditions. Certain legal matters will be passed upon for the District by Orrick, Herrington & Sutcliffe LLP, as Disclosure Counsel to the District. Certain legal matters will be passed upon for the Underwriters by Kronick, Moskovitz, Tiedemann & Girard, a Professional Corporation. It is anticipated that the Bonds, in book-entry form, will be available for delivery through the facilities of DTC in New York, New York, on or about _____, 2020.

KeyBanc Capital Markets Inc. **Raymond James & Associates, Inc.**

This Official Statement is dated _____, 2020.

MATURITY SCHEDULES

$30,000,000[*]
SAN JUAN UNIFIED SCHOOL DISTRICT
(Sacramento County, California)
General Obligation Bonds,
Election of 2012, Series 2020

Maturity (August 1)	Principal Amount	Interest Rate	Yield[†]	CUSIP No.[‡] (798306)

$_____ _____% Term 2012 Bonds due August 1, 20__ – Yield[†] _____% – CUSIP No.[‡] 798306 ___

$150,000,000[*]
SAN JUAN UNIFIED SCHOOL DISTRICT
(Sacramento County, California)
General Obligation Bonds,
Election of 2016, Series 2020

Maturity (August 1)	Principal Amount	Interest Rate	Yield[†]	CUSIP No.[‡] (798306)

$_____ _____% Term 2016 Bonds due August 1, 20__ – Yield[†] _____% – CUSIP No.[‡] 798306 ___

[*] Preliminary, subject to change.
[†] Yields certified by the Underwriters. The District takes no responsibility therefor.
[‡] CUSIP® is a registered trademark of the American Bankers Association. CUSIP Global Services (CGS) is managed on behalf of the American Bankers Association by S&P Capital IQ. Copyright(c) 2020 CUSIP Global Services. All rights reserved. CUSIP® data herein is provided by CUSIP Global Services. This data is not intended to create a database and does not serve in any way as a substitute for the CGS database. CUSIP® numbers are provided for convenience of reference only. Neither the District nor the Underwriters or their respective agents or counsel assume responsibility for the accuracy of such numbers.

**$[Refunding Par]*
SAN JUAN UNIFIED SCHOOL DISTRICT
(Sacramento County, California)
2020 General Obligation Refunding Bonds
(Federally Taxable)**

Maturity (August 1)	Principal Amount	Interest Rate	Yield†	CUSIP No.‡ (798306)

$_____ _____% Term Refunding Bonds due August 1, 20__ – Yield† _____% – CUSIP No.‡ 798306 ___

* Preliminary, subject to change.
† Yields certified by the Underwriters. The District takes no responsibility therefor.
‡ CUSIP® is a registered trademark of the American Bankers Association. CUSIP Global Services (CGS) is managed on behalf of the American Bankers Association by S&P Capital IQ. Copyright(c) 2020 CUSIP Global Services. All rights reserved. CUSIP® data herein is provided by CUSIP Global Services. This data is not intended to create a database and does not serve in any way as a substitute for the CGS database. CUSIP® numbers are provided for convenience of reference only. Neither the District nor the Underwriters or their respective agents or counsel assume responsibility for the accuracy of such numbers.

SAN JUAN UNIFIED SCHOOL DISTRICT
COUNTY OF SACRAMENTO, CALIFORNIA

BOARD OF EDUCATION

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

DISTRICT ADMINISTRATION

Kent Kern, *Superintendent*
Kent Stephens, *Deputy Superintendent*

PROFESSIONAL SERVICES

Bond Counsel and Disclosure Counsel

Orrick, Herrington & Sutcliffe LLP
San Francisco, California

Underwriters' Counsel

Kronick, Moskovitz, Tiedemann & Girard, a Professional Corporation
Sacramento, California

Municipal Advisor

Isom Advisors, a Division of Urban Futures, Inc.
Walnut Creek, California

Paying Agent

County of Sacramento
Sacramento, California

Escrow Agent

The Bank of New York Mellon Trust Company, N.A.
Dallas, Texas

Verification Agent

Causey Demgen & Moore P.C.
Denver, Colorado

This Official Statement does not constitute an offering of any security other than the original offering of the Bonds by the District. No dealer, broker, salesperson or other person has been authorized by the District to give any information or to make any representations other than as contained in this Official Statement, and if given or made, such other information or representation not so authorized should not be relied upon as having been given or authorized by the District.

The Bonds are exempt from registration under the Securities Act of 1933, as amended, pursuant to Section 3(a)2 thereof. This Official Statement does not constitute an offer to sell or a solicitation of an offer to buy the Bonds in any state in which such offer or solicitation is not authorized or in which the person making such offer or solicitation is not qualified to do so, or to any person to whom it is unlawful to make such offer or solicitation.

The information set forth herein other than that furnished by the District, although obtained from sources which are believed to be reliable, is not guaranteed as to accuracy or completeness, and is not to be construed as a representation by the District. The information and expressions of opinion herein are subject to change without notice and neither delivery of this Official Statement nor any sale made hereunder shall, under any circumstances, create any implication that there has been no change in the affairs of the District since the date hereof. This Official Statement is submitted in connection with the sale of the Bonds referred to herein and may not be reproduced or used, in whole or in part, for any other purpose.

Certain statements included or incorporated by reference in this Official Statement constitute "forward-looking statements." Such statements are generally identifiable by the terminology used such as "plan," "expect," "estimate," "budget" or other similar words. The achievement of certain results or other expectations contained in such forward-looking statements involve known and unknown risks, uncertainties and other factors which may cause actual results, performance or achievements described to be materially different from any future results, performance or achievements expressed or implied by such forward-looking statements. The District does not plan to issue any updates or revisions to those forward-looking statements if or when its expectations, or events, conditions or circumstances on which such statements are based occur.

The District maintains a website. However, the information presented there is not part of this Official Statement and should not be relied upon in making an investment decision with respect to the Bonds.

In connection with this offering, the Underwriters may overallot or effect transactions which stabilize or maintain the market price of the Bonds at levels above those that might otherwise prevail in the open market. Such stabilizing, if commenced, may be discontinued at any time. The Underwriters may offer and sell the Bonds to certain securities dealers and dealer banks and banks acting as agent at prices lower than the public offering price stated on the inside cover page hereof and said public offering price may be changed from time to time by the Underwriters.

The Underwriters have provided the following sentence for inclusion in this Official Statement: The Underwriters have reviewed the information in this Official Statement in accordance with, and as a part of, its responsibility to investors under the federal securities laws as applied to the facts and circumstances of this transaction, but the Underwriters do not guarantee the accuracy or completeness of such information.

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SAN JUAN UNIFIED SCHOOL DISTRICT
(Sacramento County, California)

$30,000,000*	**$150,000,000***	**$[Refunding Par]***
General Obligation Bonds, Election of 2012, Series 2020	**General Obligation Bonds, Election of 2016, Series 2020**	**2020 General Obligation Refunding Bonds (Federally Taxable)**

INTRODUCTION

This Official Statement, which includes the cover page, the inside cover and appendices hereto (the "**Official Statement**"), is provided to furnish information in connection with the San Juan Unified School District General Obligation Bonds, Election of 2012, Series 2020 (the "**2012 Bonds**"), the San Juan Unified School District General Obligation Bonds, Election of 2016, Series 2020 (the "**2016 Bonds**" and, together with the 2012 Bonds, the "**Series 2020 Bonds**" or the "**Tax-Exempt Bonds**") and the San Juan Unified School District 2020 General Obligation Refunding Bonds (Federally Taxable) (the "**Refunding Bonds**" or the "**Taxable Bonds**" and, together with the Series 2020 Bonds, the "**Bonds**"), as described more fully herein.

This Official Statement speaks only as of its date, and the information contained herein is subject to change. Except as required by the Continuing Disclosure Certificate to be executed by the San Juan Unified School District (the "**District**"), the District has no obligation to update the information in this Official Statement. See "OTHER LEGAL MATTERS – Continuing Disclosure."

Any statements in this Official Statement involving matters of opinion, whether or not expressly so stated, are intended as such and not as representations of fact. This Official Statement is not to be construed as a contract or agreement between the District and the purchasers or owners of any of the Bonds.

Quotations from and summaries and explanations of the Bonds, Paying Agent Agreements (defined herein), providing for the issuance of the Bonds, and the California Constitutional provisions, statutes and other documents described herein, do not purport to be complete, and reference is hereby made to said documents, California Constitutional provisions and statutes for the complete provisions thereof.

Copies of documents referred to herein and information concerning the Bonds are available from the Superintendent, San Juan Unified School District, 3738 Walnut Avenue, Carmichael, CA 95608, (916) 971-7700. The District may impose a charge for copying, handling and mailing such requested documents.

The District

The District, located in the northeast portion of Sacramento County, California (the "**County**"), was established in 1960. The District is approximately 75 square miles in area and serves portions of the city of Citrus Heights and the unincorporated areas of Carmichael, Fair Oaks and Orangevale. The District also includes very small portions of the cities of Sacramento, Folsom and Rancho Cordova. The District currently operates 64 schools, including 9 comprehensive high schools, 8 middle schools, 33 elementary schools, 8 K-8 schools, 3 alternative education programs, and 3 special education centers. Ten charter schools also operate within the boundaries of the District. The District provides kindergarten through 12th grade education to approximately 39,000 students.

The District is governed by a Board of Education (the "**Board**") consisting of five members. The regular members are elected to staggered four-year terms every two years, alternating between two and three available positions. The management and policies of the District are administered by the Superintendent, who is appointed by the Board and responsible for day-to-day District operations as well as the supervision of the District's other key personnel. Kent Kern has served as Superintendent since March 2014.

* Preliminary, subject to change.

For additional information about the District's operations and finances, see APPENDIX A – "INFORMATION RELATING TO THE DISTRICT'S OPERATIONS AND BUDGET."

THE BONDS

Authority for Issuance; Purpose

Series 2020 Bonds. The Series 2020 Bonds are issued pursuant to the Constitution and laws of the State of California (the "**State**"), including Article 4.5 of Chapter 3 of Part 1 of Division 2 of Title 5 of the Government Code of the State (the "**Government Code**"), and other applicable provisions of law, including applicable provisions of the Education Code of the State (the "**Education Code**"), a paying agent agreement, dated as of October 1, 2020 (the "**Series 2020 Paying Agent Agreement**"), between the District and the County, as paying agent (the "**Paying Agent**") and a resolution adopted by the Board on September 8, 2020 relating to the Series 2020 Bonds (the "**Series 2020 Resolution**").

The 2012 Bonds were authorized to be issued at an election held on November 6, 2012 (the "**Election of 2012**"), by more than 55% of the votes cast by eligible voters within the District for a bond measure known locally as "Measure N." Measure N authorized the District to issue bonds in an aggregate principal amount not to exceed $350,000,000 to improve the quality of education at every school, modernize aging classrooms, upgrade technology, provide 21st century learning opportunities, improve student safety and become eligible for millions in additional State dollars. The 2012 Bonds are the fifth series to be issued pursuant to the Measure N authorization. After the issuance of the 2012 Bonds, no remaining authorization will remain pursuant to the Measure N authorization.

The 2016 Bonds were authorized to be issued at an election held on November 8, 2016 (the "**Election of 2016**"), by more than 55% of the votes cast by eligible voters within the District for a bond measure known locally as "Measure P." Measure P authorized the District to issue bonds in an aggregate principal amount not to exceed $750,000,000 to repair/upgrade all schools by: repairing aging/deteriorating classrooms/bathrooms/leaky roofs/ plumbing/drinking fountains/water pipes/electrical wiring; upgrading classroom technology, math/science/computer labs, vocational education classrooms, and outdated fire safety/security systems; removing asbestos/lead paint; and, repairing, constructing, and acquiring educational facilities/equipment. The 2016 Bonds are the third series to be issued pursuant to the Measure P authorization. After the issuance of the 2016 Bonds, $480,080,000 will remain to be issued by the District pursuant to the Measure P authorization.

As required by the Education Code and the Measure N and Measure P authorizations, the District established a Citizens' Oversight Committee to review the District's expenditure of bond proceeds and its progress in completing the projects specified in the measure, and to make periodic reports to the public in order to ensure that bond funds are spent only for authorized purposes.

The Series 2020 Bonds are being issued to (i) finance specific construction, acquisition and modernization projects approved by the voters in the Election of 2012 and Election of 2016, respectively, and (ii) pay costs of issuance of the Series 2020 Bonds. See "– Application and Investment of Series 2020 Bond Proceeds."

Refunding Bonds. The Refunding Bonds are being issued by the District pursuant to the State Constitution and State laws, including Articles 9 and 11 of Chapter 3 of Part 1 of Division 2 of Title 5 of the Government Code, applicable provisions of the Education Code and other applicable provisions of law. The Refunding Bonds are authorized by a resolution adopted by the Board of Education on September 8, 2020 (the "**Refunding Resolution**" and, together with the Series 2020 Resolution, the "**Resolutions**"), and are being issued pursuant to a paying agent agreement, dated as of October 1, 2020 (the "**Refunding Paying Agent Agreement**" and, together with the Series 2020 Paying Agent Agreement, the "**Paying Agent Agreements**"), by and between the District and the Paying Agent.

The Refunding Bonds are being issued to (i) to defease and refund all or a portion of the District's outstanding 2012 General Obligation Refunding Bonds, Series A (the "**2012A Refunding Bonds**"); 2012 General Obligation Refunding Bonds, Series B (the "**2012B Refunding Bonds**"); 2012 General Obligation Refunding Bonds, Series C (the "**2012C Refunding Bonds**"); General Obligation Bonds, Election of 2002, Series 2013 (the "**2013 Bonds**"); General Obligation Refunding Bonds, Election of 2002, Series 2014 (the "**2014 Refunding Bonds**"); General

Obligation Bonds, Election of 2002, Series 2014 (the "**2014 Bonds**"); and General Obligation Bonds, Election of 2012, Series B (the "**2012B Bonds**" and, together with the 2012A Refunding Bonds, the 2012B Refunding Bonds, the 2012C Refunding Bonds, the 2013 Bonds, the 2014 Refunding Bonds and the 2014 Bonds, the "**Prior Bonds**") and (ii) pay costs of issuance of the Refunding Bonds. The outstanding Prior Bonds to be refunded and defeased are collectively referred to herein as the "**Refunded Bonds**." See "– Plan of Refunding."

Form and Registration

The Bonds will be issued in fully registered book-entry form only, as current interest bonds without coupons, in denominations of $5,000 principal amount each or any integral multiple thereof. The Bonds will initially be registered in the name of Cede & Co., as nominee of The Depository Trust Company ("**DTC**"), New York, New York. DTC will act as securities depository for the Bonds. Registered ownership of the Bonds may not be transferred except as described in APPENDIX G. Purchases of Bonds under the DTC system must be made by or through a DTC participant, and ownership interests in Bonds or any transfer thereof will be recorded as entries on the books of said participants. Except in the event that use of this book-entry system is discontinued for the Bonds, beneficial owners will not receive physical certificates representing their ownership interests. See APPENDIX G – "BOOK-ENTRY ONLY SYSTEM."

Payment of Principal and Interest

The Bonds will be dated the date of their delivery and bear interest at the rates set forth on the inside cover page hereof, payable on February 1 and August 1 of each year, commencing on February 1, 2021 until payment of the principal amount thereof, computed using a year of 360 days consisting of twelve 30-day months. Bonds authenticated and registered on any date prior to the close of business on January 15, 2021 will bear interest from the date of their delivery. Bonds authenticated during the period between the 15th day of the calendar month immediately preceding an Interest Payment Date (the "**Record Date**") and the close of business on that Interest Payment Date will bear interest from that Interest Payment Date. Any other Bond will bear interest from the Interest Payment Date immediately preceding the date of its authentication. If, at the time of authentication of any Bond, interest is then in default on outstanding Bonds, such Bond will bear interest from the Interest Payment Date to which interest has previously been paid or made available for payment thereon.

Payment of interest on any Bond on each Interest Payment Date (or on the following business day, if the Interest Payment Date does not fall on a business day) will be made to the person appearing on the registration books of the Paying Agent as the registered owner thereof as of the preceding Record Date, such interest to be paid by check or draft mailed to such owner at such owner's address as it appears on such registration books or at such other address as the owner may have filed with the Paying Agent for that purpose on or before the Record Date. The owner of an aggregate principal amount of $1,000,000 or more of Bonds may request in writing to the Paying Agent that such owner be paid interest by wire transfer to the bank and account number on file with the Paying Agent as of the applicable Record Date.

Principal will be payable at maturity, as set forth on the inside cover page, or upon redemption prior to maturity, upon surrender of Bonds at such office of the Paying Agent as the Paying Agent will designate. The interest, principal and premiums, if any, on the Bonds will be payable in lawful money of the United States of America from moneys on deposit in the interest and sinking fund of the District (the "**Interest and Sinking Fund**") within the County Treasury, consisting of *ad valorem* property taxes collected and held by the Director of Finance of the County (the "**Director of Finance**"), together with any net premium and accrued interest received upon issuance of the Bonds.

So long as all outstanding Bonds are held in book-entry form and registered in the name of a securities depository or its nominee, all payments of principal of, premium, if any, and interest on the Bonds and all notices with respect to such Bonds will be made and given, respectively, to such securities depository or its nominee and not to beneficial owners. So long as the Bonds are held by Cede & Co., as nominee of DTC, payment will be made by wire transfer.

Redemption[*]

Optional Redemption. The Series 2020 Bonds maturing on or before August 1, 20__, are not subject to redemption prior to their respective stated maturity dates. The Bonds maturing on and after August 1, 20__, are subject to redemption prior to their respective stated maturity dates, at the option of the District, from any source of available funds, as a whole or in part on any date, on or after _____ 1, 20__. The Bonds will be redeemed at a price equal to 100% of the principal amount thereof, together with interest accrued thereon to the date of redemption, without premium.

[***Optional Redemption with Make-Whole Premium***. The Refunding Bonds also shall be subject to redemption prior to maturity, at the option of the District, from any source of available funds, as a whole or in part on any date prior to _____, 1, 20__, at a redemption price equal to 100% of the principal amount of the Refunding Bonds called for redemption plus the Make-Whole Premium, if any, together with accrued interest to the date fixed for redemption, if any.

The "Make-Whole Premium," with respect to any Refunding Bonds to be redeemed, is the amount calculated by the Calculation Agent equal to the positive difference, if any, between:

(i) The sum of the present values, calculated as of the date fixed for redemption of:

(1) Each interest payment that, but for the redemption, would have been payable on the Refunding Bonds or portion thereof being redeemed on each regularly scheduled Interest Payment Date occurring after the date fixed for redemption through the maturity date of such Refunding Bonds (excluding any accrued interest for the period prior to the date fixed for redemption); provided, that if the date fixed for redemption is not a regularly scheduled Interest Payment Date with respect to such Refunding Bonds, the amount of the next regularly scheduled interest payment will be reduced by the amount of interest accrued on such Refunding Bonds to the date fixed for redemption; plus

(2) The principal amount that, but for such redemption, would have been payable on the maturity date of the Refunding Bonds or portion thereof being redeemed; minus

(ii) The principal amount of the Refunding Bonds or portion thereof being redeemed.

The present values of the interest and principal payments referred to in (i) above will be determined by discounting the amount of each such interest and principal payment from the date that each such payment would have been payable but for the redemption to the date fixed for redemption on a semiannual basis (assuming a 360-day year consisting of twelve (12) 30-day months) at a discount rate equal to the Comparable Treasury Yield, plus the Spread.

"Calculation Agent" means a commercial bank or an investment banking institution of national standing that is a primary dealer of United States government securities (which may be one of the institutions that served as underwriters for the Refunding Bonds) designated by the District.

"Comparable Treasury Issue" means the United States Treasury security selected by the Calculation Agent as having a maturity comparable to the remaining term to maturity of the Refunding Bonds being redeemed that would be utilized, at the time of selection and in accordance with customary financial practice, in pricing new issues of corporate debt securities of comparable maturity to the remaining term to maturity of the Refunding Bonds being redeemed.

"Comparable Treasury Price" means, with respect to any date on which a Refunding Bond or portion thereof is being redeemed, either (a) the average of five Bonds Reference Treasury Dealer quotations for the date fixed for redemption, after excluding the highest and lowest such quotations, and (b) if the Calculation Agent is unable to obtain five such quotations, the average of the quotations that are obtained. The quotations will be the average, as

[*] Preliminary, subject to change.

determined by the Calculation Agent, of the bid and asked prices for the Comparable Treasury Issue (expressed in each case as a percentage of principal amount) quoted in writing to the Calculation Agent, at 5:00 p.m. New York City time, at least three (3) business days but not more than forty-five (45) calendar days preceding the date fixed for redemption.

"Comparable Treasury Yield" means the yield that represents the weekly average yield to maturity for the preceding week appearing in the most recently published statistical release designated "H.15(519) Selected Interest Rates" under the heading "Treasury Constant Maturities," or any successor publication selected by the Calculation Agent that is published weekly by the Board of Governors of the Federal Reserve System and that establishes yields on actively traded United States Treasury securities adjusted to constant maturity, for the maturity corresponding to the remaining term to maturity of the Refunding Bonds being redeemed. The Comparable Treasury Yield will be determined at least three (3) business days but not more than forty-five (45) calendar days preceding the date fixed for redemption. If the H.15(519) statistical release sets forth a weekly average yield for United States Treasury securities that have a constant maturity that is the same as the remaining term to maturity of the Refunding Bonds being redeemed, then the Comparable Treasury Yield will be equal to such weekly average yield. In all other cases, the Comparable Treasury Yield will be calculated by interpolation on a straight-line basis, between the weekly average yields on the United States Treasury securities that have a constant maturity (i) closest to and greater than the remaining term to maturity of the Refunding Bonds being redeemed; and (ii) closest to and less than the remaining term to maturity of the Refunding Bonds being redeemed. Any weekly average yields calculated by interpolation will be rounded to the nearest 1/100th of 1%, with any figure of 1/200th of 1% or above being rounded upward. If, and only if, weekly average yields for United States Treasury securities for the preceding week are not available in the H.15(519) statistical release or any successor publication, then the Comparable Treasury Yield will be the rate of interest per annum equal to the semiannual equivalent yield to maturity of the Comparable Treasury Issue (expressed as a percentage of its principal amount) equal to the Comparable Treasury Price (each as defined herein) as of the date fixed for redemption.

"Reference Treasury Dealer" means a primary dealer of United States Government securities (which may be one of the institutions that served as underwriters for the Refunding Bonds) appointed by the District and reasonably acceptable to the Calculation Agent.

"Spread" means ____%.]

Mandatory Sinking Fund Redemption. The $_____ Term 2012 Bond maturing on August 1, 20__, is also subject to mandatory sinking fund redemption on each mandatory sinking fund redemption date and in the respective principal amounts as set forth in the following schedule, at a redemption price equal to 100% of the principal amount thereof to be redeemed (without premium), together with interest accrued thereon to the date fixed for redemption:

Mandatory Sinking Fund Redemption Date (August 1)	Principal Amount to Be Redeemed

[*]Maturity.

The $_____ Term 2016 Bond maturing on August 1, 20__, is also subject to mandatory sinking fund redemption on each mandatory sinking fund redemption date and in the respective principal amounts as set forth in the following schedule, at a redemption price equal to 100% of the principal amount thereof to be redeemed (without premium), together with interest accrued thereon to the date fixed for redemption:

Mandatory Sinking Fund Redemption Date (August 1)	Principal Amount to Be Redeemed

[*]Maturity.

The $_____ Term Refunding Bond maturing on August 1, 20__, is also subject to mandatory sinking fund redemption on each mandatory sinking fund redemption date and in the respective principal amounts as set forth in the following schedule, at a redemption price equal to 100% of the principal amount thereof to be redeemed (without premium), together with interest accrued thereon to the date fixed for redemption:

Mandatory Sinking Fund Redemption Date (August 1)	Principal Amount to Be Redeemed

[*]Maturity.

The principal amount to be redeemed in each year shown in the tables above will be reduced at the option of the District, in integral multiples of $5,000, by the amount of such Term Bond optionally redeemed prior to the mandatory sinking fund redemption date.

Selection of Bonds for Redemption. If less than all of the Bonds are called for redemption, the Bonds will be redeemed as directed by the District, and if not so directed, in inverse order of maturities, and if less than all of the Bonds of any given maturity are called for redemption, the portions of the Bonds of a given maturity to be redeemed will be redeemed as directed by the District, and if not so directed, will be determined by lot.

Notwithstanding anything herein to the contrary, so long as Cede & Co., as the nominee of DTC, or any substitute depository for the Bonds is the registered owner to the Bonds, the selection of Bonds held by beneficial owners in book-entry form for redemption will be made by DTC or such substitute depository for the Bonds pursuant to the procedures of DTC or the substitute depository for the Bonds. The procedures of DTC or the substitute Depository for the Bonds may not be consistent with the procedures outlined above. See APPENDIX G – "BOOK-ENTRY ONLY SYSTEM."

Notice of Redemption. Notice of redemption of any Bond is required to be given by the Paying Agent, upon written request of the District, not less than 20 nor more than 60 days prior to the redemption date (i) by first class mail to the respective owners of any Bond designated for redemption at their addresses appearing on the bond registration books and (ii) as may be further required in accordance with the Continuing Disclosure Certificate. See APPENDIX E – "FORM OF CONTINUING DISCLOSURE CERTIFICATE."

Each notice of redemption is required to contain the following information: (i) the date of such notice; (ii) the name of the Bonds and the date of issue of the Bonds; (iii) the redemption date; (iv) the redemption price; (v) the dates of maturity of the Bonds to be redeemed; (vi) if less than all of the then outstanding Bonds are to be called for redemption, the distinctive serial numbers of the Bonds of each maturity to be redeemed; (vii) in the case of Bonds redeemed in part only, the respective portions of the principal amount of the Bonds of each maturity to be redeemed; (viii) the CUSIP number of each maturity of Bonds to be redeemed; (ix) a statement that such Bonds must be surrendered by the owners at such office of the Paying Agent designated by the Paying Agent; and (x) notice that further interest on such Bonds will not accrue after the redemption date. A certificate of the Paying Agent or the District that notice of call and redemption has been given to owners and to the appropriate securities depositories as provided in the Paying Agent Agreements will be conclusive against all parties. The actual receipt by the owner of any Bond or by any securities depository of notice of redemption will not be a condition precedent to redemption, and failure to receive such notice, or any defect in the notice given, will not affect the validity of the proceedings for the redemption of such Bonds or the cessation of interest on the date fixed for redemption.

Effect of Notice of Redemption. When notice of redemption has been given substantially as provided for in the respective Paying Agent Agreement, and when the redemption price of the Bonds called for redemption is set

aside for the purpose as described in such Paying Agent Agreement, the Bonds designated for redemption will become due and payable on the specified redemption date and interest will cease to accrue thereon as of the redemption date, and upon presentation and surrender of such Bonds at the place specified in the notice of redemption, such Bonds will be redeemed and paid at the redemption price thereof out of the money provided therefor. The owners of such Bonds called for redemption after such redemption date will look for the payment of such Bonds and the redemption premium thereon, if any, only to moneys on deposit for such purpose in the Interest and Sinking Fund of the District or the escrow fund established for such purpose. All Bonds redeemed will be cancelled forthwith by the Paying Agent and will not be reissued.

Right to Rescind Notice. The District may rescind any optional redemption and notice thereof for any reason on any date prior to the date fixed for redemption by causing written notice of the rescission to be given to the owners of the Bonds so called for redemption. Any optional redemption and notice thereof will be rescinded if for any reason on the date fixed for redemption moneys are not available in the Interest and Sinking Fund or otherwise held in trust for such purpose in an amount sufficient to pay in full on said date the principal of, interest, and any premium due on the Bonds called for redemption. Notice of rescission of redemption will be given in the same manner in which notice of redemption was originally given. The actual receipt by the Owner of any Bond of notice of such rescission will not be a condition precedent to rescission, and failure to receive such notice or any defect in such notice will not affect the validity of the rescission.

Conditional Notice. Any notice of optional redemption may be conditioned on any fact or circumstance stated therein, and if such condition will not have been satisfied on or prior to the redemption date stated in such notice, said notice will be of no force and effect on and as of the stated redemption date, the redemption will be cancelled, and the District will not be required to redeem the Bonds that were the subject of the notice. The Paying Agent will give notice of such cancellation and the reason therefor in the same manner in which notice of redemption was originally given. The actual receipt by the Owner of any Bond of notice of such cancellation will not be a condition precedent to cancellation, and failure to receive such notice or any defect in such notice will not affect the validity of the cancellation.

Defeasance of Bonds

The District may pay and discharge any or all of the Bonds by depositing in trust with the Paying Agent or an escrow agent at or before maturity, money or non-callable direct obligations of the United States of America or other non-callable obligations the payment of the principal of and interest on which is guaranteed by a pledge of the full faith and credit of the United States of America, in an amount which will, together with the interest accrued thereon and available moneys then on deposit in the Interest and Sinking Fund, be fully sufficient in the opinion of a certified public accountant licensed to practice in the State to pay and discharge the indebtedness on such Bonds (including all principal, interest and redemption premiums) at or before their respective maturity dates.

If at any time the District pays or causes to be paid or there is otherwise paid to the Owners of any or all outstanding Bonds all of the principal, interest and premium, if any, represented by Bonds when due, or as described above, or as otherwise provided by law, then such Owners will cease to be entitled to the obligation of the County to levy and collect taxes to pay the Bonds and such obligation and all agreements and covenants of the District to such Owners under the respective Paying Agent Agreement will thereupon be satisfied and discharged and will terminate, except only that the District will remain liable for payment of all principal, interest and premium, if any, represented by such Bonds, but only out of moneys on deposit in the Interest and Sinking Fund or otherwise held in trust for such payment, provided that the unclaimed moneys provisions described below will apply in all events.

Unclaimed Moneys

Any money held in any fund created pursuant to the Paying Agent Agreements or by the Paying Agent in trust for the payment of the principal of, redemption premium, if any, or interest on the Bonds and remaining unclaimed for two years after the principal of all of the Bonds has become due and payable (whether by maturity or upon prior redemption) will be transferred to the Interest and Sinking Fund for payment of any outstanding bonds of the District payable from said fund; or, if no such bonds of the District are at such time outstanding, said moneys will be transferred to the general fund of the District as provided and permitted by law.

Application and Investment of Series 2020 Bond Proceeds

The proceeds of sale of the Series 2020 Bonds, exclusive of any premium and accrued interest received, will be deposited in the County Treasury to the credit of the Building Fund of the District. A portion of the proceeds of the Series 2020 Bonds will be retained by the Paying Agent in a Costs of Issuance Fund and used to pay costs associated with the issuance of the Series 2020 Bonds. Any proceeds of sale of the Series 2020 Bonds not needed to fund the Building Fund or to pay costs of issuance of the Series 2020 Bonds will be transferred to the Director of Finance for deposit in the District's Interest and Sinking Fund in the County treasury, and applied only for payment of principal of and interest on outstanding bonds of the District. Amounts deposited into the Interest and Sinking Fund, as well as proceeds of taxes held therein for payment of the Series 2020 Bonds, will be invested at the sole discretion of the Director of Finance pursuant to law and the investment policy of the County. See APPENDIX F – "COUNTY OF SACRAMENTO INVESTMENT POLICIES AND PRACTICES AND INVESTMENT POOL QUARTERLY REPORT."

All funds held by the Director of Finance with respect to the Series 2020 Bonds hereunder or under the law will be invested at the discretion of the Director of Finance pursuant to law and the investment policy of the County. At the written direction of the District, all or any portion of the Building Fund may also be invested on behalf of the District in the Local Agency Investment Fund in the treasury of the State.

The District will not take any action or inaction, or fail to take any action, or permit any action to be taken on its behalf or cause or permit any circumstances within its control to arise or continue, if such action or inaction would adversely affect the exclusion from gross income of the interest payable on the Bonds under Section 103 of the Internal Revenue Code of 1986 (the "**Code**").

In the event that at any time the District is of the opinion that it is necessary or helpful to restrict or limit the yield on the investment of any moneys held by the Director of Finance with respect to the Bonds, or by the Paying Agent under the Paying Agent Agreements, the District will so instruct the Director of Finance or the Paying Agent, as appropriate, in writing, and the Director of Finance and the Paying Agent will take such action as may be necessary in accordance with such instructions.

If the District provides to the Director of Finance or the Paying Agent an opinion of Bond Counsel that any specified action required under the respective Paying Agent Agreement is no longer required or that some further or different action is required in order to maintain the exclusion from federal income tax of interest on Bonds under Section 103 of the Code, the Director of Finance and the Paying Agent may conclusively rely on such opinion in complying with the requirements of the respective Paying Agent Agreement, and the covenants thereunder will be deemed to be modified to that extent.

Earnings on the investment of moneys in either fund will be retained in that fund and used only for the purposes to which that fund may lawfully be applied. Moneys in the Building Fund may only be applied for the purposes for which the Series 2020 Bonds were approved. Moneys in the Interest and Sinking Fund may only be applied to make payments of interest, principal, and premium, if any, on bonds of the District. For information on the County's investment policy, see APPENDIX F – "COUNTY OF SACRAMENTO INVESTMENT POLICIES AND PRACTICES AND INVESTMENT POOL QUARTERLY REPORT."

Plan of Refunding

The Refunding Bonds will be issued to (i) refund and defease, on an advance basis, all or a portion of the outstanding Prior Bonds on the respective redemption date listed below (the "Redemption Dates"), and (ii) pay costs of issuance of the Refunding Bonds. A portion of the proceeds from the Refunding Bonds will be deposited into the Escrow Fund (the "Escrow Fund") to be established and maintained by U.S. Bank National Association, acting as escrow agent (the "Escrow Agent") under that certain escrow agreement, dated as of October 1, 2020 (the "Escrow Agreement"), by and between the District and the Escrow Agent. Such moneys will be used to purchase certain United States government obligations or other non-callable obligations the payment of the principal of and interest on which is guaranteed by a pledge of the full faith and credit of the United States of America, the principal of and interest on which (together with any uninvested amount) will be sufficient to enable the Escrow Agent to pay the interest due on

the Refunded Bonds to the respective Redemption Dates at the respective redemption prices. See "ESCROW VERIFICATION."

A portion of the proceeds of the Refunding Bonds will be retained by the Paying Agent in a Costs of Issuance Fund and used to pay costs associated with the issuance of the Refunding Bonds and the refunding of the Refunded Bonds. Any proceeds of sale of the Refunding Bonds not needed to fund the Escrow Fund or to pay costs of issuance of the Refunding Bonds will be transferred to the Director of Finance for deposit in the District's Interest and Sinking Fund in the County treasury, and applied only for payment of principal of and interest on outstanding bonds of the District. Amounts deposited into the Interest and Sinking Fund, as well as proceeds of taxes held therein for payment of the Refunding Bonds, will be invested at the sole discretion of the Director of Finance pursuant to law and the investment policy of the County. See APPENDIX F – "COUNTY OF SACRAMENTO INVESTMENT POLICIES AND PRACTICES AND INVESTMENT POOL QUARTERLY REPORT."

Causey Demgen & Moore, P.C., a Certified Public Accountant licensed to practice in the State, acting as verification agent (the "**Verification Agent**") with respect to the Escrow Fund, will verify the mathematical accuracy of the computations relating to the sufficiency of the moneys proposed to be deposited and invested in the Escrow Fund, together with earnings thereon, for the payment of interest on the Refunding Bonds to the respective Redemption Date.

The Refunded Bonds to be refunded are as follows[*]:

San Juan Unified School District
2012 General Obligation Refunding Bonds, Series A

Redemption Date: August 1, 2022

Maturity Date (August 1)	Principal Amount	Interest Rate	CUSIP (798306)[†]	Redemption Price
2023	$760,000	3.250%	PE0	100.000
2024	785,000	3.375	PF7	100.000
2025	815,000	3.500	PG5	100.000
2026	840,000	3.625	PH3	100.000
2027	870,000	3.750	PJ9	100.000
2028	905,000	3.750	PK6	100.000

San Juan Unified School District
2012 General Obligation Refunding Bonds, Series B

Redemption Date: August 1, 2022

Maturity Date (August 1)	Principal Amount	Interest Rate	CUSIP (798306)[†]	Redemption Price
2023	$1,755,000	5.000%	PX8	100.000
2024	1,920,000	5.000	PY6	100.000
2025	2,085,000	5.000	PZ3	100.000
2028[*]	7,395,000	5.000	QC3	100.000

[*]Term Bond

[*] Preliminary, subject to change.

[†] CUSIP numbers are provided for convenience of reference only. None of the District, the Underwriters or their agents or counsel assumes responsibility for the accuracy of such numbers.

San Juan Unified School District
2012 General Obligation Refunding Bonds, Series C

Redemption Date: August 1, 2021

Maturity Date (August 1)	Principal Amount	Interest Rate	CUSIP (798306)*	Redemption Price
2022	$2,905,000	4.000%	QP4	100.000
2023	3,020,000	4.000	QQ2	100.000
2024	3,140,000	4.000	QR0	100.000
2025	3,270,000	4.000	QS8	100.000
2026	3,400,000	3.000	QT6	100.000
2027	3,500,000	3.000	QU3	100.000

San Juan Unified School District
General Obligation Bonds, Election of 2002, Series 2013

Redemption Date: August 1, 2022

Maturity Date (August 1)	Principal Amount	Interest Rate	CUSIP (798306)*	Redemption Price
2023	$1,715,000	5.000%	RH1	100.000
2024	1,780,000	5.000	RJ7	100.000
2025	1,845,000	5.000	RK4	100.000
2026	1,915,000	4.000	RL2	100.000
2027	1,985,000	3.000	RM0	100.000
2028	2,060,000	3.000	RN8	100.000
2029	2,140,000	3.000	RP3	100.000
2030	2,220,000	3.000	RQ1	100.000
2031	2,300,000	3.000	RR9	100.000
2032	2,385,000	3.250	RS7	100.000
2033	2,475,000	3.250	RT5	100.000
2034	2,570,000	3.250	RU2	100.000
2035	2,665,000	3.375	RV0	100.000
2036	2,765,000	3.500	RW8	100.000
2037	2,870,000	3.500	RX6	100.000
2038	2,975,000	3.500	RY4	100.000

* CUSIP numbers are provided for convenience of reference only. None of the District, the Underwriters or their agents or counsel assumes responsibility for the accuracy of such numbers.

San Juan Unified School District
General Obligation Bonds, Election of 2002, Series 2014

Redemption Date: August 1, 2023

Maturity Date (August 1)	Principal Amount	Interest Rate	CUSIP (798306)*	Redemption Price
2024	$725,000	3.000%	TC0	100.000
2025	745,000	5.000	TD8	100.000
2026	785,000	5.000	TE6	100.000
2027	820,000	5.000	TF3	100.000
2028	860,000	5.000	TG1	100.000
2029	905,000	4.000	TH9	100.000
2030	940,000	5.000	TJ5	100.000
2031	8,000,000	5.000	TK2	100.000
2032	1,480,000	5.000	TL0	100.000

San Juan Unified School District
General Obligation Refunding Bonds, Election of 2002, Series 2014

Redemption Date: August 1, 2023

Maturity Date (August 1)	Principal Amount	Interest Rate	CUSIP (798306)*	Redemption Price
2024	$2,750,000	5.000%	SK3	100.000
2025	2,855,000	5.000	SL1	100.000
2026	2,965,000	5.000	SM9	100.000
2027	3,085,000	5.000	SN7	100.000
2028	3,205,000	5.000	SP2	100.000
2029	3,330,000	5.000	SQ0	100.000
2030	7,075,000	5.000	SR8	100.000

San Juan Unified School District
General Obligation Bonds, Election of 2012, Series B

Redemption Date: August 1, 2023

Maturity Date (August 1)	Principal Amount	Interest Rate	CUSIP (798306)*	Redemption Price
2024	$3,785,000	3.000%	TW6	100.000
2025	3,895,000	3.000	TX4	100.000
2026	4,015,000	3.000	TY2	100.000
2027	4,135,000	3.000	TZ9	100.000

* CUSIP numbers are provided for convenience of reference only. None of the District, the Underwriters or their agents or counsel assumes responsibility for the accuracy of such numbers.

ESTIMATED SOURCES AND USES OF FUNDS

The net proceeds of the Bonds are expected to be applied as follows:

	2012 Bonds	2016 Bonds	Refunding Bonds	Total
Sources of Funds				
Principal Amount of Bonds				
[Net] Original Issue [Premium/Discount]				
Total Sources:				
Uses of Funds				
Deposit to Building Fund				
Deposit to Interest and Sinking Fund				
Deposit to Escrow Fund				
Underwriters' Discount				
Costs of Issuance[(1)]				
Total Uses:				

(1) Includes fees of bond counsel, disclosure counsel, rating agencies, paying agent, escrow agent, verification agent, [bidding agent,] municipal advisor, costs of issuance custodian, printer, and other miscellaneous expenses.

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SCHEDULED DEBT SERVICE

Debt Service of the Bonds

The District's semi-annual debt service payments for the Bonds (without regard to optional redemption) are summarized in the table below.

	2012 Bonds		2016 Bonds		Refunding Bonds			
Payment Date	Principal	Interest	Principal	Interest	Principal	Interest	Total Semi-Annual Debt Service	Total Annual Debt Service
February 1, 2021								
August 1, 2021								
February 1, 2022								
August 1, 2022								
February 1, 2023								
August 1, 2023								
February 1, 2024								
August 1, 2024								
February 1, 2025								
August 1, 2025								
February 1, 2026								
August 1, 2026								
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February 1, 2037								
August 1, 2037								
February 1, 2038								
August 1, 2038								
February 1, 2039								
August 1, 2039								
February 1, 2040								
August 1, 2040								
February 1, 2041								
August 1, 2041								
February 1, 2042								
August 1, 2042								
Total								

Combined Debt Service

The District received authorization at the November 3, 1998 bond election to issue general obligation bonds in a principal amount of $157,000,000 (the "**1998 Authorization**"). Pursuant to the 1998 Authorization, the District issued its first series of bonds in the amount of $27,500,197.30 on August 2, 1999 (the "**Series 1999 Bonds**"); its second series of bonds in the amount of $41,997,786.20 on August 3, 2000 (the "**Series 2000 Bonds**"); its third and fourth series of bonds in the amount of $16,120,000 of Series 2001A current interest bonds (the "**Series 2001A Bonds**") and $30,877,897.05 of Series 2001B capital appreciation bonds on August 2, 2001 (the "**Series 2001B Bonds**"); and its fifth and sixth series of bonds in the amount of $14,000,000 of Series 2003A current interest bonds (the "**Series 2003A Bonds**") and $26,504,104.55 of Series 2003B capital appreciation bonds on August 13, 2003 (the "**Series 2003B Bonds**"). The District issued its General Obligation Bonds, Election of 1998, Series 2007 (the "**Series 2007 Refunding Bonds**") in the amount of $49,930,000 on June 7, 2007, which advance refunded a portion of the Series 1999 Bonds and the Series 2000 Bonds. The District issued its 2012 General Obligation Refunding Bonds, Series A (the "**Series A Refunding Bonds**") in the amount of $12,345,000 on April 3, 2012, which currently refunded the Series 2001A Bonds and advance refunded the Series 2003A Bonds. The District issued its General Obligation Refunding Bonds, Election of 1998, Series 2015 ("**Series 2015 Refunding Bonds**") in the amount of $25,770,000 on May 15, 2015, which currently refunded the Series 2007 Refunding Bonds. There is no remaining authorization under the 1998 Authorization.

The following schedule shows the combined debt service for the general obligation bonds issued by the District pursuant to the 1998 Authorization, assuming no optional redemption.

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SAN JUAN UNIFIED SCHOOL DISTRICT
COMBINED 1998 AUTHORIZATION GENERAL OBLIGATION
DEBT SERVICE SCHEDULE*

Year Ending August 1	Series 1999 Bonds	Series 2000 Bonds	Series 2001B Bonds	Series 2003 Bonds	Series A Refunding Bonds	Combined Debt Service
2021	$1,820,000	$1,535,000	$ 8,555,000	$ 1,935,000	$1,226,281	$15,071,281
2022	1,820,000	1,550,000	9,445,000	2,017,546	935,931	15,768,477
2023	1,820,000	1,565,000	10,030,000	2,102,348	936,731	16,454,079
2024	1,810,000	1,580,000	10,655,000	2,194,612	937,031	17,176,643
2025	-	1,595,000	10,895,000	4,500,640	940,538	17,931,177
2026	-	-	12,215,000	5,570,000	937,013	18,722,012
2027	-	-	-	18,605,000	936,563	19,541,562
2028	-	-	-	19,470,000	938,938	20,408,937
TOTAL	$7,270,000	$7,825,000	$61,795,000	$56,395,146	$7,789,025	$141,074,171

* Totals may not add due to rounding.

The District received authorization at the November 5, 2002 bond election to issue general obligation bonds in a principal amount of $350,000,000 (the "**2002 Authorization**"). The Election of 2002 was conducted pursuant to California State Proposition 39 of November 2000, which amended Article XIIIA of the State Constitution to permit the approval of general obligation bonds of a school district by 55% or more of the votes cast on the measure, subject to certain accountability features. Pursuant to the 2002 Authorization, the District issued its first series of bonds in the amount of $46,000,000 on August 13, 2003 (the "**Series 2003 Bonds**"); its second series of bonds in the amount of $68,999,931.40 on August 26, 2004 (the "**Series 2004A Bonds**"); its third series of bonds in the amount of $70,000,000 on July 5, 2007 (the "**Series 2007 Bonds**"); its fourth series of bonds in the amount of $55,000,000 on July 23, 2010 (the **"Series 2010 Bonds**"); its fifth series of bonds in the amount of $10,600,000 on June 10, 2011 (the "**Series 2011 Bonds**"); its sixth series of bonds in the amount of $50,000,000 on February 21, 2013 (the "**Series 2013 Bonds**"); its seventh series of bonds in the amount of $25,925,000 on July 1, 2014 (the "**Series 2014 Bonds**"); and its eighth series of bonds in the amount of $23,475,000 on March 14, 2017 (the "**Series 2017 Bonds**"). The District issued 2012 General Obligation Refunding Bonds Series B in the amount of $23,910,000 on April 3, 2012 (the "**Series B Refunding Bonds**"), which refunded a portion of the Series 2003 Bonds; 2012 General Obligation Refunding Bonds, Series C in the amount of $36,480,000 on October 4, 2012, which refunded a portion of the Series 2004A Bonds (the "**Series C Refunding Bonds**"); General Obligation Refunding Bonds, Election of 2002, Series 2014 in the amount of $44,265,000 on May 1, 2014, which refunded a portion of the Series 2007 Bonds (the "**Series 2014 Refunding Bonds**"); and General Obligation Bonds, Election of 2012, Refunding Series 2017 in the amount of $37,890,000 on March 14, 2017, which refunded a portion of the Series 2010 Bonds (the "**Series 2017 Refunding Bonds**"). There is no remaining authorization under the 2002 Authorization.

The following schedule shows the combined debt service for the general obligation bonds issued by the District pursuant to the 2002 Authorization, assuming no optional redemption.

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SAN JUAN UNIFIED SCHOOL DISTRICT
COMBINED 2002 AUTHORIZATION GENERAL OBLIGATION
DEBT SERVICE SCHEDULE*

Year Ending August 1	Series 2004 Bonds	Series 2011 Bonds†	Series 2013 Bonds	Series 2014 Bonds	Series B Refunding Bonds	Series C Refunding Bonds	Series 2014 Refunding Bonds	Series 2017 Bonds	Series 2017 Refunding Bonds	Combined Debt Service
2021	-	$ 989,275	$2,741,769	$1,465,950	$2,277,350	$3,602,000	$4,095,000	$4,242,500	$3,598,481	$23,012,325
2022	-	989,275	2,741,269	1,466,000	2,342,550	3,605,400	4,067,500	2,791,300	5,518,781	23,522,075
2023	-	989,275	3,012,519	1,460,450	2,412,750	3,604,200	4,035,250	-	8,639,231	24,153,675
2024	-	989,275	2,991,769	1,464,450	2,490,000	3,603,400	4,013,250	-	9,067,031	24,619,175
2025	-	989,275	2,967,769	1,462,700	2,559,000	3,607,800	3,980,750	-	9,530,031	25,097,325
2026	-	1,002,729‡	2,945,519	1,465,450	2,634,750	3,607,000	3,948,000	-	3,687,400	19,290,848
2027	-	-	2,938,919	1,461,200	2,716,500	3,605,000	3,919,750	-	-	14,641,369
2028	$3,970,000	-	2,954,369	1,460,200	2,803,500	-	3,885,500	-	-	15,073,569
2029	3,965,000	-	2,972,569	1,462,200	-	-	3,850,250	-	-	12,250,019
2030	-	-	2,988,369	1,461,000	-	-	7,428,750	-	-	11,878,119
2031	-	-	3,001,769	8,474,000	-	-	-	-	-	11,475,769
2032	-	-	3,017,769	1,554,000	-	-	-	-	-	4,571,769
2033	-	-	3,030,256	-	-	-	-	-	-	3,030,256
2034	-	-	3,044,819	-	-	-	-	-	-	3,044,819
2035	-	-	3,056,294	-	-	-	-	-	-	3,056,294
2036	-	-	3,066,350	-	-	-	-	-	-	3,066,350
2037	-	-	3,074,575	-	-	-	-	-	-	3,074,575
2038	-	-	3,079,125	-	-	-	-	-	-	3,079,125
TOTAL	$7,935,000	$5,949,104	$53,625,793	$24,657,600	$20,236,400	$25,254,800	$43,224,000	$6,493,800	$40,040,957	$227,937,454

* Totals may not add due to rounding.
† Gross debt service.
‡ June 1 maturity.

The District received authorization at the November 6, 2012, bond election to issue general obligation bonds in a principal amount of $350,000,000 (the "**2012 Authorization**") pursuant to the approval of 55% or more of the votes cast on the measure. Pursuant to the 2012 Authorization, the District issued its first series of bonds in the principal amount of $20,000,000 on February 21, 2013 (the "**Series A Bonds**"); its second series of bonds in the principal amount of $80,000,000 on July 1, 2014 (the "**Series B Bonds**"); its third series of bonds in the principal amount of $70,000,000 on March 14, 2017 (the "**Election of 2012, Series 2017 Bonds**"); and its fourth series of bonds in the principal amount of $150,000,000 on January 22, 2019 (the "**Election of 2012, Series 2019 Bonds**"). Prior to the issuance of the 2012 Bonds, there is $30,000,000 of 2012 Authorization remaining.

The following schedule shows the debt service for the general obligation bonds issued by the District pursuant to the 2012 Authorization prior to the issuance of the 2012 Bonds, assuming no optional redemption.

SAN JUAN UNIFIED SCHOOL DISTRICT
COMBINED 2012 AUTHORIZATION GENERAL OBLIGATION
DEBT SERVICE SCHEDULE

Year Ending August 1	Series B Bonds	Election of 2012, Series 2017 Bonds	Election of 2012, Series 2019 Bonds	Election of 2012, Series 2020 Bonds	Combined Debt Service
2021	$4,261,050	$5,366,350	$16,224,000		
2022	4,257,100	5,366,700	10,916,600		
2023	4,260,150	5,368,300	11,409,200		
2024	4,259,900	5,366,000	11,977,600		
2025	4,256,350	5,369,800	12,552,600		
2026	4,259,500	5,369,400	13,147,600		
2027	4,259,050	5,364,800	13,765,400		
2028	-	5,366,400	17,643,600		
2029	-	-	22,370,200		
2030	-	-	23,024,400		
2031	-	-	23,715,600		
TOTAL	$29,813,100	$42,937,750	$176,746,800		

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The District received authorization at the November 8, 2016, bond election to issue general obligation bonds in a principal amount of $750,000,000 (the "**2016 Authorization**") pursuant to the approval of 55% or more of the votes cast on the measure. Pursuant to the 2016 Authorization, the District issued its first series of bonds in the principal amount of $39,920,000 on March 14, 2017 (the "**Election of 2016, Series 2017 Bonds**"), and its second series of bonds in the principal amount of $80,000,000 on January 22, 2019 (the "**Election of 2016, Series 2019 Bonds**"). Prior to the issuance of the 2016 Bonds, there is $630,080,000 of 2016 Authorization remaining.

The following schedule shows the debt service for the general obligation bonds issued by the District pursuant to the 2016 Authorization prior to the issuance of the 2016 Bonds.

SAN JUAN UNIFIED SCHOOL DISTRICT
COMBINED 2016 AUTHORIZATION GENERAL OBLIGATION
DEBT SERVICE SCHEDULE

Year Ending August 1	Election of 2016, Series 2019 Bonds	Election of 2016, Series 2020 Bonds	Combined Debt Service
2021	$23,840,000		
2022	7,589,200		
2023	7,814,000		
2024	5,365,000		
2025	5,528,400		
2026	4,268,200		
2027	4,395,800		
2028	3,622,400		
2029	3,733,600		
2030	-		
2031	-		
2032	-		
2033	-		
2034	-		
2035	-		
2036	-		
2037	-		
2038	-		
2039	-		
2040	-		
2041	-		
2042	-		
TOTAL	$66,156,600		

See APPENDIX A – "INFORMATION RELATING TO THE DISTRICT'S OPERATIONS AND BUDGET – THE DISTRICT – District Debt Structure."

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SECURITY AND SOURCE OF PAYMENT FOR THE BONDS

General

In order to provide sufficient funds for repayment of principal and interest when due on the Bonds, the Board of Supervisors of the County (the "**Board of Supervisors**") is empowered and is obligated by law to levy *ad valorem* taxes upon all property subject to taxation by the District, without limitation as to rate or amount (except as to certain personal property which is taxable at limited rates). Such taxes are in addition to other taxes levied upon property within the District, including the countywide tax of 1% of taxable value. When collected, the tax revenues will be deposited by the County in the District's Interest and Sinking Fund, which is required by law to be maintained by the County and to be used solely for the payment of bonds of the District.

The Bonds are payable from *ad valorem* taxes to be levied within the District pursuant to the California Constitution and other State law, and are not a debt or obligation of the County. No fund of the County is pledged or obligated to repayment of the Bonds.

Pledge of Tax Revenues

Pursuant to the Resolutions, the District pledges all revenues from the property taxes collected from the levy by the Board of Supervisors for the payment of the Bonds and amounts on deposit in the Interest and Sinking Fund of the District to the payment of the principal or redemption price of and interest on the Bonds. This pledge is valid and binding from the date of adoption of the Resolutions for the benefit of the owners of the Bonds and successors thereto. The property taxes and amounts held in the Interest and Sinking Fund of the District are immediately subject to this pledge, and the pledge constitutes a lien and security interest which immediately attaches to the property taxes and amounts held in the Interest and Sinking Fund of the District to secure the payment of the Bonds and is effective, binding, and enforceable against the District, its successors, creditors and all others irrespective of whether those parties have notice of the pledge and without the need of any physical delivery, recordation, filing, or further act. "Bonds" for purpose of this pledge means all bonds of the District heretofore or hereafter issued pursuant to voter-approved measures of the District, including the 2012 Bonds, the 2016 Bonds and the Refunding Bonds, as all such Bonds are required by State law to be paid from the Interest and Sinking Fund of the District.

The pledge is an agreement between the District and the bondholders to provide security for the Bonds in addition to any statutory lien that may exist. The Bonds and each of the other bonds secured by the pledge are or were issued to finance or refinance one or more of the projects specified in the applicable voter-approved measure.

Statutory Lien - SB 222

California Senate Bill 222 (2015) ("**SB 222**"), effective January 1, 2016, provides that general obligation bonds are secured by a statutory lien on the *ad valorem* taxes levied and collected to pay principal and interest thereon. For more information, see "OTHER LEGAL MATTERS – Possible Limitations on Remedies; Bankruptcy."

Property Taxation System

Property tax revenues result from the application of the appropriate tax rate to the total assessed value of taxable property in the District. School districts use property taxes for payment of voter-approved bonds and receive property taxes for general operating purposes as well.

Local property taxation is the responsibility of various county officers. For each school district located in a county, the county assessor computes the value of locally assessed taxable property. Based on the assessed value of property and the scheduled debt service on outstanding bonds in each year, the county auditor-controller computes the rate of tax necessary to pay such debt service, and presents the tax rolls (including rates of tax for all taxing jurisdictions in the county) to the board of supervisors for approval. The county treasurer-tax collector prepares and mails tax bills to taxpayers and collects the taxes. In addition, the treasurer-tax collector, as *ex officio* treasurer of each school district located in the county, holds and invests school district funds, including taxes collected for payment of school bonds, and is charged with payment of principal and interest on such bonds when due. The Director of

Finance of the County performs the duties imposed on the treasurer-tax collector and auditor-controller. The State Board of Equalization also assesses certain special classes of property, as described later in this section.

Assessed Valuation of Property Within the District

Taxable property located in the District has a 2020-21 assessed value of approximately $[__._] billion. All property (real, personal and intangible) is taxable unless an exemption is granted by the State Constitution or United States law. Under the State Constitution, exempt classes of property include household and personal effects, intangible personal property (such as bank accounts, stocks and bonds), business inventories, and property used for religious, hospital, scientific and charitable purposes. The State Legislature may create additional exemptions for personal property, but not for real property. Most taxable property is assessed by the assessor of the county in which the property is located. Some special classes of property are assessed by the State Board of Equalization.

Taxes are levied for each fiscal year on taxable real and personal property assessed as of the preceding January 1, at which time the lien attaches. The assessed value is required to be adjusted during the course of the year when property changes ownership or new construction is completed. State law also affords an appeal procedure to taxpayers who disagree with the assessed value of any property. When necessitated by changes in assessed value during the course of a year, a supplemental assessment is prepared so that taxes can be levied on the new assessed value before the next regular assessment roll is completed. See "*–Appeals of Assessed Valuation; Blanket Reductions of Assessed Values*" below.

State Assessed Property. Under the State Constitution, the State Board of Equalization assesses property of State-regulated transportation and communications utilities, including railways, telephone and telegraph companies, and companies transmitting or selling gas or electricity. The Board of Equalization also is required to assess pipelines, flumes, canals and aqueducts lying within two or more counties. The value of property assessed by the Board of Equalization is allocated by a formula to local jurisdictions in the county, including school districts, and taxed by the local county tax officials in the same manner as for locally assessed property. Taxes on privately owned railway cars, however, are levied and collected directly by the Board of Equalization. Property used in the generation of electricity by a company that does not also transmit or sell that electricity is taxed locally instead of by the Board of Equalization. Thus, the reorganization of regulated utilities and the transfer of electricity-generating property to non-utility companies, as often occurred under electric power deregulation in California, affects how those assets are assessed, and which local agencies benefit from the property taxes derived. In general, the transfer of State-assessed property located in the District to non-utility companies will increase the assessed value of property in the District, since the property's value will no longer be divided among all taxing jurisdictions in the County. The transfer of property located and taxed in the District to a State-assessed utility will have the opposite effect: generally reducing the assessed value in the District, as the value is shared among the other jurisdictions in the County. The District is unable to predict future transfers of State-assessed property in the District and the County, the impact of such transfers on its utility property tax revenues, or whether future legislation or litigation may affect ownership of utility assets, the State's methods of assessing utility property, or the method by which tax revenues of utility property is allocated to local taxing agencies, including the District.

Classification of Locally Taxed Property. Locally taxed property is classified either as "secured" or "unsecured," and is listed accordingly on separate parts of the assessment roll. The "secured roll" is that part of the assessment roll containing State-assessed property and property (real or personal) for which there is a lien on real property sufficient, in the opinion of the county assessor, to secure payment of the taxes. All other property is "unsecured," and is assessed on the "unsecured roll." Secured property assessed by the State Board of Equalization is commonly identified for taxation purposes as "utility" property.

The greater the assessed value of taxable property in the District, the lower the tax rate necessary to generate taxes sufficient to pay scheduled debt service on the Bonds. The following table shows the recent history of taxable property assessed valuation in the District.

SAN JUAN UNIFIED SCHOOL DISTRICT
Summary of Assessed Valuation
Fiscal Year 2011-12 through Fiscal Year 2020-21

	Local Secured	Utility	Unsecured	Total
2011-12	$26,949,114,183	$1,716,240	$668,090,973	$27,618,921,396
2012-13	26,470,840,466	1,716,240	657,573,616	27,130,130,322
2013-14	27,607,470,387	1,716,240	627,411,386	28,236,598,013
2014-15	29,069,299,790	1,716,240	616,131,633	29,687,147,663
2015-16	30,384,495,444	1,930,986	603,173,194	30,989,599,624
2016-17	31,786,003,764	1,940,243	577,316,326	32,365,260,333
2017-18	33,625,144,904	1,940,243	589,502,228	34,216,587,375
2018-19	35,496,600,206	1,940,243	669,197,307	36,167,737,756
2019-20	37,324,195,574	1,979,819	671,075,497	37,997,250,890
2020-21				

Source: California Municipal Statistics, Inc.

Assessments may be adjusted during the course of the year when real property changes ownership or new construction is completed. Assessments may also be appealed by taxpayers seeking a reduction as a result of economic and other factors beyond the District's control, such as a general market decline in land values, reclassification of property to a class exempt from taxation, whether by ownership or use (such as exemptions for property owned by State and local agencies and property used for qualified educational, hospital, charitable or religious purposes), or the complete or partial destruction of taxable property caused by natural or manmade disaster, such as earthquake, flood, fire, toxic dumping, etc. When necessitated by changes in assessed value in the course of a year, taxes are pro-rated for each portion of the tax year. See also "*–Appeals of Assessed Valuation; Blanket Reductions of Assessed Values*" below.

Appeals of Assessed Valuation; Blanket Reductions of Assessed Values. There are two basic types of property tax assessment appeals provided for under State law. The first type of appeal, commonly referred to as a base year assessment appeal, involves a dispute on the valuation assigned by the assessor immediately subsequent to an instance of a change in ownership or completion of new construction. If the base year value assigned by the assessor is reduced, the valuation of the property cannot increase in subsequent years more than 2% annually unless and until another change in ownership and/or additional new construction activity occurs.

The second type of appeal, commonly referred to as a Proposition 8 appeal (which Proposition 8 was approved by the voters in 1978), can result if factors occur causing a decline in the market value of the property to a level below the property's then current taxable value (escalated base year value). Pursuant to State law, a property owner may apply for a Proposition 8 reduction of the property tax assessment for such owner's property by filing a written application, in the form prescribed by the State Board of Equalization, with the appropriate county board of equalization or assessment appeals board. A property owner desiring a Proposition 8 reduction of the assessed value of such owner's property in any one year must submit an application to the county assessment appeals board (the "**Appeals Board**"). Following a review of the application by the county assessor's office, the county assessor may offer to the property owner the opportunity to stipulate to a reduced assessment, or may confirm the assessment. If no stipulation is agreed to, and the applicant elects to pursue the appeal, the matter is brought before the Appeals Board (or, in some cases, a hearing examiner) for a hearing and decision. The Appeals Board generally is required to determine the outcome of appeals within two years of each appeal's filing date. Any reduction in the assessment ultimately granted applies only to the year for which application is made and during which the written application is filed. The assessed value increases to its pre-reduction level (escalated to the inflation rate of no more than 2%) following the year for which the reduction application is filed. However, the county assessor has the power to grant a reduction not only for the year for which application was originally made, but also for the then current year and any intervening years as well. In practice, such a reduced assessment may and often does remain in effect beyond the year in which it is granted.

In addition, Article XIIIA of the State Constitution provides that the full cash value base of real property used in determining taxable value may be adjusted from year to year to reflect the inflationary rate, not to exceed a 2% increase for any given year, or may be reduced to reflect a reduction in the consumer price index or comparable local data. This measure is computed on a calendar year basis. No assurance can be given that property tax appeals and/or blanket reductions of assessed property values will not significantly reduce the assessed valuation of property within the District in the future.

See APPENDIX A – "INFORMATION RELATING TO THE DISTRICT'S OPERATIONS AND BUDGET – CONSTITUTIONAL AND STATUTORY PROVISIONS AFFECTING DISTRICT REVENUES AND APPROPRIATIONS – Limitations on Revenues" for a discussion of other limitations on the valuation of real property with respect to *ad valorem* taxes.

Risk of Decline in Property Values. Other possible causes for a reduction in assessed values include the complete or partial destruction of taxable property caused by other natural or manmade disasters, such as flood, fire, drought, toxic dumping, acts of terrorism, etc., or reclassification of property to a class exempt from taxation, whether by ownership or use (such as exemptions for property owned by State and local agencies and property used for qualified educational, hospital, charitable, or religious purposes). Lower assessed values could necessitate a corresponding increase in the annual tax rate to be levied to pay the principal of and interest on the Bonds. Issuance of additional bonds in the future might also cause the tax rate to increase.

Drought. In recent years California has experienced severe drought conditions. In January 2014, the Governor declared a state-wide Drought State of Emergency due to the State facing serious water shortfalls due to the driest year in recorded history in the State and the resultant record low levels measured in State rivers and reservoirs. The California State Water Resources Control Board (the "**State Water Board**") subsequently issued a Statewide notice of water shortages and potential future curtailment of water right diversions. In April 2017, the Governor of the State lifted the drought emergency declaration, while retaining a prohibition on wasteful practices and advancing conservation measures. It is not possible for the District to make any representation regarding the extent to which drought conditions could cause reduced economic activity within the boundaries of the District or the extent to which the drought has had or may have in the future on the value of taxable property within the District.

Wildfire. In recent years, portions of California, including the surrounding area, have experienced wildfires that have burned thousands of acres and destroyed thousands of homes and structures. Property damage due to wildfire could result in a decrease in the assessed value of property in the District.

Bonding Capacity. As a unified school district, the District may issue bonds in an amount up to 2.5% of the assessed valuation of taxable property within its boundaries. Based on the fiscal year 2020-21 assessment roll, the District's gross bonding capacity is approximately $[___._] million, and its net bonding capacity is $[___._] million (taking into account current outstanding debt before issuance of the Bonds). Refunding bonds may be issued without regard to this limitation; however, once issued, the outstanding principal of any refunding bonds is included when calculating the District's bonding capacity.

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Assessed Valuation by Jurisdiction. The following table provides a distribution of taxable property located in the District by jurisdiction.

SAN JUAN UNIFIED SCHOOL DISTRICT
2020-21 Assessed Valuation by Jurisdiction

Jurisdiction	Assessed Valuation in District	% of District	Assessed Valuation of Jurisdiction	% of Jurisdiction in District
City of Citrus Heights				
City of Folsom				
City of Rancho Cordova				
City of Sacramento				
Unincorporated Sacramento County				
Total District				
Sacramento County				

Source: California Municipal Statistics, Inc.

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Assessed Valuation by Land Use. The following table provides a distribution of taxable property located in the District by principal purpose for which the land is used, showing the assessed valuation and number of parcels for each use. Single family residential properties comprise [__._]% of the assessed value of property located in the District.

SAN JUAN UNIFIED SCHOOL DISTRICT
2020-21 Taxable Assessed Valuation and Parcels by Land Use

	2020-21 Assessed Valuation[(1)]	% of Total	No. of Parcels	% of Total
Non-Residential:				
Commercial				
Office				
Vacant Commercial				
Industrial				
Vacant Industrial				
Recreational				
Government/Social/Institutional				
Miscellaneous				
Subtotal Non-Residential				
Residential:				
Single Family Residence				
Condominium/Townhouse				
Hotel/Motel				
Mobile Home				
Mobile Home Park				
2-4 Residential Units				
5+ Residential Units/Apartments				
Vacant Residential				
Subtotal Residential				
Total				

(1) Local secured assessed valuation, excluding tax-exempt property.
Source: California Municipal Statistics, Inc.

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Assessed Valuation of Single Family Homes. The following table provides a distribution of the per-parcel secured assessed value of single family homes. For fiscal year 2020-21, the average assessed valuation of single family homes is $[Average AV] and the median assessed value of single family homes is $[Median AV].

SAN JUAN UNIFIED SCHOOL DISTRICT
Per Parcel 2020-21 Assessed Valuation of Single Family Homes

	No. of Parcels	2020-21 Assessed Valuation		Average Assessed Valuation	Median Assessed Valuation	
Single Family Residential						
2020-21 Assessed Valuation	No. of Parcels[(1)]	% of Total	Cumulative % of Total	Total Valuation	% of Total	Cumulative % of Total
$0 - $24,999						
$25,000 - $49,999						
$50,000 - $74,999						
$75,000 - $99,999						
$100,000 - $124,999						
$125,000 - $149,999						
$150,000 - $174,999						
$175,000 - $199,999						
$200,000 - $224,999						
$225,000 - $249,999						
$250,000 - $274,999						
$275,000 - $299,999						
$300,000 - $324,999						
$325,000 - $349,999						
$350,000 - $374,999						
$375,000 - $399,999						
$400,000 - $424,999						
$425,000 - $449,999						
$450,000 - $474,999						
$475,000 - $499,999						
$500,000 and greater						
Total						

[(1)] Improved single family residential parcels. Excludes condominiums and parcels with multiple family units.
Source: California Municipal Statistics, Inc.

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Largest Taxpayers

The 20 largest taxpayers in the District are shown below, ranked by aggregate secured assessed value of taxable property in fiscal year 2020-21.

SAN JUAN UNIFIED SCHOOL DISTRICT
Largest Local Secured Taxpayers 2020-21

Property Owner	Primary Land Use	2020-21 Assessed Valuation	% of Total[(1)]
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
15.			
16.			
17.			
18.			
19.			
20.			

(1) 2020-21 local secured assessed valuation: $[Secured AV].
Source: California Municipal Statistics, Inc.

The more property (by assessed value) owned by a single taxpayer, the more tax collections are exposed to weakness in the taxpayer's financial situation and ability or willingness to pay property taxes. Furthermore, assessments may be appealed by taxpayers seeking a reduction as a result of economic and other factors beyond the District's control. See "– *Appeals of Assessed Valuation; Blanket Reductions of Assessed Values*" above.

Tax Rates

The State Constitution permits the levy of an *ad valorem* tax on taxable property not to exceed 1% of the full cash value of the property, and State law requires the full 1% tax to be levied. The levy of special *ad valorem* property taxes in excess of the 1% levy is permitted as necessary to provide for debt service payments on school bonds and other voter-approved indebtedness.

The rate of tax necessary to pay fixed debt service on the Bonds in a given year depends on the assessed value of taxable property in that year. (The rate of tax imposed on unsecured property for repayment of the Bonds is based on the prior year's secured property tax rate.) Economic and other factors beyond the District's control, such as a general market decline in property values, reclassification of property to a class exempt from taxation, whether by ownership or use (such as exemptions for property owned by State and local agencies and property used for qualified educational, hospital, charitable or religious purposes), or the complete or partial destruction of taxable

property caused by natural or manmade disaster, such as earthquake, flood, fire, toxic dumping, etc., could cause a reduction in the assessed value of taxable property within the District and necessitate a corresponding increase in the annual tax rate to be levied to pay the principal of and interest on the Bonds. Additionally, widespread damage to the homes and infrastructure in the District as well as to the classrooms and other facilities of the District could decrease enrollment, and have a material adverse effect on the District's finances and operations. Issuance of additional authorized bonds in the future might also cause the tax rate to increase.

Typical Tax Rate Area. The following table shows *ad valorem* property tax rates for the last several years in a typical Tax Rate Area of the District (TRA 6-008).

SAN JUAN UNIFIED SCHOOL DISTRICT
Typical Tax Rate per $100 Assessed Valuation (TRA 6-008[(1)])
Fiscal Year 2016-17 through Fiscal Year 2020-21

	2016-17	2017-18	2018-19	2019-20	2020-21
General Tax Rate	$1.0000	$1.0000	$1.0000	$1.0000	
Los Rios Community College District	0.0141	0.013	0.0131	0.0232	
San Juan Unified School District	0.1522	0.2115	0.1993	0.1793	
Total All Property Tax Rate	$1.1663	$1.2245	$1.2124	$1.2025	

(1) The 2020-21 assessed valuation of TRA 6-008 is $[TRA AV] which is [_._]% of the total assessed valuation of the District.
Source: California Municipal Statistics, Inc.

In accordance with the law which permitted the Bonds to be approved by a 55% affirmative vote, bonds approved by the District's voters at the Election of 2012 and Election of 2016 may not be issued unless the District projects that repayment of all outstanding bonds approved at the respective election will require a tax rate no greater than $60.00 per $100,000 of assessed value. Based on the assessed value of taxable property in the District at the time of issuance of the Bonds, the District projects that the maximum tax rate required to repay all outstanding bonds approved at such elections will be within that legal limit. The tax rate test applies only when new bonds are issued, and is not a legal limitation upon the authority of the Board of Supervisors to levy taxes at such rate as may be necessary to pay debt service on the Bonds in each year.

Tax Charges and Delinquencies

A school district's share of the 1% countywide tax is based on the actual allocation of property tax revenues to each taxing jurisdiction in the county in fiscal year 1978-79, as adjusted according to a complicated statutory scheme enacted since that time. Revenues derived from special *ad valorem* taxes for voter-approved indebtedness, including the Bonds, are reserved to the taxing jurisdiction that approved and issued the debt, and may only be used to repay that debt.

The county treasurer-tax collector prepares the property tax bills. Property taxes on the regular secured assessment roll are due in two equal installments: the first installment is due on November 1, and becomes delinquent after December 10. The second installment is due on February 1 and becomes delinquent after April 10. If taxes are not paid by the delinquent date, a 10% penalty attaches and a $10 cost is added to unpaid second installments. If taxes remain unpaid by June 30, the tax is deemed to be in default, and a $15 state redemption fee applies. Interest then begins to accrue at the rate of 1.5% per month. The property owner has the right to redeem the property by paying the taxes, accrued penalties, and costs within five years of the date the property went into default. If the property is not redeemed within five years, it is subject to sale at a public auction by the county treasurer-tax collector.

Property taxes on the unsecured roll are due in one payment on the lien date, January 1, and become delinquent after August 31. A 10% penalty attaches to delinquent taxes on property on the unsecured roll, and an additional penalty of 1.5% per month begins to accrue on November 1. To collect unpaid taxes, the county treasurer-tax collector may obtain a judgment lien upon and cause the sale of all property owned by the taxpayer in the county, and may seize and sell personal property, improvements and possessory interests of the taxpayer. The county treasurer-tax collector may also bring a civil suit against the taxpayer for payment.

The date on which taxes on supplemental assessments are due depends on when the supplemental tax bill is mailed.

Property tax delinquencies may be impacted by economic and other factors beyond the District's control, including the ability or willingness of property owners to pay property taxes during an economic recession or depression. An economic recession or depression could be caused by many factors outside the control of the District, including high interest rates, reduced consumer confidence, reduced real wages or reduced economic activity as a result of the COVID-19 or other pandemic or natural or manmade disaster, such as earthquake, drought, flood, fire, toxic dumping. It is not possible for the District to make any representation regarding the extent to which an economic recession or depression, stemming from the effects of COVID-19 or otherwise, could impact the ability or willingness of property owners within the District to pay property taxes in the future. For more information on the impact of the COVID-19 pandemic, see "MISCELLANEOUS – Risks Related to COVID-19." If delinquencies increase substantially as a result of the unprecedented events of the COVID-19 pandemic or other events outside the control of the District, the County does have the authority to increase allowances for annual reserves in the tax levy to avoid fluctuating tax levies.

The District cannot predict the extent of delinquencies and delayed tax collections, or the resulting impact on the District's financial condition or operations. The County has adopted the Teeter Plan (defined herein), according to which the County distributes to the District the amount levied on the secured and supplemental tax rolls, instead of the amount actually collected. See "– Teeter Plan" below. There can be no assurances that the County will always maintain the Teeter Plan or will have sufficient funds available to distribute the full amount of the District's share of property tax collections to the District. However, State law requires the County to levy *ad valorem* property taxes sufficient to pay the Bonds when due.

The following table shows a recent history of secured property tax collections and delinquencies in the District for its general obligation bond debt service levy. The County uses the Teeter Plan for assessment levy and distribution. This method guarantees distribution of 100% of the assessments levied to the taxing entity, with the County retaining all penalties and interest, and the County does not provide a breakdown of the delinquencies with respect to property located in the District. See "– Teeter Plan" below.

Teeter Plan

The County has adopted the Alternative Method of Distribution of Tax Levies and Collections and of Tax Sale Proceeds (the "**Teeter Plan**"), as provided in Sections 4701 to 4717 of the California Revenue and Taxation Code. Upon adoption and implementation of this method by a county board of supervisors, local agencies for which the county acts as "bank" and certain other public agencies and taxing areas located in the county receive annually the full amount of their share of property taxes on the secured roll, including delinquent property taxes which have yet to be collected. While a county benefits from the penalties associated with these delinquent taxes when they are paid, the Teeter Plan provides participating local agencies with stable cash flow and the elimination of collection risk.

To implement a Teeter Plan, the board of supervisors of a county generally must elect to do so by July 15 of the fiscal year in which it is to apply. As a separate election by a vote of the board of supervisors, a county may elect to have the Teeter Plan procedures also apply to assessments on the secured roll.

Once adopted, a county's Teeter Plan will remain in effect in perpetuity unless the board of supervisors orders its discontinuance or unless prior to the commencement of a fiscal year a petition for discontinuance is received and joined in by resolutions of the governing bodies of not less than two-thirds of the participating districts in the county. An electing county may, however, decide to discontinue the Teeter Plan with respect to any levying agency in the county if the board of supervisors, by action taken not later than July 15 of a fiscal year, elects to discontinue the procedure with respect to such levying agency in which the rate of secured tax delinquencies in that agency in any year exceeds 3% of the total of all taxes and assessments levied on the secured roll by that agency. The District is not aware of any plan by the County to discontinue the Teeter Plan.

Upon making a Teeter Plan election, a county must initially provide a participating local agency with 95% of the estimated amount of the then-accumulated tax delinquencies (excluding penalties) for that agency. In the case of the initial year distribution of assessments (if a county has elected to include assessments), 100% of the assessment delinquencies (excluding penalties) are to be apportioned to the participating local agency which levied the assessment. After the initial distribution, each participating local agency receives annually 100% of the secured property tax levies to which it is otherwise entitled, regardless of whether the county has actually collected the levies.

If any tax or assessment which was distributed to a Teeter Plan participant is subsequently changed by correction, cancellation or refund, a pro rata adjustment for the amount of the change is made on the records of the treasurer and auditor of the county. Such adjustment for a decrease in the tax or assessment is treated by the County as an interest-free offset against future advances of tax levies under the Teeter Plan.

The Teeter Plan was effective for the fiscal year commencing July 1, 1993, and pursuant to the Teeter Plan the County purchased all delinquent receivables (comprised of delinquent taxes, penalties, and interest) which had accrued as of June 30, 1993, from local taxing entities and selected special assessment districts and community facilities districts. Under the Teeter Plan, the County distributes tax collections on a cash-basis to taxing entities, such as the District, during the fiscal year and at year-end distributes 100% of any taxes delinquent as of June 30th to the respective taxing entities and those special assessment districts and community facilities districts which the County determines are eligible to participate in the Teeter Plan.

The County reserves the right to exclude from the Teeter Plan any special tax levying agency or assessment levying agency if such agency has provided for accelerated foreclosure proceedings in the event of non-payment of such special taxes or assessments except that, if such agency has a delinquency rate in the collection of such special tax or assessment as of June 30 of any fiscal year that is equal to or less than the County's delinquency rate on the collection of current year *ad valorem* taxes on the countywide secured assessment roll, such agency's special taxes or assessments may, at the County's option, be included in the Teeter Plan.

The *ad valorem* property tax levied to pay the interest on and principal of the Bonds of the District is subject to the Teeter Plan. So long as the Teeter Plan is in effect, the District will receive 100% of the *ad valorem* property tax levied on the secured roll to pay its bonds irrespective of actual delinquencies in the collection of the tax by the County.

The following table shows a recent history of real property tax collections and delinquencies for the tax levied to repay the District's general obligation bonds, without regard to the Teeter Plan.

SAN JUAN UNIFIED SCHOOL DISTRICT
Secured Tax Charges and Delinquencies
Fiscal Year 2009-10 through Fiscal Year 2018-19

	Secured Tax Charge[(1)]	Amount Delinquent June 30	% Delinquent June 30
2009-10	$18,935,536	$499,192	2.64%
2010-11	21,984,357	444,097	2.02
2011-12	24,977,032	414,725	1.66
2012-13	25,938,312	341,917	1.32
2013-14	44,248,271	444,308	1.00
2015-16	46,258,681	409,432	0.89
2016-17	47,662,841	418,837	0.88
2017-18	70,210,300	613,392	0.87
2018-19	69,959,841	664,098	0.95

(1) The District's general obligation bond debt service levy only.
Source: California Municipal Statistics, Inc.

Direct and Overlapping Debt

Set forth below is a schedule of direct and overlapping debt prepared by California Municipal Statistics, Inc. The table is included for general information purposes only. The District has not reviewed this table for completeness or accuracy and makes no representations in connection therewith. The first column in the table names each public agency which has outstanding debt as of September 1, 2020, and whose territory overlaps the District in whole or in part. The second column shows the percentage of each overlapping agency's assessed value located within the boundaries of the District. This percentage, multiplied by the total outstanding debt of each overlapping agency (which is not shown in the table) produces the amount shown in the third column, which is the apportionment of each overlapping agency's outstanding debt to taxable property in the District.

The table generally includes long-term obligations sold in the public capital markets by the public agencies listed. Such long-term obligations generally are not payable from revenues of the District (except as indicated) nor are they necessarily obligations secured by land within the District. In many cases, long-term obligations issued by a public agency are payable only from the general fund or other revenues of such public agency.

SAN JUAN UNIFIED SCHOOL DISTRICT
Direct and Overlapping Bonded Debt

2019-20 Assessed Valuation: $37,997,250,890

DIRECT AND OVERLAPPING TAX AND ASSESSMENT DEBT:	% Applicable	Debt 9/1/20
Los Rios Community College District	18.295%	$ 75,921,506
San Juan Unified School District	**100.000**	**482,280,642**[1]
Fair Oaks Recreation and Park District	100.000	17,610,000
Sacramento County Community Facilities District No. 2004-1 (McClellan Park)	3.403	950,968
Sacramento Area Flood Control Agency Consolidated Capital Assessment District	5.746	18,711,274
California Statewide Community Development Authority Assessment Districts	100.000	6,895,000
TOTAL DIRECT AND OVERLAPPING TAX AND ASSESSMENT DEBT		$602,369,390
OVERLAPPING GENERAL FUND DEBT:		
Sacramento County General Fund Obligations	22.136%	$ 35,383,836
Sacramento County Pension Obligation Bonds	22.136	157,782,099
Sacramento County Board of Education Certificates of Participation	22.136	784,721
City of Citrus Heights General Fund Obligations	99.633	3,507,083
City of Folsom General Fund Obligations	1.797	29,274
City of Rancho Cordova Certificates of Participation	0.258	36,946
City of Sacramento General Fund Obligations	2.027	12,516,725
Sacramento Metropolitan Fire District General Fund and Pension Obligation Bonds	52.041	27,755,534
Recreation and Park Districts Certificates of Participation	Various	6,223,021
TOTAL GROSS OVERLAPPING GENERAL FUND DEBT		$244,019,239
Less: Sacramento County supported obligations		3,547,840
City of Sacramento supported obligations		8,884,632
TOTAL NET OVERLAPPING GENERAL FUND DEBT		$231,586,767
OVERLAPPING TAX INCREMENT DEBT (Successor Agency):		
Sacramento County Mather/McClellan Merged Redevelopment Project Area	11.630%	$7,395,517
TOTAL OVERLAPPING TAX INCREMENT DEBT		$7,395,517
GROSS COMBINED TOTAL DEBT		$853,784,146[2]
NET COMBINED TOTAL DEBT		$841,351,674

Ratios to 2019-20 Assessed Valuation:

Direct Debt ($482,280,642)	**1.27%**
Total Direct and Overlapping Tax and Assessment Debt	1.59%
Gross Combined Total Debt	2.25%
Net Combined Total Debt	2.21%

Ratios to Redevelopment Incremental Valuation ($163,995,853):

Total Overlapping Tax Increment Debt	4.51%

[1] Excludes Bonds to be sold but includes Refunded Bonds to be refunded.
[2] Excludes tax and revenue anticipation notes, enterprise revenue, mortgage revenue and non-bonded capital lease obligations.
Source: California Municipal Statistics, Inc.

TAX MATTERS

In the opinion of Orrick, Herrington & Sutcliffe LLP, Bond Counsel to the District ("**Bond Counsel**"), based upon an analysis of existing laws, regulations, rulings and court decisions, and assuming, among other matters, the accuracy of certain representations and compliance with certain covenants, interest on the Tax-Exempt Bonds is excluded from gross income for federal income tax purposes under Section 103 of the Internal Revenue Code of 1986 (the "**Code**"), and is exempt from State personal income taxes. Bond Counsel is of the further opinion that interest on the Tax-Exempt Bonds is not a specific preference item for purposes of the federal alternative minimum tax. A complete copy of the proposed form of opinion of Bond Counsel is set forth in APPENDIX D hereto.

To the extent the issue price of any maturity of the Tax-Exempt Bonds is less than the amount to be paid at maturity of such Tax-Exempt Bonds (excluding amounts stated to be interest and payable at least annually over the term of such Tax-Exempt Bonds), the difference constitutes "original issue discount," the accrual of which, to the extent properly allocable to each beneficial owner thereof, is treated as interest on the Tax-Exempt Bonds which is excluded from gross income for federal income tax purposes and State of California personal income taxes. For this purpose, the issue price of a particular maturity of the Tax-Exempt Bonds is the first price at which a substantial amount of such maturity of the Tax-Exempt Bonds is sold to the public (excluding bond houses, brokers, or similar persons or organizations acting in the capacity of underwriters, placement agents or wholesalers). The original issue discount with respect to any maturity of the Tax-Exempt Bonds accrues daily over the term to maturity of such Tax-Exempt Bonds on the basis of a constant interest rate compounded semiannually (with straight-line interpolations between compounding dates). The accruing original issue discount is added to the adjusted basis of such Tax-Exempt Bonds to determine taxable gain or loss upon disposition (including sale, redemption, or payment on maturity) of such Tax-Exempt Bonds. Beneficial owners of the Tax-Exempt Bonds should consult their own tax advisors with respect to the tax consequences of ownership of Tax-Exempt Bonds with original issue discount, including the treatment of beneficial owners who do not purchase such Tax-Exempt Bonds in the original offering to the public at the first price at which a substantial amount of such Tax-Exempt Bonds is sold to the public.

Tax-Exempt Bonds purchased, whether at original issuance or otherwise, for an amount higher than their principal amount payable at maturity (or, in some cases, at their earlier call date) ("**Premium Bonds**") will be treated as having amortizable bond premium. No deduction is allowable for the amortizable bond premium in the case of bonds, like the Premium Bonds, the interest on which is excluded from gross income for federal income tax purposes. However, the amount of tax-exempt interest received, and a beneficial owner's basis in a Premium Bond, will be reduced by the amount of amortizable bond premium properly allocable to such beneficial owner. Beneficial owners of Premium Bonds should consult their own tax advisors with respect to the proper treatment of amortizable bond premium in their particular circumstances.

The Code imposes various restrictions, conditions and requirements relating to the exclusion from gross income for federal income tax purposes of interest on obligations such as the Tax-Exempt Bonds. The District has made certain representations and covenanted to comply with certain restrictions, conditions and requirements designed to ensure that interest on the Tax-Exempt Bonds will not be included in federal gross income. Inaccuracy of these representations or failure to comply with these covenants may result in interest on the Tax-Exempt Bonds being included in gross income for federal income tax purposes, possibly from the date of original issuance of the Tax-Exempt Bonds. The opinion of Bond Counsel assumes the accuracy of these representations and compliance with these covenants. Bond Counsel has not undertaken to determine (or to inform any person) whether actions taken (or not taken), or events occurring (or not occurring), or any other matters coming to Bond Counsel's attention after the date of issuance of the Tax-Exempt Bonds may adversely affect the value of, or the tax status of interest on, the Tax-Exempt Bonds. Accordingly, the opinion of Bond Counsel is not intended to, and may not, be relied upon in connection with any such actions, events or matters.

Although Bond Counsel is of the opinion that interest on the Tax-Exempt Bonds is excluded from gross income for federal income tax purposes and is exempt from State of California personal income taxes, the ownership or disposition of, or the accrual or receipt of amounts treated as interest on, the Tax-Exempt Bonds may otherwise affect a beneficial owner's federal, state or local tax liability. The nature and extent of these other tax consequences depends upon the particular tax status of the beneficial owner or the beneficial owner's other items of income or deduction. Bond Counsel expresses no opinion regarding any such other tax consequences.

Current and future legislative proposals, if enacted into law, clarification of the Code or court decisions may cause interest on the Tax-Exempt Bonds to be subject, directly or indirectly, in whole or in part, to federal income taxation or to be subject to or exempted from state income taxation, or otherwise prevent beneficial owners from realizing the full current benefit of the tax status of such interest. The introduction or enactment of any such legislative proposals or clarification of the Code or court decisions may also affect, perhaps significantly, the market price for, or marketability of, the Tax-Exempt Bonds. Prospective purchasers of the Tax-Exempt Bonds should consult their own tax advisors regarding the potential impact of any pending or proposed federal or state tax legislation, regulations or litigation, as to which Bond Counsel is expected to express no opinion.

The opinion of Bond Counsel is based on current legal authority, covers certain matters not directly addressed by such authorities, and represents Bond Counsel's judgment as to the proper treatment of the Tax-Exempt Bonds for federal income tax purposes. It is not binding on the Internal Revenue Service ("**IRS**") or the courts. Furthermore, Bond Counsel cannot give and has not given any opinion or assurance about the future activities of the District, or about the effect of future changes in the Code, the applicable regulations, the interpretation thereof or the enforcement thereof by the IRS. The District has covenanted, however, to comply with the requirements of the Code.

Bond Counsel's engagement with respect to the Tax-Exempt Bonds ends with the issuance of the Tax-Exempt Bonds, and, unless separately engaged, Bond Counsel is not obligated to defend the District or the beneficial owners regarding the tax-exempt status of the Tax-Exempt Bonds in the event of an audit examination by the IRS. Under current procedures, parties other than the District and their appointed counsel, including the beneficial owners, would have little, if any, right to participate in the audit examination process. Moreover, because achieving judicial review in connection with an audit examination of tax-exempt bonds is difficult, obtaining an independent review of IRS positions with which the District legitimately disagrees, may not be practicable. Any action of the IRS, including but not limited to selection of the Tax-Exempt Bonds for audit, or the course or result of such audit, or an audit of bonds presenting similar tax issues may affect the market price for, or the marketability of, the Tax-Exempt Bonds, and may cause the District or the beneficial owners to incur significant expense.

Taxable Bonds

In the opinion of Bond Counsel, based upon an analysis of existing laws, regulations, rulings and court decisions, and assuming, among other matters, the accuracy of certain representations and compliance with certain covenants, interest on the Taxable Bonds is exempt from State of California personal income taxes. Bond Counsel observes that interest on the Taxable Bonds is not excluded from gross income for federal income tax purposes under Section 103 of the Code. Bond Counsel expresses no opinion regarding any other tax consequences relating to the ownership or disposition of, or the amount, accrual, or receipt of interest on, the Taxable Bonds. The proposed form of opinion of Bond Counsel is contained in APPENDIX D hereto.

The following discussion summarizes certain U.S. federal tax considerations generally applicable to holders of the Taxable Bonds that acquire their Taxable Bonds in the initial offering. The discussion below is based upon laws, regulations, rulings, and decisions in effect and available on the date hereof, all of which are subject to change, possibly with retroactive effect. Prospective investors should note that no rulings have been or are expected to be sought from the IRS with respect to any of the U.S. federal tax consequences discussed below, and no assurance can be given that the IRS will not take contrary positions. Further, the following discussion does not deal with U.S. tax consequences applicable to any given investor, nor does it address the U.S. tax considerations applicable to all categories of investors, some of which may be subject to special taxing rules (regardless of whether or not such investors constitute U.S. Holders), such as certain U.S. expatriates, banks, REITs, RICs, insurance companies, tax-exempt organizations, dealers or traders in securities or currencies, partnerships, S corporations, estates and trusts, investors that hold their Taxable Bonds as part of a hedge, straddle or an integrated or conversion transaction, or investors whose "functional currency" is not the U.S. dollar. Furthermore, it does not address (i) alternative minimum tax consequences, (ii) the net investment income tax imposed under Section 1411 of the Code, or (iii) the indirect effects on persons who hold equity interests in a holder. This summary also does not consider the taxation of the Taxable Bonds under state, local or non-U.S. tax laws. In addition, this summary generally is limited to U.S. tax considerations applicable to investors that acquire their Taxable Bonds pursuant to this offering for the issue price that is applicable to such Taxable Bonds (i.e., the price at which a substantial amount of the Taxable Bonds are sold to the public) and who will hold their Taxable Bonds as "capital assets" within the meaning of Section 1221 of the Code.

As used herein, "U.S. Holder" means a beneficial owner of a Taxable Bond that for U.S. federal income tax purposes is an individual citizen or resident of the United States, a corporation or other entity taxable as a corporation created or organized in or under the laws of the United States or any state thereof (including the District of Columbia), an estate the income of which is subject to U.S. federal income taxation regardless of its source or a trust where a court within the United States is able to exercise primary supervision over the administration of the trust and one or more United States persons (as defined in the Code) have the authority to control all substantial decisions of the trust (or a trust that has made a valid election under U.S. Treasury Regulations to be treated as a domestic trust). As used herein, "Non-U.S. Holder" generally means a beneficial owner of a Taxable Bond (other than a partnership) that is not a U.S. Holder. If a partnership holds Taxable Bonds, the tax treatment of such partnership or a partner in such partnership generally will depend upon the status of the partner and upon the activities of the partnership. Partnerships holding Taxable Bonds, and partners in such partnerships, should consult their own tax advisors regarding the tax consequences of an investment in the Taxable Bonds (including their status as U.S. Holders or Non-U.S. Holders).

Notwithstanding the rules described below, it should be noted that certain taxpayers that are required to prepare certified financial statements or file financial statements with certain regulatory or governmental agencies may be required to recognize income, gain and loss with respect to the Taxable Bonds at the time that such income, gain or loss is recognized on such financial statements instead of under the rules described below (in the case of original issue discount, such requirements are only effective for tax years beginning after December 31, 2018).

Prospective investors should consult their own tax advisors in determining the U.S. federal, state, local or non-U.S. tax consequences to them from the purchase, ownership and disposition of the Taxable Bonds in light of their particular circumstances.

U.S. Holders

Interest. Interest on the Taxable Bonds generally will be taxable to a U.S. Holder as ordinary interest income at the time such amounts are accrued or received, in accordance with the U.S. Holder's method of accounting for U.S. federal income tax purposes.

Taxable Bonds purchased for an amount in excess of the principal amount payable at maturity (or, in some cases, at their earlier call date) will be treated as issued at a premium. A U.S. Holder of a Taxable Bond issued at a premium may make an election, applicable to all debt securities purchased at a premium by such U.S. Holder, to amortize such premium, using a constant yield method over the term of such Taxable Bond.

Sale or Other Taxable Disposition of the Taxable Bonds. Unless a nonrecognition provision of the Code applies, the sale, exchange, redemption, retirement (including pursuant to an offer by the District) or other disposition of a Taxable Bond will be a taxable event for U.S. federal income tax purposes. In such event, in general, a U.S. Holder of a Taxable Bond will recognize gain or loss equal to the difference between (i) the amount of cash plus the fair market value of property received (except to the extent attributable to accrued but unpaid interest on the Taxable Bond, which will be taxed in the manner described above) and (ii) the U.S. Holder's adjusted U.S. federal income tax basis in the Taxable Bond (generally, the purchase price paid by the U.S. Holder for the Taxable Bond, decreased by any amortized premium). Any such gain or loss generally will be capital gain or loss. In the case of a non-corporate U.S. Holder of the Taxable Bonds, the maximum marginal U.S. federal income tax rate applicable to any such gain will be lower than the maximum marginal U.S. federal income tax rate applicable to ordinary income if such U.S. holder's holding period for the Taxable Bonds exceeds one year. The deductibility of capital losses is subject to limitations.

Defeasance of the Taxable Bonds. If the District defeases any Taxable Bond, the Taxable Bond may be deemed to be retired and reissued for U.S. federal income tax purposes as a result of the defeasance. In that event, in general, a holder will recognize taxable gain or loss equal to the difference between (i) the amount realized from the deemed sale, exchange or retirement (less any accrued qualified stated interest which will be taxable as such) and (ii) the holder's adjusted tax basis in the Taxable Bond.

Information Reporting and Backup Withholding. Payments on the Taxable Bonds generally will be subject to U.S. information reporting and possibly to "backup withholding." Under Section 3406 of the Code and applicable U.S. Treasury Regulations issued thereunder, a non-corporate U.S. Holder of the Taxable Bonds may be subject to

backup withholding at the current rate of 24% with respect to "reportable payments," which include interest paid on the Taxable Bonds and the gross proceeds of a sale, exchange, redemption, retirement or other disposition of the Taxable Bonds. The payor will be required to deduct and withhold the prescribed amounts if (i) the payee fails to furnish a U.S. taxpayer identification number ("**TIN**") to the payor in the manner required, (ii) the IRS notifies the payor that the TIN furnished by the payee is incorrect, (iii) there has been a "notified payee underreporting" described in Section 3406(c) of the Code or (iv) the payee fails to certify under penalty of perjury that the payee is not subject to withholding under Section 3406(a)(1)(C) of the Code. Amounts withheld under the backup withholding rules may be refunded or credited against the U.S. Holder's federal income tax liability, if any, provided that the required information is timely furnished to the IRS. Certain U.S. holders (including among others, corporations and certain tax-exempt organizations) are not subject to backup withholding. A holder's failure to comply with the backup withholding rules may result in the imposition of penalties by the IRS.

Non-U.S. Holders

Interest. Subject to the discussions below under the headings "Information Reporting and Backup Withholding" and "Foreign Account Tax Compliance Act," payments of principal of, and interest on, any Taxable Bond to a Non-U.S. Holder, other than (1) a controlled foreign corporation, a such term is defined in the Code, which is related to the District through stock ownership and (2) a bank which acquires such Taxable Bond in consideration of an extension of credit made pursuant to a loan agreement entered into in the ordinary course of business, will not be subject to any U.S. federal withholding tax provided that the beneficial owner of the Taxable Bond provides a certification completed in compliance with applicable statutory and regulatory requirements, which requirements are discussed below under the heading "Information Reporting and Backup Withholding," or an exemption is otherwise established.

Disposition of the Taxable Bonds. Subject to the discussions below under the headings "Information Reporting and Backup Withholding" and "FATCA," any gain realized by a Non-U.S. Holder upon the sale, exchange, redemption, retirement (including pursuant to an offer by the District or a deemed retirement due to defeasance of the Taxable Bond) or other disposition of a Taxable Bond generally will not be subject to U.S. federal income tax, unless (i) such gain is effectively connected with the conduct by such Non-U.S. Holder of a trade or business within the United States; or (ii) in the case of any gain realized by an individual Non-U.S. Holder, such holder is present in the United States for 183 days or more in the taxable year of such sale, exchange, redemption, retirement (including pursuant to an offer by the District) or other disposition and certain other conditions are met.

U.S. Federal Estate Tax. A Taxable Bond that is held by an individual who at the time of death is not a citizen or resident of the United States will not be subject to U.S. federal estate tax as a result of such individual's death, provided that, at the time of such individual's death, payments of interest with respect to such Taxable Bond would not have been effectively connected with the conduct by such individual of a trade or business within the United States.

Information Reporting and Backup Withholding. Subject to the discussion below under the heading "FATCA," under current U.S. Treasury Regulations, payments of principal and interest on any Taxable Bonds to a holder that is not a United States person will not be subject to any backup withholding tax requirements if the beneficial owner of the Taxable Bond or a financial institution holding the Taxable Bond on behalf of the beneficial owner in the ordinary course of its trade or business provides an appropriate certification to the payor and the payor does not have actual knowledge that the certification is false. If a beneficial owner provides the certification, the certification must give the name and address of such owner, state that such owner is not a United States person, or, in the case of an individual, that such owner is neither a citizen nor a resident of the United States, and the owner must sign the certificate under penalties of perjury. The current backup withholding tax rate is 24%.

Foreign Account Tax Compliance Act ("FATCA") – U.S. Holders and Non-U.S. Holders

Sections 1471 through 1474 of the Code impose a 30% withholding tax on certain types of payments made to foreign financial institutions, unless the foreign financial institution enters into an agreement with the U.S. Treasury to, among other things, undertake to identify accounts held by certain U.S. persons or U.S.-owned entities, annually report certain information about such accounts, and withhold 30% on payments to account holders whose actions prevent it from complying with these and other reporting requirements, or unless the foreign financial institution is

otherwise exempt from those requirements. In addition, FATCA imposes a 30% withholding tax on the same types of payments to a non-financial foreign entity unless the entity certifies that it does not have any substantial U.S. owners or the entity furnishes identifying information regarding each substantial U.S. owner. Under current guidance, failure to comply with the additional certification, information reporting and other specified requirements imposed under FATCA could result in the 30% withholding tax being imposed on payments of interest on the Taxable Bonds. In general, withholding under FATCA currently applies to payments of U.S. source interest (including OID) and, under current guidance, will apply to certain "passthru" payments no earlier than the date that is two years after publication of final U.S. Treasury Regulations defining the term "foreign passthru payments." Prospective investors should consult their own tax advisors regarding FATCA and its effect on them.

The foregoing summary is included herein for general information only and does not discuss all aspects of U.S. federal taxation that may be relevant to a particular holder of Taxable Bonds in light of the holder's particular circumstances and income tax situation. Prospective investors are urged to consult their own tax advisors as to any tax consequences to them from the purchase, ownership and disposition of Taxable Bonds, including the application and effect of state, local, non-U.S., and other tax laws.

OTHER LEGAL MATTERS

Legal Opinion

The validity of the Bonds and certain other legal matters are subject to the approving opinion of Orrick, Herrington & Sutcliffe LLP, San Francisco, California, Bond Counsel to the District. Complete copies of the proposed forms of Bond Counsel opinions are set forth in APPENDIX D – "PROPOSED FORMS OF OPINIONS OF BOND COUNSEL." Bond Counsel undertakes no responsibility for the accuracy, completeness or fairness of this Official Statement.

Possible Limitations on Remedies; Bankruptcy

General. Following is a discussion of certain considerations in the event that the District should become a debtor in a bankruptcy proceeding. It is not an exhaustive discussion of the potential application of bankruptcy law to the District.

State law contains a number of safeguards to protect the financial solvency of school districts. If the safeguards are not successful in preventing a school district from becoming insolvent, the State Superintendent of Public Instruction (the "**State Superintendent**"), operating through an administrator appointed by the State Superintendent, may be authorized under State law to file a petition under Chapter 9 of the United States Bankruptcy Code (the "**Bankruptcy Code**") on behalf of the District for the adjustment of its debts, assuming that the District meets certain other requirements contained in the Bankruptcy Code necessary for filing such a petition. Under current State law, the District is not itself authorized to file a bankruptcy proceeding, and it is not subject to an involuntary bankruptcy proceeding.

Bankruptcy courts are courts of equity and as such have broad discretionary powers. If the District were to become the debtor in a proceeding under Chapter 9 of the Bankruptcy Code, the parties to the proceedings may be prohibited from taking any action to collect any amount from the District (including *ad valorem* tax revenues) or to enforce any obligation of the District, without the bankruptcy court's permission, except as described below in the case of "special revenues." In such a proceeding, as part of its plan of adjustment in bankruptcy, the District may be able to alter the priority, interest rate, principal amount, payment terms, collateral, maturity dates, payment sources, covenants (including tax-related covenants), and other terms or provisions of the Bonds and other transaction documents related to the Bonds, including the obligation of the County and the District to raise taxes if necessary to pay the Bonds, if the bankruptcy court determines that the plan is fair, equitable, not unfairly discriminatory and is in the best interests of creditors and otherwise complies with the Bankruptcy Code. There also may be other possible effects of a bankruptcy of the District that could result in delays or reductions in payments on the Bonds. Regardless of any specific adverse determinations in any District bankruptcy proceeding, the fact of a District bankruptcy proceeding could have an adverse effect on the liquidity and market price of the Bonds.

Limitations on Plans of Adjustments. Chapter 9 of the Bankruptcy Code provides that it does not limit or impair the power of a state to control, by legislation or otherwise, a political subdivision of the state in the exercise of its political or governmental powers, including expenditures for the exercise. In addition, Chapter 9 provides that a bankruptcy court may not interfere with the political or governmental powers of a political subdivision debtor, unless the political subdivision approves a plan of adjustment to that effect or consents to that action. State law provides that *ad valorem* taxes may be levied to pay the principal of and interest on the Bonds and other voted general obligation bonds of the District in an unlimited amount, and that proceeds of such a levy must be used for the payment of principal of and interest on the District's general obligation bonds, including the Bonds, and for no other purpose. Under State law, the District's share of the 1% limited tax imposed by the County is the only *ad valorem* tax revenue that may be raised and expended to pay liabilities and expenses of the District other than its voter-approved debt, such as its general obligation bonds. If the District should become a debtor in a Chapter 9 proceeding, then it must propose a plan of adjustment of its debts. The plan may not become effective until confirmed by the bankruptcy court. The court may not approve a plan unless it finds, among other conditions, that the District is not prohibited by law from taking any action necessary to carry out the plan and that the plan is in the best interests of creditors and is feasible. If the State law restriction on the levy and expenditure of *ad valorem* taxes is respected in a bankruptcy case, then *ad valorem* tax revenue in excess of the District's share of the 1% limited County tax could not be used by the District for any purpose under its plan other than to make payments on the Bonds and its other voted general obligation bonds. It is possible, however, that a bankruptcy court could conclude that the restriction should not be respected.

Statutory Lien. Pursuant to Senate Bill 222, all general obligation bonds issued by local agencies, including the Bonds, will be secured by a statutory lien on all revenues received pursuant to the levy and collection of the *ad valorem* taxes. SB 222 provides that the lien will automatically arise, without the need for any action or authorization by the local agency or its governing board, and will be valid and binding from the time the bonds are executed and delivered. As a result, the lien on debt service taxes will continue to be valid with respect to post-petition receipts of debt service taxes, should the District become the subject of bankruptcy proceedings. However, the automatic stay provisions of the Bankruptcy Code would apply, preventing bondholders from enforcing their rights to payment from such taxes, so payments that become due and owing on the Bonds during the pendency of the Chapter 9 proceeding could be delayed, unless such taxes are "special revenues" within the meaning of the Bankruptcy Code and the pledged *ad valorem* taxes are applied to pay the Bonds in a manner consistent with the Bankruptcy Code. It is also possible that the bankruptcy court could approve an alternate use of such taxes, if the bondholders are afforded protection that the court determines to be adequate.

Special Revenues. If the *ad valorem* tax revenues that are pledged to the payment of the Bonds are determined to be "special revenues" within the meaning of the Bankruptcy Code, then the application in a manner consistent with the Bankruptcy Code of the pledged *ad valorem* tax revenues that are collected after the date of the bankruptcy filing should not be subject to the automatic stay. "Special revenues" are defined to include, among others, taxes specifically levied to finance one or more projects or systems of the debtor, but excluding receipts from general property, sales, or income taxes levied to finance the general purposes of the debtor. The District has specifically pledged the *ad valorem* taxes for payment of the Bonds. The Bonds and the District's other general obligation bonds were approved at elections held on propositions that described the projects for which such bonds may be issued. As noted above, State law prohibits the use of the proceeds of the District's debt service tax for any purpose other than payment of its general obligation bonds, and the bond proceeds may only be used to fund the acquisition or improvement of real property and other capital expenditures included in the proposition, so such tax revenues appear to fit the definition of special revenues. However, there is no binding judicial precedent dealing with the treatment in bankruptcy proceedings of *ad valorem* tax revenues collected for the payment of general obligation bonds in the State, so no assurance can be given that a bankruptcy court would not hold otherwise.

In addition, even if the *ad valorem* tax revenues are determined to be "special revenues," the Bankruptcy Code provides that any consensual lien on special revenues "derived" from a project or system is subject to necessary operating expenses of the project or system. This rule applies regardless of the provisions of transaction documents. If a bankruptcy court were to conclude that the District's tax collections are "derived" from a District project or system, then the court could determine that bondholders may not compel use of debt service *ad valorem* tax revenues to pay debt service to the extent the revenues are needed to pay necessary operating expenses of the District and its schools.

Possession of Tax Revenues; Remedies. If the County or the District goes into bankruptcy and has possession of tax revenues (whether collected before or after commencement of the bankruptcy), and if the County or

the District, as applicable, does not voluntarily pay such tax revenues to the owners of the Bonds, it is not clear what procedures the owners of the Bonds would have to follow to attempt to obtain possession of such tax revenues, how much time it would take for such procedures to be completed, or whether such procedures would ultimately be successful.

Opinion of Bond Counsel Qualified. The proposed forms of opinions of Bond Counsel, attached hereto as APPENDIX D, are qualified by reference to bankruptcy, insolvency and other laws relating to or affecting creditor's rights.

Legality for Investment in California

Under provisions of the Financial Code of the State, the Bonds are legal investments for commercial banks in the State to the extent that the Bonds, in the informed opinion of the bank, are prudent for the investment of funds of its depositors, and, under provisions of the Government Code, the Bonds are eligible securities for deposits of public moneys in the State.

Continuing Disclosure

The District has covenanted for the benefit of the holders and Beneficial Owners of the Bonds to provide certain financial information and operating data relating to the District (the "**Annual Report**") by not later than nine months following the end of the District's fiscal year (currently ending June 30), commencing with the report for the 2019-20 fiscal year (which is due no later than April 1, 2021) and to provide notice of the occurrence of certain enumerated events. The Annual Report and the notices of enumerated events will be filed by the District with the Municipal Securities Rulemaking Board. The specific nature of the information to be contained in the Annual Report or the notices of enumerated events is set forth in APPENDIX E – "FORM OF CONTINUING DISCLOSURE CERTIFICATE." These covenants have been made in order to assist the Underwriters in complying with Securities and Exchange Commission Rule 15c2-12(b)(5) (the "**Rule**").

[During the five-year period preceding the date of this Official Statement, the District failed to timely file certain material event notices of insurer-related rating changes required by the terms of its previous undertakings with respect to certain series of obligations. The District has put procedures in place to prevent future noncompliance, including having Capitol Public Finance Group, LLC, the District's current dissemination agent ("**Dissemination Agent**"), assist the District with compliance with its continuing disclosure obligations. The Dissemination Agent continues to work with the District in establishing and maintaining the necessary safeguards to assist in the timely filing of required information.]

No Litigation

No litigation is pending or, to the best knowledge of the District, threatened, concerning the validity of the Bonds or the District's ability to receive *ad valorem* taxes and to collect other revenues, or contesting the District's ability to issue and retire the Bonds, the political existence of the District, the title to their offices of District or County officials who will sign the Bonds and other certifications relating to the Bonds, or the powers of those offices. A certificate (or certificates) to that effect will be furnished to the original purchasers at the time of the original delivery of the Bonds.

The District is routinely subject to lawsuits and claims. In the opinion of the District, the aggregate amount of the uninsured liabilities of the District under these lawsuits and claims will not materially affect the financial position or operations of the District.

ESCROW VERIFICATION

The arithmetical accuracy of certain computations included in the schedules provided by the Underwriters relating to the computation of the projected payments of principal and interest on the government obligations, and the projected payments of principal, redemption premium, if any, and interest to redeem and defease the Refunded Bonds will be verified by Causey Demgen & Moore, P.C., as Verification Agent. Such computations will be based solely on assumptions and information supplied by the District and the Underwriters. The Verification Agent will restrict its

procedures to verifying the arithmetical accuracy of certain computations and will not make any effort to evaluate the assumptions and information on which the computations are based, and will express no opinion on the data used, the reasonableness of the assumptions or the achievability of the projected outcome.

MISCELLANEOUS

Risks Related to COVID-19

The recent outbreak of the novel strain of coronavirus called COVID-19, which has been designated a global pandemic by the World Health Organization, is impacting local and global economies, as governments, businesses, and citizens react to, plan for, and try to prevent or slow further transmission of the virus. Financial markets, including the stock market in the United States and globally, have seen significant recent volatility and decline that have been attributed to coronavirus concerns. The United States Centers for Disease Control and Prevention and the California Department of Public Health have been providing regular updates and guidelines to the public and to State and local governments. On March 4, 2020, as part of the State's response to address the outbreak, the Governor declared a state of emergency. On March 13, President Donald Trump declared a national emergency, freeing up funding for federal assistance to state and local governments. Many school districts across the State have temporarily closed some or all school campuses in response to local and state directives or guidance. On March 16, 2020, the Governor remarked that residents of the State should prepare for most schools to be closed for the remainder of the 2019-20 school year.

On March 27, 2020, the U.S. House of Representatives approved and President Trump signed into law the Coronavirus Aid, Relief and Economic Security Act (the "**CARES Act**"). The CARES Act appropriates $30 billion to education, of which $3 billion is allocated to state governors to be used at their discretion to address the emergency, $13.5 billion is allocated for K-12 education, and $14.25 billion is allocated for postsecondary institutions. The District is authorized to receive $38 million in funds under the CARES Act, which funds are expected to be received presently. Of this amount, the District was allocated $10.7 million of ESSER (Elementary and Secondary School Emergency Relief) funds.

On July 17, 2020, the Governor announced guidelines to determine which school districts may reopen classrooms in the fall. In order to resume in-person class instruction, a county must have been off the State's COVID-19 watch list for 14 consecutive days. School districts in counties on the watch list will conduct distance learning. [As of July 17, 2020, the County appeared on the State's COVID-19 watch list. The District will operate the beginning of the 2020-21 school year through distance learning until the County is no longer on the State watch list.]

The District cannot predict the extent or duration of the outbreak, or what impact the outbreak and any resulting economic situation might have on the District's financial condition or operations, including potential impacts on the assessed values of property within the District. See "SECURITY AND SOURCE OF PAYMENT OF THE BONDS – Assessed Valuation of Property within the District." Although the Bonds are payable solely from ad valorem property taxes and not from the general fund of the District, the District cannot predict what future impacts the outbreak may have on its operations and budget.

The District is currently receiving guidance on the coronavirus from County health officials and the County Superintendent of Schools, which is monitoring the coronavirus situation in accordance with coronavirus guidelines for schools published by the Centers for Disease Control and Prevention.

Ratings

The Bonds have received the rating of "[___]" by Moody's Investors Service ("**Moody's**"), and the rating of "[___]" by Fitch Ratings Inc. ("**Fitch**"). A rating agency generally bases its rating on its own investigations, studies and assumptions. The District has provided certain additional information and materials to the rating agency (some of which does not appear in this Official Statement). Such rating reflects only the views of the rating agency, and any explanation of the significance of such rating may be obtained from the rating agency furnishing such rating, from Moody's at www.moodys.com and from Fitch at www.fitchratings.com. The information set forth on such website is not incorporated herein by reference. There is no assurance that any rating will continue for any given period of time or that it will not be revised downward or withdrawn entirely by the respective rating agency, if, in the judgment of such rating agency, circumstances so warrant. Any such downward revision or withdrawal of a rating may have an

adverse effect on the market price of the Bonds. The District undertakes no responsibility to oppose any such downward revision, suspension or withdrawal.

Professionals Involved in the Offering

Orrick, Herrington & Sutcliffe LLP is acting as Bond Counsel and as Disclosure Counsel to the District with respect to the Bonds, and will receive compensation from the District contingent upon the sale and delivery of the Bonds. Kronick, Moskovitz, Tiedemann & Girard, a Professional Corporation, is acting as Underwriters' Counsel to the Underwriters with respect to the Bonds, and will receive compensation from the Underwriters contingent upon the sale and delivery of the Bonds. Isom Advisors, a Division of Urban Futures, Inc. is acting as Municipal Advisor with respect to the Bonds, and will receive compensation from the District contingent upon the sale and delivery of the Bonds.

Underwriting

Series 2020 Bonds. The Series 2020 Bonds are to be purchased by KeyBanc Capital Markets Inc., as representative (the "**Representative**") of itself and Raymond James & Associates, Inc. (together, the "**Underwriters**"). The Underwriters have agreed, subject to certain terms and conditions set forth in the Bond Purchase Agreement, dated _____, 2020 (the "**Series 2020 Purchase Contract**") by and between the Representative and the District, to purchase the Series 2020 Bonds at a purchase price of $_____ (which represents the aggregate initial principal amount of the Series 2020 Bonds, plus [net] original issue premium of $_____ and less $_____ of Underwriters' discount). The Underwriters will purchase all the Series 2020 Bonds if any are purchased. The Series 2020 Bonds may be offered and sold to certain dealers (including dealers depositing said Series 2020 Bonds into investment trusts) and others at prices lower than the initial public offering price, and the public offering price may be changed from time to time by the Underwriters.

Refunding Bonds. The Refunding Bonds are to be purchased by the Representative on behalf of the Underwriters. The Underwriters have agreed, subject to certain terms and conditions set forth in the Bond Purchase Agreement, dated _____, 2020 (the "**Refunding Purchase Contract**") by and between the Representative and the District, to purchase the Refunding Bonds at a purchase price of $_____ (which represents the aggregate initial principal amount of the Bonds, [plus/less] [net] original issue [premium/discount] of $_____ and less $_____ of Underwriters' discount). The Underwriters will purchase all the Refunding Bonds if any are purchased. The Refunding Bonds may be offered and sold to certain dealers (including dealers depositing said Refunding Bonds into investment trusts) and others at prices lower than the initial public offering price, and the public offering price may be changed from time to time by the Underwriters.

The Underwriters have certified the public reoffering prices or yields set forth on the inside cover page hereof. The Underwriters' compensation is computed based on those prices or yields, and the District takes no responsibility for the accuracy of those prices or yields. The Underwriters may offer and sell the Bonds to certain dealers and others at prices lower than the offering prices stated on the cover page. The offering prices may be changed from time to time by the Underwriters.

Additional Information

Quotations from and summaries and explanations of the Bonds, the Paying Agent Agreements and the constitutional provisions, statutes and other documents described herein, do not purport to be complete, and reference is hereby made to said documents, constitutional provisions and statutes for the complete provisions thereof.

* * *

All data contained herein have been taken or constructed from the District's records and other sources, as indicated. This Official Statement and its distribution have been duly authorized and approved by the District.

SAN JUAN UNIFIED SCHOOL DISTRICT

By:_____
Deputy Superintendent

APPENDIX A

INFORMATION RELATING TO THE DISTRICT'S OPERATIONS AND BUDGET

The information in this Appendix concerning the operations of the District, the District's finances, and State funding of education, is provided as supplementary information only, and it should not be inferred from the inclusion of this information in this Official Statement that the principal of or interest on the Bonds is payable from the general fund of the District or from State revenues. The Bonds are payable from the proceeds of an ad valorem *tax approved by the voters of the District pursuant to all applicable laws and Constitutional requirements, and required to be levied by the County on property within the District in an amount sufficient for the timely payment of principal of and interest on the Bonds. See "SECURITY AND SOURCE OF PAYMENT FOR THE BONDS."*

THE DISTRICT

Introduction

The San Juan Unified School District (the "**District**"), located in Sacramento County, California (the "**County**"), is the 12th largest school district in the State of California (the "**State**") as measured by student enrollment. The District provides educational services to the residents in the city of Citrus Heights and the unincorporated areas of Carmichael, Fair Oaks and Orangevale, and very small portions in the cities of Sacramento, Folsom and Rancho Cordova. The District operates under the jurisdiction of the Superintendent of Schools of Sacramento County. See "THE BONDS – Authority for Issuance; Purpose." The District's estimated funded average daily attendance for fiscal year 2020-21 is 37,342 and the District's fiscal year 2020-21 general fund expenditures are projected at approximately $473.0 million.

The District operates 64 schools, including 9 comprehensive high schools, 8 middle schools, 33 elementary schools, 8 K-8 schools, 3 alternative education programs, and 3 special education centers. The District's estimated enrollment for fiscal year 2020-21, including ten charter schools in the District, is approximately [_____] students. For fiscal year 2020-21, the District, including one dependent charter school, projects to employ approximately 4,509 FTE employees, which includes 2,542 certificated (including credentialed teaching) employees and 1,967 FTE classified employees.

The District is governed by a Board of Education (the "**Board of Education**") consisting of five members. The regular members are elected to staggered four-year terms every two years, alternating between two and three available positions. The day-to-day operations are managed by a board-appointed Superintendent.

Kent Kern served as Acting/Interim Superintendent of the District beginning December 2013 and was appointed Superintendent of the District on March 24, 2014. Prior to his appointment, Mr. Kern was a teacher, vice principal, principal, director, and assistant superintendent in the District. Mr. Kern was awarded a Master of Education, Educational Management Credential, in 1996 from University of La Verne.

Deputy Superintendent Kent Stephens has worked as a business official for 28 years in K-12 and community college systems. He has been with the District since 2011. Mr. Stephens holds a Bachelor of Science degree in Finance as well as a Master of Business Administration degree, both from Brigham Young University.

DISTRICT FINANCIAL AND OPERATING INFORMATION

State Funding of Education; State Budget Process

General. As is true for all school districts in California, the District's operating income consists primarily of two components: a State portion funded from the State's general fund in accordance with the Local Control Funding Formula (see "− Allocation of State Funding to School Districts; Local Control Funding Formula" below) and a local portion derived from the District's share of the 1% local *ad valorem* tax authorized by the State Constitution (see " − Local Sources of Education Funding" below). In addition, school districts may be eligible for other special categorical

funding from State and federal government programs. The District has budgeted to receive approximately 69.4% of its general fund revenues from State funds (not including the local portion derived from the District's share of the local *ad valorem* tax), projected at approximately $349.2 million in fiscal year 2020-21. Such amount includes both the State funding provided under the LCFF (defined herein) as well as other State revenues (see "– Allocation of State Funding to School Districts; Local Control Funding Formula" and "– Other District Revenues – *Other State Revenues*" below). As a result, decreases or deferrals in State revenues, or in State legislative appropriations made to fund education, may affect the District's revenues and operations, though generally to a lesser extent than these may affect most school districts.

Under Proposition 98, a constitutional and statutory amendment adopted by the State's voters in 1988 and amended by Proposition 111 in 1990 (now found at Article XVI, Sections 8 and 8.5 of the State Constitution), a minimum level of funding is guaranteed to school districts, community college districts and other State agencies that provide direct elementary and secondary instructional programs. Recent years have seen frequent disruptions in State revenues from personal income taxes, sales and use taxes, and corporate taxes, making it increasingly difficult for the State to meet its Proposition 98 funding mandate, which normally commands about 45% of all State general fund revenues, while providing for other fixed State costs and priority programs and services. Because education funding constitutes such a large part of the State's general fund expenditures, it is generally at the center of annual budget negotiations and adjustments.

In connection with the State Budget Act for fiscal year 2013-14, the State and local educational agencies therein implemented a new funding formula for school finance system called the Local Control Funding Formula (the "**Local Control Funding Formula**" or "**LCFF**"). Funding from the LCFF replaced the revenue limit funding system and most categorical programs. See "– Allocation of State Funding to School Districts; Local Control Funding Formula" below for more information.

State Budget Process. According to the State Constitution, the Governor must propose a budget to the State Legislature no later than January 10 of each year, and a final budget must be adopted no later than June 15. Historically, the budget required a two-thirds vote of each house of the State Legislature for passage. However, on November 2, 2010, the State's voters approved Proposition 25, which amended the State Constitution to lower the vote requirement necessary for each house of the State Legislature to pass a budget bill and send it to the Governor. Specifically, the vote requirement was lowered from two–thirds to a simple majority (50% plus one) of each house of the State Legislature. The lower vote requirement also would apply to trailer bills that appropriate funds and are identified by the State Legislature "as related to the budget in the budget bill." The budget becomes law upon the signature of the Governor, who may veto specific items of expenditure. Under Proposition 25, a two-thirds vote of the State Legislature is still required to override any veto by the Governor. School district budgets must generally be adopted by July 1, and revised by the school board within 45 days after the Governor signs the budget act to reflect any changes in budgeted revenues and expenditures made necessary by the adopted State budget. The Governor signed the fiscal year 2020-21 State budget on June 29, 2020.

When the State budget is not adopted on time, basic appropriations and the categorical funding portion of each school district's State funding are affected differently. Under the rule of *White v. Davis* (also referred to as *Jarvis v. Connell*), a State Court of Appeal decision reached in 2002, there is no constitutional mandate for appropriations to school districts without an adopted budget or emergency appropriation, and funds for State programs cannot be disbursed by the State Controller until that time, unless the expenditure is (i) authorized by a continuing appropriation found in statute, (ii) mandated by the State Constitution (such as appropriations for salaries of elected State officers), or (iii) mandated by federal law (such as payments to State workers at no more than minimum wage). The State Controller has consistently stated that basic State funding for schools is continuously appropriated by statute, but that special and categorical funds may not be appropriated without an adopted budget. Should the State Legislature fail to pass a budget or emergency appropriation before the start of any fiscal year, the District might experience delays in receiving certain expected revenues. The District is authorized to borrow temporary funds to cover its annual cash flow deficits, and as a result of the *White v. Davis* decision, the District might find it necessary to increase the size or frequency of its cash flow borrowings, or to borrow earlier in the fiscal year. The District does not expect the *White v. Davis* decision to have any long-term effect on its operating budgets.

Aggregate State Education Funding. The Proposition 98 guaranteed amount for education is based on prior-year funding, as adjusted through various formulas and tests that take into account State proceeds of taxes, local property tax proceeds, school enrollment, per-capita personal income, and other factors. The State's share of the guaranteed amount

is based on State general fund tax proceeds and is not based on the general fund in total or on the State budget. The local share of the guaranteed amount is funded from local property taxes. The total guaranteed amount varies from year to year and throughout the stages of any given fiscal year's budget, from the Governor's initial budget proposal to actual expenditures to post-year-end revisions, as better information regarding the various factors becomes available. Over the long run, the guaranteed amount will increase as enrollment and per capita personal income grow.

If, at year-end, the guaranteed amount is calculated to be higher than the amount actually appropriated in that year, the difference becomes an additional education funding obligation, referred to as "settle-up." If the amount appropriated is higher than the guaranteed amount in any year, that higher funding level permanently increases the base guaranteed amount in future years. The Proposition 98 guaranteed amount is reduced in years when general fund revenue growth lags personal income growth, and may be suspended for one year at a time by enactment of an urgency statute. In either case, in subsequent years when State general fund revenues grow faster than personal income (or sooner, as the Legislature may determine), the funding level must be restored to the guaranteed amount, the obligation to do so being referred to as "maintenance factor."

Although the State Constitution requires the State to approve a balanced State Budget Act each fiscal year, the State's response to fiscal difficulties in some years has had a significant impact on Proposition 98 minimum guarantee and the treatment of settle-up payments with respect to years in which the Proposition 98 minimum guarantee was suspended. The State has sought to avoid or delay paying settle-up amounts when funding has lagged the guaranteed amount. In response, teachers' unions, the State Superintendent and others sued the State or Governor in 1995, 2005, 2009 and 2011 to force them to fund schools in the full amount required. The settlement of the 1995 and 2005 lawsuits has so far resulted in over $4 billion in accrued State settle-up obligations. However, legislation enacted to pay down the obligations through additional education funding over time, including the Quality Education Investment Act of 2006, have also become part of annual budget negotiations, resulting in repeated adjustments and deferrals of the settle-up amounts.

The State has also sought to preserve general fund cash while avoiding increases in the base guaranteed amount through various mechanisms: by treating any excess appropriations as advances against subsequent years' Proposition 98 minimum funding levels rather than current year increases; by temporarily deferring apportionments of Proposition 98 funds from one fiscal year to the next; by permanently deferring apportionments of Proposition 98 funds from one fiscal year to the next; by suspending Proposition 98, as the State did in fiscal year 2004-05, fiscal year 2010-11, fiscal year 2011-12 and fiscal year 2012-13; and by proposing to amend the State Constitution's definition of the guaranteed amount and settle-up requirement under certain circumstances.

The District cannot predict how State income or State education funding will vary over the term to maturity of the Bonds, and the District takes no responsibility for informing owners of the Bonds as to actions the State Legislature or Governor may take affecting the current year's budget after its adoption. Information about the State budget and State spending for education is regularly available at various State-maintained websites. Text of proposed and adopted budgets may be found at the website of the Department of Finance, **www.dof.ca.gov**, under the heading "California Budget." An impartial analysis of the State budget is posted by the Office of the Legislative Analyst at **www.lao.ca.gov**. In addition, various State of California official statements, many of which contain a summary of the current and past State budgets and the impact of those budgets on school districts in the State, may be found at the website of the State Treasurer, www.treasurer.ca.gov. The information referred to is prepared by the respective State agency maintaining each website and not by the District, and the District can take no responsibility for the continued accuracy of these internet addresses or for the accuracy, completeness or timeliness of information posted there, and such information is not incorporated herein by these references.

Rainy Day Fund; SB 858. In connection with the 2014-15 State Budget, the Governor proposed certain constitutional amendments ("**Proposition 2**") to the rainy day fund (the "**Rainy Day Fund**") for the November 2014 Statewide election. Senate Bill 858 (2014) ("**SB 858**") amends the Education Code to, among other things, limit the amount of reserves that may be maintained by a school district subject to certain State budget matters. Upon the approval of Proposition 2, SB 858 became operational. See "CONSTITUTIONAL AND STATUTORY PROVISIONS AFFECTING DISTRICT REVENUES AND APPROPRIATIONS – Proposition 2."

AB 1469. As part of the 2014-15 State Budget, the Governor signed Assembly Bill ("**AB 1469**") which implements a new funding strategy for the California State Teachers' Retirement System ("**CalSTRS**"), increasing the

employer contribution rate in fiscal year 2014-15 from 8.25% to 8.88% of covered payroll. See "– Retirement Benefits – *CalSTRS*" below for more information about CalSTRS and AB 1469.

2019-20 State Budget. The Governor signed the fiscal year 2019-20 State Budget (the "**2019-20 State Budget**") on June 27, 2019. In March 2020, following the outbreak of the COVID-19 pandemic, the Governor declared a state of emergency, and the legislature subsequently authorized an amendment to the 2019-20 State Budget providing for an appropriation of up to $1 billion from the State's general fund to be used for any purpose related to such emergency declaration. Since the 2019-20 State Budget preceded the COVID-19 pandemic, it did not take into account the significant adverse impacts it will have on the State's financial condition beginning in fiscal year 2019-20. The 2020-21 State Budget (as defined herein) significantly revises the projections of revenues and expenditures in the 2019-20 State Budget. Further, the 2020-21 State Budget deferred $1.9 billion of LCFF apportionments due in fiscal year 2019-20 to fiscal year 2020-21. For more information on the 2020-21 State Budget, see "*– 2020-21 State Budget*." Certain limited information from the 2019-20 State Budget relating to the funding of education is provided herein as a historical baseline solely for context and reference.

The 2019-20 State Budget sets forth a balanced budget for fiscal year 2019-20 that projects approximately $143.8 billion in revenues, and $91.9 billion in non-Proposition 98 expenditures and $55.9 billion in Proposition 98 expenditures. The 2019-20 State Budget includes a $1.4 billion reserve in the Special Fund for Economic Uncertainties ("**SFEU**"). To provide immediate and long-term relief to school districts facing rising pension costs, the 2019-20 State Budget includes a $3.15 billion non-Proposition 98 general fund payment to CalSTRS and the California Public Employees' Retirement System ("**CalPERS**") Schools Pool. Of this amount, an estimated $850 million will buy down the employer contribution rates in fiscal years 2019-20 and 2020-21. The 2019-20 State Budget includes total funding of $103.4 billion ($58.8 billion general fund and $44.6 billion other funds) for all K-12 education programs. The 2019-20 State Budget provides $1.9 billion in new Proposition 98 funding for the LCFF, reflecting a 3.26% cost of living adjustment. The 2019-20 State Budget also includes a constitutionally required deposit into the Public School System Stabilization Account (also referred to as the Proposition 98 Rainy Day Fund) in the amount of $376.5 million. Such deposit to the Public School System Stabilization Account does not initiate any school district reserve caps, as the amount in the Public School System Stabilization Account (which is equal to the fiscal year 2019-20 deposit) is not equal to or greater than 3% of the total K-12 share of the Proposition 98 Guarantee (approximately $2.1 billion).

Certain budgeted adjustments for K-12 education set forth in the 2019-20 State Budget include the following:

- Special Education. The 2019-20 State Budget includes $645.3 million ongoing Proposition 98 general fund resources for special education, including $152.6 million to provide for all Special Education Local Plan Areas with at least the statewide target rate for base special education funding, and $492.7 million allocated based on the number of children ages 3 to 5 years with exceptional needs that the school district is serving.

- After School Education and Safety Program. The 2019-20 State Budget includes $50 million ongoing Proposition 98 general fund resources to provide an increase of approximately 8.3% to the per-pupil daily rate for the After School Education and Safety Program.

- Longitudinal Data System. The 2019-20 State Budget includes $10 million one-time non-Proposition 98 general fund resources to plan and develop a longitudinal data system to improve coordination across data systems and better track the impacts of State investments on achieving educational goals.

- Retaining and Supporting Well-Prepared Educators. The 2019-20 State Budget includes $89.8 million one-time non-Proposition 98 general fund resources to provide up to 4,487 grants of $20,000 for students enrolled in a professional teacher preparation program who commit to working in a high-need field at a priority school for at least four years. The 2019-20 State Budget also includes $43.8 million one-time non-Proposition 98 general fund resources to provide training and resources for classroom educators, including teachers and paraprofessionals, to build capacity around key state priorities. Finally, the 2019-20 State Budget includes $13.8 million ongoing federal funds to establish the 21st Century California Leadership Academy, to provide professional learning opportunities for public K-12 administrators and school leaders to acquire the knowledge, skills, and competencies necessary to successfully support the diverse student population served

in California public schools.

- Broadband Infrastructure. The 2019-20 State Budget includes $7.5 million one-time non-Proposition 98 general fund resources to assist school districts in need of infrastructure and updates to meet the growing bandwidth needs of digital learning.

- School Facilities Bond Funds. The 2019-20 State Budget assumes $1.5 billion Proposition 51 bond funds, an increase of $906 million over the prior year, to support school construction projects.

- Full-Day Kindergarten. The 2019-20 State Budget includes $300 million one-time non-Proposition 98 general fund resources to construct new or retrofit existing facilities to support full-day kindergarten programs, which will increase participation in kindergarten by addressing barriers to access.

- Proposition 98 Settle-Up. The 2019-20 State Budget includes an increase of $686.6 million for K-12 schools and community colleges to pay the balance of past year Proposition 98 funding owed through fiscal year 2017-18.

- Classified School Employees Summer Assistance Program. The 2019-20 State Budget includes an increase of $36 million one-time Proposition 98 general fund resources to provide an additional year of funding for the Classified School Employees Summer Assistance Program, which provides a State match for classified employee savings used to provide income during summer months.

- Wildfire-Related Cost Adjustments. The 2019-20 State Budget includes an increase of $2 million one-time Proposition 98 general fund resources to reflect adjustments in the estimate for property tax backfill for basic aid school districts impacted by 2017 and 2018 wildfires. Additionally, the 2019-20 State Budget includes an increase of $727,000 one-time Proposition 98 general fund resources to reflect adjustments to the State's student nutrition programs resulting from wildfire-related losses. Further, the 2019-20 State Budget holds both school districts and charter schools impacted by the wildfires harmless for State funding for two years.

The complete 2019-20 State Budget is available from the California Department of Finance website at **www.dof.ca.gov.** The District can take no responsibility for the continued accuracy of this internet address or for the accuracy, completeness or timeliness of information posted therein, and such information is not incorporated herein by such reference.

2020-21 State Budget. The Governor signed the fiscal year 2020-21 State budget (the "2020-21 State Budget") on June 29, 2020. According to the State, the economic impact of COVID-19 pandemic has resulted in a $54.3 billion budget deficit, which the State is addressing through the following measures:

- Reserves. The 2020-21 State Budget draws down $8.8 billion in reserves, including $7.8 billion from the Rainy Day Fund, $450 million from the Safety Net Reserve, and all of the funds in the Public School System Stabilization Account.

- Triggers. The 2020-21 State Budget includes $11.1 billion in reductions and deferrals that will be restored if at least $14 billion in federal funds are received by October 15, 2020. If the State receives a lesser amount between $2 billion and $14 billion, the reductions and deferrals will be partially restored. The trigger includes $6.6 billion in deferred spending on schools, approximately $970 million in funding for the University of California and the California State University, $2.8 billion for state employee compensation, $150 million for courts, and funding for child support administration, teacher training, moderate-income housing, and infrastructure to support infill housing. The trigger would also fund an additional $250 million for county programs to backfill revenue losses.

- Federal Funds. The 2020-21 State Budget relies on $10.1 billion in federal funds that provide general fund relief, including $8.1 billion already received. This includes the enhanced Federal Medical Assistance Percentage (FMAP), a portion of the State's Coronavirus Relief Fund allocation and funds provided for childcare programs.

- Revenues. The 2020-21 State Budget temporarily suspends the use of net operating losses for medium and large businesses and temporarily limits to $5 million the amount of business incentive credits a taxpayer can use in any given tax year. These short-term limitations will generate $4.4 billion in new revenues in fiscal year 2020-21.

- Borrowing/Transfers/Deferrals. The 2020-21 State Budget relies on $9.3 billion in special fund borrowing and transfers, as well as other deferrals for K-14 school districts. (Approximately $900 million in additional special fund borrowing is associated with the reductions to employee compensation and is contained in the trigger.)

- Cancelled Expansions, Updated Assumptions and Other Solutions. The 2020-21 State Budget includes $10.6 billion of other solutions for addressing the budget deficit, such as cancelling multiple program expansions and anticipating increased government efficiencies, higher ongoing revenues, and lower health and human services caseload costs that previously estimated.

Because of such measures described above, the 2020-21 State Budget is a balanced budget for fiscal year 2020-21 that projects approximately $137.7 billion in revenues, and $88.8 billion in non-Proposition 98 expenditures and $45.1 billion in Proposition 98 expenditures. The 2020-21 State Budget sets aside $2.6 billion in the Special Fund for Economic Uncertainties, and it includes total funding of $98.8 billion ($48.1 billion general fund and $50.7 billion other funds) for all K-12 education programs. The 2020-21 State Budget estimates Proposition 98 funding levels of $78.5 billion in fiscal year 2018-19, $77.7 billion in fiscal year 2019-20, and $70.9 billion in fiscal year 2020-21. The reduction in Proposition 98 funding will result in per pupil spending of $10,654 in fiscal year 2020-21, a $1,339 reduction from fiscal year 2019-20.

The 2020-21 State Budget offsets such reduction in Proposition 98 funding in several ways, including the following:

- Local Control Funding Formula Deferrals. As a result of the COVID-19 pandemic, $1.9 billion in LCFF apportionments in fiscal year 2019-20 were deferred until fiscal year 2020-21, and the 2020-21 State Budget provides that apportionment deferrals in fiscal year 2020-21 will grow to $11 billion. Such deferrals allow LCFF funding levels to remain constant between fiscal year 2019-20 and 2020-21. The 2020-21 State Budget suspends the statutory LCFF cost-of-living adjustment in fiscal year 2020-21. The 2020-21 State Budget provides that $5.8 billion of deferrals will be triggered off in fiscal year 2020-21 if sufficient federal funding is provided that can be used for such purpose.

- Learning Loss Mitigation. Additionally, the 2020-21 State Budget includes a one-time investment of $5.3 billion (comprised of $4.4 billion from the federal Coronavirus Relief Fund, $589.9 million in Proposition 98 general fund resources, and $355.2 from the federal Governor's Emergency Education Relief Fund) to local education agencies to address learning loss resulting from school closures. To ensure that those local educational agencies serving students most affected by the COVID-19 pandemic receive additional funding, the 2020-21 State Budget will allocate $2.9 billion of such funds based on the LCFF supplemental and concentration grant allocation, $1.5 billion of such funds based on the number of students with exceptional needs, and $979.8 million of such funds based on the total LCFF allocation.

- Supplemental Appropriations. In fiscal years 2019-20 and 2020-21, the Proposition 98 funding level drops below the target funding level, by a total of approximately $12.4 billion. To accelerate the recovery from such funding reduction, the 2020-21 State Budget provides supplemental appropriations above the required Proposition 98 funding level, beginning in fiscal year 2021-22, and in each of the next several fiscal years, in an amount equal to 1.5% of general fund revenues, up to a total of $12.4 billion.

- Revised CalPERS and CalSTRS Contributions. To provide immediate and long-term relief to school districts facing rising pension costs, the 2020-21 State Budget redirects $2.3 billion appropriated in the 2019-20 State budget to California State Teachers' Retirement System ("CalSTRS") and the California Public Employees' Retirement System ("CalPERS") for long-term unfunded liabilities to instead reduce employer contribution rates in fiscal years 2020-21 and 2021-22. Such reallocation will reduce the

CalSTRS employer contribution rate from 18.41% to approximately 16.15% in fiscal year 2020-21 and from 17.9% to 16.02% in fiscal year 2021-22. The CalPERS Schools Pool employer contribution rate will be reduced from 22.67% to 20.7% in fiscal year 2020-21 and from 24.6% to 22.84% in fiscal year 2021-22.

- Federal Funds. In addition to the Coronavirus Relief Fund and Governor's Emergency Education Relief Fund allocations described above, the 2020-21 State Budget includes $1.6 billion in federal Secondary School Emergency Relief funds. Of this amount, $1.5 billion will be allocated to local educational agencies in proportion to the amount of Title I-A funding they receive, and may be used for costs relating to the COVID-19 pandemic. Of the remaining $164.7 million, $112.2 million will be used to provide up to $0.75 per meal for local educational agencies participating in certain school meal programs and serving meals between March 2020 and August 2020 due to school closures, $45 million will be used for grants to local educational agencies to increase access to health, mental health, and social service supports for high-need students, $6 million will be used to provide educator professional development for providing high quality distance learning, and $1.5 million will be used for State Department of Education costs associated with the COVID-19 pandemic.

- Temporary Revenue Increases. The 2020-21 State Budget includes a temporary three-year suspension of net operating losses, and a limitation on business incentive tax credits to offset no more than $5 million of tax liability per year. These temporary changes, along with other tax changes, will generate $4.3 billion in general fund revenues and approximately $1.6 billion in benefit to the Proposition 98 guarantee.

- Special Education. The 2020-21 State Budget provides for increased special education base rates of $625 per pupil pursuant to a new funding formula. The 2020-21 State Budget also includes $100 million to increase funding for students with low-incidence disabilities, $15 million in federal Individuals with Disabilities Education Act ("IDEA") funds for the Golden State Teacher Scholarship Program to increase the special education teacher pipeline, $8.6 million in IDEA funds to assist local educational agencies to develop regional alternative dispute resolution services and statewide mediation services, and $1.1 million in IDEA funds to study the current special education governance and accountability structure.

- Average Daily Attendance and Distance Learning. The 2020-21 State Budget assumes that local educational agencies will provide in-classroom instruction during the 2020-21 school year, but recognizes that public health officials may require school closures. To ensure funding stability regardless of instructional model, the 2020-21 State Budget includes a hold-harmless for the purpose of calculating apportionments in fiscal year 2020-21, and it provides that average daily attendance will be based on the 2019-20 school year. The 2020-21 State Budget also includes requirements for distance learning services in the event of school closures, and provides $750,000 one-time Proposition 98 general fund resources for the Sacramento County Office of Education to develop distance learning curriculum and instructional guidance for adoption by the State Board of Education by May 31, 2021.

- Employee Protections. The 2020-21 State Budget suspends layoffs of non-management certificated staff during fiscal year 2020-21 and classified staff who hold positions in nutrition, transportation, or custodial services during fiscal year 2020-21. The 2020-21 State Budget includes $60 million Proposition 98 general fund resources to provide a match of State funds for participating classified employees to be paid during the summer recess period. The 2020-21 State Budget also state that it is the intent of the State Legislature that school districts, community college districts, joint powers authorities, and county offices of education retain all classified employees in fiscal year 2020-21.

Other significant features of the 2020-21 State Budget affecting K-12 school districts include the following:

- Child Care. Of the $350.3 million received by California through the CARES Act for COVID-19 related child care activities, the 2020-21 State Budget applies $144.3 million for State costs associated with SB 89

expenditures, family fee waivers, and provider payment protection; $125 million for voucher provider hold harmless and stipends; and $73 million to continue care for at-risk children and essential workers.

- Learning Continuity and Attendance Plan. The annual LCAP requirement is replaced with a Learning Continuity and Attendance Plan, with public stakeholder engagement, to outline local education agencies compliance with applicable provisions, including student participation and attendance reporting, device accessibility and instruction. The 2020-21 State Budget requires the State Superintendent to develop a template of this plan for use by LEAs which will include a description of how such agencies will provide continuity of learning during the COVID-19 pandemic, expenditures related to addressing the impacts of the pandemic, and how such agencies are increasing or improving services in proportion to concentration funding that is received under the LCFF.

The complete 2020-21 State Budget is available from the California Department of Finance website at **www.dof.ca.gov**. The District can take no responsibility for the continued accuracy of this internet address or for the accuracy, completeness or timeliness of information posted therein, and such information is not incorporated herein by such reference.

Future Budgets and Budgetary Actions. The District cannot predict what future actions will be taken by the State Legislature and the Governor to address changing State revenues and expenditures or the impact such actions will have on State revenues available in the current or future years for education. The State budget will be affected by national and State economic conditions and other factors beyond the District's ability to predict or control. Certain actions could result in a significant shortfall of revenue and cash, and could impair the State's ability to fund schools during the current fiscal year and in future fiscal years. Certain factors, like an economic recession, could result in State budget shortfalls in any fiscal year and could have a material adverse financial impact on the District. As the Bonds are payable from *ad valorem* property taxes, the State budget is not expected to have an impact on the payment of the Bonds.

Prohibitions on Diverting Local Revenues for State Purposes. Beginning in fiscal year 1992-93, the State satisfied a portion of its Proposition 98 obligations by shifting part of the property tax revenues otherwise belonging to cities, counties, special districts, and redevelopment agencies, to school and community college districts through a local Educational Revenue Augmentation Fund ("**ERAF**") in each county. Local agencies, objecting to invasions of their local revenues by the State, sponsored a statewide ballot initiative intended to eliminate the practice. In response, the State Legislature proposed an amendment to the State Constitution, which the State's voters approved as Proposition 1A at the November 2004 election. That measure was generally superseded by the passage of a new initiative constitutional amendment at the November 2010 election, known as "Proposition 22."

The effect of Proposition 22 is to prohibit the State, even during a period of severe fiscal hardship, from delaying the distribution of tax revenues for transportation, redevelopment, or local government projects and services. It prevents the State from redirecting redevelopment agency property tax increment to any other local government, including school districts, or from temporarily shifting property taxes from cities, counties and special districts to schools, as in the ERAF program. This is intended to, among other things, stabilize local government revenue sources by restricting the State's control over local property taxes. One effect of this amendment will be to deprive the State of fuel tax revenues to pay debt service on most State bonds for transportation projects, reducing the amount of State general fund resources available for other purposes, including education.

Prior to the passage of Proposition 22, the State invoked Proposition 1A to divert $1.935 billion in local property tax revenues in 2009-10 from cities, counties, and special districts to the State to offset State general fund spending for education and other programs, and included another diversion in the adopted 2009-10 State budget of $1.7 billion in local property tax revenues from local redevelopment agencies, which local redevelopment agencies have now been dissolved (see "*– Dissolution of Redevelopment Agencies*" below). Redevelopment agencies had sued the State over this latter diversion. However, the lawsuit was decided against the California Redevelopment Association on May 1, 2010. Because Proposition 22 reduces the State's authority to use or shift certain revenue sources, fees and taxes for State general fund purposes, the State will have to take other actions to balance its budget in some years — such as reducing State spending or increasing State taxes, and school and community college districts that receive Proposition 98 or other funding from the State will be more directly dependent upon the State's general fund.

Dissolution of Redevelopment Agencies. The adopted State budget for fiscal year 2011-12, as signed by the Governor on June 30, 2011, included as trailer bills Assembly Bill No. 26 (First Extraordinary Session) ("**AB1X 26**") and Assembly Bill No. 27 (First Extraordinary Session) ("**AB1X 27**"), which the Governor signed on June 29, 2011. AB1X 26 suspended most redevelopment agency activities and prohibited redevelopment agencies from incurring indebtedness, making loans or grants, or entering into contracts after June 29, 2011. AB1X 26 dissolved all redevelopment agencies in existence and designated "successor agencies" and "oversight boards" to satisfy "enforceable obligations" of the former redevelopment agencies and administer dissolution and wind down of the former redevelopment agencies. Certain provisions of AB1X 26 are described further below.

In July of 2011, various parties filed an action before the Supreme Court of the State of California (the "**Court**") challenging the validity of AB1X 26 and AB1X 27 on various grounds (California Redevelopment Association v. Matosantos). On December 29, 2011, the Court rendered its decision in Matosantos upholding virtually all of AB1X 26 and invalidating AB1X 27. In its decision, the Court also modified various deadlines for the implementation of AB1X 26. The deadlines for implementation of AB1X 26 described below take into account the modifications made by the Court in Matosantos.

On February 1, 2012, and pursuant to Matosantos, AB1X 26 dissolved all redevelopment agencies in existence and designated "successor agencies" and "oversight boards" to satisfy "enforceable obligations" of the former redevelopment agencies and administer dissolution and wind down of the former redevelopment agencies. With limited exceptions, all assets, properties, contracts, leases, records, buildings and equipment, including cash and cash equivalents of a former redevelopment agency, will be transferred to the control of its successor agency and, unless otherwise required pursuant to the terms of an enforceable obligation, distributed to various related taxing agencies pursuant to AB1X 26.

AB1X 26 requires redevelopment agencies to continue to make scheduled payments on and perform obligations required under its "enforceable obligations." For this purpose, AB1X 26 defines "enforceable obligations" to include "bonds, including the required debt service, reserve set-asides, and any other payments required under the indenture or similar documents governing the issuance of outstanding bonds of the former redevelopment agency" and "any legally binding and enforceable agreement or contract that is not otherwise void as violating the debt limit or public policy." AB1X 26 specifies that only payments included on an "enforceable obligation payment schedule" adopted by a redevelopment agency shall be made by a redevelopment agency until its dissolution. However, until a successor agency adopts a "recognized obligation payment schedule" the only payments permitted to be made are payments on enforceable obligations included on an enforceable obligation payment schedule. A successor agency may amend the enforceable obligation payment schedule at any public meeting, subject to the approval of its oversight board.

Under AB1X 26, commencing February 1, 2012, property taxes that would have been allocated to each redevelopment agency if the agencies had not been dissolved will instead be deposited in a "redevelopment property tax trust fund" created for each former redevelopment agency by the related county auditor-controller and held and administered by the related county auditor-controller as provided in AB1X 26. AB1X 26 generally requires each county auditor-controller, on May 16, 2012 and June 1, 2012 and each January 16 and June 1 (now each January 2 and June 1 pursuant to AB 1484, as described below) thereafter, to apply amounts in a related redevelopment property tax trust fund, after deduction of the county auditor-controller's administrative costs, in the following order of priority:

- To pay pass-through payments to affected taxing entities in the amounts that would have been owed had the former redevelopment agency not been dissolved; provided, however, that if a successor agency determines that insufficient funds will be available to make payments on the recognized obligation payment schedule and the county auditor-controller and State Controller verify such determination, pass-through payments that had previously been subordinated to debt service may be reduced;

- To the former redevelopment agency's successor agency for payments listed on the successor agency's recognized obligation payment schedule for the ensuing six-month period;

- To the former redevelopment agency's successor agency for payment of administrative costs; and

- Any remaining balance to school entities and local taxing agencies.

The District received its final payment in 2017-18. The District does not anticipate the dissolution of redevelopment agencies to have any significant effect on its total general revenues.

It is possible that there will be additional legislation proposed and/or enacted to "clean up" various inconsistencies contained in AB1X 26 and there may be additional legislation proposed and/or enacted in the future affecting the current scheme of dissolution and winding up of redevelopment agencies currently contemplated by AB1X 26. For example, AB 1484 was signed by the Governor on June 27, 2012, to clarify and amend certain aspects of AB1X 26. AB 1484, among other things, attempts to clarify the role and requirements of successor agencies, provides successor agencies with more control over agency bond proceeds and properties previously owned by redevelopment agencies and adds other new and modified requirements and deadlines. AB 1484 also provides for a "tax claw back" provision, wherein the State is authorized to withhold sales and use tax revenue allocations to local successor agencies to offset payment of property taxes owed and not paid by such local successor agencies to other local taxing agencies. This "tax claw back" provision has been challenged in court by certain cities and successor agencies. The District cannot predict the outcome of such litigation and what effect, if any, it will have on the District. Additionally, no assurances can be given as to the effect of any such future proposed and/or enacted legislation on the District.

Allocation of State Funding to School Districts; Local Control Funding Formula

Prior to the implementation of the Local Control Funding Formula in fiscal year 2013-14, under State Education Code Section 42238 *et seq.*, each school district was determined to have a target funding level: a "base revenue limit" per student multiplied by the district's student enrollment measured in units of average daily attendance ("**A.D.A.**"). The base revenue limit was calculated from a district's prior-year funding level, as adjusted for a number of factors, such as inflation, special or increased instructional needs and costs, employee retirement costs, especially low enrollment, increased pupil transportation costs, etc. Generally, the amount of State funding allocated to each school district, referred to as State "equalization aid," was the amount needed to reach that district's base revenue limit after taking into account certain other revenues, in particular, locally generated property taxes. To the extent local tax revenues increase due to growth in local property assessed valuation, the additional revenue is offset by a decline in the State's contribution; ultimately, a school district whose local property tax revenues exceeded its base revenue limit was entitled to receive no State equalization aid, and received only its special categorical aid, which is deemed to include the "basic aid" of $120 per student per year guaranteed by Article IX, Section 6 of the State Constitution. Such districts were known as "basic aid districts," which are now referred to as "community funded districts." School districts that received some equalization aid were commonly referred to as "revenue limit districts," which are now referred to as "LCFF districts." The District is an LCFF district.

Beginning in fiscal year 2013-14, the LCFF replaced the existing revenue limit funding system and most categorical programs, and distributes combined resources to school districts through a base revenue limit funding grant ("**Base Grant**") per unit of A.D.A. with additional supplemental funding allocated to local educational agencies based on their proportion of English language learners, students from low-income families and foster youth. The LCFF originally had an eight-year implementation program to incrementally close the gap between actual funding and the target level of funding, as described below. In fiscal year 2018-19, the LCFF was fully funded ahead of the eight-year implementation schedule. The LCFF includes the following components:

- A Base Grant for each local education agency, per unit of A.D.A. and adjusted by grade span variation and to be adjusted annually for cost-of-living, is as follows for fiscal year 2020-21: $[____] for grades K-3, $[____] for grades 4-6, $[____] for grades 7-8 and $[____] for grades 9-12. This amount includes an adjustment of 10.4% to the Base Grant to support lowering class sizes in grades K-3, and an adjustment of 2.6% to reflect the cost of operating career technical education programs in grades 9-12.

- A 20% supplemental grant for the unduplicated number of English language learners, students from low-income families and foster youth to reflect increased costs associated with educating those students.

- An additional concentration grant of up to 50% of a local education agency's Base Grant, based on the number of English language learners, students from low-income families and foster youth served by the local education agency that comprise more than 55% of enrollment.

- An Economic Recovery Target (the "**ERT**") that is intended to ensure that almost every local education agency receives at least their pre-recession funding level (i.e., the fiscal year 2007-08 revenue limit per unit of A.D.A.), adjusted for inflation, at full implementation of the LCFF. Upon full implementation, local education agencies would receive the greater of the Base Grant or the ERT.

Under the new formula, for "basic aid districts" (now, "community funded districts"), local property tax revenues would be used to offset up to the entire allocation under the new formula. However, community funded districts would continue to receive the same level of State aid as allocated in fiscal year 2012-13.

Local Control Accountability Plans. A feature of the LCFF is a system of support and intervention for local educational agencies. School districts, county offices of education and charter schools are required to develop, implement and annually update a three-year local control and accountability plan ("**LCAP**"). Each LCAP must be developed with input from teachers, parents and the community, and should describe local goals as they pertain to eight areas identified as state priorities, including student achievement, parent engagement and school climate, as well as detail a course of action to attain those goals. Moreover, the LCAPs must be designed to align with the district's budget to ensure adequate funding is allocated for the planned actions.

Each school district must submit its LCAP annually on or before July 1 for approval by its county superintendent. The county superintendent then has until August 15 to seek clarification regarding the contents of the LCAP, and the school district must respond in writing. The county superintendent can submit recommendations for amending the LCAP, and such recommendations must be considered, but are not mandatory. A school district's LCAP must be approved by its county superintendent by October 8 of each year if such superintendent finds (i) the LCAP adheres to the State template, and (ii) the district's budgeted expenditures are sufficient to implement the strategies outlined in the LCAP.

Performance evaluations are to be conducted to assess progress toward goals and guide future actions. County superintendents are expected to review and provide support to the school districts under their jurisdiction, while the State Superintendent of Public Instruction performs a corresponding role for county offices of education. The California Collaborative for Education Excellence (the "**Collaborative**"), a newly established body of educational specialists, was created to advise and assist local education agencies in achieving the goals identified in their LCAPs. For local education agencies that continue to struggle in meeting their goals, and when the Collaborative indicates that additional intervention is needed, the State Superintendent of Public Instruction would have authority to make changes to a local education agency's LCAP.

Pursuant to the 2020-21 State Budget, the annual LCAP requirement has been replaced with a Learning Continuity and Attendance Plan for fiscal year 2020-21. See "– State Funding of Education; State Budget Process – 2020-21 State Budget."

Attendance. The following table sets forth the District's actual A.D.A., and enrollment for fiscal years 2011-12 through 2020-21 for grades K-12. The A.D.A. and enrollment numbers reflected in the following table include special education.

SAN JUAN UNIFIED SCHOOL DISTRICT
Average Daily Attendance and Student Enrollment
Fiscal 2011-12 through 2020-21

Year	Average Daily Attendance[(1)]	Enrollment[(2)]
2011-12	38,640	40,535
2012-13	38,154	40,272
2013-14	38,287	40,263
2014-15	38,089	40,082
2015-16	37,863	39,925
2016-17	37,710	39,767
2017-18	37,666	39,805
2018-19	37,694	39,779
2019-20	37,437	39,420
2020-21	37,342	39,270

(1) Average daily attendance for the second period of attendance, typically in late March of each school year.
(2) Enrollment figures exclude all charter schools.
(3) For fiscal year 2020-21, the average daily attendance is the projected funded P-2, and the projected enrollment.
Source: The District.

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Attendance and LCFF. The following table sets forth the District's estimated and budgeted A.D.A., enrollment (including percentage of students who are English language learners, from low-income families and/or foster youth (collectively, "**EL/LI Students**")), and targeted Base Grant per unit of A.D.A. for fiscal years 2015-16 through 2020-21, respectively. The A.D.A. and enrollment numbers reflected in the following table exclude special education, community day school, compulsory continuation education and charter school attendance.

SAN JUAN UNIFIED SCHOOL DISTRICT
Average Daily Attendance, Enrollment and Targeted Base Grant
Fiscal Years 2015-16 through 2020-21

		A.D.A/Base Grant					Enrollment	
Fiscal Year		K-3	4-6	7-8	9-12	Total A.D.A.	Total Enrollment[10]	Unduplicated Percentage of EL/LI Students
2015-16	A.D.A.[2]	11,281.39	8,853.69	5,930.39	11,794.51	37,859.98	39,925	51.61%
	Targeted Base Grant[3][4]	$7,820	$7,189	$7,403	$8,801	-	-	-
2016-17	A.D.A.	11,191.65	8,840.17	5,886.77	11,791.29	37,709.88	39,767	51.70%
	Targeted Base Grant[3][5]	$7,820	$7,189	$7,403	$8,801	-	-	-
2017-18	A.D.A.	11,271.32	8,885.26	5,802.35	11,737.29	37,696.22	39,804	53.12%
	Targeted Base Grant[3][6]	$7,941	$7,301	$7,518	$8,939	-	-	-
2018-19	A.D.A.	11,351.97	8,529.98	5,919.82	11,782.85	37,693.83	[39,779]	[54.37]%
	Targeted Base Grant[3][7]	$8,235	$7,751	$7,796	$9,269	-	-	-
2019-20	A.D.A.	11,307.47	8,408.25	5,847.91	11,780.80	37,436.91	[39,420]	55.31%
	Targeted Base Grant[3][8]	$[____]	$[____]	$[____]	$[____]	-	-	-
2020-21[1]	A.D.A.	11,195.21	8,350.67	5,852.79	11,943.50	37,342.17	39,270	55.40%
	Targeted Base Grant[3][9]	$[____]	$[____]	$[____]	$[____]	-	-	-

_____
[1] Figures are projections.
[2] A.D.A. for the second period of attendance, typically in mid-April of each school year.
[3] Such amounts represent the targeted amount of Base Grant per unit of A.D.A., and do not include any supplemental and concentration grants under the LCFF. Such amounts are not expected to be fully funded in any of the fiscal years listed above.
[4] Targeted fiscal year 2015-16 Base Grant amounts reflect a 1.02% cost of living adjustment from targeted fiscal year 2014-15 Base Grant amounts.
[5] Targeted fiscal year 2016-17 Base Grant amounts reflect a 0.00% cost of living adjustment from targeted fiscal year 2015-16 Base Grant amounts.
[6] Targeted fiscal year 2017-18 Base Grant amount reflects a 1.56% cost-of-living adjustment from targeted fiscal year 2016-17 Base Grant amounts.
[7] Targeted fiscal year 2018-19 Base Grant amount reflects a 3.70% cost-of-living adjustment from targeted fiscal year 2017-18 Base Grant amounts.
[8] Targeted fiscal year 2019-20 Base Grant amount reflects a 3.26% cost-of-living adjustment from targeted fiscal year 2018-19 Base Grant amounts.
[9] Targeted fiscal year 2020-21 Base Grant amount reflects a 0.0% cost-of-living adjustment from targeted fiscal year 2019-20 Base Grant amounts.
[10] Reflects enrollment as of October report submitted to the CBEDS in each school year. For purposes of calculating Supplemental and Concentration Grants, a school district's fiscal year 2013-14 percentage of unduplicated EL/LI Students was expressed solely as a percentage of its fiscal year 2013-14 total enrollment. For fiscal year 2014-15, the percentage of unduplicated EL/LI Students enrollment was based on the two-year average of EL/LI Students enrollment in fiscal years 2013-14 and 2014-15. Beginning in fiscal year 2015-16, the percentage of unduplicated EL/LI Students was and will be based on a rolling average of such school district's EL/LI Students enrollment for the then-current fiscal year and the two immediately preceding fiscal years.
Source: The District.

The District received approximately $[368.3] million in aggregate revenues allocated under the LCFF in fiscal year 2019-20, and projects to receive approximately $[367.3] million in aggregate revenues under the LCFF in fiscal year 2020-21 (or approximately [__._]% of its general fund revenues). Such amount includes an estimated $[36.5] million in supplemental and concentration grants in fiscal year 2019-20.

Effect of Changes in Enrollment. Changes in local property tax income and A.D.A. affect LCFF districts and community funded districts differently.

In a LCFF district, increasing enrollment increases the total amount distributed under LCFF and thus generally increases a district's entitlement to State aid, while increases in property taxes do nothing to increase district revenues, but only offset the State aid funding requirement. Operating costs typically increase disproportionately

slower than enrollment growth until the point where additional teachers and classroom facilities are needed. Declining enrollment has the reverse effect on LCFF districts, generally resulting in a loss of State aid while operating costs typically decrease slowly until the district decides to lay off teachers, close schools, or initiate other cost-saving measures. Enrollment can fluctuate due to factors such as population growth, competition from private, parochial, and public charter schools, inter-district transfers in or out, and other causes.

In community funded districts, the opposite is generally true: increasing enrollment increases the amount to which the district would be entitled were it a LCFF, but since all LCFF income (and more) is already generated by local property taxes, there is typically no increase in State income. New students impose increased operating costs, but typically at a slower pace than enrollment growth, and the effect on the financial condition of a community funded district would depend on whether property tax growth keeps pace with enrollment growth. Declining enrollment typically does not reduce property tax income, and has a negligible impact on State aid, but eventually reduces operating costs, and thus can be financially beneficial to a community funded district.

Local Sources of Education Funding

The principal component of local revenues is a school district's property tax revenues, i.e., each district's share of the local 1% property tax, received pursuant to Sections 75 *et seq.* and Sections 95 *et seq.* of the State Revenue and Taxation Code. California Education Code Section 42238(h) itemizes the local revenues that are counted towards the amount allocated under the LCFF (and formerly, the base revenue limit) before calculating how much the State must provide in State aid. The more local property taxes a district receives, the less State aid it is entitled to receive. Prior to the implementation of the LCFF, a school district whose local property tax revenues exceeded its base revenue limit was entitled to receive no State aid, and received only its special categorical aid which is deemed to include the "basic aid" of $120 per student per year guaranteed by Article IX, Section 6 of the Constitution. Such districts were known as "basic aid districts." School districts that received some State aid were commonly referred to as "revenue limit districts." The District was a revenue limit district and is now referred to as an LCFF district.

Under the LCFF, local property tax revenues are used to offset up to the entire State aid collection under the new formula; however, community funded districts would continue to receive the same level of State aid as allotted in fiscal year 2012-13. See "– Allocation of State Funding to School Districts; Local Control Funding Formula" above for more information about the LCFF.

Local property tax revenues account for approximately [__._]% of the District's aggregate LCFF income, and are projected to be approximately $[114.9] million, or approximately [__._]% of total general fund revenue in fiscal year 2020-21. The County is a "Teeter Plan" county, which means that the District is made whole for any delinquencies in payment of property taxes by local property owners. See "SECURITY AND SOURCE OF PAYMENT FOR THE BONDS – Teeter Plan." For a discussion of legal limitations on the ability of the District to raise revenues through local property taxes, see "CONSTITUTIONAL AND STATUTORY PROVISIONS AFFECTING DISTRICT REVENUES AND APPROPRIATIONS."

Other District Revenues

Federal Revenues. The federal government provides funding for several District programs, including special education programs. Federal revenues, most of which are restricted, comprise approximately [_._]% (or approximately $[__._] million) of the District's general fund projected revenues for fiscal year 2020-21.

Other State Revenues. In addition to State apportionments for Proposition 98 funding through the Local Control Funding Formula, the District receives other State revenues which comprise approximately [__._]% (or approximately $[__._] million) of the District's general fund projected revenues for fiscal year 2020-21. A significant portion of such other State revenues are amounts the District expects to receive from State lottery funds, a portion of which may not be used for non-instructional purposes, such as the acquisition of real property, the construction of facilities, or the financing of research. School districts receive lottery funds proportional to their total A.D.A. The District's State lottery revenue is projected at $[_._] million in fiscal year 2020-21, representing about [_._]% of general fund revenues.

Other Local Revenues. In addition to *ad valorem* property taxes, the District receives additional local revenues from items such as interest earnings and other local sources. Other local revenues comprise approximately [_._]% (or approximately $[_._] million) of the District's general fund projected revenues for fiscal year 2020-21.

Significant Accounting Policies and Audited Financial Reports

The State Department of Education imposes by law uniform financial reporting and budgeting requirements for K-12 school districts. Financial transactions are accounted for in accordance with the Department of Education's California School Accounting Manual. This manual, according to Section 41010 of the Education Code, is to be followed by all California school districts, including the District. Significant accounting policies followed by the District are explained in Note 1 to the District's audited financial statements for the fiscal year ended June 30, 2019, which are included as APPENDIX C.

Independently audited financial reports are prepared annually in conformity with generally accepted accounting principles for educational institutions. The annual audit report is generally available about six months after the June 30 close of each fiscal year. Crowe LLP, Sacramento, California, served as independent auditor to the District for fiscal year ended June 30, 2019. The District considers its audited financial statements to be public information, and accordingly no consent has been sought or obtained from the auditor in connection with the inclusion of such statements in this Official Statement. The auditor has neither audited nor reviewed this Official Statement. The auditor has made no representation in connection with inclusion of the audit herein that there has been no material change in the financial condition of the District since the audit was concluded. The District is required by law to adopt its audited financial statements following a public meeting to be conducted no later than January 31 following the close of each fiscal year.

The following table shows the statement of revenues, expenditures and changes in fund balances for the District's general fund for fiscal years 2015-16 through 2019-20.

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SAN JUAN UNIFIED SCHOOL DISTRICT
General Fund
Revenues, Expenditures and Fund Balances
Fiscal Year 2015-16 through 2019-20[(1)]

	Fiscal Year 2015-16	Fiscal Year 2016-17	Fiscal Year 2017-18	Fiscal Year 2018-19	Fiscal Year 2019-20
REVENUES					
LCFF Sources					
State Apportionment	$220,886,379	$227,897,544	$228,852,323	$247,425,658	
Local Sources/Property Taxes	88,362,083	96,290,602	103,252,933	108,804,337	
Total LCFF Sources	$309,248,462	$324,188,146	$332,105,256	$356,229,995	
Federal Revenue	$27,308,988	$27,028,747	$28,009,907	$28,436,692	
Other State Revenue	80,378,024	62,917,376	64,249,768	97,424,889	
Other Local Revenue	9,758,190	10,026,651	11,679,338	11,961,118	
Total Revenues	$426,693,664	$424,160,920	$436,044,269	$494,052,694	
EXPENDITURES					
Certificated Salaries	$179,576,933	$189,219,104	$198,779,680	$206,915,587	
Classified Salaries	64,106,462	66,102,779	69,446,355	71,234,253	
Employee Benefits	104,435,419	117,521,078	124,925,019	159,516,537	
Books and Supplies	17,645,814	21,165,424	20,294,482	17,614,255	
Services, Other Operating Expenditures	25,026,929	26,933,842	26,024,062	29,893,949	
Capital Outlay	530,700	3,010,919	135,019	1,900,720	
Other (Outgo)[(2)]	77,967	318,305	388,564	489,146	
Debt Service/Transfer of Indirect Costs	500,213	367,654	367,645	305,620	
Total Expenditures	$391,900,437	$424,639,105	$440,360,826	$487,870,067	
Excess (Deficiency) of Revenues Over Expenditures	$34,793,227	$(478,185)	$(4,316,557)	$6,182,627	
Other Financing Sources (Uses):					
Transfers in	$ 2,270,224	$3,143,203	$1,500,026	$1,471,842	
Transfers Out	(10,107,160)	(3,077,938)	(2,224,570)	(2,333,791)	
Proceeds from Obligations/Liabilities	-	-	-	-	
Net Financing Sources (Uses)	$(7,836,936)	$65,265	$(724,544)	$(861,949)	
NET CHANGE IN FUND BALANCES	$26,956,291	$(412,920)	$(5,041,101)	$5,320,678	
Fund Balance – Beginning	$56,026,131	$82,982,422	$82,569,502	$77,528,401	
Fund Balance – Ending	$82,982,422	$82,569,502	$77,528,401	$82,849,079	
Reserve for Economic Uncertainties[(3)]	$8,375,000	$9,000,000	$9,000,000	$[9,960,000]	

[(1)] Columns may not sum to totals due to rounding.
[(2)] Excludes transfers of indirect costs.
[(3)] The District must maintain a two percent unrestricted general fund reserve for economic uncertainty.
Source: Audited Financial Reports for fiscal years 2015-16 through 2018-19; Unaudited Actual Report for fiscal year 2019-20.

The District is required by State law and regulation to maintain various reserves. The District is generally required to maintain unrestricted general fund reserves in the amount of 2% of its total general fund expenditures. For fiscal year 2020-21, the District has a projected unrestricted general fund reserve of [_._]%, or approximately $[__._] million, compared to the fiscal year 2019-20 unrestricted general fund reserve of $[__._] million. Substantially all funds of the District are required by law to be deposited with and invested by the Treasurer-Tax Collector on behalf of the District, pursuant to law and the investment policy of the County. See APPENDIX F – "COUNTY OF SACRAMENTO INVESTMENT POLICIES AND PRACTICES AND INVESTMENT POOL QUARTERLY REPORT."

[The District's fiscal year 2019-20 estimated total general fund revenues are $481.1 million and estimated total general fund expenditures are $494.4 million, and its projected general fund ending fund balance is $66.1 million,

with a decrease in fund balance of $16.7 million. The fiscal year 2019-20 estimated actuals were projected in May, after the COVID-19 pandemic forced the closure of all California school districts. The State did not reduce revenues to school districts for fiscal year 2019-20, although cash deferrals from June 2020 to July 2020 did occur with manageable effect. The combination of one-time federal and State funds provided to school districts for COVID-19 pandemic relief plus a minor amount of natural cost savings (e.g., avoidance of substitute employee costs, transportation costs, etc.) has been factored into the fiscal year 2019-20 estimated actuals.

The District adopted its budget for fiscal year 2020-21 on June 9, 2020 based on revenue assumptions included in the Governor's 2020-21 May Revision to the State Budget (the "**2020-21 May Revision**"). Subsequent to this, the 2020-21 State Budget was adopted with modified revenues for California school districts. As a result, the District will be updating its fiscal year 2020-21 budget accordingly and bringing it to the Board in September 2020. For fiscal year 2020-21, the District's adopted budget reflects a projected general fund ending balance of $34.4 million, with a decrease in fund balance of $31.7 million. Based on the District's adopted budget it projects unrestricted general fund revenue deficits of $31.5 million in fiscal year 2021-22 and $47.1 million in fiscal year 2022-23. As noted below, the District is in the process of identifying budget solutions, and currently anticipates that future fiscal year operating deficits can be avoided through budgetary reductions. Such budget solutions may also result in adjustments to operating deficits in future fiscal years.

The 2020-21 May Revision had proposed elimination of the statutory cost of living adjustment ("COLA") of 2.31% plus an additional reduction of 7.92% to the LCFF funding rates. The State Legislature's Budget Deal proposed allocating the full statutory COLA to LCFF. The 2020-21 State Budget reflects the COLA elimination but rejected the additional 7.92% LCFF funding rate cut. Pursuant to the 2020-21 State Budget, school districts will be "held harmless" for student attendance funding in fiscal year 2020-21 given the uncertainty of enrollment, attendance, and instructional program delivery formats. Schools will be funded on the basis of their fiscal year 2019-20 actual funding, which is known. The 2020-21 State Budget also includes a fairly substantial amount of one-time federal and State funds for California school districts generally identified as Learning Loss Mitigation funds to offset costs associated with the COVID-19 pandemic effects on the student educational programs. At this time the District expects that these funds will substantiate the forthcoming budget revision. Finally, the 2020-21 State Budget does include the possibility of significant cash deferrals in the second half fiscal year 2020-21 in the event sufficient additional federal funds are not received by the State. Should this occur, the District will implement an additional tax and revenue anticipation note borrowing to manage cash flow.

The District administration is in the process of identifying and the Board is expected to consider various funding opportunities and operational efficiency solutions to address the projected deficit, inclusive of additional costs related to school closures, as well as savings and potential new revenue streams. Multi-year projections were presented to the Board on June 9, 2020 in connection with the adoption of the District's 2020-21 budget, and the District will further identify and present multi-year projections and budget solutions in connection with the 2020-21 first interim reporting period, on or before December 15, 2020. The District's 2020-21 budget information below is subject to change as measures in the 2020-21 State Budget are implemented and as other numerous other factors may affect projections. See "– State Funding of Education; State Budget Process – *2020-21 State Budget*."]

The following table sets forth the budgeted revenues, expenditures and changes in fund balances for the District's general fund for the fiscal year 2020-21. Certain adjustments may be made throughout the year based on actual State funding and actual District revenues and tax collections. The District cannot make any predictions regarding the disposition of additional pending budget legislation or its effect on the District. The District's budget is a planning tool, and does not represent a prediction as to the actual achievement of any budgeted revenues or fund balances.

SAN JUAN UNIFIED SCHOOL DISTRICT
Budgeted General Fund Summary for Fiscal Year 2020-21[(1)]

	2020-21 Budgeted
REVENUES	
LCFF Sources	$338,379,191
Federal Revenue	32,223,084
Other State Revenue	67,260,122
Other Local Revenue	5,684,056
TOTAL	**$443,546,453**
EXPENDITURES	
Certificated Salaries	$205,182,679
Classified Salaries	70,547,779
Employee Benefits	146,315,770
Books and Supplies	23,420,399
Services/Other Operating Expenditures	28,204,693
Other Outgo - Transfers of Indirect Costs	(1,409,223)
Other Outgo (excluding Transfers of Indirect Costs)	613,293
Capital Outlay	146,000
TOTAL	**$473,021,390**
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	$(29,474,937)
OTHER FINANCING SOURCES (USES)	
Transfers In	-
Transfers Out	$(2,231,720)
TOTAL OTHER FINANCING SOURCES (USES)	**$(2,231,720)**
NET CHANGE IN FUND BALANCE	$(31,706,657)
Fund Balance – Beginning	**$66,122,856**
Fund Balance – Ending	**$34,416,199**

[(1)] District adopted budget, approved as of June 9, 2020.
Source: The District.

District Budget Process and County Review

State law requires school districts to adopt a balanced budget in each fiscal year. The State Department of Education imposes a uniform budgeting and accounting format for school districts. Under current law, a school district governing board must adopt and file with the county superintendent of schools a tentative budget by July 1 in each fiscal year. The District is under the jurisdiction of the County of Sacramento Superintendent of Schools.

The county superintendent must review and approve, conditionally approve or disapprove the budget no later than September 15. The county superintendent is required to examine the adopted budget for compliance with the standards and criteria adopted by the State Board of Education and identify technical corrections necessary to bring the budget into compliance with the established standards. In the event that the county superintendent conditionally approves or disapproves the school district's budget, the county superintendent will submit to the governing board of the school district no later than September 15 of such year written recommendations regarding revisions of the budget

and the reasons for the recommendations, including, but not limited to, the amounts of any budget adjustments needed before the county superintendent can approve that budget.

The governing board of the school district, together with the county superintendent, must review and respond to the recommendations of the county superintendent on or before October 8 at a regular meeting of the governing board of the school district. The county superintendent will examine and approve or disapprove of the revised budget by November 8 of such year. If the county superintendent disapproves a revised budget, the county superintendent will call for the formation of a budget review committee. By December 31 of each year, every school district must have an adopted budget, or the State Superintendent may impose a budget and will report such school district to the State Legislature and the Department of Finance.

Subsequent to approval, the county superintendent will monitor each school district under its jurisdiction throughout the fiscal year pursuant to its adopted budget to determine on an ongoing basis if the school district can meet its current or subsequent year financial obligations.

If, after taking various remedial actions, the county superintendent determines that a school district cannot meet its current or the subsequent year's obligations, the county superintendent will notify the school district's governing board, the State Superintendent and the president of the State board (or the president's designee) of the determination and take at least one of the following actions, and all actions that are necessary to ensure that the school district meets its financial obligations: (a) develop and impose, after also consulting with the State Superintendent and the school district's governing board, revisions to the budget that will enable the school district to meet its financial obligations in the current fiscal year, (b) stay or rescind any action inconsistent with the ability of the school district to meet its obligations for the current or subsequent fiscal year, (c) assist in developing, in consultation with the school district's governing board, a financial plan that will enable the school district to meet its future obligations, (d) assist in developing, in consultation with the school district's governing board, a budget for the subsequent fiscal year, and (e) as necessary, appoint a fiscal advisor to perform the aforementioned duties. The county superintendent will also make a report to the State Superintendent and the president of the State board or the president's designee about the financial condition of the school district and the remedial actions proposed by the county superintendent. However, the county superintendent may not abrogate any provision of a collective bargaining agreement that was entered into prior to the date upon which the county superintendent assumed authority.

A State law adopted in 1991 (known as "**A.B. 1200**") imposed additional financial reporting requirements on school districts, and established guidelines for emergency State aid apportionments. Under the provisions of A.B. 1200 and the Education Code (Section 42100 et seq.), each school district is required to file two interim certifications with the county superintendent (on December 15, for the period ended October 31, and by mid-March for the period ended January 31) as to its ability to meet its financial obligations for the remainder of the then-current fiscal year and, based on current forecasts, for the subsequent fiscal year. The county superintendent reviews the certification and issues either a positive, negative or qualified certification. A positive certification is assigned to any school district that, based on then current projections, will meet its financial obligations for the current fiscal year and the subsequent two fiscal years. A negative certification is assigned to any school district that, based on then current projections, will be unable to meet its financial obligations for the remainder of the fiscal year or the subsequent fiscal year. A qualified certification is assigned to any school district that, based on then current projections, will not meet its financial obligations for the current fiscal year or the two subsequent fiscal years. A certification may be revised to a negative or qualified certification by the county superintendent, as appropriate. A school district that receives a qualified or negative certification for its second interim report must provide to the county superintendent, the State Controller and the State Superintendent no later than June 1, financial statement projections of the school district's fund and cash balances through June 30 for the period ending April 30.

Any school district that receives a qualified or negative certification in any fiscal year may not issue, in that fiscal year or in the next succeeding fiscal year, certificates of participation, tax and revenue anticipation notes, revenue bonds or any other debt instruments that do not require the approval of the voters of the school district, unless the county superintendent determines that the school district's repayment of indebtedness is probable. The District received a positive certification on its first and second interim reports for fiscal year 2019-20.

For school districts under fiscal distress, the county superintendent is authorized to take a number of actions to ensure that the school district meets its financial obligations, including budget revisions. However, the county

superintendent is not authorized to approve any diversion of revenue from *ad valorem* property taxes levied to pay debt service on district general obligation bonds. A school district that becomes insolvent may, upon the approval of a fiscal plan by the county superintendent, request an emergency appropriation from the State, in which case the county superintendent, the State Superintendent and the president of the State board or the president's designee will appoint a trustee to serve the school district until it has adequate fiscal systems and controls in place. The acceptance by a school district of an emergency apportionment exceeding 200% of the reserve recommended for that school district constitutes an agreement that the county superintendent will assume control of the school district in order to ensure the school district's return to fiscal solvency.

In the event the State elects to provide an emergency apportionment to a school district, such apportionment will constitute an advance payment of apportionments owed to the school district from the State School Fund and the Education Protection Account. The emergency apportionment may be accomplished in two ways. First, a school district may participate in a two-part financing in which the school district receives an interim loan from the State general fund, with the agreement that the school district will subsequently enter into a lease financing with the California Infrastructure and Economic Development Bank for purposes of financing the emergency apportionment, including repaying such amounts advanced to the State general fund. State law provides that so long as bonds from such lease financing are outstanding, the recipient school district (via its administrator) cannot file for bankruptcy. As an alternative, a school district may receive an emergency apportionment from the State general fund that must be repaid in 20 years. Each year, the State Superintendent will withhold from the apportionments to be made to the school district from the State School Fund and the Education Protection Account an amount equal to the emergency apportionment repayment that becomes due that year. The determination as to whether the emergency apportionment will take the form of a lease financing or an emergency apportionment from the State general fund will be based upon the availability of funds within the State general fund.

District Debt Structure

General Obligation Bonds. On November 3, 1998, the voters of the District approved a bond proposition authorizing the issuance of $157,000,000 of bonds of the District. The District issued all of the authorized bonds in six series. The District has also issued three series of refunding bonds to refund prior bonds issued under the 1998 Authorization. As of September 1, 2020, the outstanding authorized bonds are described below:

Series Name	Year of Issue	Initial Principal	Current Outstanding Principal
Series 1999	1999	$27,500,197.30	$ 1,947,184.80
Series 2000	2000	41,997,786.20	2,047,786.20
Series 2001B	2001	30,877,897.05	17,512,395.70
Series 2003B	2003	26,504,104.55	14,928,344.00
Series A Refunding Bonds	2012	12,435,000.00	6,690,000.00
TOTAL		$139,314,985.10	$43,125,710.70

On November 5, 2002, the District's voters approved a second bond measure in the amount of $350,000,000 for specific school construction and modernization projects listed in the ballot measure, by a vote of at least 55% of eligible voters. The District has previously issued such bonds in eight series in addition to four series of refunding bonds to refund prior bonds issued under the 2002 Authorization. As of September 1, 2020, the outstanding authorized bonds are described below:

Series Name	Year of Issue	Initial Principal	Current Outstanding Principal
Series 2004A	2004	$68,999,931.40	$ 1,794,931.40
Series 2011 QSCB	2011	10,600,000.00	7,805,000.00
Series B Refunding Bonds	2012	23,910,000.00	16,270,000.00
Series C Refunding Bonds	2012	36,480,000.00	22,025,000.00
Series 2013	2013	50,000,000.00	39,350,000.00
Series 2014	2014	25,925,000.00	17,310,000.00
Series 2014 Refunding Bonds	2014	44,265,000.00	32,900,000.00
Series 2017	2017	23,475,000.00	6,750,000.00
Series 2017 Refunding Bonds	2017	37,890,000.00	35,810,000.00
TOTAL		$321,544,931.40	$180,014,931.40

On November 6, 2012, the District's voters approved a third bond measure in the amount of $350,000,000 for specific school construction and modernization projects listed in the ballot measure, by a vote of at least 55% of eligible voters. The District has previously issued four series of bonds under the 2012 Authorization. As of September 1, 2020, the outstanding authorized bonds are described below:

Series Name	Year of Issue	Initial Principal	Current Outstanding Principal
Series B	2014	$80,000,000.00	$ 26,535,000.00
Series 2017	2017	70,000,000.00	37,005,000.00
Series 2019	2019	150,000,000.00	137,600,000.00
TOTAL		$300,000,000.00	$201,140,000.00

On November 8, 2016, the District's voters approved a fourth bond measure in the amount of $750,000,000 for specific school construction and modernization projects listed in the ballot measure, by a vote of at least 55% of eligible voters. The District has previously issued two series of bonds under the 2016 Authorization. As of September 1, 2020, the outstanding authorized bonds are described below:

Series Name	Year of Issue	Initial Principal	Current Outstanding Principal
Series 2019	2019	$80,000,000.00	$58,000,000.00
TOTAL		$80,000,000.00	$58,000,000.00

Tax and Revenue Anticipation Notes. To address predictable annual cash flow deficits resulting from the different timing of revenues and expenditures, the District may issue tax and revenue anticipation notes. The District's notes are a general obligation of the District, payable from the District's general fund and any other lawfully available moneys. The District does not expect to issue a Tax and Revenue Anticipation Note in fiscal year 2020-21.

Capital Leases. The District is leasing equipment under long-term lease purchase agreements with capitalized value of $2,972,768 and accumulated depreciation of $2,154,754. The following is a summary of future payments on the capital leases:

Year Ending June 30	Total
2020	$299,992
2021	299,992
2022	299,992
2023	299,992
2024	149,996
Total Payments	1,349,964
Less amount representing interest	(86,481)
Net present value of minimum lease payments	$1,263,483

Source: The District.

Labor Relations

The District, including one dependent charter schools, employs 2,355 full-time-equivalent ("**FTE**") certificated (non-management) employees, 1,807 FTE classified employees (non-management), and 347 FTE management and supervisory/other employees. District employees are represented by employee bargaining units as shown in the following table:

San Juan Unified School District
Labor Organizations

Labor Organization	FTE Employees Represented[(1)]	Contract Expiration
San Juan Professional Educators	161	June 30, 2021
San Juan Teachers Association	2,342	June 30, 2021
California School Employee Association	1,672	November 14, 2020
Teamsters	130	June 30, 2021
Classified Supervisors Association	45	June 30, 2021
Total	4,350	

(1) Excluding vacancies.
Source: The District.

Retirement Benefits

The District participates in retirement plans with CalSTRS, which covers all full-time certificated District employees, including teachers and administrators, and CalPERS, which covers certain classified employees. Classified school personnel who are employed four or more hours per day may participate in CalPERS.

CalSTRS. The CalSTRS defined benefit pension plan provides retirement benefits (generally 2% of final compensation for each year of credited service) to participating employees based on hiring date, age, final compensation and years of credited service. The CalSTRS benefit pension plan is funded through a combination of investment earnings and statutorily set contributions from participating employees, employers (including the District) and the State. Prior to fiscal year 2014-15, the statutorily set rates did not vary annually to adjust for funding shortfalls or actuarial surpluses. As a result, the combined employee, employer and State contributions to CalSTRS were not sufficient to pay actuarially determined amounts. To address the shortfall and implement a new funding strategy, Governor Brown signed into law Assembly Bill 1469 on June 24, 2014, as part of the fiscal year 2014-15 State budget (the "**2014-15 State Budget**"). The 2014-15 State Budget introduced phased increases to employee, employer and State contributions to CalSTRS and sets forth a plan to eliminate CalSTRS' unfunded liability by June 30, 2046.

The 2014-15 State Budget increased employee contributions, which were previously set at 8.00% of pay, to 10.25% of pay for members hired on or before December 31, 2012 and 9.205% of pay for members hired on or after January 1, 2013 effective July 1, 2016. On July 1, 2018, the rate increased to 10.250% of pay for employees hired on or after January 1, 2013. Employer contribution rates were also increased in fiscal year 2014-15 to 8.88% of payroll, with such rate increasing by 1.85% each year thereafter, plateauing at 19.10% of payroll in July 2020. However, due to supplemental payments of approximately $850 million pursuant to the 2019-20 State Budget, employer contribution rates decreased from 18.13% to 17.10% in fiscal year 2019-20 and 19.10% to 18.40% in fiscal year 2020-21. In addition, pursuant to the 2020-21 State Budget, employer contribution rates are expected to decrease from 18.40% to 16.15% in fiscal year 2020-21 and from 17.10% to 16.02% in fiscal year 2021-22 (see table below). The State's total contribution was increased from approximately 3% in fiscal year 2013-14 to 6.828% of payroll in fiscal year 2017-18, and to 10.828% of payroll in fiscal year 2020-21. The State's contribution includes an annual payment of 2.5% of payroll pursuant to a supplemental inflation protection program.

Pursuant to the 2014-15 State Budget, employer contribution rates, including school districts' contribution rates, will increase in accordance with the following schedule:

Effective Date (July 1)	School District Contribution Rate
2014	8.88%
2015	10.73
2016	12.58
2017	14.43
2018	16.28
2019	17.10[*]
2020	16.15[†]
2021	16.02[†]

[*] Pursuant to the fiscal year 2019-20 State budget.
[†] Pursuant to the 2020-21 State Budget. See "– State Funding of Education; State Budget Process –*2020-21 State Budget*."
Source: Assembly Bill 1469.

The following table sets forth the District's employer contributions to CalSTRS as well as the State's non-employer contributions to CalSTRS on behalf of the District for fiscal years 2012-13 through 2018-19, the estimated contribution for fiscal year 2019-20, and the budgeted contribution for fiscal year 2020-21.

SAN JUAN UNIFIED SCHOOL DISTRICT
Employer Contribution to CalSTRS
Fiscal Years 2012-13 through 2020-21

Fiscal Year	Contribution
2012-13	$14,462,826
2013-14	14,764,999
2014-15	26,953,195
2015-16	34,596,654
2016-17	38,558,543
2017-18	48,277,983
2018-19	[49,609,114]
2019-20[(1)]	[56,065,139]
2020-21[(2)]	53,560,400

(1) Estimated.
(2) Projected.
Source: The District.

The District's total employer contributions to CalSTRS for fiscal years 2012-13 through 2019-20 were equal to 100% of the required contributions for each year. Pursuant to the 2014-15 State Budget, beginning in fiscal year 2021-22, the State Teachers Retirement Board is required to increase or decrease employer contribution rates to the rates designed to eliminate the CalSTRS unfunded liability by June 30, 2046. A decrease in investment earnings may result in increased employer contribution rates in order to timely eliminate the CalSTRS unfunded liability. As the world is currently experiencing a pandemic, the District cannot predict the impact of the outbreak of COVID-19 on investment earnings and employer contribution rates. See "MISCELLANEOUS – Risks Related to COVID-19." However, under existing law, the State Teachers Retirement Board may not increase the employer contribution rate by more than 1% in any fiscal year up to a maximum contribution rate of 20.25%. The State Teachers Retirement Board may also adjust the State's contribution rate by a maximum of 0.5% from year to year, based on the funding status of the CalSTRS actuarially determined unfunded liability.

As of June 30, 2019, the actuarial valuation (the "**2019 CalSTRS Actuarial Valuation**") for the entire CalSTRS defined benefit program showed an estimated unfunded actuarial liability of $105.7 billion, a decrease of approximately $1.5 billion from the June 30, 2018 valuation. The funded ratios of the actuarial value of valuation assets over the actuarial accrued liabilities as of June 30, 2019 and June 30, 2018, based on the actuarial assumptions, were approximately 66.0% and 64.0%, respectively. According to the 2019 CalSTRS Actuarial Valuation, the funded ratio increased by 2.0% during the past year and has decreased by approximately 12% over the past 10 years. As

described in the 2019 CalSTRS Actuarial Valuation, the additional State contribution and the return on the actuarial value of assets (7.7%) that exceeded the assumed return (7%) were the primary causes of the increase in the funded ratio from the prior year valuation. Future estimates of the actuarial unfunded liability may change due to market performance, legislative actions and other experience that may differ from the actuarial assumptions used for the CalSTRS valuation. The following are certain of the actuarial assumptions set forth in the 2019 CalSTRS Actuarial Valuation: measurement of accruing costs by the "Entry Age Normal Actuarial Cost Method," an assumed 7.00% investment rate of return for measurements subsequent to June 30, 2016, 3.00% interest on member accounts, 3.50% projected wage growth, and 2.75% projected inflation and demographic assumptions relating to mortality rates, length of service, rates of disability, rates of withdrawal, probability of refund, and merit salary increases. The 2019 CalSTRS Actuarial Valuation also assumes that all members hired on or after January 1, 2013 are subject to the provisions of PEPRA (as defined herein). See "– California Public Employees' Pension Reform Act of 2013" below for a discussion of the pension reform measure signed by the Governor in August 2012 expected to help reduce future pension obligations of public employers with respect to employees hired on or after January 1, 2013.

CalSTRS produces a comprehensive annual financial report and actuarial valuations which include financial statements and required supplementary information. Copies of the CalSTRS comprehensive annual financial report and actuarial valuations may be obtained from CalSTRS. The information presented in these reports is not incorporated by reference in this Official Statement.

CalPERS. All qualifying classified employees of K-12 school districts in the State are members in CalPERS. All school districts contributing to CalPERS participate in the same plan and share the same contribution rate in each year. However, unlike contributions to CalSTRS, which incrementally increase at statutorily set rates, school districts' contributions to CalPERS fluctuate each year and include a normal cost component and a component equal to an amortized amount of the unfunded liability of CalPERS. Accordingly, the District cannot provide any assurances that the District's required contributions to CalPERS in future years will not significantly vary from any current projected levels of contributions to CalPERS.

CalPERS is funded by employee contributions and investment earnings, with the balance of the funding provided by employer contributions. School districts' contributions decrease when investment earnings rise and increase when investment earnings decline. As a result, declines in investment earnings may result in substantial increases in school district contributions. The District cannot make any predictions as to the effect of a global pandemic, including the outbreak of COVID-19, on investment earnings and school district contributions. See "MISCELLANEOUS – Risks Related to COVID-19" for more information about the impact of COVID-19. Participating employees enrolled in CalPERS prior to January 1, 2013 contribute 7.00% of their respective salaries, while participating employees enrolled after January 1, 2013 contribute the higher of fifty percent of normal costs of benefits or an actuarially determined rate of 7.00% in fiscal year 2019-20. School districts are required to contribute to CalPERS at an actuarially determined rate, which was 18.062% of eligible salary expenditures for fiscal year 2018-19 and originally 20.733% and 22.68% for fiscal years 2019-20 and 2020-21, respectively. However, the employer contribution rate for fiscal year 2019-20 was reduced to 19.721% as a result of the State's buydown of employer contribution rates in fiscal year 2019-20. Similarly, the 2020-21 State Budget allocates funding to buy down employer contribution rates in fiscal years 2020-21 and 2021-22 to an estimated 20.70% and 22.84%, respectively. See "DISTRICT FINANCIAL MATTERS – State Funding of Education; State Budget Process – *2020-21 State Budget.*"

The CalPERS Schools Pool Actuarial Valuation as of June 30, 2018 (the "**2018 CalPERS Schools Pool Actuarial Valuation**") reported an actuarial accrued liability of $92.07 billion with the market value of assets at $64.85 billion, and a funded status of 70.4%. The actuarial funding method used in the 2018 CalPERS Schools Pool Actuarial Valuation is the "Entry Age Normal Cost Method." The 2018 CalPERS Schools Pool Actuarial Valuation assumes, among other things, 2.625% inflation and payroll growth of 2.875% compounded annually. The 2018 CalPERS Schools Pool Actuarial Valuation reflects a discount rate of 7.25% compounded annually (net of administrative expenses) as of June 30, 2018 and 7.00% compounded annually (net of administrative expenses) as of June 30, 2019. The CalPERS Board adopted new demographic assumptions on December 19, 2017, including a reduction in the inflation assumption from 2.625% as of June 30, 2018 to 2.50% as of June 30, 2019. The reduction in the inflation assumption results in decreases in both the normal cost and the accrued liabilities in the future.

The following table sets forth the District's total employer contributions to CalPERS for fiscal years 2012-13 through 2018-19, the estimated contribution for fiscal year 2019-20, and the budgeted contribution for fiscal year 2020-21.

SAN JUAN UNIFIED SCHOOL DISTRICT
Employer Contribution to CalPERS
Fiscal Years 2012-13 through 2020-21

Fiscal Year	Contribution
2012-13	$ 7,579,896
2013-14	7,744,417
2014-15	8,314,770
2015-16	10,507,670
2016-17	10,950,220
2017-18	12,553,571
2018-19	[13,753,178]
2019-20[(1)]	[14,395,182]
2020-21[(2)]	14,985,472

(1) Estimated.
(2) Projected.
Source: The District.

The District's total employer contributions to CalPERS for fiscal years 2012-13 through 2019-20 were equal to 100% of the required contributions for each year.

CalPERS produces a comprehensive annual financial report and actuarial valuations that include financial statements and required supplementary information. Copies of the CalPERS comprehensive annual financial report and actuarial valuations may be obtained from CalPERS Financial Services Division. The information presented in these reports is not incorporated by reference in this Official Statement.

California Public Employees' Pension Reform Act of 2013. The Governor signed the California Public Employee's Pension Reform Act of 2013 (the "**Reform Act**" or "**PEPRA**") into law on September 12, 2012. The Reform Act affects both CalSTRS and CalPERS, most substantially as they relate to new employees hired after January 1, 2013 (the "**Implementation Date**"). As it pertains to CalSTRS participants hired after the Implementation Date, the Reform Act changes the normal retirement age, increasing the eligibility for the 2.0% "age factor" (the percent of final compensation to which an employee is entitled to for each year of service) from age 60 to 62 and increasing the eligibility of the maximum age factor of 2.4% from age 63 to 65. For non-safety CalPERS participants hired after the Implementation Date, the Reform Act changes the normal retirement age by increasing the eligibility for the 2.0% age factor from age 55 to 62 and also increases the eligibility requirement for the maximum age factor of 2.5% to age 67.

The Reform Act also implements certain other changes to CalPERS and CalSTRS including the following: (a) all new participants enrolled in CalPERS and CalSTRS after the Implementation Date are required to contribute at least 50% of the total annual normal cost of their pension benefit each year as determined by an actuary, (b) CalSTRS and CalPERS are both required to determine the final compensation amount for employees based upon the highest annual compensation earnable averaged over a consecutive 36-month period as the basis for calculating retirement benefits for new participants enrolled after the Implementation Date (currently 12 months for CalSTRS members who retire with 25 years of service), and (c) "pensionable compensation" is capped for new participants enrolled after the Implementation Date at 100% of the federal Social Security contribution and benefit base for members participating in Social Security or 120% for CalSTRS and CalPERS members not participating in social security.

The District is unable to predict what the amount of State pension liabilities will be in the future, or the amount of the contributions which the District may be required to make (except as already announced). CalSTRS and CalPERS liabilities are more fully described in APPENDIX C − "FINANCIAL STATEMENTS OF THE DISTRICT

FOR THE FISCAL YEAR ENDED JUNE 30, 2019." The District is not permitted to pay down its portion of retirement liability for CalSTRS or CalPERS.

GASB 67 and 68. In June 2012, the Governmental Accounting Standards Board approved a pair of related statements, GASB Statement No. 67, Financial Reporting for Pension Plans ("**GASB 67**"), which addresses financial reporting for pension plans, and GASB Statement No. 68, Accounting and Financial Reporting for Pensions ("**GASB 68**"), which establishes new accounting and financial reporting requirements for governments that provide their employees with pensions. The guidance contained in these statements changed how governments calculate and report the costs and obligations associated with pensions. GASB 67 replaced the requirements of GASB Statement No. 25, Financial Reporting for Defined Benefit Pension Plans and Note Disclosures for Defined Contribution Plans, for most public employee pension plans, and GASB 68 replaced the requirements of GASB Statement No. 27, Accounting for Pensions by State and Local Governmental Employers, for most government employers. The new statements also replaced the requirements of GASB Statement No. 50, Pension Disclosures, for those governments and pension plans. Certain of the major changes included: (i) the inclusion of unfunded pension liabilities on the government's balance sheet (such unfunded liabilities are currently typically included as notes to the government's financial statements); (ii) full pension costs would be shown as expenses regardless of actual contribution levels; (iii) lower actuarial discount rates would be required to be used for most plans for certain purposes of the financial statements, resulting in increased liabilities and pension expenses; and (iv) shorter amortization periods for unfunded liabilities would be required to be used for certain purposes of the financial statements, which generally would increase pension expenses. GASB 67 took effect in fiscal years beginning after June 15, 2013, and GASB 68 took effect in fiscal years beginning after June 15, 2014. The District's audited financial statements attached as APPENDIX B reflect the reporting requirements pursuant to GASB 68.

Accrued Liability. Beginning in fiscal year 2007-08, the District was required to implement Governmental Accounting Standards Board Statement No. 45 ("**GASB 45**") which directs certain changes in accounting for post-employment healthcare benefits in order to quantify a government agency's current liability for future benefit payments.

In June 2015, GASB approved new accounting and financial reporting standards for state and local government OPEB. Statement No. 74, Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans ("**GASB 74**"), applies to OPEB plans. Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions ("**GASB 75**"), applies to state and local employers that sponsor OPEB. Generally, the new OPEB standards parallel those applied to defined-benefit pension plans and participating employers by GASB 67 and 68, respectively. The new standards introduce new procedures for measuring OPEB liabilities and costs, require employers to report a net OPEB liability on their financial statements, and require more extensive disclosure in plan and employer financial statements. GASB 74 was effective for plans with fiscal years beginning after June 15, 2016. GASB 75 is effective for employers for fiscal years beginning after June 15, 2017.

The District has implemented GASB 74 and GASB 75, the latter as a replacement to GASB 45. Under GASB 75, net OPEB liability is measured as the portion of the present value of projected benefit payments to be provided to current active and inactive employees that is attributed to those employees' past periods of service ("**total OPEB liability**"), less the amount of the OPEB plan's fiduciary net position.

Other Post-Employment Benefits. In addition to the retirement plan benefits with CalSTRS and CalPERS (see "– Retirement Benefits" above), the District provides certain post-retirement healthcare benefits. The District administers a single-employer defined benefit healthcare plan (the "Plan"). The Plan provides medical coverage, as well as dental and vision plans to its participants on a self-paid basis. For a description of the Plan, see Note 10 to the District's financial statements attached hereto as APPENDIX B – "FINANCIAL STATEMENTS OF THE DISTRICT FOR THE FISCAL YEAR ENDED JUNE 30, 2019." As of June 30, 2020, membership in the Plan consisted of 547 retirees and beneficiaries receiving benefits and 4,283 active plan members.

The contribution requirements of Plan members and the District are established and may be amended by the District. The required contribution is based on projected pay-as-you-go financing requirements. For fiscal year 2019-20, the District's contributions to the Plan totaled $7,187,423. As of June 30, 2020, the District had a Total OPEB Liability of $123,341,252.

Accrued Vacation. The long-term portion of accumulated and unpaid employee vacation for the District as of June 30, 2020, was $[_._] million.

Restricted Maintenance Reserve Account

As a condition to receiving State modernization or construction funds, the District has agreed to fund a restricted maintenance reserve account in the general fund each year for 20 years. For fiscal year 2020-21, the minimum amount required to be deposited into the account is 3% of the total general fund expenditures for that fiscal year. For fiscal year 2020-21, the District projects it will contribute approximately $[__._] million to this reserve account.

Insurance, Risk Pooling and Joint Powers Arrangement

The District is a member of the Schools Insurance Authority (the "**SIA**"), a Joint Powers Authority (a "**JPA**") which operates as a common risk management and insurance program for property and liability coverage.

Charter Schools

Charter schools operate as autonomous public schools, under charter from a school district, county office of education, or the State Board of Education, with minimal supervision by the local school district. Charter schools receive revenues from the State and from the District for each student enrolled, and thus effectively reduce revenues available for students enrolled in District schools. The District is also required to accommodate charter school students originating in the District in facilities comparable to those provided to regular District students.

Ten charter schools currently operate in the District's boundaries, one of which is dependent and nine of which are directly funded. For the directly-funded schools, the District pays revenue in lieu of property taxes up to the LCFF amount for charter students originating within the District. For fiscal year 2020-21, the District expects to make in-lieu payments in an amount equal to approximately $[__._] million.

CONSTITUTIONAL AND STATUTORY PROVISIONS AFFECTING DISTRICT REVENUES AND APPROPRIATIONS

Limitations on Revenues

On June 6, 1978, State voters approved Proposition 13 ("**Proposition 13**"), which added Article XIIIA to the State Constitution ("**Article XIIIA**"). Article XIIIA limits the amount of any *ad valorem* tax on real property to 1% of the full cash value thereof, except that additional *ad valorem* taxes may be levied to pay debt service on (i) indebtedness approved by the voters prior to July 1, 1978, (ii) bonded indebtedness for the acquisition or improvement of real property which has been approved on or after July 1, 1978 by two-thirds of the voters on such indebtedness, and (iii) bonded indebtedness incurred by a school district or community college district for the construction, reconstruction, rehabilitation or replacement of school facilities or the acquisition or lease of real property for school facilities, approved by 55% of the voters of the district, but only if certain accountability measures are included in the proposition. The 2012 Authorization and the 2016 Authorization under which the Bonds are issued were approved pursuant to clause (iii). Article XIIIA defines full cash value to mean "the county assessor's valuation of real property as shown on the 1975-76 tax bill under full cash value, or thereafter, the appraised value of real property when purchased, newly constructed, or a change in ownership have occurred after the 1975 assessment." This full cash value may be increased at a rate not to exceed 2% per year to account for inflation.

Article XIIIA has subsequently been amended to permit reduction of the "full cash value" base in the event of declining property values caused by damage, destruction or other factors, to provide that there would be no increase in the "full cash value" base in the event of reconstruction of property damaged or destroyed in a disaster and in other minor or technical ways.

County of Orange v. Orange County Assessment Appeals Board No. 3. Section 51 of the State Revenue and Taxation Code permits county assessors who have reduced the assessed valuation of a property as a result of natural disasters, economic downturns or other factors, to subsequently "recapture" such value (up to the pre-decline value of

the property) at an annual rate higher than 2%, depending on the assessor's measure of the restoration of value of the damaged property. The constitutionality of this procedure was challenged in a lawsuit brought in 2001 in the Orange County Superior Court, and in similar lawsuits brought in other counties, on the basis that the decrease in assessed value creates a new "base year value" for purposes of Proposition 13 and that subsequent increases in the assessed value of a property by more than 2% in a single year violate Article XIIIA. On appeal, the California Court of Appeal upheld the recapture practice in 2004, and the State Supreme Court declined to review the ruling, leaving the recapture law in place.

Legislation Implementing Article XIIIA. Legislation has been enacted and amended a number of times since 1978 to implement Article XIIIA. Under current law, local agencies are no longer permitted to levy directly any property tax (except to pay voter-approved indebtedness). The 1% property tax is automatically levied by the county and distributed according to a formula among taxing agencies. The formula apportions the tax roughly in proportion to the relative shares of taxes levied prior to 1989.

Increases of assessed valuation resulting from reappraisals of property due to new construction, change in ownership or from the 2% annual adjustment are allocated among the various jurisdictions in the "taxing area" based upon their respective "situs." Any such allocation made to a local agency continues as part of its allocation in future years.

Beginning in the 1981-82 fiscal year, assessors in the State no longer record property values on tax rolls at the assessed value of 25% of market value which was expressed at $4 per $100 assessed value. All taxable property is now shown at full market value on the tax rolls. Consequently, the tax rate is expressed as $1 per $100 of taxable value. All taxable property value included in this Official Statement is shown at 100% of market value (unless noted differently) and all tax rates reflect the $1 per $100 of taxable value.

Split Roll Property Tax Ballot Measure. The California Schools and Local Communities Funding Act of 2020 (commonly known as the "Split Roll Measure") has qualified for the November 3, 2020 general election ballot, and will appear as Proposition 15 thereon. Proposition 15 would amend Article XIIIA such that the "full cash value" of commercial and industrial real property that is not zoned for commercial agricultural production, for each lien date, would be equal to the fair market value of that property. If passed, Proposition 15 would not affect the "full cash value" of residential property or real property used for commercial agricultural production, which would continue to be subject to annual increases not to exceed 2%. After compensating the State general fund for resulting reductions in State personal income tax and corporate tax revenues, and compensating cities, counties and special districts for the cost of implementing Proposition 15, approximately 40% of the remaining additional tax revenues generated as a result of Proposition 15 would be deposited into a fund created pursuant to Proposition 15 called the Local School and Community College Property Tax Fund.

The District cannot predict whether Proposition 15 will be approved by a majority of voters casting a ballot. If approved, the District cannot make any assurance as to what effect the implementation of Proposition 15 will have on District revenues or the assessed valuation of real property in the District. However, if passed, implementation of the measure, which would require reassessment of commercial properties, may result in difficulties in the tax assessment, appeals and collection process.

Article XIIIB of the State Constitution

An initiative to amend the State Constitution entitled "Limitation of Government Appropriations" was approved on September 6, 1979, thereby adding Article XIIIB to the State Constitution ("**Article XIIIB**"). Under Article XIIIB state and local governmental entities have an annual "appropriations limit" and are not permitted to spend certain moneys which are called "appropriations subject to limitation" (consisting of tax revenues, state subventions and certain other funds) in an amount higher than the "appropriations limit." Article XIIIB does not affect the appropriation of moneys which are excluded from the definition of "appropriations subject to limitation," including debt service on indebtedness existing or authorized as of January 1, 1979, or bonded indebtedness subsequently approved by the voters. In general terms, the "appropriations limit" is to be based on certain 1978-79 expenditures, and is to be adjusted annually to reflect changes in consumer prices, populations, and services provided by these entities. Among other provisions of Article XIIIB, if these entities' revenues in any year exceed the amounts permitted to be spent, the excess would have to be returned by revising tax rates or fee schedules over the subsequent two years.

In fiscal year 2019-20, the District had an appropriations limit of $[2019-20 Limit] and appropriations subject to such limit of $[2019-20 Subject to Limit]. The District has budgeted an appropriations limit in fiscal year 2020-21 of $[2020-21 Limit]. Any proceeds of taxes received by the District in excess of the allowable limit are absorbed into the State's allowable limit.

Article XIIIC and Article XIIID of the State Constitution

On November 5, 1996, the voters of the State of California approved Proposition 218, popularly known as the "Right to Vote on Taxes Act." Proposition 218 added to the State Constitution Articles XIIIC and XIIID ("**Article XIIIC**" and "**Article XIIID**," respectively), which contain a number of provisions affecting the ability of local agencies, including school districts, to levy and collect both existing and future taxes, assessments, fees and charges.

According to the "Title and Summary" of Proposition 218 prepared by the State Attorney General, Proposition 218 limits "the authority of local governments to impose taxes and property-related assessments, fees and charges." Among other things, Article XIIIC establishes that every tax is either a "general tax" (imposed for general governmental purposes) or a "special tax" (imposed for specific purposes), prohibits special purpose government agencies such as school districts from levying general taxes, and prohibits any local agency from imposing, extending or increasing any special tax beyond its maximum authorized rate without a two-thirds vote; and also provides that the initiative power will not be limited in matters of reducing or repealing local taxes, assessments, fees and charges. Article XIIIC further provides that no tax may be assessed on property other than *ad valorem* property taxes imposed in accordance with Articles XIII and XIIIA of the State Constitution and special taxes approved by a two-thirds vote under Article XIIIA, Section 4. Article XIIID deals with assessments and property-related fees and charges, and explicitly provides that nothing in Article XIIIC or XIIID will be construed to affect existing laws relating to the imposition of fees or charges as a condition of property development.

The District does not impose any taxes, assessments, or property-related fees or charges which are subject to the provisions of Proposition 218. It does, however, receive a portion of the basic 1% *ad valorem* property tax levied and collected by the County pursuant to Article XIIIA of the State Constitution. The provisions of Proposition 218 may have an indirect effect on the District, such as by limiting or reducing the revenues otherwise available to other local governments whose boundaries encompass property located within the District thereby causing such local governments to reduce service levels and possibly adversely affecting the value of property within the District.

Statutory Limitations

On November 4, 1986, State voters approved Proposition 62, an initiative statute limiting the imposition of new or higher taxes by local agencies. The statute: (a) requires new or higher general taxes to be approved by two-thirds of the local agency's governing body and a majority of its voters; (b) requires the inclusion of specific information in all local ordinances or resolutions proposing new or higher general or special taxes; (c) penalizes local agencies that fail to comply with the foregoing; and (d) required local agencies to stop collecting any new or higher general tax adopted after July 31, 1985, unless a majority of the voters approved the tax by November 1, 1988.

Appellate court decisions following the approval of Proposition 62 determined that certain provisions of Proposition 62 were unconstitutional. However, the California Supreme Court upheld Proposition 62 in its decision on September 28, 1995 *in Santa Clara County Transportation Authority v. Guardino*. This decision reaffirmed the constitutionality of Proposition 62. Certain matters regarding Proposition 62 were not addressed in the Supreme Court's decision, such as whether the decision applies retroactively, what remedies exist for taxpayers subject to a tax not in compliance with Proposition 62, and whether the decision applies to charter cities.

Proposition 98 and Proposition 111

On November 8, 1988, voters approved Proposition 98, a combined initiative constitutional amendment and statute called the "Classroom Instructional Improvement and Accountability Act" (the "**Accountability Act**"). The Accountability Act changed State funding of public education below the university level, and the operation of the State's Appropriations Limit. The Accountability Act guarantees State funding for K-12 school districts and community college districts (collectively, "**K-14 districts**") at a level equal to the greater of (a) the same percentage of general fund revenues as the percentage appropriated to such districts in 1986-87, which percentage is equal to

40.9%, or (b) the amount actually appropriated to such districts from the general fund in the previous fiscal year, adjusted for growth in enrollment and inflation.

Since the Accountability Act is unclear in some details, there can be no assurance that the Legislature or a court might not interpret the Accountability Act to require a different percentage of general fund revenues to be allocated to K-14 districts than the 40.9%, or to apply the relevant percentage to the State's budgets in a different way than is proposed in the Governor's Budget. In any event, the Governor and other fiscal observers expect the Accountability Act to place increasing pressure on the State's budget over future years, potentially reducing resources available for other State programs, especially to the extent the Article XIIIB spending limit would restrain the State's ability to fund such other programs by raising taxes.

The Accountability Act also changes how tax revenues in excess of the State Appropriations Limit are distributed. Any excess State tax revenues up to a specified amount would, instead of being returned to taxpayers, be transferred to K-14 districts. Such transfer would be excluded from the Appropriations Limit for K-14 school districts and the K-14 school Appropriations Limits for the next year would automatically be increased by the amount of such transfer. These additional moneys would enter the base funding calculation for K-14 districts for subsequent years, creating further pressure on other portions of the State budget, particularly if revenues decline in a year following an Article XIIIB surplus. The maximum amount of excess tax revenues which could be transferred to schools is 4% of the minimum State spending for education mandated by the Accountability Act, as described above.

On June 5, 1990, State voters approved Proposition 111 (Senate Constitutional Amendment 1), which further modified the State Constitution to alter the spending limit and education funding provisions of Proposition 98. Most significantly, Proposition 111 (1) liberalized the annual adjustments to the spending limit by measuring the "change in the cost of living" by the change in State per capita personal income rather than the Consumer Price Index, and specified that a portion of the State's spending limit would be adjusted to reflect changes in school attendance; (2) provided that 50% of the "excess" tax revenues, determined based on a two-year cycle, would be transferred to K-14 school districts with the balance returned to taxpayers (rather than the previous 100% but only up to a cap of 4% of the districts' minimum funding level), and that any such transfer to K-14 school districts would not be built into the school districts' base expenditures for calculating their entitlement for State aid in the following year and would not increase the State's appropriations limit; (3) excluded from the calculation of appropriations that are subject to the limit appropriations for certain "qualified capital outlay projects" and certain increases in gasoline taxes, sales and use taxes, and receipts from vehicle weight fees; (4) provided that the Appropriations Limit for each unit of government, including the State, would be recalculated beginning in the 1990-91 fiscal year, based on the actual limit for fiscal year 1986-87, adjusted forward to 1990-91 as if Senate Constitutional Amendment 1 had been in effect; and (5) adjusted the Proposition 98 formula that guarantees K-14 school districts a certain amount of general fund revenues, as described below.

Under prior law, K-14 school districts were guaranteed the greater of (a) 40.9% of general fund revenues (the "**first test**") or (b) the amount appropriated in the prior year adjusted for changes in the cost of living (measured as in Article XIIIB by reference to per capita personal income) and enrollment (the "**second test**"). Under Proposition 111, school districts would receive the greater of (a) the first test, (b) the second test or (c) a third test, which would replace the second test in any year when growth in per capita general fund revenues from the prior year was less than the annual growth in State per capita personal income. Under the third test, school districts would receive the amount appropriated in the prior year adjusted for change in enrollment and per capita general fund revenues, plus an additional small adjustment factor. If the third test were used in any year, the difference between the third test and the second test would become a "credit" to be paid in future years when general fund revenue growth exceeds personal income growth.

Proposition 30 and Proposition 55

On November 6, 2012, voters approved Proposition 30, also referred to as the Temporary Taxes to Fund Education, Guaranteed Local Public Safety Funding, Initiative Constitutional Amendment. Proposition 30 temporarily (a) increased the personal income tax on certain of the State's income taxpayers by one to three percent for a period of seven years from January 1, 2012 through the end of 2018, and (b) increased the sales and use tax by one-quarter percent for a period of four years from January 1, 2013 through the end of 2016. The revenues generated from such tax increases are included in the calculation of the Proposition 98 minimum funding guarantee (see "–

Proposition 98 and Proposition 111" above). The revenues generated from such temporary tax increases are deposited into a State account created pursuant to Proposition 30 (the "**Education Protection Account**"), and 89% of the amounts therein are allocated to school districts and 11% of the amounts therein are allocated to community college districts.

The Proposition 30 sales and use tax increases expired at the end of the 2016 tax year. Under Proposition 30, the personal income tax increases were set to expire at the end of the 2018 tax year. However, the California Tax Extension to Fund Education and Healthcare Initiative ("**Proposition 55**"), approved by voters on November 8, 2016, extends by twelve years the temporary personal income tax increases on incomes over $250,000 that was first enacted by Proposition 30; Proposition 55 did not extend the sales tax increases imposed by Proposition 30. Revenues from the tax increase will be allocated to school districts and community colleges in the State.

Applications of Constitutional and Statutory Provisions

The application of Proposition 98 and other statutory regulations has become increasingly difficult to predict accurately in recent years. For a discussion of how the provisions of Proposition 98 have been applied to school funding see "DISTRICT FINANCIAL AND OPERATING INFORMATION – State Funding of Education; State Budget Process."

Proposition 2

General. Proposition 2, which included certain constitutional amendments to the Rainy Day Fund and, upon its approval, triggered the implementation of certain provisions which could limit the amount of reserves that may be maintained by a school district, was approved by the voters in the November 2014 election.

Rainy Day Fund. The Proposition 2 constitutional amendments related to the Rainy Day Fund (i) require deposits into the Rainy Day Fund whenever capital gains revenues rise to more than 8% of general fund tax revenues; (ii) set the maximum size of the Rainy Day Fund at 10% of general fund revenues; (iii) for the next 15 years, require half of each year's deposit to be used for supplemental payments to pay down the budgetary debts or other long-term liabilities and, thereafter, require at least half of each year's deposit to be saved and the remainder used for supplemental debt payments or savings; (iv) allow the withdrawal of funds only for a disaster or if spending remains at or below the highest level of spending from the past three years; (v) require the State to provide a multiyear budget forecast; and (vi) create a Proposition 98 reserve (the "**Public School System Stabilization Account**") to set aside funds in good years to minimize future cuts and smooth school spending. The State may deposit amounts into such account only after it has paid all amounts owing to school districts relating to the Proposition 98 maintenance factor for fiscal years prior to fiscal year 2014-15. The State, in addition, may not transfer funds to the Public School System Stabilization Account unless the State is in a Test 1 year under Proposition 98 or in any year in which a maintenance factor is created.

SB 858. Senate Bill 858 ("**SB 858**") became effective upon the passage of Proposition 2. SB 858 includes provisions which could limit the amount of reserves that may be maintained by a school district in certain circumstances. Under SB 858, in any fiscal year immediately following a fiscal year in which the State has made a transfer into the Public School System Stabilization Account, any adopted or revised budget by a school district would need to contain a combined unassigned and assigned ending fund balance that (a) for school districts with an A.D.A. of less than 400,000, is not more than two times the amount of the reserve for economic uncertainties mandated by the State Education Code, or (b) for school districts with an A.D.A. that is more than 400,000, is not more than three times the amount of the reserve for economic uncertainties mandated by the State Education Code. In certain cases, the county superintendent of schools may grant a school district a waiver from this limitation on reserves for up to two consecutive years within a three-year period if there are certain extraordinary fiscal circumstances.

The District, which has an A.D.A. of less than 400,000, is required to maintain a reserve for economic uncertainty in an amount equal to 3% of its general fund expenditures and other financing uses.

SB 751. Senate Bill 751 ("**SB 751**"), enacted on October 11, 2017, alters the reserve requirements imposed by SB 858. Under SB 751, in a fiscal year immediately after a fiscal year in which the amount of moneys in the Public School System Stabilization Account is equal to or exceeds 3% of the combined total general fund revenues

appropriated for school districts and allocated local proceeds of taxes for that fiscal year, a school district budget that is adopted or revised cannot have an assigned or unassigned ending fund balance that exceeds 10% of those funds. SB 751 excludes from the requirements of those provisions basic aid school districts (also known as community funded districts) and small school districts having fewer than 2,501 units of average daily attendance.

The Bonds are payable from *ad valorem* taxes to be levied within the District pursuant to the State Constitution and other State law. Accordingly, the District does not expect SB 858 or SB 751 to adversely affect its ability to pay the principal of and interest on the Bonds as and when due.

Future Initiatives

Article XIIIA, Article XIIIB, Article XIIIC, Article XIIID, as well as Propositions 2, 30, 55, 62, 98, 111 and 218 were each adopted as measures that qualified for the ballot pursuant to the State's initiative process. From time to time other initiative measures could be adopted, further affecting District revenues or the District's ability to expend revenues.

APPENDIX B

THE ECONOMY OF THE DISTRICT

The District encompasses the City of Citrus Heights (the "City"), certain unincorporated areas of Sacramento County (the "County"), including Carmichael, Orangevale, Fair Oaks, and Gold River, and small portions of the cities of Sacramento, Folsom, and Rancho Cordova. The following economic data for the City and County are presented for information purposes only. The Bonds are not a debt or obligation of the City or County, and taxes to pay the Bonds are levied only on taxable property located within the District.

Population

The population of the City and County from 2000 through 2020 is provided in the table below.

POPULATION GROWTH
City of Citrus Heights and County of Sacramento
2000 through 2020

	City of Citrus Heights		County of Sacramento	
Year	Population	Annual % Change	Population	Annual % Change
2000	85,071	–	1,223,499	–
2001	85,956	1.0%	1,248,072	2.0%
2002	86,918	1.1	1,279,588	2.5
2003	86,458	0.5	1,307,189	2.2
2004	85,940	0.6	1,331,910	1.9
2005	85,153	0.9	1,350,523	1.4
2006	84,112	1.2	1,365,214	1.1
2007	83,552	0.7	1,380,172	1.1
2008	83,347	0.2	1,394,510	1.0
2009	83,317	0.0	1,406,168	0.8
2010	83,382	0.1	1,417,259	0.8
2011	83,063	0.4	1,429,290	0.8
2012	83,941	1.1	1,440,656	0.8
2013	84,546	0.7	1,452,468	0.8
2014	85,108	0.7	1,465,964	0.9
2015	86,129	1.2	1,481,969	1.1
2016	86,955	1.0	1,495,611	0.9
2017	87,460	0.6	1,513,415	1.2
2018	87,731	0.3	1,529,501	1.1
2019				
2020				

Source: California Department of Finance, E-4 Population Estimates for Cities, Counties, and the State, 2001-2010 with 2000 & 2010 Census Counts for City and County of Sacramento for years 2000-2009; California Department of Finance, E-4 Population Estimates for Cities, Counties, and the State, 2011–2020, with 2010 Census Benchmark for City and County of Sacramento for years 2010-2020.

Employment

Set forth in the tables below is information on the County's wage and salary employment, civilian labor force, and unemployment.

ANNUAL AVERAGE WAGE AND SALARY EMPLOYMENT
County of Sacramento
2014 through 2019[2]

Industry	Employment[1]					
	2014	2015	2016	2017	2018	2019[2]
Agriculture	2,600	2,600	3,000	3,100		
Mining & Logging	200	200	100	200		
Construction	28,600	30,700	33,500	35,500		
Manufacturing	20,900	20,900	21,100	21,100		
Transportation, Warehousing, and Utilities	13,000	13,700	14,400	14,600		
Information	10,000	10,100	9,700	8,500		
Financial Activities	30,900	32,800	33,000	33,100		
Professional and Business Services	89,400	87,800	93,900	95,400		
Education and Health Services	94,400	98,500	101,800	105,900		
Leisure and Hospitality	56,100	58,200	60,800	62,300		
Other Services	20,300	20,700	21,600	21,700		
Government	160,700	162,700	164,600	165,100		
Total	527,100	538,900	557,500	566,500		

[1] Employment is reported by place of work; it does not include persons involved in labor-management disputes. Figures are rounded to the nearest hundred. Columns may not sum to totals due to rounding.

[2] Most current information available.

Source: California State Department of Employment Development, Labor Market Information Division.

CIVILIAN LABOR FORCE, EMPLOYMENT AND UNEMPLOYMENT
County of Sacramento
Annual Averages, 2001 through 2019

Year	Civilian Labor Force	Employed Labor Force [1]	Unemployed Labor Force [2]	Unemployment Rate [3]
2001	624,100	595,900	28,200	4.5%
2002	642,100	606,100	36,000	5.6
2003	652,200	614,100	38,100	5.8
2004	659,100	622,200	36,900	5.6
2005	664,300	631,500	32,800	4.9
2006	668,800	637,000	31,800	4.8
2007	675,800	639,100	36,700	5.4
2008	679,400	630,300	49,100	7.2
2009	681,100	606,100	75,000	11.0
2010	683,100	597,000	86,100	12.6
2011	680,000	597,700	82,300	12.1
2012	681,300	609,700	71,600	10.5
2013	680,200	619,800	60,400	8.9
2014	680,700	631,000	49,700	7.3
2015	686,000	644,900	41,100	6.0
2016	695,200	657,600	37,700	5.4
2017	702,000	669,500	32,600	4.6
2018				
2019				

[1] Includes persons involved in labor-management trade disputes.
[2] Includes all persons without jobs who are actively seeking work.
[3] This rate is computed from unrounded data: it may differ from rates computed from rounded figures in this table.
Source: California State Department of Employment Development, Labor Market Information Division.

Major Employers

The table below represents the largest employers in the County in 2019.

LARGEST EMPLOYERS
County of Sacramento

Company	Type of Business	Sacramento County Employees (FTEs)
University of California, Davis Health System	Healthcare	12,840
Kaiser Permanente	Managed Healthcare	11,005
Sutter/California Health Services	Managed Healthcare	8,177
Dignity/Mercy Health	Healthcare	7,000
Intel Corporation	Technology	6,000
Apple, Inc.	Technology	5,000
Raley's Inc./Bel Air	Grocery	3,374
Health Net of California Inc.	Healthcare	3,000
VSP Global	Vision Care	2,700
Amazon – Sacramento Fulfillment Center	Shipping	2,000

Source: County of Sacramento Comprehensive Financial Audit Report, June 30, 2019. Data is for private sector employers only.

Commercial Activity

The following tables show taxable sales within the County for 2012 through 2016.

TAXABLE SALES
County of Sacramento
2015 through 2019
($000)

	2015	2016	2017	2018	2019
Motor Vehicle and Parts Dealers	$3,201,485	$3,528,649			
Furniture and Home Furnishings Stores	1,116,793	1,190,152			
Electronics and Appliance Stores	-	-			
Building Materials and Garden Equipment and Supplies	1,275,705	1,432,809			
Food and Beverage Stores	989,546	1,001,268			
Health and Personal Care Stores	-	-			
Gasoline Stations	1,575,528	1,452,889			
Clothing and Clothing Accessories Stores	959,454	1,021,647			
Sporting Goods, Hobby, Musical Instruments, & Book Stores	-	-			
General Merchandise Stores	2,003,553	2,018,904			
Miscellaneous Store Retailers	1,825,439	1,932,719			
Nonstore Retailers	-	-			
Food Services & Drinking Places	2,273,722	2,437,820			
Total Retail and Food Services	$15,221,223	$16,016,856			
All Other Outlets	6,821,972	7,167,643			
Total All Outlets[(1)]	$22,043,196	$23,184,499			

[(1)] Columns may not sum to totals due to rounding.
Source: California State Board of Equalization.

Income

The following tables provide a summary of per capita personal income for the County, the State, and the United States, and personal income and annual percent change for the County, for recent calendar years.

PER CAPITA PERSONAL INCOME
2000 through 2019

Year	Sacramento County	California	United States
2000	$29,484	$33,095	$30,602
2001	31,192	33,671	31,540
2002	31,524	33,901	31,815
2003	32,673	35,234	32,692
2004	34,240	37,551	34,316
2005	35,398	39,521	35,904
2006	37,213	42,334	38,144
2007	38,172	43,692	39,821
2008	39,280	44,162	41,082
2009	38,213	42,224	39,376
2010	38,443	43,317	40,277
2011	40,068	45,849	42,461
2012	41,303	48,369	44,282
2013	42,229	48,570	44,493
2014	44,303	51,344	46,949
2015	46,845	54,718	48,451
2016	48,122	56,374	49,246
2017			
2018			
2019			

Source: U.S. Department of Commerce, Bureau of Economic Analysis.

APPENDIX C

FINANCIAL STATEMENTS OF THE DISTRICT
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

APPENDIX D

PROPOSED FORMS OF OPINIONS OF BOND COUNSEL

[To come]

APPENDIX E

FORM OF CONTINUING DISCLOSURE CERTIFICATE

THIS CONTINUING DISCLOSURE CERTIFICATE (the "Disclosure Certificate"), dated as of _____, 2020, is executed and delivered by the San Juan Unified School District (the "District") in connection with the issuance of $_____ aggregate principal amount of San Juan Unified School District General Obligation Bonds, Election of 2012, Series 2020, $_____ aggregate principal amount of San Juan Unified School District General Obligation Bonds, Election of 2016, Series 2020 and $_____ aggregate principal amount of San Juan Unified School District 2020 General Obligation Refunding Bonds (Federally Taxable) (collectively, the "Bonds"). The Bonds are being issued pursuant to resolutions (collectively, the "District Resolution") each adopted by the Board of Education of the District on September 8, 2020, and in accordance with the terms of Paying Agent Agreements, each dated as of October 1, 2020 (the "Paying Agent Agreement"), by and between the District and the County of Sacramento, as paying agent (the "Paying Agent"). The District covenants and agrees as follows:

SECTION 1. Purpose of the Disclosure Certificate. This Disclosure Certificate is being executed and delivered by the District for the benefit of the Holders and Beneficial Owners of the Bonds and in order to assist the Participating Underwriter in complying with Securities and Exchange Commission Rule 15c2-12(b)(5).

SECTION 2. Definitions. In addition to the definitions set forth in the Paying Agent Agreements, which apply to any capitalized term used in this Disclosure Certificate unless otherwise defined in this Section, the following capitalized terms shall have the following meanings:

"Annual Report" shall mean any Annual Report provided by the District pursuant to, and as described in, Sections 3 and 4 of this Disclosure Certificate.

"Beneficial Owner" shall mean any person which has or shares the power, directly or indirectly, to make investment decisions concerning ownership of any Bonds (including persons holding Bonds through nominees, depositories or other intermediaries).

"Dissemination Agent" shall mean [Capitol Public Finance Group, LLC], or any successor Dissemination Agent designated in writing by the District and which has filed with the District a written acceptance of such designation.

"Financial Obligation" shall mean, for purposes of the Listed Events set out in Section 5(a)(10) and Section 5(b)(8), a (i) debt obligation; (ii) derivative instrument entered into in connection with, or pledged as security or a source of payment for, an existing or planned debt obligation; or (iii) guarantee of (i) or (ii). The term "Financial Obligation" shall not include municipal securities (as defined in the Securities Exchange Act of 1934, as amended) as to which a final official statement (as defined in the Rule) has been provided to the MSRB consistent with the Rule.

"Holder" shall mean the person in whose name any Bond shall be registered.

"Listed Events" shall mean any of the events listed in Section 5(a) or (b) of this Disclosure Certificate.

"MSRB" shall mean the Municipal Securities Rulemaking Board or any other entity designated or authorized by the Securities and Exchange Commission to receive reports pursuant to the Rule. Until otherwise designated by the MSRB or the Securities and Exchange Commission, filings with the MSRB are to be made through the Electronic Municipal Market Access (EMMA) website of the MSRB, currently located at *http://emma.msrb.org*.

"Official Statement" shall mean the final official statement dated _____, 2020 relating to the Bonds.

"Participating Underwriter" shall mean any of the underwriters of the Bonds required to comply with the Rule in connection with offering of the Bonds.

"Rule" shall mean Rule 15c2-12(b)(5) adopted by the Securities and Exchange Commission under the Securities Exchange Act of 1934, as the same may be amended from time to time.

SECTION 3. Provision of Annual Reports.

(a) The District shall, or shall cause the Dissemination Agent to, not later than nine (9) months after the end of the District's fiscal year (presently June 30), commencing with the Annual Report for the fiscal year of the District ending June 30, 2020, provide to the Participating Underwriter and to the MSRB an Annual Report which is consistent with the requirements of Section 4 of this Disclosure Certificate. Each Annual Report must be submitted in electronic format, accompanied by such identifying information as is prescribed by the MSRB, and may include by reference other information as provided in Section 4 of this Disclosure Certificate; provided that the audited financial statements of the District may be submitted separately from the balance of the Annual Report and later than the date required above for the filing of the Annual Report if they are not available by that date. Neither the Paying Agent nor the Dissemination Agent shall have any duties or responsibilities with respect to the contents of the Annual Report. If the District's fiscal year changes, it shall give notice of such change in the same manner as for a Listed Event under Section 5(e).

(b) Not later than fifteen (15) Business Days prior to the date specified in subsection (a) for providing the Annual Report to the MSRB, the District shall provide the Annual Report to the Dissemination Agent and the Paying Agent (if the Paying Agent is not the Dissemination Agent). If by such date, the Dissemination Agent has not received a copy of the Annual Report, the Dissemination Agent shall contact the District and the Paying Agent to determine if the District is in compliance with the first sentence of this subsection (b).

(c) If the District is unable to provide the Annual Report to the MSRB by the date required in subsection (a) of this Section, the District shall send a notice in a timely manner to the MSRB through the EMMA website in substantially the form attached as Exhibit A.

(d) If the Annual Report is delivered to the Dissemination Agent for filing, the Dissemination Agent shall file a report with the District and (if the Dissemination Agent is not the Paying Agent) the Paying Agent certifying that the Annual Report has been provided pursuant to this Disclosure Certificate and stating the date it was provided to the MSRB.

SECTION 4. Content of Annual Reports. The District's Annual Report shall contain or include by reference the following:

(a) Audited financial statements of the District for the preceding fiscal year, prepared in accordance with the laws of the State of California and including all statements and information prescribed for inclusion therein by the Controller of the State of California. If the District's audited financial statements are not available by the time the Annual Report is required to be provided to the MSRB pursuant to Section 4(a), the Annual Report shall contain unaudited financial statements in a format similar to the financial statements contained in the final Official Statement, and the audited financial statements shall be provided to the MSRB in the same manner as the Annual Report when they become available.

To the extent not included in the audited financial statements of the District, the Annual Report shall also include the following:

(b) The District's approved annual budget for the then-current fiscal year; and

(c) Assessed value of taxable property in the District as shown on the most recent equalized assessment role.

Any or all of the items listed above may be set forth in one or a set of documents or may be included by specific reference to other documents, including official statements of debt issues of the District or related public entities, which have been submitted to the MSRB through the EMMA website. If the document included by reference is a final official statement, it must be available from the MSRB. The District shall clearly identify each such other document so included by reference.

SECTION 5. Reporting of Significant Events.

(a) The District shall give, or cause to be given, notice of the occurrence of any of the following events with respect to the Bonds not later than ten (10) business days after the occurrence of the event:

1. Principal and interest payment delinquencies;

2. Unscheduled draws on debt service reserves reflecting financial difficulties;

3. Unscheduled draws on credit enhancements reflecting financial difficulties;

4. Substitution of credit or liquidity providers, or their failure to perform;

5. Adverse tax opinions or issuance by the Internal Revenue Service of proposed or final determination of taxability or of a Notice of Proposed Issue (IRS Form 5701 TEB);

6. Tender offers;

7. Defeasances;

8. Rating changes;

9. Bankruptcy, insolvency, receivership or similar event of the obligated person; or

10. Default, event of acceleration, termination event, modification of terms, or other similar events under the terms of a Financial Obligation of the District, any of which reflect financial difficulties.

Note: for the purposes of the event identified in subparagraph (9), the event is considered to occur when any of the following occur: the appointment of a receiver, fiscal agent or similar officer for an obligated person in a proceeding under the U.S. Bankruptcy Code or in any other proceeding under state or federal law in which a court or governmental authority has assumed jurisdiction over substantially all of the assets or business of the obligated person, or if such jurisdiction has been assumed by leaving the existing governmental body and officials or officers in possession but subject to the supervision and orders of a court or governmental authority, or the entry of an order confirming a plan of reorganization, arrangement or liquidation by a court or governmental authority having supervision or jurisdiction over substantially all of the assets or business of the obligated person.

(b) The District shall give, or cause to be given, notice of the occurrence of any of the following events with respect to the Bonds, if material, not later than ten (10) business days after the occurrence of the event:

1. Unless described in Section 5(a)(5), other material notices or determinations by the Internal Revenue Service with respect to the tax status of the Bonds or other material events affecting the tax status of the Bonds;

2. Modifications to rights of Bond holders;

3. Optional, unscheduled or contingent Bond calls;

4. Release, substitution, or sale of property securing repayment of the Bonds, if any;

5. Non-payment related defaults;

6. The consummation of a merger, consolidation, or acquisition involving an obligated person or the sale of all or substantially all of the assets of the obligated person, other than in the ordinary course of business, the entry into a definitive agreement to undertake such an

action or the termination of a definitive agreement relating to any such actions, other than pursuant to its terms;

7. Appointment of a successor or additional paying agent or the change of name of a paying agent; or

8. Incurrence of a Financial Obligation of the District, or agreement to covenants, events of default, remedies, priority rights, or other similar terms of a Financial Obligation of the District, any of which affect security holders.

(c) The District shall give, or cause to be given, in a timely manner, notice of a failure to provide the annual financial information on or before the date specified in Section 3, as provided in Section 3(b).

(d) Whenever the District obtains knowledge of the occurrence of a Listed Event described in Section 5(b), the District shall determine if such event would be material under applicable federal securities laws.

(e) If the District learns of the occurrence of a Listed Event described in Section 5(a), or determines that knowledge of a Listed Event described in Section 5(b) would be material under applicable federal securities laws, the District shall within ten (10) business days of occurrence file a notice of such occurrence with the MSRB in electronic format, accompanied by such identifying information as is prescribed by the MSRB. Notwithstanding the foregoing notice of the Listed Event described in subsections 5(a)(7) or 5(b)(3) need not be given under this subsection any earlier than the notice (if any) of the underlying event is given to Holders of affected Bonds pursuant to the Resolution.

(f) The District intends to comply with the Listed Events described in Section 5(a)(10) and Section 5(b)(8), and the definition of "Financial Obligation" in Section 1, with reference to the rule, any other applicable federal securities laws and the guidance provided by the Securities and Exchange Commission in Release No. 34-83885 dated August 20, 2018 (the "2018 Release"), and any further amendments or written guidance provided by the Securities and Exchange Commission or its staff with respect to the amendments to the Rule effected by the 2018 Release.

SECTION 6. Termination of Reporting Obligation. The District's obligations under this Disclosure Certificate shall terminate upon the legal defeasance, prior redemption or payment in full of all of the Bonds. If such termination occurs prior to the final maturity of the Bonds, the District shall give notice of such termination in the same manner as for a Listed Event under Section 5(e).

SECTION 7. Dissemination Agent. The District may, from time to time, appoint or engage a Dissemination Agent to assist it in carrying out its obligations under this Disclosure Certificate, and may discharge any such Dissemination Agent, with or without appointing a successor Dissemination Agent. The Dissemination Agent shall not be responsible in any manner for the content of any notice or report prepared by the District pursuant to this Disclosure Certificate. The Dissemination Agent may resign by providing thirty (30) days written notice to the District and the Paying Agent. The Dissemination Agent shall have no duty to prepare any report nor shall the Dissemination Agent be responsible for filing any report not provided to it by the District in a timely manner and in a form suitable for filing. The Dissemination Agent shall not be responsible in any manner for the content of any notice or report prepared by the District pursuant to the Disclosure Certificate. The District hereby appoints [Capitol Public Finance Group, LLC], as the initial Dissemination Agent.

SECTION 8. Amendment; Waiver. Notwithstanding any other provision of this Disclosure Certificate, the District may amend this Disclosure Certificate, and any provision of this Disclosure Certificate may be waived, provided that the following conditions are satisfied:

(a) If the amendment or waiver relates to the provisions of Sections 3(a), 4, or 5(a), it may only be made in connection with a change in circumstances that arises from a change in legal requirements, change in law, or change in the identity, nature or status of an obligated person with respect to the Bonds, or the type of business conducted;

(b) The undertaking, as amended or taking into account such waiver, would, in the opinion of nationally recognized bond counsel, have complied with the requirements of the Rule at the time of the original issuance of the Bonds, after taking into account any amendments or interpretations of the Rule, as well as any change in circumstances; and

(c) The amendment or waiver does not, in the opinion of nationally recognized bond counsel, materially impair the interests of the Holders or Beneficial Owners of the Bonds.

In the event of any amendment or waiver of a provision of this Disclosure Certificate, the District shall describe such amendment in the next Annual Report, and shall include, as applicable, a narrative explanation of the reason for the amendment or waiver and its impact on the type (or in the case of a change of accounting principles, on the presentation) of financial information or operating data being presented by the District. In addition, if the amendment relates to the accounting principles to be followed in preparing financial statements, (i) notice of such change shall be given in the same manner as for a Listed Event under Section 5(c), and (ii) the Annual Report for the year in which the change is made should present a comparison (in narrative form and also, if feasible, in quantitative form) between the financial statements as prepared on the basis of the new accounting principles and those prepared on the basis of the former accounting principles.

SECTION 9. Additional Information. Nothing in this Disclosure Certificate shall be deemed to prevent the District from disseminating any other information, using the means of dissemination set forth in this Disclosure Certificate or any other means of communication, or including any other information in any Annual Report or notice of occurrence of a Listed Event, in addition to that which is required by this Disclosure Certificate. If the District chooses to include any information in any Annual Report or notice of occurrence of a Listed Event in addition to that which is specifically required by this Disclosure Certificate, the District shall have no obligation under this Disclosure Certificate to update such information or include it in any future Annual Report or notice of occurrence of a Listed Event.

SECTION 10. Default. In the event of a failure of the District to comply with any provision of this Disclosure Certificate any Holder or Beneficial Owner of the Bonds may take such actions as may be necessary and appropriate, including seeking mandate or specific performance by court order, to cause the District to comply with its obligations under this Disclosure Certificate; provided that any such action may be instituted only in Superior Court of the State of California in and for the County of Sacramento or in U.S. District Court in or nearest to the County. The sole remedy under this Disclosure Certificate in the event of any failure of the District to comply with this Disclosure Certificate shall be an action to compel performance, provided, that any such action may be instituted only in Superior Court of the State of California in and for the County of Sacramento or in U.S. District Court in or nearest to the County.

SECTION 11. Beneficiaries. This Disclosure Certificate shall inure solely to the benefit of the District, the Dissemination Agent, the Participating Underwriter and Holders and Beneficial Owners from time to time of the Bonds, and shall create no rights in any other person or entity.

SECTION 12. Governing Law. This Disclosure Certificate is made in the State of California and is to be construed under the Constitution and laws of the State of California, except where federal law applies.

SECTION 13. Counterparts. This Disclosure Certificate may be executed in several counterparts, each of which shall be an original and all of which shall constitute but one and the same instrument.

Date: _____, 2020

SAN JUAN UNIFIED SCHOOL DISTRICT

By _____
Deputy Superintendent

EXHIBIT A

FORM OF NOTICE TO THE MUNICIPAL SECURITIES RULEMAKING BOARD
OF FAILURE TO FILE ANNUAL REPORT

Name of Issuer:	SAN JUAN UNIFIED SCHOOL DISTRICT
Name of Bond Issue:	SAN JUAN UNIFIED SCHOOL DISTRICT GENERAL OBLIGATION BONDS, ELECTION OF 2012, SERIES 2020 SAN JUAN UNIFIED SCHOOL DISTRICT GENERAL OBLIGATION BONDS, ELECTION OF 2016, SERIES 2020 SAN JUAN UNIFIED SCHOOL DISTRICT 2020 GENERAL OBLIGATION REFUNDING BONDS (FEDERALLY TAXABLE)
Date of Issuance:	_____, 2020

NOTICE IS HEREBY GIVEN that the District has not provided an Annual Report with respect to the above-named Bonds as required by Section 3 of the Continuing Disclosure Certificate of the District, dated the Date of Issuance. [The District anticipates that the Annual Report will be filed by _____.]

Dated: _____

SAN JUAN UNIFIED SCHOOL DISTRICT

By _____[to be signed only if filed]_____

APPENDIX F

COUNTY OF SACRAMENTO
INVESTMENT POLICIES AND PRACTICES
AND INVESTMENT POOL QUARTERLY REPORT

The following information has been furnished by the Director of Finance, County of Sacramento. It describes (i) the policies applicable to investment of District funds, including bond proceeds and tax levies, and funds of other agencies held by the Director of Finance and (ii) the composition, carrying amount, market value and other information relating to the investment pool. Further information may be obtained directly from the Director of Finance, 700 H. Street, Room 3650, Sacramento, California 95814.

The Board of Supervisors (the "Board") of the County last adopted an investment policy (the "County Investment Policy") in December 2019. State law requires the Board to approve any changes to the investment policy.

APPENDIX G

BOOK-ENTRY ONLY SYSTEM

The information in this APPENDIX G has been provided by DTC for use in securities offering documents, and the District takes no responsibility for the accuracy or completeness thereof. The District cannot and does not give any assurances that DTC, DTC Participants or Indirect Participants will distribute to the beneficial owners either (a) payments of interest, principal or premium, if any, with respect to the Bonds or (b) certificates representing ownership interest in or other confirmation of ownership interest in the Bonds, or that they will so do on a timely basis or that DTC, DTC Participants or DTC Indirect Participants will act in the manner described in this Official Statement. The current "Rules" applicable to DTC are on file with the Securities and Exchange Commission and the current "Procedures" of DTC to be followed in dealing with DTC Participants are on file with DTC. As used in this appendix, "Securities" means the Bonds, "Issuer" means the District, and "Agent" means the Paying Agent. The District notes that it will issue one fully registered certificate for each maturity of the Bonds in the principal amount of such maturity, and suggests that this is what the first numbered paragraph below intends to convey.

1. The Depository Trust Company ("**DTC**"), New York, NY, will act as securities depository for the securities (the "**Securities**"). The Securities will be issued as fully-registered securities registered in the name of Cede & Co. (DTC's partnership nominee) or such other name as may be requested by an authorized representative of DTC. One fully-registered Security certificate will be issued for each issue of the Securities, each in the aggregate principal amount of such issue, and will be deposited with DTC. If, however, the aggregate principal amount of any issue exceeds $500 million, one certificate will be issued with respect to each $500 million of principal amount, and an additional certificate will be issued with respect to any remaining principal amount of such issue.

2. DTC, the world's largest securities depository, is a limited-purpose trust company organized under the New York Banking Law, a "banking organization" within the meaning of the New York Banking Law, a member of the Federal Reserve System, a "clearing corporation" within the meaning of the New York Uniform Commercial Code, and a "clearing agency" registered pursuant to the provisions of Section 17A of the Securities Exchange Act of 1934. DTC holds and provides asset servicing for over 3.5 million issues of U.S. and non-U.S. equity issues, corporate and municipal debt issues, and money market instruments (from over 100 countries) that DTC's participants ("**Direct Participants**") deposit with DTC. DTC also facilitates the post-trade settlement among Direct Participants of sales and other securities transactions in deposited securities, through electronic computerized book-entry transfers and pledges between Direct Participants' accounts. This eliminates the need for physical movement of securities certificates. Direct Participants include both U.S. and non-U.S. securities brokers and dealers, banks, trust companies, clearing corporations, and certain other organizations. DTC is a wholly-owned subsidiary of The Depository Trust & Clearing Corporation ("**DTCC**"). DTCC is the holding company for DTC, National Securities Clearing Corporation and Fixed Income Clearing Corporation, all of which are registered clearing agencies. DTCC is owned by the users of its regulated subsidiaries. Access to the DTC system is also available to others such as both U.S. and non-U.S. securities brokers and dealers, banks, trust companies, and clearing corporations that clear through or maintain a custodial relationship with a Direct Participant, either directly or indirectly ("**Indirect Participants**"). DTC has a Standard & Poor's rating of AA+. The DTC Rules applicable to its Participants are on file with the Securities and Exchange Commission. More information about DTC can be found at www.dtcc.com.

3. Purchases of Securities under the DTC system must be made by or through Direct Participants, which will receive a credit for the Securities on DTC's records. The ownership interest of each actual purchaser of each Security ("**Beneficial Owner**") is in turn to be recorded on the Direct and Indirect Participants' records. Beneficial Owners will not receive written confirmation from DTC of their purchase. Beneficial Owners are, however, expected to receive written confirmations providing details of the transaction, as well as periodic statements of their holdings, from the Direct or Indirect Participant through which the Beneficial Owner entered into the transaction. Transfers of ownership interests in the Securities are to be accomplished by entries made on the books of Direct and Indirect Participants acting on behalf of Beneficial Owners. Beneficial Owners will not receive certificates representing their ownership interests in Securities, except in the event that use of the book-entry system for the Securities is discontinued.

4. To facilitate subsequent transfers, all Securities deposited by Direct Participants with DTC are registered in the name of DTC's partnership nominee, Cede & Co., or such other name as may be requested by an authorized representative of DTC. The deposit of Securities with DTC and their registration in the name of Cede & Co. or such other DTC nominee do not effect any change in beneficial ownership. DTC has no knowledge of the actual Beneficial Owners of the Securities; DTC's records reflect only the identity of the Direct Participants to whose accounts such Securities are credited, which may or may not be the Beneficial Owners. The Direct and Indirect Participants will remain responsible for keeping account of their holdings on behalf of their customers.

5. Conveyance of notices and other communications by DTC to Direct Participants, by Direct Participants to Indirect Participants, and by Direct Participants and Indirect Participants to Beneficial Owners will be governed by arrangements among them, subject to any statutory or regulatory requirements as may be in effect from time to time. Beneficial Owners of Securities may wish to take certain steps to augment the transmission to them of notices of significant events with respect to the Securities, such as redemptions, tenders, defaults, and proposed amendments to the Security documents. For example, Beneficial Owners of Securities may wish to ascertain that the nominee holding the Securities for their benefit has agreed to obtain and transmit notices to Beneficial Owners. In the alternative, Beneficial Owners may wish to provide their names and addresses to the registrar and request that copies of notices be provided directly to them.

6. Redemption notices shall be sent to DTC. If less than all of the Securities within an issue are being redeemed, DTC's practice is to determine by lot the amount of the interest of each Direct Participant in such issue to be redeemed.

7. Neither DTC nor Cede & Co. (nor any other DTC nominee) will consent or vote with respect to Securities unless authorized by a Direct Participant in accordance with DTC's MMI Procedures. Under its usual procedures, DTC mails an Omnibus Proxy to Issuer as soon as possible after the record date. The Omnibus Proxy assigns Cede & Co.'s consenting or voting rights to those Direct Participants to whose accounts Securities are credited on the record date (identified in a listing attached to the Omnibus Proxy).

8. Redemption proceeds, distributions, and dividend payments on the Securities will be made to Cede & Co., or such other nominee as may be requested by an authorized representative of DTC. DTC's practice is to credit Direct Participants' accounts upon DTC's receipt of funds and corresponding detail information from Issuer or Agent, on payable date in accordance with their respective holdings shown on DTC's records. Payments by Participants to Beneficial Owners will be governed by standing instructions and customary practices, as is the case with securities held for the accounts of customers in bearer form or registered in "street name," and will be the responsibility of such Participant and not of DTC, Agent, or Issuer, subject to any statutory or regulatory requirements as may be in effect from time to time. Payment of redemption proceeds, distributions, and dividend payments to Cede & Co. (or such other nominee as may be requested by an authorized representative of DTC) is the responsibility of Issuer or Agent, disbursement of such payments to Direct Participants will be the responsibility of DTC, and disbursement of such payments to the Beneficial Owners will be the responsibility of Direct and Indirect Participants.

9. DTC may discontinue providing its services as depository with respect to the Securities at any time by giving reasonable notice to Issuer or Agent. Under such circumstances, in the event that a successor depository is not obtained, Security certificates are required to be printed and delivered.

10. Issuer may decide to discontinue use of the system of book-entry-only transfers through DTC (or a successor securities depository). In that event, Security certificates will be printed and delivered to DTC.

11. The information in this section concerning DTC and DTC's book-entry system has been obtained from sources that Issuer believes to be reliable, but Issuer takes no responsibility for the accuracy thereof.

SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

AGENDA ITEM: G-3

MEETING DATE: 09/08/2020

SUBJECT: 2019-2020 Unaudited Actuals and 2020-2021 Budget Revisions

DEPARTMENT: Fiscal Services

CHECK ONE:

For Discussion:	☐
For Action:	☒
Report:	☐
Workshop:	☐
Recognition:	☐
Emergency Action:	☐

ACTION REQUESTED:
The superintendent is recommending that the board accept the 2019-2020 unaudited actuals and approve revisions to the San Juan Unified School District's 2020-2021 budget.

RATIONALE/BACKGROUND:
This document reflects the unaudited actuals for the 2019-2020 fiscal year and revisions to the 2020-2021 budget. Revisions to the district budget and the LCFF supplemental budget are in alignment with the LCAP goals and actions, and are necessitated by operational decisions, fluctuations in personnel costs (salary, benefits, payroll), and changes in school site SPSA goals and expenditures.

The 2019-2020 Unaudited Actuals will be sent to Sacramento County Office of Education.

ATTACHMENT(S):
A: 2019-2020 Unaudited Actuals and 2020-2021 Revised Budget and PowerPoint Presentation

BOARD COMMITTEE ACTION/COMMENT:
N/A

PREVIOUS STAFF/BOARD ACTION:

2019-2020 Budget Adoption	06/11/2019	2019-2020 Second Interim Report	03/10/2020
2018-2019 Unaudited Actuals and		2020-2021 Budget Hearing & Adoption	06/09/2020
2019-2020 Budget Revisions	09/10/2019	Superintendent's Cabinet	08/31/2020
2019-2020 First Interim Report	12/10/2019		

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 KS

APPROVED BY: Kent Kern, Superintendent of Schools KK

San Juan Unified School District

2019-20 Unaudited Actuals

with 2020-21 Revised Budget

Presented to the Board of Education
September 8, 2020





3738 Walnut Avenue
Carmichael, CA 95608
www.sanjuan.edu

SAN JUAN UNIFIED SCHOOL DISTRICT

2019-20 Unaudited Actuals and 2020-21 Budget

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GOVERNANCE BOARD



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

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Dina Geiss
Coordinator Fiscal Support Training

Laura Longo
Administrative Assistant

Entire Fiscal Services Staff

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 unaudited actual figures for 2019-20, and the revised budget for 2020-21. Multi-year projections for 2021-22 and 2022-23 will be published with the First Interim Report in December.

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 on-going revenues and expenditures to avoid a structural deficit.
- Preserve an ending fund balance that ensures integrity and stability of the district.

CORE MESSAGES

- The country is currently in the second quarter of the most significant economic downturn in over 80 year.
- The budget act signed by the governor in June improved K-12 education funding significantly from the May revision, primarily due to the use of one-time federal funds and significant payment deferrals. Both solutions are unsustainable and mask the true financial situation. The district's true structural deficit is realistically between $15 to $20 million.
- The district will continue to exercise caution and flexibility in long-term fiscal planning and is committed to presenting solutions to a balanced budget in the coming months. The budget will support ongoing expenditures with ongoing revenues and meet the requirements of a positive certification.

EDUCATION PROTECTION ACCOUNT (EPA)

The Education Protection Account (EPA) was created with the passage of Proposition 30 in 2012 and extended with the passage of Proposition 55. The EPA is used to fund instructional costs listed on pages 32 (Fund 01) and 49 (Fund 09) of the budget document.

PROPOSITION 55

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 (though 2030), the sales tax increase expired at the end of 2016.

SIGNIFICANT CHANGES SINCE BUDGET ADOPTION

Slight revisions were made to K-12 funding during the final 2019-20 state budget act.

Item	Budget Adoption (June)	Budget Revision (September)
LCFF COLA	-7.92%	0% ($30 million revenue increase for SJUSD)
LCFF Apportionment Deferrals	TBD	Approximately $68 million deferred to 2021-22 beginning in February 2021
One-time federal stimulus funds appropriated	TBD	Approximately $38 million allocated to San Juan USD One-time only

ONE-TIME STIMULUS FUNDS

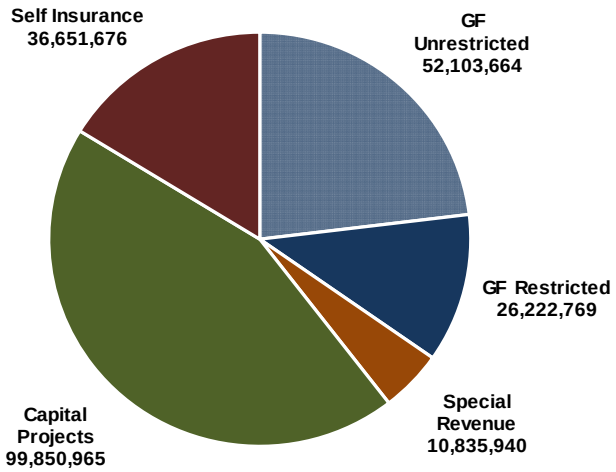
Source of Funds	Fund Type	Sample Uses	Amount
Cares Act – Learning Loss Mitigation (LLM) *(Deadline 12/2020 for most)*	Restricted Federal	Staff preparation, prof development, PPE and safety measures, technology devices and access, learning software, facility preparation, meal program support	$26,728,172
Cares Act – Elem/Secondary School Relief Fund (ESSER) *(Deadline 9/2022)*	Restricted Federal	PPE, facility preparation, process automation software, pay for front-line staff, unexpected operational supports	$10,709,675
Senate Bill 117 *(Deadline 9/2021)* *(Received 2019-20)*	Restricted State	PPE and other safety measures, technology devices, extraordinary pay and other indirect costs	$ 653,848
TOTAL			**$38,091,695**

2019-20 UNAUDITED ACTUALS

ALL FUNDS

FUND	Beginning Balance	Revenues	Expenses	Other Financing	Surplus/ (Deficit)	Ending Balance
Supplemental/Concentrn	6,213,454	36,297,202	35,171,592	(3,008,652)	(1,883,042)	4,330,412
Base / Other	38,932,481	345,784,145	277,247,756	(59,695,617)	8,840,771	47,773,252
Total Unrestricted	45,145,935	382,081,347	312,419,348	(62,704,269)	6,957,729	52,103,664
Total Restricted	37,703,144	99,576,706	160,262,715	49,205,634	(11,480,375)	26,222,769
GENERAL FUND	**82,849,080**	**481,658,052**	**472,682,063**	**(13,498,635)**	**(4,522,646)**	**78,326,434**
Charter Schools	1,144,588	3,346,359	2,935,967	(237,043)	173,349	1,317,937
SPED (SELPA)	0	3,931,720	3,931,720	0	0	0
Adult Education	1,482,579	3,705,981	3,366,525	(88,725)	250,731	1,733,310
Child Development	2,346,865	21,655,358	23,143,549	1,700,000	211,809	2,558,674
Cafeteria	3,205,130	13,853,059	15,327,005	2,271,702	797,756	4,002,886
Deferred Maintenance	1,382,576	30,768	2,190,211	2,000,000	(159,443)	1,223,133
SPECIAL REVENUE	**9,561,738**	**46,523,245**	**50,894,978**	**5,645,934**	**1,274,201**	**10,835,940**
Building	225,176,110	5,631,184	136,162,619	4,094,898	(126,436,537)	98,739,573
Capital Facilities	1,644,924	1,496,089	176,348	(2,000,000)	(680,260)	964,664
County School Facilities	1,076	2,135,218	0	(2,135,812)	(594)	482
Special (Prop 39)	1,165,072	10,862	1,029,687	0	(1,018,825)	146,247
CAPITAL PROJECTS	**227,987,181**	**9,273,353**	**137,368,654**	**(40,914)**	**(128,136,216)**	**99,850,965**
SELF INSURANCE	**26,919,790**	**20,747,985**	**18,516,099**	**7,500,000**	**9,731,886**	**36,651,676**
TOTAL	**347,317,789**	**558,202,635**	**679,461,794**	**(393,616)**	**(121,652,775)**	**225,665,014**

Expenses



2019-20 UNAUDITED ACTUALS

UNRESTRICTED GENERAL FUND

	Adopted Budget	Budget Act	1st Interim	2nd Interim	Estimated Actuals	Unaudited Actuals
Revenues	**378,829,779**	**383,464,545**	**381,376,871**	**382,188,449**	**381,258,871**	**382,081,347**
Expenses						
Salaries/Benefits	303,351,691	302,845,775	297,943,165	300,738,311	300,187,787	295,160,436
Other Expenditures	22,955,416	23,072,742	23,335,387	23,659,520	25,049,710	17,258,913
Total Expenses	**326,307,107**	**325,918,517**	**321,278,552**	**324,397,831**	**325,237,497**	**312,419,349**
Other Financing	**(59,543,918)**	**(57,827,342)**	**(58,568,754)**	**(59,307,029)**	**(60,406,525)**	**(62,704,269)**
Surplus/(Deficit)	**(7,021,246)**	**(281,314)**	**1,529,565**	**(1,516,411)**	**(4,385,151)**	**6,957,729**
Beginning Balance	**42,721,894**	**45,145,934**	**45,145,934**	**45,145,934**	**45,145,934**	**45,145,935**
Ending Balance	**35,700,648**	**44,864,620**	**46,675,499**	**43,629,523**	**40,760,784**	**52,103,664**
Assigned	11,239,875	13,768,812	14,653,812	15,847,643	15,467,010	15,243,817
Unassigned	24,460,773	31,095,808	32,021,687	27,781,880	25,293,774	36,859,847

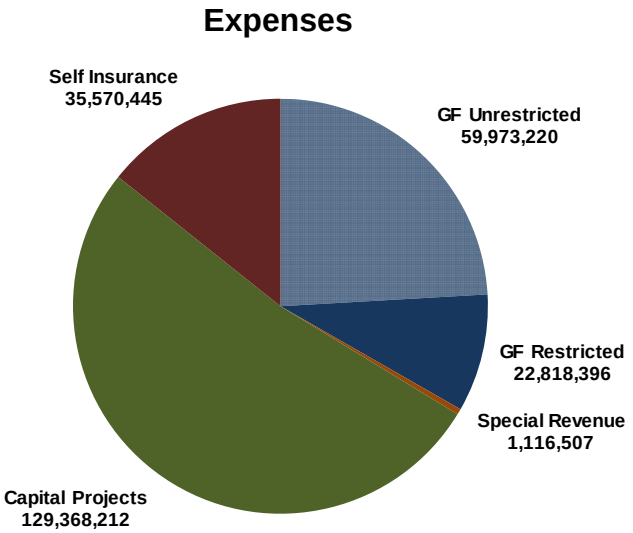
UNRESTRICTED WITH SUPPLEMENTAL BREAKOUT

	Adopted Budget			Unaudited Actuals Report		
	Supplemental Concentration	Base All Other	Total	Supplemental Concentration	Base All Other	Total
Revenues	**35,744,517**	**343,085,262**	**378,829,779**	**36,297,202**	**345,784,145**	**382,081,347**
Expenses						
Salaries/Benefits	32,340,395	271,011,296	303,351,691	29,924,247	265,236,189	295,160,436
Other Expenditures	7,152,112	15,803,304	22,955,416	5,247,345	12,011,568	17,258,912
Total Expenses	**39,492,507**	**286,814,600**	**326,307,107**	**35,171,592**	**277,247,756**	**312,419,348**
Other Financing	**(8,652)**	**(59,535,266)**	**(59,543,918)**	**(3,008,652)**	**(59,695,617)**	**(62,704,269)**
Surplus/(Deficit)	**(3,756,642)**	**(3,264,604)**	**(7,021,246)**	**(1,883,042)**	**8,840,771**	**6,957,729**
Beginning Balance	**4,184,517**	**38,537,377**	**42,721,894**	**6,213,454**	**38,932,481**	**45,145,935**
Ending Balance	**427,875**	**35,272,773**	**35,700,648**	**4,330,412**	**47,773,252**	**52,103,664**
Assigned	427,875	10,812,000	11,239,875	4,330,412	10,913,405	15,243,817
Unassigned	0	24,460,773	24,460,773	0	36,859,847	36,859,847

2020-21 REVISED BUDGET

ALL FUNDS

FUND	Beginning Balance	Revenues	Expenses	Other Financing	Surplus/ (Deficit)	Ending Balance
Supplemental/Concentrn	4,330,412	36,478,187	35,284,665	(9,529)	1,183,993	5,514,405
Base / Other	47,773,252	339,503,698	278,625,682	(54,192,453)	6,685,563	54,458,815
Total Unrestricted	52,103,664	375,981,885	313,910,347	(54,201,982)	7,869,556	59,973,220
Total Restricted	26,222,769	142,929,470	196,304,105	49,970,262	(3,404,373)	22,818,396
GENERAL FUND	**78,326,434**	**518,911,355**	**510,214,452**	**(4,231,720)**	**4,465,183**	**82,791,617**
Charter Schools	1,317,937	3,406,775	3,159,511	(237,828)	9,436	1,327,373
SPED (SELPA)	0	4,627,521	4,627,521	0	0	0
Adult Education	1,733,310	3,473,310	3,637,262	(90,300)	(254,252)	1,479,058
Child Development	2,558,674	22,063,741	26,077,013	2,000,000	(2,013,272)	545,402
Cafeteria	4,002,886	5,786,052	13,221,622	167,225	(7,268,345)	(3,265,459)
Deferred Maintenance	1,223,133	7,000	2,200,000	2,000,000	(193,000)	1,030,133
SPECIAL REVENUE	**10,835,940**	**39,364,399**	**52,922,929**	**3,839,097**	**(9,719,433)**	**1,116,507**
Building	98,739,573	4,170,973	125,765,876	150,392,623	28,797,720	127,537,293
Capital Facilities	964,664	1,460,000	650,520	0	809,480	1,774,144
County School Facilities	482	0	0	0	0	482
Special (Prop 39)	146,247	0	89,953	0	(89,953)	56,294
CAPITAL PROJECTS	**99,850,965**	**5,630,973**	**126,506,349**	**150,392,623**	**29,517,247**	**129,368,212**
SELF INSURANCE	**36,651,676**	**21,567,161**	**22,648,392**	**0**	**(1,081,231)**	**35,570,445**
TOTAL	**225,665,014**	**585,473,888**	**712,292,122**	**150,000,000**	**23,181,766**	**248,846,780**



2020-21 REVISED BUDGET

UNRESTRICTED GENERAL FUND

	Adopted Budget	Budget Act	1st Interim	2nd Interim	Estimated Actuals	Unaudited Actuals
Revenues	**345,392,477**	**375,981,885**				
Expenses						
Salaries/Benefits	292,016,756	292,024,072				
Other Expenditures	21,893,712	21,886,275				
Total Expenses	**313,910,468**	**313,910,347**				
Other Financing	**(55,481,929)**	**(54,201,982)**				
Surplus/(Deficit)	**(23,999,920)**	**7,869,556**				
Beginning Balance	**40,760,784**	**52,103,664**				
Ending Balance	**16,760,864**	**59,973,220**				
Assigned	13,008,305	17,076,405				
Unassigned	3,752,559	42,896,815				

UNRESTRICTED WITH SUPPLEMENTAL BREAKOUT

	Adopted Budget			Budget Act (Sept)		
	Supplemental Concentration	Base All Other	Total	Supplemental Concentration	Base All Other	Total
Revenues	**33,435,489**	**311,956,988**	**345,392,477**	**36,478,187**	**339,503,698**	**375,981,885**
Expenses						
Salaries/Benefits	28,778,158	263,238,598	292,016,756	28,913,055	263,111,017	292,024,072
Other Expenditures	6,506,507	15,387,205	21,893,712	6,371,610	15,514,665	21,886,275
Total Expenses	**35,284,665**	**278,625,803**	**313,910,468**	**35,284,665**	**278,625,682**	**313,910,347**
Other Financing	**(9,529)**	**(55,472,400)**	**(55,481,929)**	**(9,529)**	**(54,192,453)**	**(54,201,982)**
Surplus/(Deficit)	**(1,858,705)**	**(22,141,215)**	**(23,999,920)**	**1,183,993**	**6,685,563**	**7,869,556**
Beginning Balance	**4,095,010**	**36,665,774**	**40,760,784**	**4,330,412**	**47,773,252**	**52,103,664**
Ending Balance	**2,236,305**	**14,524,559**	**16,760,864**	**5,514,405**	**54,458,815**	**59,973,220**
Assigned	2,236,305	10,772,000	13,008,305	5,514,405	11,562,000	17,076,405
Unassigned		3,752,559	3,752,559		42,896,815	42,896,815

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SAN JUAN UNIFIED SCHOOL DISTRICT
2019-20 Unaudited Actuals and 2020-21 Budget
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Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2020-21 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	367,047,919.50	1,784,584.00	368,832,503.50	367,246,846.00	1,706,852.00	368,953,698.00	0.0%
2) Federal Revenue		8100-8299	0.00	29,540,268.13	29,540,268.13	0.00	71,172,665.00	71,172,665.00	140.9%
3) Other State Revenue		8300-8599	11,933,682.18	63,773,913.19	75,707,595.37	6,771,578.00	66,314,063.00	73,085,641.00	-3.5%
4) Other Local Revenue		8600-8799	3,099,744.93	4,477,940.48	7,577,685.41	1,963,461.00	3,735,890.00	5,699,351.00	-24.8%
5) TOTAL, REVENUES			382,081,346.61	99,576,705.80	481,658,052.41	375,981,885.00	142,929,470.00	518,911,355.00	7.7%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	165,530,817.01	42,368,640.22	207,899,457.23	161,847,487.00	45,888,300.00	207,735,787.00	-0.1%
2) Classified Salaries		2000-2999	40,529,969.85	29,139,833.74	69,669,803.59	41,405,910.00	29,429,835.00	70,835,745.00	1.7%
3) Employee Benefits		3000-3999	89,099,649.15	60,968,593.29	150,068,242.44	88,770,675.00	58,722,047.00	147,492,722.00	-1.7%
4) Books and Supplies		4000-4999	4,955,828.64	13,743,148.90	18,698,977.54	7,272,418.00	45,983,352.00	53,255,770.00	184.8%
5) Services and Other Operating Expenditures		5000-5999	16,505,465.58	9,282,223.92	25,787,689.50	21,451,154.00	10,042,731.00	31,493,885.00	22.1%
6) Capital Outlay		6000-6999	22,000.00	571,360.42	593,360.42	0.00	146,000.00	146,000.00	-75.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,010,525.58	120,016.00	1,130,541.58	613,172.00	0.00	613,172.00	-45.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(5,234,907.48)	4,068,898.03	(1,166,009.45)	(7,450,469.00)	6,091,840.00	(1,358,629.00)	16.5%
9) TOTAL, EXPENDITURES			312,419,348.33	160,262,714.52	472,682,062.85	313,910,347.00	196,304,105.00	510,214,452.00	7.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			69,661,998.28	(60,686,008.72)	8,975,989.56	62,071,538.00	(53,374,635.00)	8,696,903.00	-3.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers a) Transfers In		8900-8929	4,500.00	0.00	4,500.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	7,699,454.49	5,803,681.00	13,503,135.49	227,872.00	4,003,848.00	4,231,720.00	-68.7%
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	(55,009,314.74)	55,009,314.74	0.00	(53,974,110.00)	53,974,110.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(62,704,269.23)	49,205,633.74	(13,498,635.49)	(54,201,982.00)	49,970,262.00	(4,231,720.00)	-68.7%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2020-21 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,957,729.05	(11,480,374.98)	(4,522,645.93)	7,869,556.00	(3,404,373.00)	4,465,183.00	-198.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	45,145,934.67	37,703,144.33	82,849,079.00	52,103,663.72	26,222,769.35	78,326,433.07	-5.5%
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)			45,145,934.67	37,703,144.33	82,849,079.00	52,103,663.72	26,222,769.35	78,326,433.07	-5.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			45,145,934.67	37,703,144.33	82,849,079.00	52,103,663.72	26,222,769.35	78,326,433.07	-5.5%
2) Ending Balance, June 30 (E + F1e)			52,103,663.72	26,222,769.35	78,326,433.07	59,973,219.72	22,818,396.35	82,791,616.07	5.7%
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	56,545.62	0.00	56,545.62	150,000.00	0.00	150,000.00	165.3%
Prepaid Items		9713	14,859.41	238,971.71	253,831.12	145,000.00	0.00	145,000.00	-42.9%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	31,815,461.64	31,815,461.64	0.00	22,818,396.35	22,818,396.35	-28.3%
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	5,242,412.00	0.00	5,242,412.00	6,276,405.00	0.00	6,276,405.00	19.7%
Strategic Plan	0000	9780	*912,000.00*		*912,000.00*				
LCFF Supplemental/Concentration	0000	9780	*4,330,412.00*		*4,330,412.00*				
Strategic Plan	0000	9780				*762,000.00*		*762,000.00*	
LCFF Supplemental/Concentration	0000	9780				*5,514,405.00*		*5,514,405.00*	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	9,725,000.00	0.00	9,725,000.00	10,300,000.00	0.00	10,300,000.00	5.9%
Unassigned/Unappropriated Amount		9790	36,859,846.69	(5,831,664.00)	31,028,182.69	42,896,814.72	0.00	42,896,814.72	38.3%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals Unrestricted (A)	2019-20 Unaudited Actuals Restricted (B)	2019-20 Unaudited Actuals Total Fund col. A + B (C)	2020-21 Budget Unrestricted (D)	2020-21 Budget Restricted (E)	2020-21 Budget Total Fund col. D + E (F)	% Diff Column C & F
G. ASSETS									
1) Cash									
a) in County Treasury		9110	35,252,133.11	12,375,012.89	47,627,146.00				
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	53,272,212.77	21,924,845.28	75,197,058.05				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	301,472.39	74,349.97	375,822.36				
6) Stores		9320	56,545.62	0.00	56,545.62				
7) Prepaid Expenditures		9330	14,859.41	238,971.71	253,831.12				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			101,636,003.33	34,613,260.85	136,249,264.18				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	39,263,020.06	2,582,621.47	41,845,641.53				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	10,269,319.55	5,029,219.72	15,298,539.27				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	778,650.31	778,650.31				
6) TOTAL, LIABILITIES			49,532,339.61	8,390,491.50	57,922,831.11				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			52,103,663.72	26,222,769.35	78,326,433.07				

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals Unrestricted (A)	2019-20 Unaudited Actuals Restricted (B)	2019-20 Unaudited Actuals Total Fund col. A + B (C)	2020-21 Budget Unrestricted (D)	2020-21 Budget Restricted (E)	2020-21 Budget Total Fund col. D + E (F)	% Diff Column C & F
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	247,724,910.00	0.00	247,724,910.00	247,905,895.00	0.00	247,905,895.00	0.1%
Education Protection Account State Aid - Current Year		8012	32,470,998.00	0.00	32,470,998.00	32,003,706.00	0.00	32,003,706.00	-1.4%
State Aid - Prior Years		8019	(485,233.00)	0.00	(485,233.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	863,461.28	0.00	863,461.28	863,461.00	0.00	863,461.00	0.0%
Timber Yield Tax		8022	20.17	0.00	20.17	20.00	0.00	20.00	-0.8%
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	92,315,205.74	0.00	92,315,205.74	92,315,206.00	0.00	92,315,206.00	0.0%
Unsecured Roll Taxes		8042	3,385,460.13	0.00	3,385,460.13	3,385,460.00	0.00	3,385,460.00	0.0%
Prior Years' Taxes		8043	921,538.13	0.00	921,538.13	921,538.00	0.00	921,538.00	0.0%
Supplemental Taxes		8044	2,085,801.72	0.00	2,085,801.72	2,085,802.00	0.00	2,085,802.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	13,651,345.87	0.00	13,651,345.87	13,651,346.00	0.00	13,651,346.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	166,100.02	0.00	166,100.02	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	29,803.07	0.00	29,803.07	29,803.00	0.00	29,803.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	(14,901.50)	0.00	(14,901.50)	(14,901.00)	0.00	(14,901.00)	0.0%
Subtotal, LCFF Sources			393,114,509.63	0.00	393,114,509.63	393,313,436.00	0.00	393,313,436.00	0.1%
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	(26,066,590.13)	0.00	(26,066,590.13)	(26,066,590.00)	0.00	(26,066,590.00)	0.0%
Property Taxes Transfers		8097	0.00	1,784,584.00	1,784,584.00	0.00	1,706,852.00	1,706,852.00	-4.4%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals Unrestricted (A)	2019-20 Unaudited Actuals Restricted (B)	2019-20 Unaudited Actuals Total Fund col. A + B (C)	2020-21 Budget Unrestricted (D)	2020-21 Budget Restricted (E)	2020-21 Budget Total Fund col. D + E (F)	% Diff Column C & F
TOTAL, LCFF SOURCES			367,047,919.50	1,784,584.00	368,832,503.50	367,246,846.00	1,706,852.00	368,953,698.00	0.0%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	8,978,711.00	8,978,711.00	0.00	11,948,529.00	11,948,529.00	33.1%
Special Education Discretionary Grants		8182	0.00	1,122,901.00	1,122,901.00	0.00	1,341,734.00	1,341,734.00	19.5%
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	0.00	0.00	0.00	27,500.00	27,500.00	New
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		13,459,017.00	13,459,017.00		16,118,633.00	16,118,633.00	19.8%
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		1,462,699.00	1,462,699.00		1,477,660.00	1,477,660.00	1.0%
Title III, Part A, Immigrant Student Program	4201	8290		274,781.00	274,781.00		383,461.00	383,461.00	39.6%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals Unrestricted (A)	2019-20 Unaudited Actuals Restricted (B)	2019-20 Unaudited Actuals Total Fund col. A + B (C)	2020-21 Budget Unrestricted (D)	2020-21 Budget Restricted (E)	2020-21 Budget Total Fund col. D + E (F)	% Diff Column C & F
Title III, Part A, English Learner Program	4203	8290		652,427.00	652,427.00		722,505.00	722,505.00	10.7%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290		2,151,762.71	2,151,762.71		3,167,669.00	3,167,669.00	47.2%
Career and Technical Education	3500-3599	8290		342,797.00	342,797.00		420,685.00	420,685.00	22.7%
All Other Federal Revenue	All Other	8290	0.00	1,095,172.42	1,095,172.42	0.00	35,564,289.00	35,564,289.00	3147.4%
TOTAL, FEDERAL REVENUE			0.00	29,540,268.13	29,540,268.13	0.00	71,172,665.00	71,172,665.00	140.9%
OTHER STATE REVENUE									
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		26,002,362.60	26,002,362.60		30,643,933.00	30,643,933.00	17.9%
Prior Years	6500	8319		194,491.00	194,491.00		98,515.00	98,515.00	-49.3%
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	1,565,223.00	0.00	1,565,223.00	1,556,785.00	0.00	1,556,785.00	-0.5%
Lottery - Unrestricted and Instructional Materials		8560	5,990,287.50	2,143,879.74	8,134,167.24	5,080,273.00	1,916,022.00	6,996,295.00	-14.0%
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		3,939,829.85	3,939,829.85		3,934,493.00	3,934,493.00	-0.1%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals Unrestricted (A)	2019-20 Unaudited Actuals Restricted (B)	2019-20 Unaudited Actuals Total Fund col. A + B (C)	2020-21 Budget Unrestricted (D)	2020-21 Budget Restricted (E)	2020-21 Budget Total Fund col. D + E (F)	% Diff Column C & F
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		291,941.00	291,941.00		0.00	0.00	-100.0%
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		988,130.00	988,130.00		1,454,095.00	1,454,095.00	47.2%
American Indian Early Childhood Educatior	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	4,378,171.68	30,213,279.00	34,591,450.68	134,520.00	28,267,005.00	28,401,525.00	-17.9%
TOTAL, OTHER STATE REVENUE			11,933,682.18	63,773,913.19	75,707,595.37	6,771,578.00	66,314,063.00	73,085,641.00	-3.5%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals Unrestricted (A)	2019-20 Unaudited Actuals Restricted (B)	2019-20 Unaudited Actuals Total Fund col. A + B (C)	2020-21 Budget Unrestricted (D)	2020-21 Budget Restricted (E)	2020-21 Budget Total Fund col. D + E (F)	% Diff Column C & F
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	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	1,477,848.22	0.00	1,477,848.22	1,172,000.00	0.00	1,172,000.00	-20.7%
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	44,380.38	132,884.00	177,264.38	37,938.00	121,884.00	159,822.00	-9.8%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	(111,243.67)	613,853.74	502,610.07	0.00	968,132.00	968,132.00	92.6%
Other Local Revenue Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	14,901.50	0.00	14,901.50	14,901.00	0.00	14,901.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals Unrestricted (A)	2019-20 Unaudited Actuals Restricted (B)	2019-20 Unaudited Actuals Total Fund col. A + B (C)	2020-21 Budget Unrestricted (D)	2020-21 Budget Restricted (E)	2020-21 Budget Total Fund col. D + E (F)	% Diff Column C & F
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	1,673,858.50	3,457,615.74	5,131,474.24	738,622.00	2,372,287.00	3,110,909.00	-39.4%
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		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		273,587.00	273,587.00		273,587.00	273,587.00	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			3,099,744.93	4,477,940.48	7,577,685.41	1,963,461.00	3,735,890.00	5,699,351.00	-24.8%
TOTAL, REVENUES			382,081,346.61	99,576,705.80	481,658,052.41	375,981,885.00	142,929,470.00	518,911,355.00	7.7%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2020-21 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	134,773,677.18	30,343,743.06	165,117,420.24	132,234,149.00	32,529,464.00	164,763,613.00	-0.2%
Certificated Pupil Support Salaries		1200	9,134,328.38	4,514,836.92	13,649,165.30	8,874,376.00	4,953,285.00	13,827,661.00	1.3%
Certificated Supervisors' and Administrators' Salaries		1300	16,988,983.92	2,803,305.93	19,792,289.85	16,579,273.00	2,717,279.00	19,296,552.00	-2.5%
Other Certificated Salaries		1900	4,633,827.53	4,706,754.31	9,340,581.84	4,159,689.00	5,688,272.00	9,847,961.00	5.4%
TOTAL, CERTIFICATED SALARIES			165,530,817.01	42,368,640.22	207,899,457.23	161,847,487.00	45,888,300.00	207,735,787.00	-0.1%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1,106,917.75	12,802,568.99	13,909,486.74	1,111,475.00	12,612,797.00	13,724,272.00	-1.3%
Classified Support Salaries		2200	17,330,661.14	9,774,833.75	27,105,494.89	17,869,854.00	10,032,261.00	27,902,115.00	2.9%
Classified Supervisors' and Administrators' Salaries		2300	5,239,784.18	3,303,458.51	8,543,242.69	5,128,363.00	3,612,032.00	8,740,395.00	2.3%
Clerical, Technical and Office Salaries		2400	15,771,800.86	1,670,273.59	17,442,074.45	15,884,306.00	1,570,283.00	17,454,589.00	0.1%
Other Classified Salaries		2900	1,080,805.92	1,588,698.90	2,669,504.82	1,411,912.00	1,602,462.00	3,014,374.00	12.9%
TOTAL, CLASSIFIED SALARIES			40,529,969.85	29,139,833.74	69,669,803.59	41,405,910.00	29,429,835.00	70,835,745.00	1.7%
EMPLOYEE BENEFITS									
STRS		3101-3102	27,469,910.44	31,317,419.27	58,787,329.71	26,490,291.00	27,456,682.00	53,946,973.00	-8.2%
PERS		3201-3202	7,741,598.32	5,812,818.78	13,554,417.10	8,974,288.00	6,069,058.00	15,043,346.00	11.0%
OASDI/Medicare/Alternative		3301-3302	5,347,412.52	2,833,870.17	8,181,282.69	5,412,194.00	2,874,989.00	8,287,183.00	1.3%
Health and Welfare Benefits		3401-3402	37,790,468.47	16,734,105.42	54,524,573.89	39,426,357.00	17,934,153.00	57,360,510.00	5.2%
Unemployment Insurance		3501-3502	104,046.85	35,883.11	139,929.96	102,602.00	37,615.00	140,217.00	0.2%
Workers' Compensation		3601-3602	3,922,849.68	1,365,832.65	5,288,682.33	3,474,429.00	1,456,260.00	4,930,689.00	-6.8%
OPEB, Allocated		3701-3702	3,860,780.96	1,666,799.74	5,527,580.70	3,579,604.00	1,795,758.00	5,375,362.00	-2.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,862,581.91	1,201,864.15	4,064,446.06	1,310,910.00	1,097,532.00	2,408,442.00	-40.7%
TOTAL, EMPLOYEE BENEFITS			89,099,649.15	60,968,593.29	150,068,242.44	88,770,675.00	58,722,047.00	147,492,722.00	-1.7%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	2,867.79	5,767,055.35	5,769,923.14	2,868.00	3,372,585.00	3,375,453.00	-41.5%
Books and Other Reference Materials		4200	252,642.65	697,644.15	950,286.80	295,026.00	393,080.00	688,106.00	-27.6%
Materials and Supplies		4300	4,178,235.69	5,908,749.45	10,086,985.14	6,398,348.00	38,944,582.00	45,342,930.00	349.5%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2020-21 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Noncapitalized Equipment		4400	522,082.51	1,345,496.58	1,867,579.09	576,176.00	3,265,422.00	3,841,598.00	105.7%
Food		4700	0.00	24,203.37	24,203.37	0.00	7,683.00	7,683.00	-68.3%
TOTAL, BOOKS AND SUPPLIES			4,955,828.64	13,743,148.90	18,698,977.54	7,272,418.00	45,983,352.00	53,255,770.00	184.8%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	715,752.71	5,785,416.89	6,501,169.60	364,000.00	6,239,776.00	6,603,776.00	1.6%
Travel and Conferences		5200	572,842.17	498,882.43	1,071,724.60	761,838.00	337,877.00	1,099,715.00	2.6%
Dues and Memberships		5300	139,879.82	42,374.74	182,254.56	123,589.00	74,819.00	198,408.00	8.9%
Insurance		5400 - 5450	2,337,581.73	0.00	2,337,581.73	2,724,845.00	0.00	2,724,845.00	16.6%
Operations and Housekeeping Services		5500	6,594,364.05	0.00	6,594,364.05	7,802,247.00	0.00	7,802,247.00	18.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	723,891.22	358,715.92	1,082,607.14	1,015,064.00	320,970.00	1,336,034.00	23.4%
Transfers of Direct Costs		5710	(1,225,258.06)	1,225,258.06	0.00	(524,789.00)	524,789.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(1,466,513.37)	(2,993,294.44)	(4,459,807.81)	(1,595,282.00)	(4,781,888.00)	(6,377,170.00)	43.0%
Professional/Consulting Services and Operating Expenditures		5800	7,218,019.09	4,210,686.27	11,428,705.36	9,383,558.00	7,197,747.00	16,581,305.00	45.1%
Communications		5900	894,906.22	154,184.05	1,049,090.27	1,396,084.00	128,641.00	1,524,725.00	45.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			16,505,465.58	9,282,223.92	25,787,689.50	21,451,154.00	10,042,731.00	31,493,885.00	22.1%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals Unrestricted (A)	2019-20 Unaudited Actuals Restricted (B)	2019-20 Unaudited Actuals Total Fund col. A + B (C)	2020-21 Budget Unrestricted (D)	2020-21 Budget Restricted (E)	2020-21 Budget Total Fund col. D + E (F)	% Diff Column C & F
CAPITAL OUTLAY									
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	0.00	571,360.42	571,360.42	0.00	0.00	0.00	-100.0%
Equipment Replacement		6500	22,000.00	0.00	22,000.00	0.00	146,000.00	146,000.00	563.6%
TOTAL, CAPITAL OUTLAY			22,000.00	571,360.42	593,360.42	0.00	146,000.00	146,000.00	-75.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	120,016.00	120,016.00	0.00	0.00	0.00	-100.0%
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	313,230.00	0.00	313,230.00	-55.9%
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%
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%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2020-21 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Debt Service									
Debt Service - Interest		7438	32,269.50	0.00	32,269.50	24,897.00	0.00	24,897.00	-22.8%
Other Debt Service - Principal		7439	267,793.08	0.00	267,793.08	275,045.00	0.00	275,045.00	2.7%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,010,525.58	120,016.00	1,130,541.58	613,172.00	0.00	613,172.00	-45.8%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(4,068,898.03)	4,068,898.03	0.00	(6,091,840.00)	6,091,840.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,166,009.45)	0.00	(1,166,009.45)	(1,358,629.00)	0.00	(1,358,629.00)	16.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(5,234,907.48)	4,068,898.03	(1,166,009.45)	(7,450,469.00)	6,091,840.00	(1,358,629.00)	16.5%
TOTAL, EXPENDITURES			312,419,348.33	160,262,714.52	472,682,062.85	313,910,347.00	196,304,105.00	510,214,452.00	7.9%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2020-21 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
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	4,500.00	0.00	4,500.00	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			4,500.00	0.00	4,500.00	0.00	0.00	0.00	-100.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	1,700,000.00	1,700,000.00	0.00	2,000,000.00	2,000,000.00	17.6%
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	128,573.49	2,100,000.00	2,228,573.49	175,000.00	0.00	175,000.00	-92.1%
Other Authorized Interfund Transfers Out		7619	7,570,881.00	2,003,681.00	9,574,562.00	52,872.00	2,003,848.00	2,056,720.00	-78.5%
(b) TOTAL, INTERFUND TRANSFERS OUT			7,699,454.49	5,803,681.00	13,503,135.49	227,872.00	4,003,848.00	4,231,720.00	-68.7%
OTHER SOURCES/USES									
SOURCES									
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 Capital 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%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2020-21 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(55,009,314.74)	55,009,314.74	0.00	(53,974,110.00)	53,974,110.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(55,009,314.74)	55,009,314.74	0.00	(53,974,110.00)	53,974,110.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(62,704,269.23)	49,205,633.74	(13,498,635.49)	(54,201,982.00)	49,970,262.00	(4,231,720.00)	-68.7%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals Unrestricted (A)	2019-20 Unaudited Actuals Restricted (B)	2019-20 Unaudited Actuals Total Fund col. A + B (C)	2020-21 Budget Unrestricted (D)	2020-21 Budget Restricted (E)	2020-21 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	367,047,919.50	1,784,584.00	368,832,503.50	367,246,846.00	1,706,852.00	368,953,698.00	0.0%
2) Federal Revenue		8100-8299	0.00	29,540,268.13	29,540,268.13	0.00	71,172,665.00	71,172,665.00	140.9%
3) Other State Revenue		8300-8599	11,933,682.18	63,773,913.19	75,707,595.37	6,771,578.00	66,314,063.00	73,085,641.00	-3.5%
4) Other Local Revenue		8600-8799	3,099,744.93	4,477,940.48	7,577,685.41	1,963,461.00	3,735,890.00	5,699,351.00	-24.8%
5) TOTAL, REVENUES			382,081,346.61	99,576,705.80	481,658,052.41	375,981,885.00	142,929,470.00	518,911,355.00	7.7%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		193,984,721.70	103,383,450.34	297,368,172.04	190,862,439.00	107,145,768.00	298,008,207.00	0.2%
2) Instruction - Related Services	2000-2999		51,082,829.54	24,175,292.46	75,258,122.00	51,591,291.00	25,445,331.00	77,036,622.00	2.4%
3) Pupil Services	3000-3999		23,751,643.94	13,944,536.72	37,696,180.66	24,683,042.00	15,247,832.00	39,930,874.00	5.9%
4) Ancillary Services	4000-4999		1,744,126.65	230,245.62	1,974,372.27	2,279,507.00	63,908.00	2,343,415.00	18.7%
5) Community Services	5000-5999		0.00	16,494.73	16,494.73	0.00	1,196.00	1,196.00	-92.7%
6) Enterprise	6000-6999		0.00	29,608.00	29,608.00	0.00	35,000.00	35,000.00	18.2%
7) General Administration	7000-7999		15,341,172.33	5,540,910.55	20,882,082.88	15,374,638.00	33,306,060.00	48,680,698.00	133.1%
8) Plant Services	8000-8999		25,504,328.59	12,822,160.10	38,326,488.69	28,506,258.00	15,059,010.00	43,565,268.00	13.7%
9) Other Outgo	9000-9999	Except 7600-7699	1,010,525.58	120,016.00	1,130,541.58	613,172.00	0.00	613,172.00	-45.8%
10) TOTAL, EXPENDITURES			312,419,348.33	160,262,714.52	472,682,062.85	313,910,347.00	196,304,105.00	510,214,452.00	7.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			69,661,998.28	(60,686,008.72)	8,975,989.56	62,071,538.00	(53,374,635.00)	8,696,903.00	-3.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers a) Transfers In		8900-8929	4,500.00	0.00	4,500.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	7,699,454.49	5,803,681.00	13,503,135.49	227,872.00	4,003,848.00	4,231,720.00	-68.7%
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	(55,009,314.74)	55,009,314.74	0.00	(53,974,110.00)	53,974,110.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(62,704,269.23)	49,205,633.74	(13,498,635.49)	(54,201,982.00)	49,970,262.00	(4,231,720.00)	-68.7%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2020-21 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,957,729.05	(11,480,374.98)	(4,522,645.93)	7,869,556.00	(3,404,373.00)	4,465,183.00	-198.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	45,145,934.67	37,703,144.33	82,849,079.00	52,103,663.72	26,222,769.35	78,326,433.07	-5.5%
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)			45,145,934.67	37,703,144.33	82,849,079.00	52,103,663.72	26,222,769.35	78,326,433.07	-5.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			45,145,934.67	37,703,144.33	82,849,079.00	52,103,663.72	26,222,769.35	78,326,433.07	-5.5%
2) Ending Balance, June 30 (E + F1e)			52,103,663.72	26,222,769.35	78,326,433.07	59,973,219.72	22,818,396.35	82,791,616.07	5.7%
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	56,545.62	0.00	56,545.62	150,000.00	0.00	150,000.00	165.3%
Prepaid Items		9713	14,859.41	238,971.71	253,831.12	145,000.00	0.00	145,000.00	-42.9%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	31,815,461.64	31,815,461.64	0.00	22,818,396.35	22,818,396.35	-28.3%
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	5,242,412.00	0.00	5,242,412.00	6,276,405.00	0.00	6,276,405.00	19.7%
Strategic Plan	0000	9780	*912,000.00*		*912,000.00*				
LCFF Supplemental/Concentration	0000	9780	*4,330,412.00*		*4,330,412.00*				
Strategic Plan	0000	9780				*762,000.00*		*762,000.00*	
LCFF Supplemental/Concentration	0000	9780				*5,514,405.00*		*5,514,405.00*	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	9,725,000.00	0.00	9,725,000.00	10,300,000.00	0.00	10,300,000.00	5.9%
Unassigned/Unappropriated Amount		9790	36,859,846.69	(5,831,664.00)	31,028,182.69	42,896,814.72	0.00	42,896,814.72	38.3%

Resource	Description	2019-20 Unaudited Actuals	2020-21 Budget
5640	Medi-Cal Billing Option	1,462,076.45	1,043,550.00
6300	Lottery: Instructional Materials	122,740.00	122,740.00
7085	Learning Communities for School Success Program	119,131.00	119,131.00
7311	Classified School Employee Professional Development Block Grant	269,877.00	182,860.00
7388	SB 117 COVID-19 LEA Response Funds	653,848.00	28,276.00
7510	Low-Performing Students Block Grant	2,260,415.00	0.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	2,704,478.00	1,247,620.00
9010	Other Restricted Local	24,222,896.19	20,074,219.35
Total, Restricted Balance		31,815,461.64	22,818,396.35

Expenditures through:
For Fund(s), Resource(s), and Project Year(s):

01 1400 0 Education Protection Accoun

Description	Object Codes	Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAI		
Adjusted Beginning Fund Balance	9791-9795	0.00
LCFF Sources	8010-8099	32,470,998.00
Federal Revenue	8100-8299	0.00
Other State Revenue	8300-8599	0.00
Other Local Revenue	8600-8799	0.00
All Other Financing Sources and Contribution	8900-8999	0.00
Unearned Revenue	9650	0.00
TOTAL AVAILABLE		32,470,998.00
EXPENDITURES AND OTHER FINANCING USES		
Certificated Salaries	1000-1999	22,545,639.00
Classified Salaries	2000-2999	0.00
Employee Benefits	3000-3999	9,925,359.00
Books and Supplies	4000-4999	0.00
Services and Other Operating Expenditure	5000-5999, except 5100-5199	0.00
Subagreements for Services	5100-5199	0.00
Capital Outlay	6000-6999	0.00
Other Outgo (Excluding Indirect Costs)	7000-7299, 7400-7499	0.00
Indirect Costs	7310,7350	0.00
Other Financing Uses	7600-7999	0.00
TOTAL EXPENDITURES AND OTHER FINANCING USES		32,470,998.00
BALANCE (Total Available minus Total Expenditures and Other Financing Use		0.00
INDIRECT COSTS AS A PERCENTAGE OF ELIGIBLE EXPENDITURES		
Eligible Expenditures (Objects 1000-5999 except objects 5100-5199		32,470,998.00
Indirect Costs (Objects 7310 and 7350		0.00
Indirect Costs divided by Eligible Expenditure		0.00%

Expenditures through: _____

For Fund(s), Resource(s), and Project Year(s):

01 1400 0 Education Protection Accoun

Description	Object Codes	Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAI		
Adjusted Beginning Fund Balance	9791-9795	0.00
LCFF Sources	8010-8099	32,470,998.00
Federal Revenue	8100-8299	0.00
Other State Revenue	8300-8599	0.00
Other Local Revenue	8600-8799	0.00
All Other Financing Sources and Contribution	8900-8999	0.00
Unearned Revenue	9650	0.00
TOTAL AVAILABLE		32,470,998.00
EXPENDITURES AND OTHER FINANCING USES		
Certificated Salaries	1000-1999	22,545,639.00
Classified Salaries	2000-2999	0.00
Employee Benefits	3000-3999	9,925,359.00
Books and Supplies	4000-4999	
Instruction (Functions 1000-1999		0.00
Noninstruction (Functions other than 1000-1999		0.00
Subagreements for Services	5100-5199	
Instruction (Functions 1000-1999		0.00
Noninstruction (Functions other than 1000-1999		0.00
Travel and Conferences	5200-5299	0.00
Services and Other Operating Expenditure		
(Excluding objects 5200-5299 and 5800-5999	5300-5799	0.00
Professional/Consulting Services & Operating Expenditure	5800-5899	
Instruction (Functions 1000-1999		0.00
Noninstruction (Functions other than 1000-1999		0.00
Communications	5900-5999	
Instruction (Functions 1000-1999		0.00
Noninstruction (Functions other than 1000-1999		0.00
Capital Outlay	6000-6999	0.00
Other Outgo (Excluding	7000-7299,	
Indirect Costs)	7400-7499	0.00
Indirect Costs	7310,7350	0.00
Other Financing Uses	7600-7999	0.00
TOTAL EXPENDITURES AND OTHER FINANCING USES		32,470,998.00
BALANCE (Total Available minus Total Expenditures and Other Financing Use		0.00
INDIRECT COSTS AS A PERCENTAGE OF ELIGIBLE EXPENDITURES		
Eligible Expenditures (Objects 1000-5999 except objects 5100-5199		32,470,998.00
Indirect Costs (Objects 7310 and 7350		0.00
Indirect Costs divided by Eligible Expenditure		0.00%

Expenditures through:
For Fund(s), Resource(s), and Project Year(s):

01 1400 0 Education Protection Account

Description		Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR	**Object Codes**	
Adjusted Beginning Fund Balance	9791-9795	0.00
LCFF Sources	8010-8099	32,470,998.00
Federal Revenue	8100-8299	0.00
Other State Revenue	8300-8599	0.00
Other Local Revenue	8600-8799	0.00
All Other Financing Sources and Contributions	8900-8999	0.00
Unearned Revenue	9650	0.00
TOTAL AVAILABLE		32,470,998.00
EXPENDITURES AND OTHER FINANCING USES (Objects 1000-7999)	**Function Codes**	
Instruction	1000-1999	32,470,998.00
Instruction-Related Services	2000-2999	0.00
Pupil Services	3000-3999	0.00
Ancillary Services	4000-4999	0.00
Community Services	5000-5999	0.00
Enterprise	6000-6999	0.00
General Administration	7000-7999	0.00
Plant Services	8000-8999	0.00
Other Outgo	9000-9999	0.00
TOTAL EXPENDITURES AND OTHER FINANCING USES		32,470,998.00
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		0.00
INDIRECT COSTS AS A PERCENTAGE OF ELIGIBLE EXPENDITURES		
Eligible Expenditures (Objects 1000-5999 except objects 5100-5199)		32,470,998.00
Indirect Costs (Objects 7310 and 7350)		0.00
Indirect Costs divided by Eligible Expenditures		0.00%

Expenditures through:
For Fund(s), Resource(s), and Project Year(s):

01 1400 0 Education Protection Account

Description		Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR	**Object Codes**	
Adjusted Beginning Fund Balance	9791-9795	0.00
LCFF Sources	8010-8099	32,470,998.00
Federal Revenue	8100-8299	0.00
Other State Revenue	8300-8599	0.00
Other Local Revenue	8600-8799	0.00
All Other Financing Sources and Contributions	8900-8999	0.00
Unearned Revenue	9650	0.00
TOTAL AVAILABLE		32,470,998.00
EXPENDITURES AND OTHER FINANCING USES	**Function Codes**	
(Objects 1000-7999)		
Instruction	1000-1999	32,470,998.00
Instruction-Related Services		
Instructional Supervision and Administration	2100-2150	0.00
AU of a Multidistrict SELPA	2200	0.00
Instructional Library, Media, and Technology	2420	0.00
Other Instructional Resources	2490-2495	0.00
School Administration	2700	0.00
Pupil Services		
Guidance and Counseling Services	3110	0.00
Psychological Services	3120	0.00
Attendance and Social Work Services	3130	0.00
Health Services	3140	0.00
Speech Pathology and Audiology Services	3150	0.00
Pupil Testing Services	3160	0.00
Pupil Transportation	3600	0.00
Food Services	3700	0.00
Other Pupil Services	3900	0.00
Ancillary Services	4000-4999	0.00
Community Services	5000-5999	0.00
Enterprise	6000-6999	0.00
General Administration	7000-7999	0.00
Plant Services	8000-8999	0.00
Other Outgo	9000-9999	0.00
TOTAL EXPENDITURES AND OTHER FINANCING USES		32,470,998.00
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		0.00
INDIRECT COSTS AS A PERCENTAGE OF ELIGIBLE EXPENDITURES		
Eligible Expenditures (Objects 1000-5999 except objects 5100-5199)		32,470,998.00
Indirect Costs (Objects 7310 and 7350)		0.00
Indirect Costs divided by Eligible Expenditures		0.00%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	2,849,702.00	2,973,585.00	4.3%
2) Federal Revenue		8100-8299	56,014.58	116,427.00	107.9%
3) Other State Revenue		8300-8599	392,701.82	315,373.00	-19.7%
4) Other Local Revenue		8600-8799	47,940.90	1,390.00	-97.1%
5) TOTAL, REVENUES			3,346,359.30	3,406,775.00	1.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,398,561.36	1,417,930.00	1.4%
2) Classified Salaries		2000-2999	252,868.25	238,852.00	-5.5%
3) Employee Benefits		3000-3999	923,091.95	823,753.00	-10.8%
4) Books and Supplies		4000-4999	193,630.92	315,409.00	62.9%
5) Services and Other Operating Expenditures		5000-5999	159,036.01	352,185.00	121.4%
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	8,779.50	11,382.00	29.6%
9) TOTAL, EXPENDITURES			2,935,967.99	3,159,511.00	7.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			410,391.31	247,264.00	-39.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	237,042.51	237,828.00	0.3%
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			(237,042.51)	(237,828.00)	0.3%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			173,348.80	9,436.00	-94.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,144,587.73	1,317,936.53	15.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,144,587.73	1,317,936.53	15.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,144,587.73	1,317,936.53	15.1%
2) Ending Balance, June 30 (E + F1e)			1,317,936.53	1,327,372.53	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	110,713.42	111,859.42	1.0%
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	1,207,223.11	1,215,513.11	0.7%
LCFF revenue	0000	9780	*965,779.49*		
Reserve for Economic Uncertainties	0000	9780	*241,443.62*		
LCFF revenue	0000	9780		*972,410.49*	
Reserve for Economic Uncertainties	0000	9780		*243,102.62*	
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	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	921,466.34		
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	490,403.71		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	113,266.82		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,525,136.87		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	190,248.87		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	16,951.47		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			207,200.34		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,317,936.53		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	1,915,274.00	1,780,870.00	-7.0%
Education Protection Account State Aid - Current Year		8012	275,767.00	542,908.00	96.9%
State Aid - Prior Years		8019	1,109.00	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	657,552.00	649,807.00	-1.2%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			2,849,702.00	2,973,585.00	4.3%
FEDERAL REVENUE					
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	56,014.58	116,427.00	107.9%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			56,014.58	116,427.00	107.9%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	129,115.56	117,908.00	-8.7%
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	70,348.26	56,215.00	-20.1%
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%
Quality Education Investment Act	7400	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	182,173.00	130,185.00	-28.5%
TOTAL, OTHER STATE REVENUE			392,701.82	315,373.00	-19.7%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
OTHER LOCAL REVENUE					
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	21,008.00	1,390.00	-93.4%
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	26,932.90	0.00	-100.0%
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%
TOTAL, OTHER LOCAL REVENUE			47,940.90	1,390.00	-97.1%
TOTAL, REVENUES			3,346,359.30	3,406,775.00	1.8%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,023,703.99	987,168.00	-3.6%
Certificated Pupil Support Salaries		1200	90,020.84	150,610.00	67.3%
Certificated Supervisors' and Administrators' Salaries		1300	242,867.04	247,614.00	2.0%
Other Certificated Salaries		1900	41,969.49	32,538.00	-22.5%
TOTAL, CERTIFICATED SALARIES			1,398,561.36	1,417,930.00	1.4%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	142,753.51	148,054.00	3.7%
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	110,114.74	90,798.00	-17.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			252,868.25	238,852.00	-5.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	433,224.95	381,117.00	-12.0%
PERS		3201-3202	70,888.57	54,748.00	-22.8%
OASDI/Medicare/Alternative		3301-3302	45,810.64	43,917.00	-4.1%
Health and Welfare Benefits		3401-3402	282,308.29	274,036.00	-2.9%
Unemployment Insurance		3501-3502	844.95	826.00	-2.2%
Workers' Compensation		3601-3602	32,114.98	31,478.00	-2.0%
OPEB, Allocated		3701-3702	26,932.40	9,732.00	-63.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	30,967.17	27,899.00	-9.9%
TOTAL, EMPLOYEE BENEFITS			923,091.95	823,753.00	-10.8%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	146,567.85	14,393.00	-90.2%
Books and Other Reference Materials		4200	1,158.80	2,670.00	130.4%
Materials and Supplies		4300	33,754.46	285,872.00	746.9%
Noncapitalized Equipment		4400	12,149.81	12,474.00	2.7%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			193,630.92	315,409.00	62.9%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	7,377.37	17,446.00	136.5%
Dues and Memberships		5300	1,145.00	2,593.00	126.5%
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	1,176.22	1,176.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	13,923.11	92,197.00	562.2%
Professional/Consulting Services and Operating Expenditures		5800	135,194.31	238,539.00	76.4%
Communications		5900	220.00	234.00	6.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			159,036.01	352,185.00	121.4%
CAPITAL OUTLAY					
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%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	8,779.50	11,382.00	29.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			8,779.50	11,382.00	29.6%
TOTAL, EXPENDITURES			2,935,967.99	3,159,511.00	7.6%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	237,042.51	237,828.00	0.3%
(b) TOTAL, INTERFUND TRANSFERS OUT			237,042.51	237,828.00	0.3%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital 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%
USES					
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%
CONTRIBUTIONS					
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)			(237,042.51)	(237,828.00)	0.3%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	2,849,702.00	2,973,585.00	4.3%
2) Federal Revenue		8100-8299	56,014.58	116,427.00	107.9%
3) Other State Revenue		8300-8599	392,701.82	315,373.00	-19.7%
4) Other Local Revenue		8600-8799	47,940.90	1,390.00	-97.1%
5) TOTAL, REVENUES			3,346,359.30	3,406,775.00	1.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		2,159,652.73	2,209,368.00	2.3%
2) Instruction - Related Services	2000-2999		624,569.72	622,143.00	-0.4%
3) Pupil Services	3000-3999		142,966.04	226,618.00	58.5%
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		8,779.50	101,382.00	1054.8%
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%
10) TOTAL, EXPENDITURES			2,935,967.99	3,159,511.00	7.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			410,391.31	247,264.00	-39.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	237,042.51	237,828.00	0.3%
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			(237,042.51)	(237,828.00)	0.3%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			173,348.80	9,436.00	-94.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,144,587.73	1,317,936.53	15.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,144,587.73	1,317,936.53	15.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,144,587.73	1,317,936.53	15.1%
2) Ending Balance, June 30 (E + F1e)			1,317,936.53	1,327,372.53	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	110,713.42	111,859.42	1.0%
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	1,207,223.11	1,215,513.11	0.7%
LCFF revenue	0000	9780	*965,779.49*		
Reserve for Economic Uncertainties	0000	9780	*241,443.62*		
LCFF revenue	0000	9780		*972,410.49*	
Reserve for Economic Uncertainties	0000	9780		*243,102.62*	
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	2019-20 Unaudited Actuals	2020-21 Budget
6300	Lottery: Instructional Materials	3,715.86	3,715.86
6500	Special Education	0.00	1,146.00
9010	Other Restricted Local	106,997.56	106,997.56
Total, Restricted Balance		110,713.42	111,859.42

Expenditures through:
For Fund(s), Resource(s), and Project Year(s):

09 1400 0 Education Protection Accoun

Description	Object Codes	Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAI		
Adjusted Beginning Fund Balance	9791-9795	0.00
LCFF Sources	8010-8099	279,880.00
Federal Revenue	8100-8299	0.00
Other State Revenue	8300-8599	0.00
Other Local Revenue	8600-8799	0.00
All Other Financing Sources and Contribution	8900-8999	0.00
Unearned Revenue	9650	0.00
TOTAL AVAILABLE		279,880.00
EXPENDITURES AND OTHER FINANCING USES		
Certificated Salaries	1000-1999	201,849.00
Classified Salaries	2000-2999	0.00
Employee Benefits	3000-3999	78,031.00
Books and Supplies	4000-4999	0.00
Services and Other Operating Expenditure	5000-5999, except 5100-5199	0.00
Subagreements for Services	5100-5199	0.00
Capital Outlay	6000-6999	0.00
Other Outgo (Excluding Indirect Costs)	7000-7299, 7400-7499	0.00
Indirect Costs	7310,7350	0.00
Other Financing Uses	7600-7999	0.00
TOTAL EXPENDITURES AND OTHER FINANCING USES		279,880.00
BALANCE (Total Available minus Total Expenditures and Other Financing Use		0.00
INDIRECT COSTS AS A PERCENTAGE OF ELIGIBLE EXPENDITURES		
Eligible Expenditures (Objects 1000-5999 except objects 5100-5199		279,880.00
Indirect Costs (Objects 7310 and 7350		0.00
Indirect Costs divided by Eligible Expenditure		0.00%

Expenditures through: _____

For Fund(s), Resource(s), and Project Year(s):

09 1400 0 Education Protection Accoun

Description	Object Codes	Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAI		
Adjusted Beginning Fund Balance	9791-9795	0.00
LCFF Sources	8010-8099	279,880.00
Federal Revenue	8100-8299	0.00
Other State Revenue	8300-8599	0.00
Other Local Revenue	8600-8799	0.00
All Other Financing Sources and Contribution	8900-8999	0.00
Unearned Revenue	9650	0.00
TOTAL AVAILABLE		279,880.00
EXPENDITURES AND OTHER FINANCING USES		
Certificated Salaries	1000-1999	201,849.00
Classified Salaries	2000-2999	0.00
Employee Benefits	3000-3999	78,031.00
Books and Supplies	4000-4999	
Instruction (Functions 1000-1999		0.00
Noninstruction (Functions other than 1000-1999		0.00
Subagreements for Services	5100-5199	
Instruction (Functions 1000-1999		0.00
Noninstruction (Functions other than 1000-1999		0.00
Travel and Conferences	5200-5299	0.00
Services and Other Operating Expenditure		
(Excluding objects 5200-5299 and 5800-5999	5300-5799	0.00
Professional/Consulting Services & Operating Expenditure	5800-5899	
Instruction (Functions 1000-1999		0.00
Noninstruction (Functions other than 1000-1999		0.00
Communications	5900-5999	
Instruction (Functions 1000-1999		0.00
Noninstruction (Functions other than 1000-1999		0.00
Capital Outlay	6000-6999	0.00
Other Outgo (Excluding	7000-7299,	
Indirect Costs)	7400-7499	0.00
Indirect Costs	7310,7350	0.00
Other Financing Uses	7600-7999	0.00
TOTAL EXPENDITURES AND OTHER FINANCING USES		279,880.00
BALANCE (Total Available minus Total Expenditures and Other Financing Use		0.00
INDIRECT COSTS AS A PERCENTAGE OF ELIGIBLE EXPENDITURES		
Eligible Expenditures (Objects 1000-5999 except objects 5100-5199		279,880.00
Indirect Costs (Objects 7310 and 7350		0.00
Indirect Costs divided by Eligible Expenditure		0.00%

Expenditures through:
For Fund(s), Resource(s), and Project Year(s):

09 1400 0 Education Protection Account

Description		Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR	**Object Codes**	
Adjusted Beginning Fund Balance	9791-9795	0.00
LCFF Sources	8010-8099	279,880.00
Federal Revenue	8100-8299	0.00
Other State Revenue	8300-8599	0.00
Other Local Revenue	8600-8799	0.00
All Other Financing Sources and Contributions	8900-8999	0.00
Unearned Revenue	9650	0.00
TOTAL AVAILABLE		279,880.00
EXPENDITURES AND OTHER FINANCING USES	**Function Codes**	
(Objects 1000-7999)		
Instruction	1000-1999	279,880.00
Instruction-Related Services	2000-2999	0.00
Pupil Services	3000-3999	0.00
Ancillary Services	4000-4999	0.00
Community Services	5000-5999	0.00
Enterprise	6000-6999	0.00
General Administration	7000-7999	0.00
Plant Services	8000-8999	0.00
Other Outgo	9000-9999	0.00
TOTAL EXPENDITURES AND OTHER FINANCING USES		279,880.00
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		0.00
INDIRECT COSTS AS A PERCENTAGE OF ELIGIBLE EXPENDITURES		
Eligible Expenditures (Objects 1000-5999 except objects 5100-5199)		279,880.00
Indirect Costs (Objects 7310 and 7350)		0.00
Indirect Costs divided by Eligible Expenditures		0.00%

Expenditures through:
For Fund(s), Resource(s), and Project Year(s):

09 1400 0 Education Protection Account

Description		Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR	**Object Codes**	
Adjusted Beginning Fund Balance	9791-9795	0.00
LCFF Sources	8010-8099	279,880.00
Federal Revenue	8100-8299	0.00
Other State Revenue	8300-8599	0.00
Other Local Revenue	8600-8799	0.00
All Other Financing Sources and Contributions	8900-8999	0.00
Unearned Revenue	9650	0.00
TOTAL AVAILABLE		279,880.00
EXPENDITURES AND OTHER FINANCING USES	**Function Codes**	
(Objects 1000-7999)		
Instruction	1000-1999	279,880.00
Instruction-Related Services		
Instructional Supervision and Administration	2100-2150	0.00
AU of a Multidistrict SELPA	2200	0.00
Instructional Library, Media, and Technology	2420	0.00
Other Instructional Resources	2490-2495	0.00
School Administration	2700	0.00
Pupil Services		
Guidance and Counseling Services	3110	0.00
Psychological Services	3120	0.00
Attendance and Social Work Services	3130	0.00
Health Services	3140	0.00
Speech Pathology and Audiology Services	3150	0.00
Pupil Testing Services	3160	0.00
Pupil Transportation	3600	0.00
Food Services	3700	0.00
Other Pupil Services	3900	0.00
Ancillary Services	4000-4999	0.00
Community Services	5000-5999	0.00
Enterprise	6000-6999	0.00
General Administration	7000-7999	0.00
Plant Services	8000-8999	0.00
Other Outgo	9000-9999	0.00
TOTAL EXPENDITURES AND OTHER FINANCING USES		279,880.00
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		0.00
INDIRECT COSTS AS A PERCENTAGE OF ELIGIBLE EXPENDITURES		
Eligible Expenditures (Objects 1000-5999 except objects 5100-5199)		279,880.00
Indirect Costs (Objects 7310 and 7350)		0.00
Indirect Costs divided by Eligible Expenditures		0.00%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
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	3,931,719.84	4,627,521.00	17.7%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			3,931,719.84	4,627,521.00	17.7%
B. EXPENDITURES					
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	3,931,719.84	4,627,521.00	17.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,931,719.84	4,627,521.00	17.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
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	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
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	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	104,202.10		
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	759,045.75		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			863,247.85		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	863,247.85		
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			863,247.85		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
Property Taxes Transfers		8097	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	3,727,003.84	4,422,805.00	18.7%
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	204,716.00	204,716.00	0.0%
TOTAL, OTHER STATE REVENUE			3,931,719.84	4,627,521.00	17.7%
OTHER LOCAL REVENUE					
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%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			3,931,719.84	4,627,521.00	17.7%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	204,716.00	204,716.00	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	3,727,003.84	4,422,805.00	18.7%
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	0.00	0.0%
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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,931,719.84	4,627,521.00	17.7%
TOTAL, EXPENDITURES			3,931,719.84	4,627,521.00	17.7%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
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	3,931,719.84	4,627,521.00	17.7%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			3,931,719.84	4,627,521.00	17.7%
B. EXPENDITURES (Objects 1000-7999)					
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	3,931,719.84	4,627,521.00	17.7%
10) TOTAL, EXPENDITURES			3,931,719.84	4,627,521.00	17.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
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	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
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	2019-20 Unaudited Actuals	2020-21 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	434,168.00	390,456.00	-10.1%
3) Other State Revenue		8300-8599	3,095,103.00	2,913,865.00	-5.9%
4) Other Local Revenue		8600-8799	176,710.41	168,989.00	-4.4%
5) TOTAL, REVENUES			3,705,981.41	3,473,310.00	-6.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,250,892.63	1,291,818.00	3.3%
2) Classified Salaries		2000-2999	284,995.30	294,129.00	3.2%
3) Employee Benefits		3000-3999	643,916.58	654,554.00	1.7%
4) Books and Supplies		4000-4999	161,544.33	334,584.00	107.1%
5) Services and Other Operating Expenditures		5000-5999	966,153.51	994,437.00	2.9%
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	59,022.65	67,740.00	14.8%
9) TOTAL, EXPENDITURES			3,366,525.00	3,637,262.00	8.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			339,456.41	(163,952.00)	-148.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	561,360.00	0.00	-100.0%
b) Transfers Out		7600-7629	650,085.00	90,300.00	-86.1%
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			(88,725.00)	(90,300.00)	1.8%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			250,731.41	(254,252.00)	-201.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,482,578.61	1,733,310.02	16.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,482,578.61	1,733,310.02	16.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,482,578.61	1,733,310.02	16.9%
2) Ending Balance, June 30 (E + F1e)			1,733,310.02	1,479,058.02	-14.7%
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	1,698,220.04	1,437,968.04	-15.3%
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	35,089.98	41,089.98	17.1%
Resource 0000	0000	9780	*35,089.98*		
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	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	628,904.97		
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	1,210,046.00		
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			1,838,950.97		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	43,781.02		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	61,859.93		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			105,640.95		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,733,310.02		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
LCFF SOURCES					
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%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
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	50,893.00	7,181.00	-85.9%
All Other Federal Revenue	All Other	8290	383,275.00	383,275.00	0.0%
TOTAL, FEDERAL REVENUE			434,168.00	390,456.00	-10.1%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	825,784.00	825,783.00	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	1,734,378.00	1,656,707.00	-4.5%
All Other State Revenue	All Other	8590	534,941.00	431,375.00	-19.4%
TOTAL, OTHER STATE REVENUE			3,095,103.00	2,913,865.00	-5.9%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
OTHER LOCAL REVENUE					
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	15,158.00	6,000.00	-60.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	161,552.41	162,989.00	0.9%
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%
TOTAL, OTHER LOCAL REVENUE			176,710.41	168,989.00	-4.4%
TOTAL, REVENUES			3,705,981.41	3,473,310.00	-6.3%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	802,854.03	836,263.00	4.2%
Certificated Pupil Support Salaries		1200	21,687.42	38,058.00	75.5%
Certificated Supervisors' and Administrators' Salaries		1300	309,909.19	307,704.00	-0.7%
Other Certificated Salaries		1900	116,441.99	109,793.00	-5.7%
TOTAL, CERTIFICATED SALARIES			1,250,892.63	1,291,818.00	3.3%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	66,819.50	99,111.00	48.3%
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	174,950.01	183,018.00	4.6%
Other Classified Salaries		2900	43,225.79	12,000.00	-72.2%
TOTAL, CLASSIFIED SALARIES			284,995.30	294,129.00	3.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	306,102.56	318,604.00	4.1%
PERS		3201-3202	43,234.72	57,534.00	33.1%
OASDI/Medicare/Alternative		3301-3302	37,431.93	39,227.00	4.8%
Health and Welfare Benefits		3401-3402	169,874.05	160,150.00	-5.7%
Unemployment Insurance		3501-3502	770.35	787.00	2.2%
Workers' Compensation		3601-3602	29,418.14	30,004.00	2.0%
OPEB, Allocated		3701-3702	28,432.53	30,696.00	8.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	28,652.30	17,552.00	-38.7%
TOTAL, EMPLOYEE BENEFITS			643,916.58	654,554.00	1.7%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	47,279.23	11,482.00	-75.7%
Materials and Supplies		4300	56,733.65	316,115.00	457.2%
Noncapitalized Equipment		4400	57,531.45	6,987.00	-87.9%
TOTAL, BOOKS AND SUPPLIES			161,544.33	334,584.00	107.1%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	10,000.00	0.00	-100.0%
Travel and Conferences		5200	9,497.51	10,389.00	9.4%
Dues and Memberships		5300	1,570.00	1,570.00	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	4,295.13	1,551.00	-63.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	111,399.14	104,750.00	-6.0%
Professional/Consulting Services and Operating Expenditures		5800	822,415.32	869,200.00	5.7%
Communications		5900	6,976.41	6,977.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			966,153.51	994,437.00	2.9%
CAPITAL OUTLAY					
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%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	59,022.65	67,740.00	14.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			59,022.65	67,740.00	14.8%
TOTAL, EXPENDITURES			3,366,525.00	3,637,262.00	8.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	561,360.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			561,360.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	650,085.00	90,300.00	-86.1%
(b) TOTAL, INTERFUND TRANSFERS OUT			650,085.00	90,300.00	-86.1%
OTHER SOURCES/USES					
SOURCES					
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 Capital 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%
USES					
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%
CONTRIBUTIONS					
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)			(88,725.00)	(90,300.00)	1.8%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	434,168.00	390,456.00	-10.1%
3) Other State Revenue		8300-8599	3,095,103.00	2,913,865.00	-5.9%
4) Other Local Revenue		8600-8799	176,710.41	168,989.00	-4.4%
5) TOTAL, REVENUES			3,705,981.41	3,473,310.00	-6.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		2,208,824.16	2,467,600.00	11.7%
2) Instruction - Related Services	2000-2999		963,829.02	952,085.00	-1.2%
3) Pupil Services	3000-3999		23,463.17	45,183.00	92.6%
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		59,022.65	67,740.00	14.8%
8) Plant Services	8000-8999		111,386.00	104,654.00	-6.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,366,525.00	3,637,262.00	8.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			339,456.41	(163,952.00)	-148.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	561,360.00	0.00	-100.0%
b) Transfers Out		7600-7629	650,085.00	90,300.00	-86.1%
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			(88,725.00)	(90,300.00)	1.8%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			250,731.41	(254,252.00)	-201.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,482,578.61	1,733,310.02	16.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,482,578.61	1,733,310.02	16.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,482,578.61	1,733,310.02	16.9%
2) Ending Balance, June 30 (E + F1e)			1,733,310.02	1,479,058.02	-14.7%
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	1,698,220.04	1,437,968.04	-15.3%
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	35,089.98	41,089.98	17.1%
Resource 0000	0000	9780	*35,089.98*		
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	2019-20 Unaudited Actuals	2020-21 Budget
6371	CalWORKs for ROCP or Adult Education	915,933.00	670,180.00
6391	Adult Education Program	535,796.63	535,796.63
9010	Other Restricted Local	246,490.41	231,991.41
Total, Restricted Balance		1,698,220.04	1,437,968.04

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	12,261,778.22	15,147,968.00	23.5%
3) Other State Revenue		8300-8599	4,222,684.72	4,342,881.00	2.8%
4) Other Local Revenue		8600-8799	5,170,895.10	2,572,892.00	-50.2%
5) TOTAL, REVENUES			21,655,358.04	22,063,741.00	1.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	8,560,962.57	8,206,258.00	-4.1%
2) Classified Salaries		2000-2999	4,509,984.37	4,724,962.00	4.8%
3) Employee Benefits		3000-3999	7,518,903.97	7,531,649.00	0.2%
4) Books and Supplies		4000-4999	1,493,510.03	4,405,254.00	195.0%
5) Services and Other Operating Expenditures		5000-5999	315,619.34	348,932.00	10.6%
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	744,568.44	859,958.00	15.5%
9) TOTAL, EXPENDITURES			23,143,548.72	26,077,013.00	12.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,488,190.68)	(4,013,272.00)	169.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,700,000.00	2,000,000.00	17.6%
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			1,700,000.00	2,000,000.00	17.6%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			211,809.32	(2,013,272.00)	-1050.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,346,864.91	2,558,674.23	9.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,346,864.91	2,558,674.23	9.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,346,864.91	2,558,674.23	9.0%
2) Ending Balance, June 30 (E + F1e)			2,558,674.23	545,402.23	-78.7%
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	302,687.62	419,097.62	38.5%
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	2,255,986.61	126,304.61	-94.4%
Reserve for Economic Uncertainties	0000	9780	*2,255,986.61*		
Reserve for econimic uncertainties	0000	9780		*126,304.61*	
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	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	657,873.29		
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	2,364,252.55		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,735,415.54		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			4,757,541.38		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	99,424.26		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,893,023.76		
4) Current Loans		9640			
5) Unearned Revenue		9650	206,419.13		
6) TOTAL, LIABILITIES			2,198,867.15		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			2,558,674.23		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	622,861.20	647,887.00	4.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	11,638,917.02	14,500,081.00	24.6%
TOTAL, FEDERAL REVENUE			12,261,778.22	15,147,968.00	23.5%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	28,048.80	34,214.00	22.0%
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	3,361,791.55	3,524,098.00	4.8%
All Other State Revenue	All Other	8590	832,844.37	784,569.00	-5.8%
TOTAL, OTHER STATE REVENUE			4,222,684.72	4,342,881.00	2.8%
OTHER LOCAL REVENUE					
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	(4,396.00)	29,754.00	-776.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	4,632,315.12	1,890,568.00	-59.2%
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	542,975.98	652,570.00	20.2%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,170,895.10	2,572,892.00	-50.2%
TOTAL, REVENUES			21,655,358.04	22,063,741.00	1.9%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	6,559,006.80	6,396,089.00	-2.5%
Certificated Pupil Support Salaries		1200	347,591.29	320,855.00	-7.7%
Certificated Supervisors' and Administrators' Salaries		1300	520,243.68	366,660.00	-29.5%
Other Certificated Salaries		1900	1,134,120.80	1,122,654.00	-1.0%
TOTAL, CERTIFICATED SALARIES			8,560,962.57	8,206,258.00	-4.1%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	2,025,637.90	2,305,360.00	13.8%
Classified Support Salaries		2200	1,373,876.41	1,398,434.00	1.8%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	1,110,470.06	1,021,168.00	-8.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			4,509,984.37	4,724,962.00	4.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	2,039,828.66	2,024,498.00	-0.8%
PERS		3201-3202	1,008,908.14	1,168,626.00	15.8%
OASDI/Medicare/Alternative		3301-3302	530,495.67	488,629.00	-7.9%
Health and Welfare Benefits		3401-3402	3,174,706.51	3,113,425.00	-1.9%
Unemployment Insurance		3501-3502	6,564.60	6,671.00	1.6%
Workers' Compensation		3601-3602	249,442.06	251,247.00	0.7%
OPEB, Allocated		3701-3702	286,625.49	305,852.00	6.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	222,332.84	172,701.00	-22.3%
TOTAL, EMPLOYEE BENEFITS			7,518,903.97	7,531,649.00	0.2%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	85,751.49	40,875.00	-52.3%
Materials and Supplies		4300	680,099.47	3,462,874.00	409.2%
Noncapitalized Equipment		4400	125,948.09	268,268.00	113.0%
Food		4700	601,710.98	633,237.00	5.2%
TOTAL, BOOKS AND SUPPLIES			1,493,510.03	4,405,254.00	195.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	84,104.96	142,855.00	69.9%
Dues and Memberships		5300	4,887.00	5,254.00	7.5%
Insurance		5400-5450	2,882.60	3,993.00	38.5%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	17,050.68	25,176.00	47.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	93,482.24	(29,682.00)	-131.8%
Professional/Consulting Services and Operating Expenditures		5800	112,007.73	200,226.00	78.8%
Communications		5900	1,204.13	1,110.00	-7.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			315,619.34	348,932.00	10.6%
CAPITAL OUTLAY					
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%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	744,568.44	859,958.00	15.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			744,568.44	859,958.00	15.5%
TOTAL, EXPENDITURES			23,143,548.72	26,077,013.00	12.7%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	1,700,000.00	2,000,000.00	17.6%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,700,000.00	2,000,000.00	17.6%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital 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%
USES					
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%
CONTRIBUTIONS					
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)			1,700,000.00	2,000,000.00	17.6%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	12,261,778.22	15,147,968.00	23.5%
3) Other State Revenue		8300-8599	4,222,684.72	4,342,881.00	2.8%
4) Other Local Revenue		8600-8799	5,170,895.10	2,572,892.00	-50.2%
5) TOTAL, REVENUES			21,655,358.04	22,063,741.00	1.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		14,569,945.66	16,457,368.00	13.0%
2) Instruction - Related Services	2000-2999		5,427,548.51	6,035,206.00	11.2%
3) Pupil Services	3000-3999		1,721,570.03	1,833,850.00	6.5%
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		744,568.44	859,958.00	15.5%
8) Plant Services	8000-8999		679,916.08	890,631.00	31.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			23,143,548.72	26,077,013.00	12.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,488,190.68)	(4,013,272.00)	169.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,700,000.00	2,000,000.00	17.6%
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			1,700,000.00	2,000,000.00	17.6%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			211,809.32	(2,013,272.00)	-1050.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,346,864.91	2,558,674.23	9.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,346,864.91	2,558,674.23	9.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,346,864.91	2,558,674.23	9.0%
2) Ending Balance, June 30 (E + F1e)			2,558,674.23	545,402.23	-78.7%
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	302,687.62	419,097.62	38.5%
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	2,255,986.61	126,304.61	-94.4%
Reserve for Economic Uncertainties	0000	9780	*2,255,986.61*		
Reserve for econimic uncertainties	0000	9780		*126,304.61*	
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	2019-20 Unaudited Actuals	2020-21 Budget
6130	Child Development: Center-Based Reserve Account	246,271.26	246,271.26
9010	Other Restricted Local	56,416.36	172,826.36
Total, Restricted Balance		302,687.62	419,097.62

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	9,838,996.04	4,315,415.00	-56.1%
3) Other State Revenue		8300-8599	703,316.94	265,825.00	-62.2%
4) Other Local Revenue		8600-8799	3,310,745.98	1,204,812.00	-63.6%
5) TOTAL, REVENUES			13,853,058.96	5,786,052.00	-58.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	5,145,734.00	4,769,866.00	-7.3%
3) Employee Benefits		3000-3999	3,166,621.73	3,269,350.00	3.2%
4) Books and Supplies		4000-4999	5,945,979.71	3,926,941.00	-34.0%
5) Services and Other Operating Expenditures		5000-5999	715,030.33	835,916.00	16.9%
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	353,638.86	419,549.00	18.6%
9) TOTAL, EXPENDITURES			15,327,004.63	13,221,622.00	-13.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,473,945.67)	(7,435,570.00)	404.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,286,135.49	175,000.00	-92.3%
b) Transfers Out		7600-7629	14,433.00	7,775.00	-46.1%
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			2,271,702.49	167,225.00	-92.6%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			797,756.82	(7,268,345.00)	-1011.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,205,130.00	4,002,886.82	24.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,205,130.00	4,002,886.82	24.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,205,130.00	4,002,886.82	24.9%
2) Ending Balance, June 30 (E + F1e)			4,002,886.82	(3,265,458.18)	-181.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	3,639.70	3,639.70	0.0%
Stores		9712	293,770.25	293,770.25	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,705,476.87	0.00	-100.0%
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	(3,562,868.13)	New

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	326,630.53		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	4,394.70		
c) in Revolving Cash Account		9130	3,639.70		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	101.20		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,118,771.17		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	2,414,265.70		
6) Stores		9320	293,770.25		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			4,161,573.25		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	126,176.31		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	28,502.15		
4) Current Loans		9640			
5) Unearned Revenue		9650	4,007.97		
6) TOTAL, LIABILITIES			158,686.43		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			4,002,886.82		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	8,915,549.40	3,247,755.00	-63.6%
Donated Food Commodities		8221	907,817.51	1,061,470.00	16.9%
All Other Federal Revenue		8290	15,629.13	6,190.00	-60.4%
TOTAL, FEDERAL REVENUE			9,838,996.04	4,315,415.00	-56.1%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	703,311.94	265,825.00	-62.2%
All Other State Revenue		8590	5.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			703,316.94	265,825.00	-62.2%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	3,261,830.98	1,130,812.00	-65.3%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	10,811.19	5,000.00	-53.8%
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	38,103.81	69,000.00	81.1%
TOTAL, OTHER LOCAL REVENUE			3,310,745.98	1,204,812.00	-63.6%
TOTAL, REVENUES			13,853,058.96	5,786,052.00	-58.2%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	3,765,014.30	3,450,366.00	-8.4%
Classified Supervisors' and Administrators' Salaries		2300	973,408.86	932,932.00	-4.2%
Clerical, Technical and Office Salaries		2400	374,807.34	386,568.00	3.1%
Other Classified Salaries		2900	32,503.50	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			5,145,734.00	4,769,866.00	-7.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	12.40	0.00	-100.0%
PERS		3201-3202	771,510.40	889,542.00	15.3%
OASDI/Medicare/Alternative		3301-3302	371,912.98	368,153.00	-1.0%
Health and Welfare Benefits		3401-3402	1,619,941.71	1,618,377.00	-0.1%
Unemployment Insurance		3501-3502	2,586.47	2,469.00	-4.5%
Workers' Compensation		3601-3602	98,907.81	97,237.00	-1.7%
OPEB, Allocated		3701-3702	185,870.37	181,865.00	-2.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	115,879.59	111,707.00	-3.6%
TOTAL, EMPLOYEE BENEFITS			3,166,621.73	3,269,350.00	3.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	378,626.99	952,310.00	151.5%
Noncapitalized Equipment		4400	116,044.13	121,940.00	5.1%
Food		4700	5,451,308.59	2,852,691.00	-47.7%
TOTAL, BOOKS AND SUPPLIES			5,945,979.71	3,926,941.00	-34.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	4,651.75	5,950.00	27.9%
Dues and Memberships		5300	335.00	600.00	79.1%
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	49,976.38	76,350.00	52.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	382,933.74	376,952.00	-1.6%
Professional/Consulting Services and Operating Expenditures		5800	267,138.05	354,814.00	32.8%
Communications		5900	9,995.41	21,250.00	112.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			715,030.33	835,916.00	16.9%
CAPITAL OUTLAY					
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%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	353,638.86	419,549.00	18.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			353,638.86	419,549.00	18.6%
TOTAL, EXPENDITURES			15,327,004.63	13,221,622.00	-13.7%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	2,228,573.49	175,000.00	-92.1%
Other Authorized Interfund Transfers In		8919	57,562.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,286,135.49	175,000.00	-92.3%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	14,433.00	7,775.00	-46.1%
(b) TOTAL, INTERFUND TRANSFERS OUT			14,433.00	7,775.00	-46.1%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital 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%
USES					
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%
CONTRIBUTIONS					
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)			2,271,702.49	167,225.00	-92.6%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	9,838,996.04	4,315,415.00	-56.1%
3) Other State Revenue		8300-8599	703,316.94	265,825.00	-62.2%
4) Other Local Revenue		8600-8799	3,310,745.98	1,204,812.00	-63.6%
5) TOTAL, REVENUES			13,853,058.96	5,786,052.00	-58.2%
B. EXPENDITURES (Objects 1000-7999)					
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		14,402,823.90	12,234,899.00	-15.1%
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		353,638.86	419,549.00	18.6%
8) Plant Services	8000-8999		570,541.87	567,174.00	-0.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			15,327,004.63	13,221,622.00	-13.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,473,945.67)	(7,435,570.00)	404.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,286,135.49	175,000.00	-92.3%
b) Transfers Out		7600-7629	14,433.00	7,775.00	-46.1%
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			2,271,702.49	167,225.00	-92.6%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			797,756.82	(7,268,345.00)	-1011.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,205,130.00	4,002,886.82	24.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,205,130.00	4,002,886.82	24.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,205,130.00	4,002,886.82	24.9%
2) Ending Balance, June 30 (E + F1e)			4,002,886.82	(3,265,458.18)	-181.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	3,639.70	3,639.70	0.0%
Stores		9712	293,770.25	293,770.25	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,705,476.87	0.00	-100.0%
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	(3,562,868.13)	New

Resource	Description	2019-20 Unaudited Actuals	2020-21 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	3,705,476.87	0.00
Total, Restricted Balance		3,705,476.87	0.00

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
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	1,671.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	29,097.00	7,000.00	-75.9%
5) TOTAL, REVENUES			30,768.00	7,000.00	-77.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	33,557.80	0.00	-100.0%
3) Employee Benefits		3000-3999	8,001.27	0.00	-100.0%
4) Books and Supplies		4000-4999	60,169.83	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	98,012.67	0.00	-100.0%
6) Capital Outlay		6000-6999	1,990,469.88	2,200,000.00	10.5%
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			2,190,211.45	2,200,000.00	0.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,159,443.45)	(2,193,000.00)	1.6%
D. OTHER FINANCING SOURCES/USES					
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	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(159,443.45)	(193,000.00)	21.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,382,576.43	1,223,132.98	-11.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,382,576.43	1,223,132.98	-11.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,382,576.43	1,223,132.98	-11.5%
2) Ending Balance, June 30 (E + F1e)			1,223,132.98	1,030,132.98	-15.8%
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	1,223,132.98	1,030,132.98	-15.8%
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	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,448,006.77		
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	13,070.00		
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			1,461,076.77		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	237,943.79		
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			237,943.79		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,223,132.98		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
LCFF SOURCES					
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%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	1,671.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			1,671.00	0.00	-100.0%
OTHER LOCAL REVENUE					
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	29,097.00	7,000.00	-75.9%
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%
TOTAL, OTHER LOCAL REVENUE			29,097.00	7,000.00	-75.9%
TOTAL, REVENUES			30,768.00	7,000.00	-77.2%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	1,171.56	0.00	-100.0%
Other Classified Salaries		2900	32,386.24	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			33,557.80	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	3,974.06	0.00	-100.0%
PERS		3201-3202	88.86	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	1,656.85	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	16.66	0.00	-100.0%
Workers' Compensation		3601-3602	637.45	0.00	-100.0%
OPEB, Allocated		3701-3702	1,208.07	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	419.32	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			8,001.27	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	51,494.02	0.00	-100.0%
Noncapitalized Equipment		4400	8,675.81	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			60,169.83	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
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	107,042.27	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(13,587.85)	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	4,558.25	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			98,012.67	0.00	-100.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,968,277.15	2,200,000.00	11.8%
Equipment		6400	22,192.73	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,990,469.88	2,200,000.00	10.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,190,211.45	2,200,000.00	0.4%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
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%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital 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%
USES					
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%
CONTRIBUTIONS					
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)			2,000,000.00	2,000,000.00	0.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
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	1,671.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	29,097.00	7,000.00	-75.9%
5) TOTAL, REVENUES			30,768.00	7,000.00	-77.2%
B. EXPENDITURES (Objects 1000-7999)					
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		2,190,211.45	2,200,000.00	0.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,190,211.45	2,200,000.00	0.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(2,159,443.45)	(2,193,000.00)	1.6%
D. OTHER FINANCING SOURCES/USES					
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	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(159,443.45)	(193,000.00)	21.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,382,576.43	1,223,132.98	-11.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,382,576.43	1,223,132.98	-11.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,382,576.43	1,223,132.98	-11.5%
2) Ending Balance, June 30 (E + F1e)			1,223,132.98	1,030,132.98	-15.8%
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	1,223,132.98	1,030,132.98	-15.8%
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	2019-20 Unaudited Actuals	2020-21 Budget
9010	Other Restricted Local	1,223,132.98	1,030,132.98
Total, Restricted Balance		1,223,132.98	1,030,132.98

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
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	3,163.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	5,628,021.48	4,170,973.00	-25.9%
5) TOTAL, REVENUES			5,631,184.48	4,170,973.00	-25.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,266,757.51	1,578,875.00	24.6%
3) Employee Benefits		3000-3999	625,851.34	743,531.00	18.8%
4) Books and Supplies		4000-4999	291,845.89	1,334,012.00	357.1%
5) Services and Other Operating Expenditures		5000-5999	2,366,198.86	2,530,037.00	6.9%
6) Capital Outlay		6000-6999	131,611,965.46	119,579,421.00	-9.1%
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%
9) TOTAL, EXPENDITURES			136,162,619.06	125,765,876.00	-7.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(130,531,434.58)	(121,594,903.00)	-6.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	4,550,574.51	392,623.00	-91.4%
b) Transfers Out		7600-7629	62,062.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	3,454,687.57	150,000,000.00	4241.9%
b) Uses		7630-7699	3,848,302.41	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			4,094,897.67	150,392,623.00	3572.7%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(126,436,536.91)	28,797,720.00	-122.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	242,656,469.18	98,739,573.32	-59.3%
b) Audit Adjustments		9793	(17,480,358.95)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			225,176,110.23	98,739,573.32	-56.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			225,176,110.23	98,739,573.32	-56.2%
2) Ending Balance, June 30 (E + F1e)			98,739,573.32	127,537,293.32	29.2%
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	97,890,021.40	126,522,752.40	29.2%
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	849,551.92	1,014,540.92	19.4%
Site re-use	0000	9780	*849,551.92*		
Site re-use	0000	9780		*1,014,540.92*	
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	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	48,000,396.42		
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	65,623,438.34		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	541,304.68		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	6,477.66		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			114,171,617.10		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	15,369,637.88		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	62,405.90		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			15,432,043.78		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			98,739,573.32		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
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	3,163.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			3,163.00	0.00	-100.0%
OTHER LOCAL REVENUE					
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	98,352.78	65,253.00	-33.7%
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	1,620,392.50	1,677,239.00	3.5%
Interest		8660	3,500,532.78	2,413,481.00	-31.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	408,743.42	15,000.00	-96.3%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,628,021.48	4,170,973.00	-25.9%
TOTAL, REVENUES			5,631,184.48	4,170,973.00	-25.9%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	239,621.03	320,297.00	33.7%
Classified Supervisors' and Administrators' Salaries		2300	590,648.36	598,032.00	1.3%
Clerical, Technical and Office Salaries		2400	333,882.04	338,265.00	1.3%
Other Classified Salaries		2900	102,606.08	322,281.00	214.1%
TOTAL, CLASSIFIED SALARIES			1,266,757.51	1,578,875.00	24.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	7,521.67	803.00	-89.3%
PERS		3201-3202	223,459.33	285,863.00	27.9%
OASDI/Medicare/Alternative		3301-3302	91,723.84	119,979.00	30.8%
Health and Welfare Benefits		3401-3402	214,377.43	225,035.00	5.0%
Unemployment Insurance		3501-3502	634.58	791.00	24.6%
Workers' Compensation		3601-3602	24,096.04	30,158.00	25.2%
OPEB, Allocated		3701-3702	45,603.18	58,414.00	28.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	18,435.27	22,488.00	22.0%
TOTAL, EMPLOYEE BENEFITS			625,851.34	743,531.00	18.8%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	76,758.47	1,264,502.00	1547.4%
Noncapitalized Equipment		4400	215,087.42	69,510.00	-67.7%
TOTAL, BOOKS AND SUPPLIES			291,845.89	1,334,012.00	357.1%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	7,456.70	5,100.00	-31.6%
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	169,085.16	194,081.00	14.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,465,956.27	1,833,247.00	25.1%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	723,590.73	497,309.00	-31.3%
Communications		5900	110.00	300.00	172.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,366,198.86	2,530,037.00	6.9%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	128,866,985.98	112,995,093.00	-12.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	2,744,979.48	6,584,328.00	139.9%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			131,611,965.46	119,579,421.00	-9.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			136,162,619.06	125,765,876.00	-7.6%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	4,550,574.51	392,623.00	-91.4%
(a) TOTAL, INTERFUND TRANSFERS IN			4,550,574.51	392,623.00	-91.4%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	62,062.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			62,062.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	150,000,000.00	New
Proceeds from Disposal of Capital Assets		8953	3,397,019.00	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 Capital 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	57,668.57	0.00	-100.0%
(c) TOTAL, SOURCES			3,454,687.57	150,000,000.00	4241.9%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	3,848,302.41	0.00	-100.0%
(d) TOTAL, USES			3,848,302.41	0.00	-100.0%
CONTRIBUTIONS					
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)			4,094,897.67	150,392,623.00	3572.7%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
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	3,163.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	5,628,021.48	4,170,973.00	-25.9%
5) TOTAL, REVENUES			5,631,184.48	4,170,973.00	-25.9%
B. EXPENDITURES (Objects 1000-7999)					
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		136,125,345.60	125,712,842.00	-7.6%
9) Other Outgo	9000-9999	Except 7600-7699	37,273.46	53,034.00	42.3%
10) TOTAL, EXPENDITURES			136,162,619.06	125,765,876.00	-7.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(130,531,434.58)	(121,594,903.00)	-6.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	4,550,574.51	392,623.00	-91.4%
b) Transfers Out		7600-7629	62,062.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	3,454,687.57	150,000,000.00	4241.9%
b) Uses		7630-7699	3,848,302.41	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			4,094,897.67	150,392,623.00	3572.7%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(126,436,536.91)	28,797,720.00	-122.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	242,656,469.18	98,739,573.32	-59.3%
b) Audit Adjustments		9793	(17,480,358.95)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			225,176,110.23	98,739,573.32	-56.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			225,176,110.23	98,739,573.32	-56.2%
2) Ending Balance, June 30 (E + F1e)			98,739,573.32	127,537,293.32	29.2%
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	97,890,021.40	126,522,752.40	29.2%
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	849,551.92	1,014,540.92	19.4%
Site re-use	0000	9780	*849,551.92*		
Site re-use	0000	9780		*1,014,540.92*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2019-20 Unaudited Actuals	2020-21 Budget
9010	Other Restricted Local	97,890,021.40	126,522,752.40
Total, Restricted Balance		97,890,021.40	126,522,752.40

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
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	1,496,088.63	1,460,000.00	-2.4%
5) TOTAL, REVENUES			1,496,088.63	1,460,000.00	-2.4%
B. EXPENDITURES					
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	51,336.02	150,520.00	193.2%
6) Capital Outlay		6000-6999	0.00	500,000.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	125,012.35	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			176,348.37	650,520.00	268.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,319,740.26	809,480.00	-38.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,000,000.00	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			(2,000,000.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(680,259.74)	809,480.00	-219.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,644,924.50	964,664.76	-41.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,644,924.50	964,664.76	-41.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,644,924.50	964,664.76	-41.4%
2) Ending Balance, June 30 (E + F1e)			964,664.76	1,774,144.76	83.9%
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	964,664.76	1,774,144.76	83.9%
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	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	961,949.76		
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	11,990.00		
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			973,939.76		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	9,275.00		
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			9,275.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			964,664.76		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
OTHER STATE REVENUE					
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	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
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	33,156.00	10,000.00	-69.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	1,462,932.63	1,450,000.00	-0.9%
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%
TOTAL, OTHER LOCAL REVENUE			1,496,088.63	1,460,000.00	-2.4%
TOTAL, REVENUES			1,496,088.63	1,460,000.00	-2.4%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
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%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
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%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
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%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
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	51,336.02	150,520.00	193.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			51,336.02	150,520.00	193.2%
CAPITAL OUTLAY					
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	500,000.00	New
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%
TOTAL, CAPITAL OUTLAY			0.00	500,000.00	New
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	750.54	0.00	-100.0%
Other Debt Service - Principal		7439	124,261.81	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			125,012.35	0.00	-100.0%
TOTAL, EXPENDITURES			176,348.37	650,520.00	268.9%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	2,000,000.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,000,000.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
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 Capital 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%
USES					
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%
CONTRIBUTIONS					
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)			(2,000,000.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
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	1,496,088.63	1,460,000.00	-2.4%
5) TOTAL, REVENUES			1,496,088.63	1,460,000.00	-2.4%
B. EXPENDITURES (Objects 1000-7999)					
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		51,336.02	650,520.00	1167.2%
9) Other Outgo	9000-9999	Except 7600-7699	125,012.35	0.00	-100.0%
10) TOTAL, EXPENDITURES			176,348.37	650,520.00	268.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,319,740.26	809,480.00	-38.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,000,000.00	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			(2,000,000.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(680,259.74)	809,480.00	-219.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,644,924.50	964,664.76	-41.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,644,924.50	964,664.76	-41.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,644,924.50	964,664.76	-41.4%
2) Ending Balance, June 30 (E + F1e)			964,664.76	1,774,144.76	83.9%
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	964,664.76	1,774,144.76	83.9%
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	2019-20 Unaudited Actuals	2020-21 Budget
9010	Other Restricted Local	964,664.76	1,774,144.76
Total, Restricted Balance		964,664.76	1,774,144.76

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
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	1,500,000.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	635,218.00	0.00	-100.0%
5) TOTAL, REVENUES			2,135,218.00	0.00	-100.0%
B. EXPENDITURES					
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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,135,218.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,135,812.00	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			(2,135,812.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(594.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,076.00	482.00	-55.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,076.00	482.00	-55.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,076.00	482.00	-55.2%
2) Ending Balance, June 30 (E + F1e)			482.00	482.00	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	482.00	482.00	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	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
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	482.00		
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			482.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
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		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			482.00		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	1,500,000.00	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%
TOTAL, OTHER STATE REVENUE			1,500,000.00	0.00	-100.0%
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	1,715.00	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	633,503.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			635,218.00	0.00	-100.0%
TOTAL, REVENUES			2,135,218.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
CLASSIFIED SALARIES					
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%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
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%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
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%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
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%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
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%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
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%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	2,135,812.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,135,812.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
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 Capital 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%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
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)			(2,135,812.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
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	1,500,000.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	635,218.00	0.00	-100.0%
5) TOTAL, REVENUES			2,135,218.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
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%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,135,218.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,135,812.00	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			(2,135,812.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(594.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,076.00	482.00	-55.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,076.00	482.00	-55.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,076.00	482.00	-55.2%
2) Ending Balance, June 30 (E + F1e)			482.00	482.00	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	482.00	482.00	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	2019-20 Unaudited Actuals	2020-21 Budget
7710	State School Facilities Projects	482.00	482.00
Total, Restricted Balance		482.00	482.00

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
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	10,862.00	0.00	-100.0%
5) TOTAL, REVENUES			10,862.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	57,475.54	56,349.00	-2.0%
3) Employee Benefits		3000-3999	31,114.12	33,604.00	8.0%
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	941,097.00	0.00	-100.0%
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			1,029,686.66	89,953.00	-91.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,018,824.66)	(89,953.00)	-91.2%
D. OTHER FINANCING SOURCES/USES					
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	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,018,824.66)	(89,953.00)	-91.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,165,071.79	146,247.13	-87.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,165,071.79	146,247.13	-87.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,165,071.79	146,247.13	-87.4%
2) Ending Balance, June 30 (E + F1e)			146,247.13	56,294.13	-61.5%
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	146,247.13	56,294.13	-61.5%
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	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	142,161.13		
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	4,086.00		
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			146,247.13		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
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		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			146,247.13		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
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	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
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	10,862.00	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%
TOTAL, OTHER LOCAL REVENUE			10,862.00	0.00	-100.0%
TOTAL, REVENUES			10,862.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	57,475.54	56,349.00	-2.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			57,475.54	56,349.00	-2.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	11,260.64	12,847.00	14.1%
OASDI/Medicare/Alternative		3301-3302	4,178.88	4,311.00	3.2%
Health and Welfare Benefits		3401-3402	11,710.17	12,502.00	6.8%
Unemployment Insurance		3501-3502	28.79	28.00	-2.7%
Workers' Compensation		3601-3602	1,092.02	1,071.00	-1.9%
OPEB, Allocated		3701-3702	2,069.16	2,085.00	0.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	774.46	760.00	-1.9%
TOTAL, EMPLOYEE BENEFITS			31,114.12	33,604.00	8.0%
BOOKS AND SUPPLIES					
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%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
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%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	941,097.00	0.00	-100.0%
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%
TOTAL, CAPITAL OUTLAY			941,097.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,029,686.66	89,953.00	-91.3%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	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%
INTERFUND TRANSFERS OUT					
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) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
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 Capital 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%
USES					
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%
CONTRIBUTIONS					
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	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
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	10,862.00	0.00	-100.0%
5) TOTAL, REVENUES			10,862.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
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		1,029,686.66	89,953.00	-91.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,029,686.66	89,953.00	-91.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,018,824.66)	(89,953.00)	-91.2%
D. OTHER FINANCING SOURCES/USES					
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	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,018,824.66)	(89,953.00)	-91.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,165,071.79	146,247.13	-87.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,165,071.79	146,247.13	-87.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,165,071.79	146,247.13	-87.4%
2) Ending Balance, June 30 (E + F1e)			146,247.13	56,294.13	-61.5%
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	146,247.13	56,294.13	-61.5%
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	2019-20 Unaudited Actuals	2020-21 Budget
6230	California Clean Energy Jobs Act	146,247.13	56,294.13
Total, Restricted Balance		146,247.13	56,294.13

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
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	717,054.00	4,579,086.00	538.6%
4) Other Local Revenue		8600-8799	83,648,953.00	75,978,814.00	-9.2%
5) TOTAL, REVENUES			84,366,007.00	80,557,900.00	-4.5%
B. EXPENDITURES					
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	85,477,993.00	88,234,983.00	3.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			85,477,993.00	88,234,983.00	3.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,111,986.00)	(7,677,083.00)	590.4%
D. OTHER FINANCING SOURCES/USES					
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	555,000.00	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(555,000.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,666,986.00)	(7,677,083.00)	360.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	88,656,575.00	86,989,589.00	-1.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			88,656,575.00	86,989,589.00	-1.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			88,656,575.00	86,989,589.00	-1.9%
2) Ending Balance, June 30 (E + F1e)			86,989,589.00	79,312,506.00	-8.8%
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	86,989,589.00	79,312,506.00	-8.8%
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	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
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		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
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		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			86,989,589.00		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	717,054.00	702,747.00	-2.0%
Other Subventions/In-Lieu Taxes		8572	0.00	3,876,339.00	New
TOTAL, OTHER STATE REVENUE			717,054.00	4,579,086.00	538.6%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	69,249,434.00	74,808,260.00	8.0%
Unsecured Roll		8612	1,283,017.00	1,170,554.00	-8.8%
Prior Years' Taxes		8613	778,631.00	0.00	-100.0%
Supplemental Taxes		8614	1,640,738.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	11,674.00	0.00	-100.0%
Interest		8660	1,166,848.00	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	9,518,611.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			83,648,953.00	75,978,814.00	-9.2%
TOTAL, REVENUES			84,366,007.00	80,557,900.00	-4.5%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	26,000.00	New
Debt Service - Interest		7438	24,500,604.00	24,026,057.00	-1.9%
Other Debt Service - Principal		7439	60,977,389.00	64,182,926.00	5.3%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			85,477,993.00	88,234,983.00	3.2%
TOTAL, EXPENDITURES			85,477,993.00	88,234,983.00	3.2%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	555,000.00	0.00	-100.0%
(d) TOTAL, USES			555,000.00	0.00	-100.0%
CONTRIBUTIONS					
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)			(555,000.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
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	717,054.00	4,579,086.00	538.6%
4) Other Local Revenue		8600-8799	83,648,953.00	75,978,814.00	-9.2%
5) TOTAL, REVENUES			84,366,007.00	80,557,900.00	-4.5%
B. EXPENDITURES (Objects 1000-7999)					
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	85,477,993.00	88,234,983.00	3.2%
10) TOTAL, EXPENDITURES			85,477,993.00	88,234,983.00	3.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,111,986.00)	(7,677,083.00)	590.4%
D. OTHER FINANCING SOURCES/USES					
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	555,000.00	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(555,000.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,666,986.00)	(7,677,083.00)	360.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	88,656,575.00	86,989,589.00	-1.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			88,656,575.00	86,989,589.00	-1.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			88,656,575.00	86,989,589.00	-1.9%
2) Ending Balance, June 30 (E + F1e)			86,989,589.00	79,312,506.00	-8.8%
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	86,989,589.00	79,312,506.00	-8.8%
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	2019-20 Unaudited Actuals	2020-21 Budget
9010	Other Restricted Local	86,989,589.00	79,312,506.00
Total, Restricted Balance		86,989,589.00	79,312,506.00

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
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	20,747,985.08	21,567,161.00	3.9%
5) TOTAL, REVENUES			20,747,985.08	21,567,161.00	3.9%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	395,532.51	393,167.00	-0.6%
3) Employee Benefits		3000-3999	204,056.40	217,094.00	6.4%
4) Books and Supplies		4000-4999	3,397.43	26,291.00	673.8%
5) Services and Other Operating Expenses		5000-5999	17,913,113.09	22,011,840.00	22.9%
6) Depreciation		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			18,516,099.43	22,648,392.00	22.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,231,885.65	(1,081,231.00)	-148.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	7,500,000.00	0.00	-100.0%
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			7,500,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			9,731,885.65	(1,081,231.00)	-111.1%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	26,919,790.13	36,651,675.78	36.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			26,919,790.13	36,651,675.78	36.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			26,919,790.13	36,651,675.78	36.2%
2) Ending Net Position, June 30 (E + F1e)			36,651,675.78	35,570,444.78	-3.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	34,441,453.33	32,885,222.33	-4.5%
c) Unrestricted Net Position		9790	2,210,222.45	2,685,222.45	21.5%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	32,887,080.27		
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	308,609.50		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	11,959,346.72		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	1,626,916.74		
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			46,781,953.23		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	9,328,288.50		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	2,358.07		
4) Current Loans		9640			
5) Unearned Revenue		9650	799,630.88		
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			10,130,277.45		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			36,651,675.78		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
OTHER STATE REVENUE					
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%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	637,141.00	475,000.00	-25.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	20,090,844.08	21,082,161.00	4.9%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	20,000.00	10,000.00	-50.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			20,747,985.08	21,567,161.00	3.9%
TOTAL, REVENUES			20,747,985.08	21,567,161.00	3.9%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	128,663.08	128,563.00	-0.1%
Clerical, Technical and Office Salaries		2400	266,315.72	264,020.00	-0.9%
Other Classified Salaries		2900	553.71	584.00	5.5%
TOTAL, CLASSIFIED SALARIES			395,532.51	393,167.00	-0.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	75,187.79	89,509.00	19.0%
OASDI/Medicare/Alternative		3301-3302	29,283.35	30,076.00	2.7%
Health and Welfare Benefits		3401-3402	70,295.52	67,931.00	-3.4%
Unemployment Insurance		3501-3502	198.65	196.00	-1.3%
Workers' Compensation		3601-3602	7,551.55	7,470.00	-1.1%
OPEB, Allocated		3701-3702	14,239.17	14,548.00	2.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	7,300.37	7,364.00	0.9%
TOTAL, EMPLOYEE BENEFITS			204,056.40	217,094.00	6.4%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	3,397.43	23,041.00	578.2%
Noncapitalized Equipment		4400	0.00	3,250.00	New
TOTAL, BOOKS AND SUPPLIES			3,397.43	26,291.00	673.8%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
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	0.00	1,369.00	New
Transfers of Direct Costs - Interfund		5750	2,405,701.16	3,999,706.00	66.3%
Professional/Consulting Services and Operating Expenditures		5800	15,503,341.48	18,001,565.00	16.1%
Communications		5900	4,070.45	9,200.00	126.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			17,913,113.09	22,011,840.00	22.9%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			18,516,099.43	22,648,392.00	22.3%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	7,500,000.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			7,500,000.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
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)			7,500,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
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	20,747,985.08	21,567,161.00	3.9%
5) TOTAL, REVENUES			20,747,985.08	21,567,161.00	3.9%
B. EXPENSES (Objects 1000-7999)					
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		18,516,099.43	22,648,392.00	22.3%
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%
10) TOTAL, EXPENSES			18,516,099.43	22,648,392.00	22.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,231,885.65	(1,081,231.00)	-148.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	7,500,000.00	0.00	-100.0%
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			7,500,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			9,731,885.65	(1,081,231.00)	-111.1%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	26,919,790.13	36,651,675.78	36.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			26,919,790.13	36,651,675.78	36.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			26,919,790.13	36,651,675.78	36.2%
2) Ending Net Position, June 30 (E + F1e)			36,651,675.78	35,570,444.78	-3.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	34,441,453.33	32,885,222.33	-4.5%
c) Unrestricted Net Position		9790	2,210,222.45	2,685,222.45	21.5%

Resource	Description	2019-20 Unaudited Actuals	2020-21 Budget
9010	Other Restricted Local	34,441,453.33	32,885,222.33
Total, Restricted Net Position		34,441,453.33	32,885,222.33

Description	2019-20 Unaudited Actuals			2020-21 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	37,436.91	37,438.41	37,436.91	37,436.91	37,438.41	37,436.91
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	37,438.41	37,436.91	37,436.91	37,438.41	37,436.91
5. District Funded County Program ADA						
a. County Community Schools	72.41	76.70	72.41	72.41	76.70	72.41
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	76.70	72.41	72.41	76.70	72.41
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	37,509.32	37,515.11	37,509.32	37,509.32	37,515.11	37,509.32
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2019-20 Unaudited Actuals			2020-21 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. 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. 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	2019-20 Unaudited Actuals P-2 ADA	Annual ADA	Funded ADA	2020-21 Budget Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01						
1. Total Charter School Regular ADA						
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. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
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. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62						
5. Total Charter School Regular ADA	282.90	283.00	282.90	282.90	283.00	282.90
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. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
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. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	282.90	283.00	282.90	282.90	283.00	282.90
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	282.90	283.00	282.90	282.90	283.00	282.90

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	6,350,107.00		6,350,107.00			6,350,107.00
Work in Progress	204,313,990.63	0.37	204,313,991.00	131,248,569.39	20,080,705.91	315,481,854.48
Total capital assets not being depreciated	210,664,097.63	0.37	210,664,098.00	131,248,569.39	20,080,705.91	321,831,961.48
Capital assets being depreciated:						
Land Improvements	81,383,300.92	0.08	81,383,301.00	2,282,792.02		83,666,093.02
Buildings	612,567,733.34	(0.34)	612,567,733.00	21,501,466.90	5,184,675.29	628,884,524.61
Equipment	27,030,239.18	(0.18)	27,030,239.00	600,114.85	188,208.55	27,442,145.30
Total capital assets being depreciated	720,981,273.44	(0.44)	720,981,273.00	24,384,373.77	5,372,883.84	739,992,762.93
Accumulated Depreciation for:						
Land Improvements	(26,198,829.80)	(0.20)	(26,198,830.00)	(3,674,595.04)		(29,873,425.04)
Buildings	(256,214,806.25)	0.25	(256,214,806.00)	(21,920,302.16)	(3,084,995.37)	(275,050,112.79)
Equipment	(19,907,911.81)	(0.19)	(19,907,912.00)	(1,296,293.34)	(169,387.70)	(21,034,817.64)
Total accumulated depreciation	(302,321,547.86)	(0.14)	(302,321,548.00)	(26,891,190.54)	(3,254,383.07)	(325,958,355.47)
Total capital assets being depreciated, net	418,659,725.58	(0.58)	418,659,725.00	(2,506,816.77)	2,118,500.77	414,034,407.46
Governmental activity capital assets, net	629,323,823.21	(0.21)	629,323,823.00	128,741,752.62	22,199,206.68	735,866,368.94
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

Following is a summary of the critical data elements contained in your unaudited actual data. Since these data may have fiscal implications for your agency, please verify their accuracy before filing your unaudited actual financial reports.

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	62.62%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	$0.00
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2021-22 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your Appropriations Limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	$0.00
	Adjusted Appropriations Limit	$270,279,408.57
	Appropriations Subject to Limit These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	$270,279,408.57
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2021-22, subject to CDE approval.	3.79%

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2019-20 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepared in accordance with Education Code Section 41010 and is hereby approved and filed by the governing board of the school district pursuant to Education Code Section 42100.

Signed: _____ Date of Meeting: Sep.8, 2020
Clerk/Secretary of the Governing Board
(Original signature required)

To the Superintendent of Public Instruction:

2019-20 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100.

Signed: _____ Date: _____
County Superintendent/Designee
(Original signature required)

For additional information on the unaudited actual reports, please contact:

For County Office of Education:	For School District:
Debbie Wilkins	Fil Duldulao
Name	Name
Director, Fiscal Services	Director, Fiscal Services
Title	Title
(916) 228-2294	(916) 971-7268
Telephone	Telephone
dwilkins@scoe.net	fil.duldulao@sanjuan.edu
E-mail Address	E-mail Address

FEDERAL PROGRAM NAME	TITLE I, PART A BASIC GRANT	ESSA - School Improvements	ESSA - School Improvements	BASIC LOCAL ASSISTANCE ENT.	BASIC LOCAL ASSISTANCE ENT.	BASIC LOCAL ASST. PRIVATE SCHOOL ISP	BASIC LOCAL ASST. PRIVATE SCHOOL ISP
FEDERAL CATALOG NUMBER	84.01	84.010	84.010	84.027	84.027	84.027	84.027
RESOURCE CODE	3010	3182	3182	3310	3310	3311	3311
REVENUE OBJECT	8290(0)	8290	8290 (9)	8181 (0)	8181 (1)	8181 (0)	8181 (1)
LOCAL DESCRIPTION (if any)	RP 304	SBF 5	SBF 5	Sub Fund 03	Sub Fund 03	Sub Fund 03	Sub Fund 03
AWARD							
1. Prior Year Carryover	3,568,412.00	1,034,652.00		1,352,937.00		133,540.00	
2. a. Current Year Award	13,004,619.00	14,718.00	510,369.00	-	9,539,269.00	-	168,273.00
b. Transferability (ESSA)							
c. Other Adjustments					(1,456,131.00)		
d. Adj. Curr Yr Award (sum lines 2a+2b+2c)	13,004,619.00	14,718.00	510,369.00	-	8,083,138.00	-	168,273.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1,2d, & 3)	16,573,031.00	1,049,370.00	510,369.00	1,352,937.00	8,083,138.00	133,540.00	168,273.00
REVENUES				-	-		
5. Unearned Revenue Deferred from Prior Yr		258,663.00				0.00	0.00
6. Cash Received in Current Year	12,726,133.00	-	127,592.00				
7. Contributed Matching Funds	-	-	-	-	-	-	-
8. Total Available (sum lines 5, 6, 7)	12,726,133.00	258,663.00	127,592.00	-	-	-	-
EXPENDITURES							
Total Expenditures	12,978,989.05	605,871.29	-	1,304,413.00	6,166,616.40	57,481.88	
Ob 47xx, 51xx, 6xxx, 7xxx (Excl 73x9) E	**75,000.00**	-	-				
Indirects 73x9	**480,027.95**	**22,537.71**	**-**	**48,524.00**	**229,397.60**	**2,138.12**	**-**
Total Expenditures	13,459,017.00	628,409.00	-	1,352,937.00	6,396,014.00	59,620.00	-
9. Donor-Authorized Expenditures	13,459,017.00	628,409.00	-	1,352,937.00	6,396,014.00	59,620.00	-
10. Non-Donor Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	13,459,017.00	628,409.00	-	1,352,937.00	6,396,014.00	59,620.00	-
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(732,884.00)	(369,746.00)	127,592.00	(1,352,937.00)	(6,396,014.00)	(59,620.00)	-
a. Unearned Revenue	0.00	0.00	127,592.00	0.00	0.00	0.00	0.00
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	732,884.00	369,746.00	0.00	1,352,937.00	6,396,014.00	59,620.00	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	3,114,014.00	420,961.00	510,369.00	-	1,687,124.00	73,920.00	168,273.00
15. If carryover is allowed, enter line 14 amount here	3,114,014.00	420,961.00	510,369.00	-	1,687,124.00	73,920.00	168,273.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	13,459,017.00	628,409.00	-	1,352,937.00	6,396,014.00	59,620.00	-

FEDERAL PROGRAM NAME	BASIC LOCAL ASST. PRIVATE SCHOOL ISP	IDEA EARLY INTERVENING SVCS	FEDERAL PRESCHOOL	FEDERAL PRESCHOOL	PRESCHOOL GRTS EARLY INTERVENING SVCS	PRESCHOOL GRTS EARLY INTERVENING SVCS	IDEA MENTAL HEALTH AB3632
FEDERAL CATALOG NUMBER	84.027	84.027	84.173	84.173	84.173	84.173	84.027A
RESOURCE CODE	3311	3312	3315	3315	3318	3318	3327
REVENUE OBJECT	8181 (9)	8181(1)	8182 (0)	8182 (1)	8182(1)	8182(9)	8182 (1)
LOCAL DESCRIPTION (if any)	Sub Fund 03	Sub Fund 03	Sub Fund 03	Sub Fund 03	Sub Fund 03	Sub Fund 03	Sub Fund 03
AWARD							
1. Prior Year Carryover	25,679.00	-	105,074.00	-	-	28,518.00	-
2. a. Current Year Award			-	439,545.00			531,116.00
b. Transferability (ESSA)							
c. Other Adjustments	-	1,456,131.00		(65,932.00)	65,932.00		
d. Adj. Curr Yr Award (sum lines 2a+2b+2c)	-	1,456,131.00	-	373,613.00	65,932.00	-	531,116.00
3. Required Matching Funds/Other							-
4. Total Available Award (sum lines 1,2d, & 3)	25,679.00	1,456,131.00	105,074.00	373,613.00	65,932.00	28,518.00	531,116.00
REVENUES							
5. Unearned Revenue Deferred from Prior Yr							
6. Cash Received in Current Year	25,679.00	-	105,074.00	-	-	28,518.00	
7. Contributed Matching Funds	-	-	-	-	-	-	-
8. Total Available (sum lines 5, 6, 7)	25,679.00	-	105,074.00	-	-	28,518.00	-
EXPENDITURES							
Total Expenditures	24,758.00	1,103,413.72	101,306.00	274,934.87	50,882.00	27,495.00	450,554.38
Ob 47xx, 51xx, 6xxx, 7xxx (Excl 73x9) E	-						
Indirects 73x9	**921.00**	**41,047.28**	**3,768.00**	**10,227.13**	**1,893.00**	**1,023.00**	**16,760.62**
Total Expenditures	25,679.00	1,144,461.00	105,074.00	285,162.00	52,775.00	28,518.00	467,315.00
9. Donor-Authorized Expenditures	25,679.00	1,144,461.00	105,074.00	285,162.00	52,775.00	28,518.00	467,315.00
10. Non-Donor Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	25,679.00	1,144,461.00	105,074.00	285,162.00	52,775.00	28,518.00	467,315.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	-	(1,144,461.00)	-	(285,162.00)	(52,775.00)	-	(467,315.00)
a. Unearned Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	0.00	1,144,461.00	0.00	285,162.00	52,775.00	0.00	467,315.00
14. Unused Grant Award Calculation (line 4 minus line 9)	-	311,670.00	-	88,451.00	13,157.00	-	63,801.00
15. If carryover is allowed, enter line 14 amount here	-	311,670.00	-	88,451.00	13,157.00	-	63,801.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	25,679.00	1,144,461.00	105,074.00	285,162.00	52,775.00	28,518.00	467,315.00

FEDERAL PROGRAM NAME	PRESCHOOL ENTITLEMENT EARLY INTERV SVCS	PRESCHOOL STAFF DEV.	PRESCHOOL STAFF DEV.	PRESCHOOL STAFF DEV.	EARLY INTERVENTION PART C	ALTERNATE DISPUTE RESOLUTION PROGRAM	ALTERNATE DISPUTE RESOLUTION PROGRAM
FEDERAL CATALOG NUMBER	84.027	84.173A	84.173A	84.173A	84.181	84.173A	84.173A
RESOURCE CODE	3332	3345	3345	3345	3385	3395	3395
REVENUE OBJECT	8182(9)	8182 (0)	8182 (1)	8182 (9)	8182(1)	8182(0)	8182(1)
LOCAL DESCRIPTION (if any)	Sub Fund 03	Sub Fund 03	Sub Fund 03	Sub Fund 03	Sub Fund 03	Sub Fund 03	Sub Fund 03
AWARD							
1. Prior Year Carryover	10,076.00	2,627.00		760.00	-	15,865.00	-
2. a. Current Year Award		-	2,412.00		162,284.00	-	14,601.00
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj. Curr Yr Award (sum lines 2a+2b+2c)	-	-	2,412.00	-	162,284.00	-	14,601.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1,2d, & 3)	10,076.00	2,627.00	2,412.00	760.00	162,284.00	15,865.00	14,601.00
REVENUES							
5. Unearned Revenue Deferred from Prior Yr		0.00		0.00	0.00		
6. Cash Received in Current Year	10,076.00	818.00		760.00			-
7. Contributed Matching Funds	-	-		-	-		
8. Total Available (sum lines 5, 6, 7)	10,076.00	818.00	-	760.00	-	-	-
EXPENDITURES							
Total Expenditures	9,715.00	1,667.57		733.00	156,464.00	7,143.02	-
Ob 47xx, 51xx, 6xxx, 7xxx (Excl 73x9) E							
Indirects 73x9	**361.00**	**61.43**		**27.00**	**5,820.00**	**265.98**	**-**
Total Expenditures	10,076.00	1,729.00	-	760.00	162,284.00	7,409.00	-
9. Donor-Authorized Expenditures	10,076.00	1,729.00		760.00	162,284.00	7,409.00	-
10. Non-Donor Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	10,076.00	1,729.00	-	760.00	162,284.00	7,409.00	-
12. Amounts Included in Line 6 above for Prior Year Adjustments						-	-
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	-	(911.00)	-	-	(162,284.00)	(7,409.00)	-
a. Unearned Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	0.00	911.00	0.00	0.00	162,284.00	7,409.00	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	-	898.00	2,412.00	-	-	8,456.00	14,601.00
15. If carryover is allowed, enter line 14 amount here	-	898.00	2,412.00	-	-	8,456.00	14,601.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	10,076.00	1,729.00	-	760.00	162,284.00	7,409.00	-

FEDERAL PROGRAM NAME	ALTERNATE DISPUTE RESOLUTION PROGRAM	DEPARTMENT OF REHAB	CARL PERKINS	PROJ CAL-WELL	NCLB -TITLE II PART A (WAS 4010 & 4135)	NCLB -TITLE II PART A (WAS 4010 & 4135)
FEDERAL CATALOG NUMBER	84.173A	84.126	84.048		84.367	84.367
RESOURCE CODE	3395	3410	3550	3724	4035	4035
REVENUE OBJECT	8182(9)	8290(0)	8290	8290	8290(0)	8290(8)
LOCAL DESCRIPTION (if any)	Sub Fund 03	Sub Fund 03	RP 405	RP 114	RP 700,702	RP 700,702
AWARD						
1. Prior Year Carryover	1,799.00	-	-	-		6,068.00
2. a. Current Year Award		92,513.00	342,797.00	109,000.00	1,374,782.00	-
b. Transferability (ESSA)						
c. Other Adjustments		4,402.46	-	-	-	-
d. Adj. Curr Yr Award (sum lines 2a+2b+2c)	-	96,915.46	342,797.00	109,000.00	1,374,782.00	-
3. Required Matching Funds/Other			-	-	-	-
4. Total Available Award (sum lines 1,2d, & 3)	1,799.00	96,915.46	342,797.00	109,000.00	1,374,782.00	6,068.00
REVENUES						
5. Unearned Revenue Deferred from Prior Yr		0.00	0.00	0.00		6,068.00
6. Cash Received in Current Year	1,799.00	2,871.29	282,610.00	-	1,174,707.00	-
7. Contributed Matching Funds	-		-	-	-	-
8. Total Available (sum lines 5, 6, 7)	1,799.00	2,871.29	282,610.00	-	1,174,707.00	6,068.00
EXPENDITURES						
Total Expenditures	1,735.00	77,925.32	334,516.91	52,835.00	1,204,789.08	6,068.00
Ob 47xx, 51xx, 6xxx, 7xxx (Excl 73x9) E			-	-		
Indirects 73x9	**64.00**	**2,898.70**	**8,280.09**		**44,817.92**	**-**
Total Expenditures	1,799.00	80,824.02	342,797.00	52,835.00	1,249,607.00	6,068.00
9. Donor-Authorized Expenditures	1,799.00	80,824.02	342,797.00	52,835.00	1,249,607.00	6,068.00
10. Non-Donor Authorized Expenditures						
11. Total Expenditures (lines 9 & 10)	1,799.00	80,824.02	342,797.00	52,835.00	1,249,607.00	6,068.00
12. Amounts Included in Line 6 above for Prior Year Adjustments	-	-				
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	-	(77,952.73)	(60,187.00)	(52,835.00)	(74,900.00)	-
a. Unearned Revenue	0.00	0.00	0.00	0.00	0.00	0.00
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	0.00	77,952.73	60,187.00	52,835.00	74,900.00	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	-	16,091.44	-	56,165.00	125,175.00	-
15. If carryover is allowed, enter line 14 amount here	-		-	56,165.00	125,175.00	-
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,799.00	80,824.02	342,797.00	52,835.00	1,249,607.00	6,068.00

FEDERAL PROGRAM NAME	NCLB -TITLE II PART A (WAS 4010 & 4135)	SSAE COMPETITIVE GRANT PROGRAM	TITLE IV, PART A - Academic Enrichment	TITLE IV, PART A - Academic Enrichment	21ST CENTURY (ASSETS - LOC 202)	21ST CENTURY (ASSETS - LOC 204)	TITLE III IMMIGRANT
FEDERAL CATALOG NUMBER	84.367	84.424			84.287	84.287	84.365
RESOURCE CODE	4035	4125	4127	4127	4128	4129	4201
REVENUE OBJECT	8290(9)	8285	8290 (9)	8290 (0)	8290 (0)	8290 (0)	8290(9)
LOCAL DESCRIPTION (if any)	RP 700,702	RP 703			GO 1140 LO 202	GO 1140 LO 204	
AWARD							
1. Prior Year Carryover	207,024.00	20,000.00	682,134.00		-	-	56,676.00
2. a. Current Year Award	-	7,500.00	-	980,465.00	197,736.91	210,600.00	-
b. Transferability (ESSA)		-			-	-	
c. Other Adjustments	-	-	-	-	-	-	
d. Adj. Curr Yr Award (sum lines 2a+2b+2c)	-	7,500.00	-	980,465.00	197,736.91	210,600.00	-
3. Required Matching Funds/Other	-	-			-	-	
4. Total Available Award (sum lines 1,2d, & 3)	207,024.00	27,500.00	682,134.00	980,465.00	197,736.91	210,600.00	56,676.00
REVENUES							
5. Unearned Revenue Deferred from Prior Yr	0.00	20,000.00	249,636.00				
6. Cash Received in Current Year	207,024.00	7,500.00	409,624.00	-	156,903.23	210,600.00	56,676.00
7. Contributed Matching Funds	-	-	-	-	-	-	-
8. Total Available (sum lines 5, 6, 7)	207,024.00	27,500.00	659,260.00	-	156,903.23	210,600.00	56,676.00
EXPENDITURES							
Total Expenditures	199,380.50	-	623,299.97	320,011.59	192,263.97	181,600.57	54,643.27
Ob 47xx, 51xx, 6xxx, 7xxx (Excl 73x9) E			89,568.00		45,141.95	664.80	
Indirects 73x9	**7,643.50**	**-**	**19,854.83**	**11,904.41**	**5,472.94**	**6,731.43**	**2,032.73**
Total Expenditures	207,024.00	-	643,154.80	331,916.00	197,736.91	188,332.00	56,676.00
9. Donor-Authorized Expenditures	207,024.00	-	643,154.80	331,916.00	197,736.91	188,332.00	56,676.00
10. Non-Donor Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	207,024.00	-	643,154.80	331,916.00	197,736.91	188,332.00	56,676.00
12. Amounts Included in Line 6 above for Prior Year Adjustments						-	
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	-	27,500.00	16,105.20	(331,916.00)	(40,833.68)	22,268.00	-
a. Unearned Revenue	0.00	27,500.00	16,105.20	0.00	0.00	22,268.00	0.00
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	0.00	0.00	0.00	331,916.00	40,833.68	0.00	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	-	27,500.00	38,979.20	648,549.00	-	22,268.00	-
15. If carryover is allowed, enter line 14 amount here	-	27,500.00	38,980.00	648,549.00	-	22,268.00	-
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	207,024.00	-	643,154.80	331,916.00	197,736.91	188,332.00	56,676.00

FEDERAL PROGRAM NAME	TITLE III IMMIGRANT	TITLE III LIMITED ENGLISH PROF.	TITLE III LIMITED ENGLISH PROF.	INDIAN EDUCATION	NCLB TITLE X MCKINNEY-VENTO HOMELESS	COPS SVPP	ESSA - School Improvements
FEDERAL CATALOG NUMBER	84.365	84.365	84.365	84.060	84.196	16.710	84.010
RESOURCE CODE	4201	4203	4203	4510	5630	5826	3182
REVENUE OBJECT	8290(0)	8290 (9)	8290 (0)		8290	8290	8290
LOCAL DESCRIPTION (if any)				RP 412	Goal 1489		FD 09 - SBF 8
AWARD							
1. Prior Year Carryover		104,478.00		1,552.00	-	-	172,442.00
2. a. Current Year Award	308,289.00	-	651,373.00	39,624.00	162,214.00	265,479.00	-
b. Transferability (ESSA)							
c. Other Adjustments				-			
d. Adj. Curr Yr Award (sum lines 2a+2b+2c)	308,289.00	-	651,373.00	39,624.00	162,214.00	265,479.00	-
3. Required Matching Funds/Other		-	-			-	
4. Total Available Award (sum lines 1,2d, & 3)	308,289.00	104,478.00	651,373.00	41,176.00	162,214.00	265,479.00	172,442.00
REVENUES							
5. Unearned Revenue Deferred from Prior Yr							43,111.00
6. Cash Received in Current Year	100,730.00	104,478.00	619,081.00	25,044.58	157,500.00	-	
7. Contributed Matching Funds	-	-	-	-	-	-	-
8. Total Available (sum lines 5, 6, 7)	100,730.00	104,478.00	619,081.00	25,044.58	157,500.00	-	43,111.00
EXPENDITURES							
Total Expenditures	210,282.75	100,730.81	528,296.37	31,151.85	156,395.98	33,805.00	54,005.57
Ob 47xx, 51xx, 6xxx, 7xxx (Excl 73x9) E				-			
Indirects 73x9	**7,822.25**	**3,747.19**	**19,652.63**	**1,159.15**	**5,818.02**	**-**	**2,009.01**
Total Expenditures	218,105.00	104,478.00	547,949.00	32,311.00	162,214.00	33,805.00	56,014.58
9. Donor-Authorized Expenditures	218,105.00	104,478.00	547,949.00	32,311.00	162,214.00	33,805.00	56,014.58
10. Non-Donor Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	218,105.00	104,478.00	547,949.00	32,311.00	162,214.00	33,805.00	56,014.58
12. Amounts Included in Line 6 above for Prior Year Adjustments					-		
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(117,375.00)	-	71,132.00	(7,266.42)	(4,714.00)	(33,805.00)	(12,903.58)
a. Unearned Revenue	0.00	0.00	71,132.00	0.00	0.00	0.00	0.00
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	117,375.00	0.00	0.00	7,266.42	4,714.00	33,805.00	12,903.58
14. Unused Grant Award Calculation (line 4 minus line 9)	90,184.00	-	103,424.00	8,865.00	-	231,674.00	116,427.42
15. If carryover is allowed, enter line 14 amount here	90,184.00	-	103,424.00	8,865.00	-	231,674.00	116,427.42
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	218,105.00	104,478.00	547,949.00	32,311.00	162,214.00	33,805.00	56,014.58

FEDERAL PROGRAM NAME	CARL PERKINS	"231" ABE/ VESL/ ESL	"231" ASE/GED	EL CIVICS:CITIZENSHIP PREP, CIVIC PARTICIP	Child Care Dev. Block Grant CCTR-7192	Early HeadStart Basic/T&TA	Early Head Start Basic /T&TA
FEDERAL CATALOG NUMBER	84.048	84.002A	84.002	84.002A	93.596	93.600	93.600
RESOURCE CODE	3555-4630	3905-4110	3913-4113	3926-4115	5025	9727-9	9727-0
REVENUE OBJECT	8290	8290	8290	8290	8290	8290 / Goals 0001/0002/0040	8290 / Goals 0001/0002/0040
LOCAL DESCRIPTION (if any)	FD 11-415	FD 11-415	FD 11-415	FD 11-415	FD 12	FD 12 FY 18-19	FD12 FY 19-20
AWARD							
1. Prior Year Carryover	-	-	-	-	-	132,002.93	-
2. a. Current Year Award	50,893.00	304,175.00	68,750.00	10,350.00	1,932,520.00	-	2,008,557.00
b. Transferability (ESSA)					175.70		
c. Other Adjustments					65,702.59		-
d. Adj. Curr Yr Award (sum lines 2a+2b+2c)	50,893.00	304,175.00	68,750.00	10,350.00	1,998,398.29	-	2,008,557.00
3. Required Matching Funds/Other					(175.70)		-
4. Total Available Award (sum lines 1,2d, & 3)	50,893.00	304,175.00	68,750.00	10,350.00	1,998,222.59	132,002.93	2,008,557.00
REVENUES							
5. Unearned Revenue Deferred from Prior Yr							
6. Cash Received in Current Year	-	181,488.00	50,271.00	3,337.00	1,589,314.59	127,981.45	1,453,692.32
7. Contributed Matching Funds	-	-	-	-	(175.70)	-	-
8. Total Available (sum lines 5, 6, 7)	-	181,488.00	50,271.00	3,337.00	1,589,138.89	127,981.45	1,453,692.32
EXPENDITURES							
Total Expenditures	50,893.00	304,175.00	68,750.00	10,350.00	1,930,800.92	123,852.98	1,698,287.19
Ob 47xx, 51xx, 6xxx, 7xxx (Excl 73x9) E					4,467.63		4,129.12
Indirects 73x9					**67,421.67**	**4,128.47**	**58,390.48**
Total Expenditures	50,893.00	304,175.00	68,750.00	10,350.00	1,998,222.59	127,981.45	1,756,677.67
9. Donor-Authorized Expenditures	50,893.00	304,175.00	68,750.00	10,350.00	1,998,222.59	127,981.45	1,756,677.67
10. Non-Donor Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	50,893.00	304,175.00	68,750.00	10,350.00	1,998,222.59	127,981.45	1,756,677.67
12. Amounts Included in Line 6 above for Prior Year Adjustments					175.70		
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(50,893.00)	(122,687.00)	(18,479.00)	(7,013.00)	(408,908.00)	-	(302,985.35)
a. Unearned Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	50,893.00	122,687.00	18,479.00	7,013.00	408,908.00	0.00	302,985.35
14. Unused Grant Award Calculation (line 4 minus line 9)	-	-	-	-	-	4,021.48	251,879.33
15. If carryover is allowed, enter line 14 amount here	-	-	-	-			251,879.33
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	50,893.00	304,175.00	68,750.00	10,350.00	1,998,222.59	127,981.45	1,756,677.67

FEDERAL PROGRAM NAME	Headstart Basic/T&TA	Headstart Basic/T&TA	EQUIPMENT ASSISTANCE GRANT	Total
FEDERAL CATALOG NUMBER	93.600	93.600		
RESOURCE CODE	9734-0	9734-9	5314	
REVENUE OBJECT	8290 / Goals 0001/0002/0040/0015	8290 / Goals 0001/0002/0040/0012	8290	
LOCAL DESCRIPTION (if any)	FD 12 FY 19-20	FD 12 FY 18-19	FD 13	
AWARD				
1. Prior Year Carryover	-	405,582.01		8,067,897.94
2. a. Current Year Award	9,431,472.00	-	21,819.00	42,958,114.91
b. Transferability (ESSA)				175.70
c. Other Adjustments	-			70,105.05
d. Adj. Curr Yr Award (sum lines 2a+2b+2c)	9,431,472.00	-	21,819.00	43,028,395.66
3. Required Matching Funds/Other	-			(175.70)
4. Total Available Award (sum lines 1,2d, & 3)	9,431,472.00	405,582.01	21,819.00	51,096,117.90
REVENUES				-
5. Unearned Revenue Deferred from Prior Yr				577,478.00
6. Cash Received in Current Year	6,312,935.14	401,336.15	19,637.10	26,681,790.85
7. Contributed Matching Funds	-	-	-	(175.70)
8. Total Available (sum lines 5, 6, 7)	6,312,935.14	401,336.15	19,637.10	27,259,093.15
EXPENDITURES				-
Total Expenditures	7,371,833.83	366,475.79	15,629.13	39,627,223.53
Ob 47xx, 51xx, 6xxx, 7xxx (Excl 73x9) E	53,074.08			272,045.58
Indirects 73x9	**254,987.05**	**9,942.73**	**-**	1,409,580.02
Total Expenditures	7,626,820.88	376,418.52	15,629.13	41,036,803.55
9. Donor-Authorized Expenditures	7,626,820.88	376,418.52	15,629.13	41,036,803.55
10. Non-Donor Authorized Expenditures				-
11. Total Expenditures (lines 9 & 10)	7,626,820.88	376,418.52	15,629.13	41,036,803.55
12. Amounts Included in Line 6 above for Prior Year Adjustments				175.70
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(1,313,885.74)	24,917.63	4,007.97	(13,777,534.70)
a. Unearned Revenue	0.00	0.00	4,007.97	268,605.17
b. Accounts Payable	0.00	24,917.63	0.00	24,917.63
c. Accounts Receivable	1,313,885.74	0.00	0.00	14,071,057.50
14. Unused Grant Award Calculation (line 4 minus line 9)	1,804,651.12	29,163.49	6,189.87	10,059,314.35
15. If carryover is allowed, enter line 14 amount here	1,804,651.12	-	6,189.87	10,010,038.74
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	7,626,820.88	376,418.52	15,629.13	41,036,803.55

2019-2020 Unaudited Actuals
STATE GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

STATE PROGRAM NAME	AFTER SCHOOL LEARNING Suffix EZ	HEALTH CAREERS INCENTIVE GRANT	GOVERNOR'S CTE INITIATIVE: CA PARTNERSHIP ACADEMIES	CTEIG	CTEIG
STATE ID NUMBER (IF ANY)	23939-EZ		25220		
RESOURCE CODE	6010	6378	6385	6387	6387
REVENUE OBJECT	8590 (0)	8590	8590 (0)	8590 (0)	8590 (9)
LOCAL DESCRIPTION (if any)	RP 570	RP 405	RP 405	RP 405	RP 405
AWARD					
1. Prior Year Carryover	-	-	-	-	130,000.00
2. a. Current Year Award	3,939,829.85	(8,026.00)	129,650.00	1,211,582.63	
b. Other Adjustments		8,026.00			
c. Adj. Curr Yr. Award (sum lines 2a & 2b)	3,939,829.85	-	129,650.00	1,211,582.63	-
3. Required Matching Funds/Other			-		
4. Total Available Award (sum lines 1, 2c & 3)	3,939,829.85	-	129,650.00	1,211,582.63	130,000.00
REVENUES					
5. Unearned Revenue Deferred from Prior Yr				0.00	0.00
6. Cash Received in Current Year	3,546,379.85		129,650.00	1,199,466.80	
7. Contributed Matching Funds	-	-	-	-	-
8. Total Available (sum lines 5, 6, 7)	3,546,379.85	-	129,650.00	1,199,466.80	-
EXPENDITURES					
Total Expenditures	3,809,628.09		99,303.90	828,776.78	126,144.95
Ob 47xx, 51xx, 6xxx, 7xxx (Excl 73x9) Exp	**309,580.82**				
Indirects 73x9	**130,201.76**	**-**	**3,694.10**	**29,353.22**	**3,855.05**
Total Expenditures	3,939,829.85	-	102,998.00	858,130.00	130,000.00
9. Donor-Authorized Expenditures	3,939,829.85	-	102,998.00	858,130.00	130,000.00
10. Non-Donor Authorized Expenditures					
11. Total Expenditures (lines 9 & 10)	3,939,829.85	-	102,998.00	858,130.00	130,000.00
12. Amounts Included in Line 6 above for Prior Year Adjustments					
13. Calculation of Unearned Revenue or A/P & A/R amounts (line 8 minus line 9 plus line 12)	(393,450.00)	-	26,652.00	341,336.80	(130,000.00)
a. Unearned Revenue	-	-	26,652.00	341,336.80	-
b. Accounts Payable	-	-	-	-	-
c. Accounts Receivable	393,450.00	-	-	-	130,000.00
14. Unused Grant Award Calculation (line 4 minus line 9)	-	-	26,652.00	353,452.63	-
15. If carryover is allowed, enter line 14 amount here			26,652.00	353,452.63	-
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	3,939,829.85	-	102,998.00	858,130.00	130,000.00

2019-2020 Unaudited Actuals
STATE GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

STATE PROGRAM NAME	K-12 STRONG WORKFORCE PROGRAM	INFANT DISCRETIONARY	WORKABILITY	TUPE 6-12	TUPE 6-12
STATE ID NUMBER (IF ANY)		24462	24463	23297	
RESOURCE CODE	6388	6515	6520	6690	6695
REVENUE OBJECT	8590(0)	8590(0)	8590 (0)	8590	8590
LOCAL DESCRIPTION (if any)	RP 405	Sub Fund 03	Sub Fund 03	RP 109 YR 0	RP 109 YR 0
AWARD					
1. Prior Year Carryover		2,686.00	-	3,193.00	-
2. a. Current Year Award	25,990.00	-	445,725.00	-	363,167.00
b. Other Adjustments					
c. Adj. Curr Yr. Award (sum lines 2a & 2b)	25,990.00	-	445,725.00	-	363,167.00
3. Required Matching Funds/Other					
4. Total Available Award (sum lines 1, 2c & 3)	25,990.00	2,686.00	445,725.00	3,193.00	363,167.00
REVENUES					
5. Unearned Revenue Deferred from Prior Yr	0.00			3,193.00	
6. Cash Received in Current Year	18,193.00	2,686.00	-	-	181,583.50
7. Contributed Matching Funds	-	-	-	-	-
8. Total Available (sum lines 5, 6, 7)	18,193.00	2,686.00	-	3,193.00	181,583.50
EXPENDITURES					
Total Expenditures	18,654.07	2,590.00	399,159.93	3,078.50	278,391.81
Ob 47xx, 51xx, 6xxx, 7xxx (Excl 73x9) Exp					
Indirects 73x9	**693.93**	**96.00**	**14,848.07**	**114.50**	**10,356.19**
Total Expenditures	19,348.00	2,686.00	414,008.00	3,193.00	288,748.00
9. Donor-Authorized Expenditures	19,348.00	2,686.00	414,008.00	3,193.00	288,748.00
10. Non-Donor Authorized Expenditures					
11. Total Expenditures (lines 9 & 10)	19,348.00	2,686.00	414,008.00	3,193.00	288,748.00
12. Amounts Included in Line 6 above for Prior Year Adjustments					
13. Calculation of Unearned Revenue or A/P & A/R amounts (line 8 minus line 9 plus line 12)	(1,155.00)	-	(414,008.00)	-	(107,164.50)
a. Unearned Revenue	-	-	-	-	-
b. Accounts Payable	-	-	-	-	-
c. Accounts Receivable	1,155.00	-	414,008.00	-	107,164.50
14. Unused Grant Award Calculation (line 4 minus line 9)	6,642.00	-	31,717.00	-	74,419.00
15. If carryover is allowed, enter line 14 amount here	6,642.00	-	31,717.00	-	74,419.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	19,348.00	2,686.00	414,008.00	3,193.00	288,748.00

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STATE PROGRAM NAME	AGRICULTURE VOCATIONAL EDUCATION	CA PARTNERSHIP ACADEMY	STRS ON-BEHALF PENSION CONTRIBUTIONS	CA SCALE UP MTSS (SUMS) INITIATIVE	ELLP REFUGEE
STATE ID NUMBER (IF ANY)		23181	10137	25349	
RESOURCE CODE	7010	7220	7690	7810	7812
REVENUE OBJECT	8590	8590 (0)	8590	8590(0)	8590(0)
LOCAL DESCRIPTION (if any)	RP 405	RP 405	FD 01	RP 620	RP412
AWARD					
1. Prior Year Carryover	-	122,883.00	-	25,000.00	-
2. a. Current Year Award	3,859.00	-	24,720,601.00		114,608.00
b. Other Adjustments		(8,400.00)	-	-	
c. Adj. Curr Yr. Award (sum lines 2a & 2b)	3,859.00	(8,400.00)	24,720,601.00	-	114,608.00
3. Required Matching Funds/Other		-			
4. Total Available Award (sum lines 1, 2c & 3)	3,859.00	114,483.00	24,720,601.00	25,000.00	114,608.00
REVENUES					
5. Unearned Revenue Deferred from Prior Yr				-	
6. Cash Received in Current Year	2,894.00	-	24,720,601.00	25,000.00	44,698.58
7. Contributed Matching Funds	-	-	-	-	-
8. Total Available (sum lines 5, 6, 7)	2,894.00	-	24,720,601.00	25,000.00	44,698.58
EXPENDITURES					
Total Expenditures	3,859.00	110,376.97	24,720,601.00	14,600.00	43,429.42
Ob 47xx, 51xx, 6xxx, 7xxx (Excl 73x9) Exp					-
Indirects 73x9		**4,106.03**		**543.00**	**1,615.58**
Total Expenditures	3,859.00	114,483.00	24,720,601.00	15,143.00	45,045.00
9. Donor-Authorized Expenditures	3,859.00	114,483.00	24,720,601.00	15,143.00	45,045.00
10. Non-Donor Authorized Expenditures					
11. Total Expenditures (lines 9 & 10)	3,859.00	114,483.00	24,720,601.00	15,143.00	45,045.00
12. Amounts Included in Line 6 above for Prior Year Adjustments					
13. Calculation of Unearned Revenue or A/P & A/R amounts (line 8 minus line 9 plus line 12)	(965.00)	(114,483.00)	-	9,857.00	(346.42)
a. Unearned Revenue	-	-	-	9,857.00	-
b. Accounts Payable	-	-	-	-	-
c. Accounts Receivable	965.00	114,483.00	-	-	346.42
14. Unused Grant Award Calculation (line 4 minus line 9)	-	-	-	9,857.00	69,563.00
15. If carryover is allowed, enter line 14 amount here		-	-	9,857.00	69,563.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	3,859.00	114,483.00	24,720,601.00	15,143.00	45,045.00

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STATE PROGRAM NAME	ELLP REFUGEE	STRS ON-BEHALF PENSION CONTRIBUTIONS	STRS ON-BEHALF PENSION CONTRIBUTIONS	CALIFORNIA STATE PRESCHOOL	STRS ON-BEHALF PENSION CONTRIBUTIONS
STATE ID NUMBER (IF ANY)		10137	10137	CSPP-7409	10137
RESOURCE CODE	7812	7690	7690	6105-0010	7690
REVENUE OBJECT	8590(9)	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	RP412	FD 09/Choices	FD 11	FD 12	FD 12
AWARD					
1. Prior Year Carryover	6,485.00	-	-	-	-
2. a. Current Year Award	-	182,173.00	128,718.00	3,391,612.00	857,762.00
b. Other Adjustments	-	-	-	-	-
c. Adj. Curr Yr. Award (sum lines 2a & 2b)	-	182,173.00	128,718.00	3,391,612.00	857,762.00
3. Required Matching Funds/Other				-	
4. Total Available Award (sum lines 1, 2c & 3)	6,485.00	182,173.00	128,718.00	3,391,612.00	857,762.00
REVENUES					
5. Unearned Revenue Deferred from Prior Yr				0.00	
6. Cash Received in Current Year	6,485.00	182,173.00	128,718.00	3,391,612.00	857,762.00
7. Contributed Matching Funds	-	-	-		-
8. Total Available (sum lines 5, 6, 7)	6,485.00	182,173.00	128,718.00	3,391,612.00	857,762.00
EXPENDITURES					
Total Expenditures	6,252.41	182,173.00	128,718.00	3,241,260.16	857,762.00
Ob 47xx, 51xx, 6xxx, 7xxx (Excl 73x9) Exp				**1,168.94**	
Indirects 73x9	**232.59**			**120,531.39**	
Total Expenditures	6,485.00	182,173.00	128,718.00	3,361,791.55	857,762.00
9. Donor-Authorized Expenditures	6,485.00	182,173.00	128,718.00	3,361,791.55	857,762.00
10. Non-Donor Authorized Expenditures					
11. Total Expenditures (lines 9 & 10)	6,485.00	182,173.00	128,718.00	3,361,791.55	857,762.00
12. Amounts Included in Line 6 above for Prior Year Adjustments					
13. Calculation of Unearned Revenue or A/P & A/R amounts (line 8 minus line 9 plus line 12)	-	-	-	29,820.45	-
a. Unearned Revenue	-	-	-	-	-
b. Accounts Payable	-	-	-	29,820.45	-
c. Accounts Receivable	-	-	-	-	-
14. Unused Grant Award Calculation (line 4 minus line 9)	-	-	-	29,820.45	-
15. If carryover is allowed, enter line 14 amount here	-	-	-		-
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	6,485.00	182,173.00	128,718.00	3,361,791.55	857,762.00

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STATE PROGRAM NAME	STRS ON-BEHALF PENSION CONTRIBUTIONS	STRS ON-BEHALF PENSION CONTRIBUTIONS	STRS ON-BEHALF PENSION CONTRIBUTIONS	TOTAL
STATE ID NUMBER (IF ANY)	10137	10137	10137	
RESOURCE CODE	7690	7690	7690	
REVENUE OBJECT	8590	8590	8590	
LOCAL DESCRIPTION (if any)	FD 13	FD 14	FD 21	
AWARD				
1. Prior Year Carryover	-	-	-	290,247.00
2. a. Current Year Award	5.00	1,671.00	3,163.00	35,512,090.48
b. Other Adjustments	-	-	-	(374.00)
c. Adj. Curr Yr. Award (sum lines 2a & 2b)	5.00	1,671.00	3,163.00	35,511,716.48
3. Required Matching Funds/Other				-
4. Total Available Award (sum lines 1, 2c & 3)	5.00	1,671.00	3,163.00	35,801,963.48
REVENUES				-
5. Unearned Revenue Deferred from Prior Yr				3,193.00
6. Cash Received in Current Year	5.00	1,671.00	3,163.00	34,442,741.73
7. Contributed Matching Funds	-	-	-	-
8. Total Available (sum lines 5, 6, 7)	5.00	1,671.00	3,163.00	34,445,934.73
EXPENDITURES				-
Total Expenditures	5.00	1,671.00	3,163.00	34,879,598.99
Ob 47xx, 51xx, 6xxx, 7xxx (Excl 73x9) Exp				310,749.76
Indirects 73x9				**320,241.41**
Total Expenditures	5.00	1,671.00	3,163.00	35,199,840.40
9. Donor-Authorized Expenditures	5.00	1,671.00	3,163.00	35,199,840.40
10. Non-Donor Authorized Expenditures				-
11. Total Expenditures (lines 9 & 10)	5.00	1,671.00	3,163.00	35,199,840.40
12. Amounts Included in Line 6 above for Prior Year Adjustments				-
13. Calculation of Unearned Revenue or A/P & A/R amounts (line 8 minus line 9 plus line 12)	-	-	-	(753,905.67)
a. Unearned Revenue	-	-	-	377,845.80
b. Accounts Payable	-	-	-	29,820.45
c. Accounts Receivable	-	-	-	1,161,571.92
14. Unused Grant Award Calculation (line 4 minus line 9)	-	-	-	602,123.08
15. If carryover is allowed, enter line 14 amount here	-	-	-	572,302.63
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	5.00	1,671.00	3,163.00	35,199,840.40

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LOCAL GRANT AWARDS,
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SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

LOCAL PROGRAM NAME	CLASSIFIED SCHOOL EMPLOYEE	FOSTER YOUTH ILP	FOSTER YOUTH ILP	STIG-KAISER PERM GRANT	TDM INNOVATIONS GRANT	WHITE HOUSE MEDI-CAL
RESOURCE CODE	8186	8251	8251	8298	8437	8480
REVENUE OBJECT	8590	8677 (7)	8677 (0)	8699	8699	8699 (0)
LOCAL DESCRIPTION (if any)	RP 220	RP 410	RP 410	RP 102	RP 105	RP 102/GO 0000
AWARD						
1. Prior Year Carryover	39,994.97	-	-	-	-	-
2. a. Current Year Award	40,000.00	-	99,999.00	90,000.00	135,000.00	93,681.36
b. Other Adjustments						
c. Adj. Curr Year Award (sum lines 2a & 2b)	40,000.00	-	99,999.00	90,000.00	135,000.00	93,681.36
3. Required Matching Funds/Other						-
4. Total Available Award (sum lines 1c, 2c & 3)	79,994.97	-	99,999.00	90,000.00	135,000.00	93,681.36
REVENUES						
5. Unearned Revenue Deferred from Prior Year	39,994.97	-	-	90,000.00		
6. Cash Received in Current Year	-		77,098.00	-	-	93,681.36
7. Contributed Matching Funds	-	-	-	-	-	-
8. Total Available (sum lines 5, 6, 7)	39,994.97	-	77,098.00	90,000.00	-	93,681.36
EXPENDITURES						
Total Expenditures	46,520.00		99,999.00	70,057.00	86,100.34	-
Ob 47xx, 51xx, 6xxx, 7xxx (Excl 73x9) Exp					-	-
Indirects 73x9				-	-	-
Total Expenditures	46,520.00	-	99,999.00	70,057.00	86,100.34	-
9. Donor-Authorized Expenditures	46,520.00		99,999.00	70,057.00	86,100.34	-
10. Non-Donor Authorized Expenditures						
11. Total Expenditures (lines 9 & 10)	46,520.00	-	99,999.00	70,057.00	86,100.34	-
12. Amounts Included in Line 6 above for Prior Year Adjustment	-		-		-	-
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(6,525.03)	-	(22,901.00)	19,943.00	(86,100.34)	93,681.36
a. Unearned Revenue	0.00	0.00	0.00	19,943.00	619.12	93,681.36
b. Accounts Payable	0.00		0.00	0.00	0.00	0.00
c. Accounts Receivable	6,525.03		22,901.00	0.00	86,719.46	0.00
14. Unused Grant Award Calculation (Line 4 minus line 9)	33,474.97	-	-	19,943.00	48,899.66	93,681.36
15. If carryover is allowed, enter line 14 amount here	33,474.97	-	-	19,943.00	48,899.66	93,681.36
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	46,520.00	-	99,999.00	70,057.00	86,100.34	-

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LOCAL GRANT AWARDS,
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SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

LOCAL PROGRAM NAME	PRE APPRENTICESHIP	QRIS-Raising Quality Together	SCHOOL READINESS 1ST FIVE COMMISSION	TOTAL
RESOURCE CODE	8329	8337	8348	
REVENUE OBJECT	8699	8699	8699 (5)	
LOCAL DESCRIPTION (if any)	FD 11	FD 12 RP 305	FD 12	
AWARD				
1. Prior Year Carryover	-	91,288.67	-	131,283.64
2. a. Current Year Award		173,799.00	415,829.00	1,048,308.36
b. Other Adjustments			-	-
c. Adj. Curr Year Award (sum lines 2a & 2b)	-	173,799.00	415,829.00	1,048,308.36
3. Required Matching Funds/Other			14,034.08	14,034.08
4. Total Available Award (sum lines 1c, 2c & 3)	-	265,087.67	429,863.08	1,193,626.08
REVENUES				-
5. Unearned Revenue Deferred from Prior Year		91,288.67		221,283.64
6. Cash Received in Current Year	-	173,799.00	190,797.07	535,375.43
7. Contributed Matching Funds	-	-	14,034.08	14,034.08
8. Total Available (sum lines 5, 6, 7)	-	265,087.67	204,831.15	770,693.15
EXPENDITURES				-
Total Expenditures		58,668.54	402,129.40	763,474.28
Ob 47xx, 51xx, 6xxx, 7xxx (Excl 73x9)				-
Indirects 73x9	-		**14,959.21**	**14,959.21**
Total Expenditures	-	58,668.54	417,088.61	778,433.49
9. Donor-Authorized Expenditures	-	58,668.54	417,088.61	778,433.49
10. Non-Donor Authorized Expenditures				-
11. Total Expenditures (lines 9 & 10)	-	58,668.54	417,088.61	778,433.49
12. Amounts Included in Line 6 above for Prior Year Adjustment				-
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	-	206,419.13	(212,257.46)	(7,740.34)
a. Unearned Revenue	0.00	206,419.13	0.00	320,662.61
b. Accounts Payable	0.00	0.00	0.00	0.00
c. Accounts Receivable	0.00	0.00	212,257.46	328,402.95
14. Unused Grant Award Calculation (Line 4 minus line 9)	-	206,419.13	12,774.47	415,192.59
15. If carryover is allowed, enter line 14 amount here	-	206,419.13		402,418.12
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	-	58,668.54	403,054.53	764,399.41

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FEDERAL AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

FEDERAL PROGRAM NAME	CORONAVIRUS RELIEF FUND (CRF) - LLM	MEDI-CAL BILLING OPTION	CCFP	CHILD NUTRITION	CHILD NUTRITION	TOTALS
FEDERAL CATALOG NUMBER	21.019	93.778	10.558	10.555		
RESOURCE CODE	3220	5640	5320	5310	5312	
REVENUE OBJECT	8290	8290	8220/8520	822x/8520/86xx	822x/8520/86xx	
LOCAL DESCRIPTION (if any)		RP 103, 211	FD 12	FD 13	FD 13	
AWARD						
1. Prior Year Restricted Ending Balance		1,519,583.00	3,528.00	3,165,784.00	39,346.00	4,728,241.00
2. a. Current Year Award	-	895,397.40	650,910.00	13,837,424.83		15,383,732.23
b. Other Adjustments				2,286,135.49		2,286,135.49
c. Adj. Curr Year Award (sum lines 2a and 2b)	-	895,397.40	650,910.00	16,123,560.32	-	17,669,867.72
3. Required Matching Funds/Other			26,797.65	-		26,797.65
4. Total Available Award (sum lines 1,2c, & 3)	-	2,414,980.40	681,235.65	19,289,344.32	39,346.00	22,424,906.37
REVENUES						
5. Cash Received in Current Year	-	895,397.40	548,165.80	15,011,973.03		16,455,536.23
6. Amounts Included in Line 5 for Prior Year Adjustments						-
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	-	-	102,744.20	1,111,587.29	-	1,214,331.49
b. Noncurrent Accounts Receivable						-
c. Current Accounts Receivable (line 7a minus line 7b)	-	-	102,744.20	1,111,587.29	-	1,214,331.49
8. Contributed Matching Funds	-	-	26,797.65	-	-	26,797.65
9. Total Available (sum of lines 5,7c, & 8)	-	895,397.40	677,707.65	16,123,560.32	-	17,696,665.37
EXPENDITURES						-
Total Expenditures	5,831,664.00	947,933.40	676,129.64	14,953,799.43	18,365.21	22,427,891.68
Ob 47xx, 51xx, 6xxx, 7xxx (Excl 73x9) Ex	**3,800,000.00**		**538,871.21**	**5,465,741.59**		**9,804,612.80**
Indirects 73x9	**-**	**-**	**5,106.01**	**352,956.07**	**682.79**	**358,744.87**
Total Expenditures (row 22 plus row 24)	5,831,664.00	947,933.40	681,235.65	15,306,755.50	19,048.00	22,786,636.55
10. Donor-Authorized Expenditures	5,831,664.00	947,933.40	681,235.65	15,306,755.50	19,048.00	22,786,636.55
11. Non-Donor Authorized Expenditures						-
12. Total Expenditures (Line 10 plus Line 11)	5,831,664.00	947,933.40	681,235.65	15,306,755.50	19,048.00	22,786,636.55
RESTRICTED ENDING BALANCE						-
13. Current Year (line 4 minus line 10)	(5,831,664.00)	1,467,047.00	-	3,982,588.82	20,298.00	(361,730.18)

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SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	ROC/P APPORTION-MENT	SPED INT PRESCHOOL	TRANSPORTATION	LCFF Supplemental	LCFF SUPPLMNTAL CO	LCFF SUPP CONCENTRATON
RESOURCE CODE	0029	0600	0704	0710	0711	0712
REVENUE OBJECT	8782	8590	8091/8689/8982	8091	8980	8091
LOCAL DESCRIPTION (if any)	RP 405	RP 101	RP 211 & 242			
AWARD						
1. Prior Year Restricted Ending Balance	500,000.00	-	-	-	6,213,454.00	
2. a. Current Year Award	-	4,225,907.00	5,230,781.00	35,763,942.00		533,260.00
b. Other Adjustments		-	-		-	-
c. Adj Curr Yr Award (sum lines 2a & 2b)	-	4,225,907.00	5,230,781.00	35,763,942.00	-	533,260.00
3. Required Matching Funds/Other	1,430,459.00	(4,225,907.00)	4,880,139.81	(3,755,410.00)	755,410.00	(533,260.00)
4. Total Available Award (sum lines 1, 2c, & 3)	1,930,459.00	-	10,110,920.81	32,008,532.00	6,968,864.00	-
REVENUES						
5. Cash Received in Current Year	-	4,225,907.00	5,112,176.26	35,763,942.00		533,260.00
6. Amounts included in Line 5 for Prior Year Adjustments						
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	-	-	118,604.74	-	-	-
b. Noncurrent Accounts Receivable						
c. Current Accounts Receivable Line 7a minus line 7b	-	-	118,604.74	-	-	-
8. Contributed Matching Funds	1,430,459.00	(4,225,907.00)	4,880,139.81	(3,755,410.00)	755,410.00	(533,260.00)
9. Total Available (sum of lines 5, 7c, & 8)	1,430,459.00	-	10,110,920.81	32,008,532.00	755,410.00	-
EXPENDITURES						
Total Expenditures	1,930,459.00		9,708,253.23	30,873,189.53	3,069,978.99	-
Ob 47xx, 51xx, 6xxx, 7xxx (Excl 73x9) Exp			322,062.58	353,219.92	335,215.00	-
Indirects 73x9	-		**402,667.58**	**1,135,342.47**	**101,733.01**	**-**
Total Expenditures (row 28 plus row 30)	1,930,459.00	-	10,110,920.81	32,008,532.00	3,171,712.00	-
10. Donor-Authorized Expenditures	1,930,459.00	-	10,110,920.81	32,008,532.00	3,171,712.00	-
11. Non-Donor Authorized Expenditures						
12. Total Expenditures (Line 10 plus Line 11)	1,930,459.00	-	10,110,920.81	32,008,532.00	3,171,712.00	-
RESTRICTED ENDING BALANCE						
13. Current Year (line 4 minus line 10)	-	-	(0.00)	-	3,797,152.00	-

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SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	LCFF CONCENTRATION C/O	LOTTERY	EDUCATION PROTECTION ACCOUNT	SPECIAL EDUCATION	SPECIAL EDUCATION	LOTTERY, INSTR MAT
RESOURCE CODE	0713	1100	1400	6500	6512	6300
REVENUE OBJECT	8980	8560	8012	8311	8590 (1)	8560
LOCAL DESCRIPTION (if any)		RP 502		Sub Fund 03	Sub Fund 03	RP 700
AWARD						
1. Prior Year Restricted Ending Balance		-	-	-		1,029,211.00
2. a. Current Year Award		5,811,941.92	32,470,998.00	31,643,066.00	3,000,877.00	1,891,088.00
b. Other Adjustments	-			(3,661,628.40)	(204,716.00)	-
c. Adj Curr Yr Award (sum lines 2a & 2b)	-	5,811,941.92	32,470,998.00	27,981,437.60	2,796,161.00	1,891,088.00
3. Required Matching Funds/Other	533,260.00	178,345.58		39,797,273.40	-	252,791.74
4. Total Available Award (sum lines 1, 2c, & 3)	533,260.00	5,990,287.50	32,470,998.00	67,778,711.00	2,796,161.00	3,173,090.74
REVENUES						
5. Cash Received in Current Year		4,877,666.26	48,038,755.00	25,229,944.60	2,022,282.00	884,720.29
6. Amounts included in Line 5 for Prior Year Adjustments				-		-
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	-	934,275.66	(15,567,757.00)	3,210,298.30	773,879.00	1,006,367.71
b. Noncurrent Accounts Receivable						-
c. Current Accounts Receivable Line 7a minus line 7b	-	934,275.66	(15,567,757.00)	3,210,298.30	773,879.00	1,006,367.71
8. Contributed Matching Funds	533,260.00	178,345.58	-	39,338,468.10	-	252,791.74
9. Total Available (sum of lines 5, 7c, & 8)	533,260.00	5,990,287.50	32,470,998.00	67,778,711.00	2,796,161.00	2,143,879.74
EXPENDITURES						
Total Expenditures	-	5,990,287.50	32,470,998.00	65,515,484.56	2,696,769.97	3,173,090.74
Ob 47xx, 51xx, 6xxx, 7xxx (Excl 73x9) Exp	-			4,676,068.27	24,968.00	-
Indirects 73x9	-	-	-	**2,263,226.44**	**99,391.03**	-
Total Expenditures (row 28 plus row 30)	-	5,990,287.50	32,470,998.00	67,778,711.00	2,796,161.00	3,173,090.74
10. Donor-Authorized Expenditures	-	5,990,287.50	32,470,998.00	67,778,711.00	2,796,161.00	3,173,090.74
11. Non-Donor Authorized Expenditures						
12. Total Expenditures (Line 10 plus Line 11)	-	5,990,287.50	32,470,998.00	67,778,711.00	2,796,161.00	3,173,090.74
RESTRICTED ENDING BALANCE						
13. Current Year (line 4 minus line 10)	533,260.00	-	-	-	-	-

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STATE PROGRAM NAME	VOCATIONAL ED LOTTERY	LEARNING COMM FOR SCHOOL SUCCESS	CLASS SCHOOL EMPLOYEE PD GRANT	SB 117 COVID-19 LEA RESPONSE FUNDS	LOW PERFORMING STUDENTS BLOCK	CALNEW
RESOURCE CODE	6305	7085	7311	7388	7510	7814
REVENUE OBJECT	8560	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)		RP 105	RP 030/530		FD 01	
AWARD						
1. Prior Year Restricted Ending Balance	122,740.00	114,328.00	302,394.00	-	3,124,898.00	-
2. a. Current Year Award	-	455,332.00	-	653,848.00	-	824,788.00
b. Other Adjustments		-		-	-	-
c. Adj Curr Yr Award (sum lines 2a & 2b)	-	455,332.00	-	653,848.00	-	824,788.00
3. Required Matching Funds/Other						
4. Total Available Award (sum lines 1, 2c, & 3)	122,740.00	569,660.00	302,394.00	653,848.00	3,124,898.00	824,788.00
REVENUES						
5. Cash Received in Current Year	-	455,332.00	-	653,848.00	-	484,854.31
6. Amounts included in Line 5 for Prior Year Adjustments						
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	-	-	-	-	-	339,933.69
b. Noncurrent Accounts Receivable						-
c. Current Accounts Receivable Line 7a minus line 7b	-	-	-	-	-	339,933.69
8. Contributed Matching Funds	-	-	-	-	-	-
9. Total Available (sum of lines 5, 7c, & 8)	-	455,332.00	-	653,848.00	-	824,788.00
EXPENDITURES						
Total Expenditures	-	437,859.78	32,517.00	-	836,669.04	795,289.71
Ob 47xx, 51xx, 6xxx, 7xxx (Excl 73x9) Exp		-			88,992.00	2,326.03
Indirects 73x9	-	**12,669.22**	-	-	**27,813.96**	**29,498.29**
Total Expenditures (row 28 plus row 30)	-	450,529.00	32,517.00	-	864,483.00	824,788.00
10. Donor-Authorized Expenditures	-	450,529.00	32,517.00	-	864,483.00	824,788.00
11. Non-Donor Authorized Expenditures						
12. Total Expenditures (Line 10 plus Line 11)	-	450,529.00	32,517.00	-	864,483.00	824,788.00
RESTRICTED ENDING BALANCE						
13. Current Year (line 4 minus line 10)	122,740.00	119,131.00	269,877.00	653,848.00	2,260,415.00	-

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STATE PROGRAM NAME	CHOICES CHARTER SCHOOL	LOTTERY	EDUCATION PROTECTION ACCOUNT	SPECIAL EDUCATION	MENTAL HEALTH SERVICES	LOTTERY -- INST. MAT	CLASS SCHOOL EMPLOYEE PD GRANT
RESOURCE CODE	0308	1100	1400	6500	6512	6300	7311
REVENUE OBJECT	8980	8560	8012	8311	8590 (YR 1)	8560	8590
LOCAL DESCRIPTION (if any)	FD 09 SF 8	FD 09 CHOICES	FD 09 CHOICES	FD09 SF8 CHOICES	FD 10 sf 03 VIE	FD 09 CHOICES	FD 09 CHOICES
AWARD							
1. Prior Year Restricted Ending Balance	1,000,818.03	-	-	-	-	33,947.89	532.00
2. a. Current Year Award	2,572,826.00	45,526.68	279,880.00	129,115.56	-	14,812.83	-
b. Other Adjustments	32,073.00	-		-	204,716.00		
c. Adj Curr Yr Award (sum lines 2a & 2b)	2,604,899.00	45,526.68	279,880.00	129,115.56	204,716.00	14,812.83	-
3. Required Matching Funds/Other	(33,436.25)	6,127.88	-	30,432.25		3,880.87	
4. Total Available Award (sum lines 1, 2c, & 3)	3,572,280.78	51,654.56	279,880.00	159,547.81	204,716.00	52,641.59	532.00
REVENUES							
5. Cash Received in Current Year	2,158,390.01	38,208.20	402,673.00	129,115.56	204,716.00	6,930.27	-
6. Amounts included in Line 5 for Prior Year Adjustments		-		-			
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	446,508.99	7,318.48	(122,793.00)	-	-	7,882.56	-
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable Line 7a minus line 7b	446,508.99	7,318.48	(122,793.00)	-	-	7,882.56	-
8. Contributed Matching Funds	(33,436.25)	6,127.88	-	30,432.25	-	3,880.87	-
9. Total Available (sum of lines 5, 7c, & 8)	2,571,462.75	51,654.56	279,880.00	159,547.81	204,716.00	18,693.70	-
EXPENDITURES							
Total Expenditures	2,365,057.67	51,654.56	279,880.00	153,825.50	204,716.00	48,925.73	532.00
Ob 47xx, 51xx, 6xxx, 7xxx (Excl 73x9) Exp	-				-		
Indirects 73x9		-	-	**5,722.31**	-	-	-
Total Expenditures (row 28 plus row 30)	2,365,057.67	51,654.56	279,880.00	159,547.81	204,716.00	48,925.73	532.00
10. Donor-Authorized Expenditures	2,365,057.67	51,654.56	279,880.00	159,547.81	204,716.00	48,925.73	532.00
11. Non-Donor Authorized Expenditures							
12. Total Expenditures (Line 10 plus Line 11)	2,365,057.67	51,654.56	279,880.00	159,547.81	204,716.00	48,925.73	532.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	1,207,223.11	-	-	-	-	3,715.86	-

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STATE PROGRAM NAME	LOW PERF STUDENTS BLOCK GRANT	SPECIAL EDUCATION	ADULT ED UNRESTRICTED	ADULT ED APPRENTICE SHIP	CALWORKS	ADULT ED BLOCK GRANT
RESOURCE CODE	7510	6500	0000	0100	0165/6371	6391
REVENUE OBJECT	8590	8311	8091	8311	8590	8590 (0)
LOCAL DESCRIPTION (if any)	FD 09 CHOICES	FD 10	FD 11 RP 415	FD 11	FD 11	FD 11
AWARD						
1. Prior Year Restricted Ending Balance	29,224.99	-	19,931.98	0.00	724,006.00	535,796.63
2. a. Current Year Award	-		15,158.00	825,784.00	406,223.00	1,734,378.00
b. Other Adjustments	0.16	3,727,003.84	-			
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.16	3,727,003.84	15,158.00	825,784.00	406,223.00	1,734,378.00
3. Required Matching Funds/Other				-		
4. Total Available Award (sum lines 1, 2c, & 3)	29,225.15	3,727,003.84	35,089.98	825,784.00	1,130,229.00	2,270,174.63
REVENUES						
5. Cash Received in Current Year	-	3,727,003.84	8,596.00	825,784.00	-	1,445,658.00
6. Amounts included in Line 5 for Prior Year Adjustments						
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.16	- -	- 6,562.00	-	406,223.00	- 288,720.00
b. Noncurrent Accounts Receivable						
c. Current Accounts Receivable Line 7a minus line 7b	0.16	-	6,562.00	-	406,223.00	288,720.00
8. Contributed Matching Funds	-	-	-	-	-	-
9. Total Available (sum of lines 5, 7c, & 8)	0.16	3,727,003.84	15,158.00	825,784.00	406,223.00	1,734,378.00
EXPENDITURES						
Total Expenditures	28,176.97	3,727,003.84	-	825,784.00	214,296.00	1,675,355.35
Ob 47xx, 51xx, 6xxx, 7xxx (Excl 73x9) Exp						
Indirects 73x9	**1,048.18**	**-**				**59,022.65**
Total Expenditures (row 28 plus row 30)	29,225.15	3,727,003.84	-	825,784.00	214,296.00	1,734,378.00
10. Donor-Authorized Expenditures	29,225.15	3,727,003.84	-	825,784.00	214,296.00	1,734,378.00
11. Non-Donor Authorized Expenditures						
12. Total Expenditures (Line 10 plus Line 11)	29,225.15	3,727,003.84	-	825,784.00	214,296.00	1,734,378.00
RESTRICTED ENDING BALANCE						
13. Current Year (line 4 minus line 10)	-	-	35,089.98	-	915,933.00	535,796.63

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STATE PROGRAM NAME	STATE CTR BASED RESERVE	CALIFORNIA CLEAN ENERGY JOBS ACT	TOTAL
RESOURCE CODE	6130	6230	
REVENUE OBJECT	8996	8590	
LOCAL DESCRIPTION (if any)	FD 12	FD 40 SF 5	
AWARD			
1. Prior Year Restricted Ending Balance	241,798.00	1,165,071.79	15,158,152.31
2. a. Current Year Award	-	-	128,575,059.67
b. Other Adjustments		10,862.00	108,310.60
c. Adj Curr Yr Award	-		-
(sum lines 2a & 2b)	-	10,862.00	128,683,370.27
3. Required Matching Funds/Other	4,473.26	-	39,330,708.42
4. Total Available Award			-
(sum lines 1, 2c, & 3)	246,271.26	1,175,933.79	183,172,231.00
REVENUES			-
5. Cash Received in Current Year		6,776.00	137,274,746.80
6. Amounts included in Line 5 for			-
Prior Year Adjustments		-	-
7. a. Accounts Receivable		-	-
(line 2c minus lines 5 & 6)	-	4,086.00	(8,132,571.23)
b. Noncurrent Accounts Receivable			-
c. Current Accounts Receivable			-
Line 7a minus line 7b	-	4,086.00	(8,132,571.23)
8. Contributed Matching Funds	4,473.26	-	38,871,903.12
9. Total Available			-
(sum of lines 5, 7c, & 8)	4,473.26	10,862.00	168,014,078.69
EXPENDITURES	-		-
Total Expenditures		1,029,686.66	168,187,395.89
Ob 47xx, 51xx, 6xxx, 7xxx (Excl 73x9) Exp		941,097.00	6,743,948.80
Indirects 73x9	-	-	4,138,135.14
Total Expenditures			172,273,876.47
(row 28 plus row 30)	-	1,029,686.66	-
10. Donor-Authorized Expenditures	-	1,029,686.66	172,325,531.03
11. Non-Donor Authorized Expenditures			-
12. Total Expenditures (Line 10 plus Line 11)	-	1,029,686.66	172,325,531.03
RESTRICTED ENDING BALANCE			-
13. Current Year			-
(line 4 minus line 10)	246,271.26	146,247.13	10,846,699.97

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LOCAL PROGRAM NAME	SJTA	BUS GRANT	ONGOING AND MAJOR MAINTENANCE	JROTC	CA DISTANCE LEARNING PROJ	CA FOUNDATION FOR AG
RESOURCE CODE	8134	8142	8150	8154	8155	8156
REVENUE OBJECT	8699	8699	8984	8699	8699	8699
LOCAL DESCRIPTION (if any)		RP105	RP 212		RP105	RP105
AWARD						
1. Prior Year Restricted Ending Balance			2,592,715.00	0.00	0.00	283.00
2. a. Current Year Award	122,683.00	250.00	-	122,702.51	7,219.00	0.00
b. Other Adjustments						
c. Adj Curr Yr Award (sum Lines 2a and 2b)	122,683.00	250.00	-	122,702.51	7,219.00	-
3. Required Matching Funds/Other	45,534.00	0.00	13,668,988.00	111,446.00	0.00	
4. Total Available Award (sum lines 1, 2c, &3)	168,217.00	250.00	16,261,703.00	234,148.51	7,219.00	283.00
\.						
5. Cash Received in Current Year	0.00	250.00	0.00	107,743.41	2,800.00	0.00
6. Amounts included in Line 5 for Prior Year Adjustments				0.00	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	122,683.00	-	-	14,959.10	4,419.00	-
b. Noncurrent Accounts Receivable						
c. Current Accounts Receivable (Line 7a minus line 7b)	122,683.00	-	-	14,959.10	4,419.00	-
8. Contributed Matching Funds	45,534.00	0.00	13,668,988.00	111,446.00	0.00	0.00
9. Total Available (sum of lines 5, 7c, & 8)	168,217.00	250.00	13,668,988.00	234,148.51	7,219.00	-
EXPENDITURES						
Total Expenditures	162,184.35	0.00	13,156,962.09	234,148.51	918.00	281.00
Ob 47xx, 51xx, 6xxx, 7xxx (Excl 73x9) Exp			2,397,201.39			
Indirects 73x9	**6,032.65**		**400,262.91**			
Total Expenditures (row 22 plus row 24)	168,217.00	-	13,557,225.00	234,148.51	918.00	281.00
10. Donor-Authorized Expenditures	168,217.00	-	13,557,225.00	234,148.51	918.00	281.00
11. Non-Donor Authorized Expenditures						
12. Total Expenditures (Line 10 plus Line 11)	168,217.00	-	13,557,225.00	234,148.51	918.00	281.00
RESTRICTED ENDING BALANCE						
13. Current Year (Line 4 minus Line 10)	-	250.00	2,704,478.00	-	6,301.00	2.00

LOCAL PROGRAM NAME	CAMP WINTHERS	COMPUTER REPLACEMENT PROGRAM	COUNSELING CENTER FEES	DROPOUT PREVENTION	DONATIONS	EQUIPMENT REPLACEMENT
RESOURCE CODE	8170	8200	8208	8209	8220	8230
REVENUE OBJECT	8689	8983	8699	8983	8699	8983
LOCAL DESCRIPTION (if any)	RP 301	RP 252	RP 102	RP 457		RP 205
AWARD						
1. Prior Year Restricted Ending Balance	113,413.00	480,704.00	17,977.00	71,670.00	1,569,175.61	0.00
2. a. Current Year Award	192,059.50		2,759.00		896,791.59	0.00
b. Other Adjustments	0.00					
c. Adj Curr Yr Award (sum Lines 2a and 2b)	192,059.50	-	2,759.00	-	896,791.59	-
3. Required Matching Funds/Other	0.00	882,810.00			0.00	0.00
4. Total Available Award (sum lines 1, 2c, &3)	305,472.50	1,363,514.00	20,736.00	71,670.00	2,465,967.20	-
\.		0.00				
5. Cash Received in Current Year	192,059.50	0.00	2,759.00		896,791.59	0.00
6. Amounts included in Line 5 for Prior Year Adjustments			0.00	0.00		
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	-	-	-	-	-	-
b. Noncurrent Accounts Receivable						
c. Current Accounts Receivable (Line 7a minus line 7b)	-	-	-	-	-	-
8. Contributed Matching Funds	0.00	882,810.00	0.00	0.00	0.00	0.00
9. Total Available (sum of lines 5, 7c, & 8)	192,059.50	882,810.00	2,759.00	-	896,791.59	-
EXPENDITURES						
Total Expenditures	247,878.83	263,299.00	5,947.00	71,670.00	885,707.20	0.00
Ob 47xx, 51xx, 6xxx, 7xxx (Excl 73x9) Exp	16,730.22					
Indirects 73x9	**8,598.67**	**-**	**-**		**-**	
Total Expenditures (row 22 plus row 24)	256,477.50	263,299.00	5,947.00	71,670.00	885,707.20	-
10. Donor-Authorized Expenditures	256,477.50	263,299.00	5,947.00	71,670.00	885,707.20	-
11. Non-Donor Authorized Expenditures						
12. Total Expenditures (Line 10 plus Line 11)	256,477.50	263,299.00	5,947.00	71,670.00	885,707.20	-
RESTRICTED ENDING BALANCE						
13. Current Year (Line 4 minus Line 10)	48,995.00	1,100,215.00	14,789.00	-	1,580,260.00	-

LOCAL PROGRAM NAME	E-RATE	FUTURE FORWARD	FEE BASED-SUMMER ATHLETICS	FEE BASED T & L COPIER	FEE BASED ATHLETIC SAFETY	FEE BASED BRIDGES
RESOURCE CODE	8234	8235	8236	8237	8238	8239
REVENUE OBJECT	8699	8699	8699	8699	8699	8689
LOCAL DESCRIPTION (if any)	RP 252	RP 105	RP 515	RP 500	RP 510	RP 570
AWARD						
1. Prior Year Restricted Ending Balance	1,858,599.30	5,385.00	34,002.00	78,876.00	75.00	776,818.00
2. a. Current Year Award		0.00	0.00			0.00
b. Other Adjustments	0.00					232,738.40
c. Adj Curr Yr Award (sum Lines 2a and 2b)	-	-	-	-	-	232,738.40
3. Required Matching Funds/Other	316,365.64					365,866.00
4. Total Available Award (sum lines 1, 2c, &3)	2,174,964.94	5,385.00	34,002.00	78,876.00	75.00	1,375,422.40
\.						
5. Cash Received in Current Year	0.00	0.00	0.00		0.00	232,738.40
6. Amounts included in Line 5 for Prior Year Adjustments	0.00		0.00		0.00	
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	-	-	-	-	-	-
b. Noncurrent Accounts Receivable						
c. Current Accounts Receivable (Line 7a minus line 7b)	-	-	-	-	-	-
8. Contributed Matching Funds	316,365.64	0.00	0.00	0.00	0.00	365,866.00
9. Total Available (sum of lines 5, 7c, & 8)	316,365.64	-	-	-	-	598,604.40
EXPENDITURES			0.00			
Total Expenditures	437,426.94	0.00	0.00	12,183.00	75.00	523,781.27
Ob 47xx, 51xx, 6xxx, 7xxx (Excl 73x9) Exp					0.00	10,601.15
Indirects 73x9	-	-	-		-	-
Total Expenditures (row 22 plus row 24)	437,426.94	-	-	12,183.00	75.00	523,781.27
10. Donor-Authorized Expenditures	437,426.94	-	-	12,183.00	75.00	523,781.27
11. Non-Donor Authorized Expenditures						
12. Total Expenditures (Line 10 plus Line 11)	437,426.94	-	-	12,183.00	75.00	523,781.27
RESTRICTED ENDING BALANCE						
13. Current Year (Line 4 minus Line 10)	1,737,538.00	5,385.00	34,002.00	66,693.00	-	851,641.13

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LOCAL PROGRAM NAME	FEE BASED-SPORTS SCHOOL	SHARE INSTITUTE	FEE BASED DENTAL	FURNITURE REPLACEMENT	USE OF FACILTIES FEES	FEE BASED TEXT BOOKS	GARDEN GRANT
RESOURCE CODE	8241	8244	8245	8248	8249	8250	8254
REVENUE OBJECT	8689	8699	8689	8983		8689	8699
LOCAL DESCRIPTION (if any)	RP 516	RP 105	RP 405	RP 205	RP 205	RP 231	RP 105
AWARD							
1. Prior Year Restricted Ending Balance	11,419.00		26,395.00	441,716.00	247,137.00	42,993.00	6,403.00
2. a. Current Year Award	3,420.00	0.00	12,110.00	0.00	0.00	2,966.95	0.00
b. Other Adjustments				0.00	240,981.29		
c. Adj Curr Yr Award (sum Lines 2a and 2b)	3,420.00	-	12,110.00	-	240,981.29	2,966.95	-
3. Required Matching Funds/Other		0.00		30,000.00	0.00		
4. Total Available Award (sum lines 1, 2c, &3)	14,839.00	-	38,505.00	471,716.00	488,118.29	45,959.95	6,403.00
\.							
5. Cash Received in Current Year	3,420.00	0.00	12,110.00	0.00	240,981.29		0.00
6. Amounts included in Line 5 for Prior Year Adjustments					0.00		
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	-	-	-	-	-	2,966.95	-
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (Line 7a minus line 7b)	-	-	-	-	-	2,966.95	-
8. Contributed Matching Funds	0.00	0.00	0.00	30,000.00	0.00	0.00	0.00
9. Total Available (sum of lines 5, 7c, & 8)	3,420.00	-	12,110.00	30,000.00	240,981.29	2,966.95	-
EXPENDITURES							
Total Expenditures	9,618.18	0.00	0.00	337,782.17	267,638.97	7,963.95	3,840.00
Ob 47xx, 51xx, 6xxx, 7xxx (Excl 73x9) Exp							
Indirects 73x9	**357.82**					-	
Total Expenditures (row 22 plus row 24)	9,976.00	-	-	337,782.17	267,638.97	7,963.95	3,840.00
10. Donor-Authorized Expenditures	9,976.00	-	-	337,782.17	267,638.97	7,963.95	3,840.00
11. Non-Donor Authorized Expenditures							
12. Total Expenditures (Line 10 plus Line 11)	9,976.00	-	-	337,782.17	267,638.97	7,963.95	3,840.00
RESTRICTED ENDING BALANCE							
13. Current Year (Line 4 minus Line 10)	4,863.00	-	38,505.00	133,933.83	220,479.32	37,996.00	2,563.00

LOCAL PROGRAM NAME	FURNITURE RENTAL	INFOSYS FOUNDATION GRANT	International Baccalaureate	INNOVATIVE LEARNING SJEF	INTEL FOUNDATION GRANT	IMF RESERVE
RESOURCE CODE	8255	8283	8286	8291	8293	8297
REVENUE OBJECT		8699	8983	8699	8699	8983
LOCAL DESCRIPTION (if any)	RP 205	RP 105	RP 425			RP 700
AWARD						
1. Prior Year Restricted Ending Balance	8,654.00	4,163.00	33,632.00	50,327.00	81,325.00	13,287,221.00
2. a. Current Year Award		0.00		17,965.00	3,577.55	0.00
b. Other Adjustments	1,000.00					0.00
c. Adj Curr Yr Award (sum Lines 2a and 2b)	1,000.00	-	-	17,965.00	3,577.55	-
3. Required Matching Funds/Other	0.00		0.00			0.00
4. Total Available Award (sum lines 1, 2c, &3)	9,654.00	4,163.00	33,632.00	68,292.00	84,902.55	13,287,221.00
\.						
5. Cash Received in Current Year	1,000.00	0.00		17,965.00	3,577.55	0.00
6. Amounts included in Line 5 for Prior Year Adjustments						0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	-	-	-	-	-	-
b. Noncurrent Accounts Receivable						0.00
c. Current Accounts Receivable (Line 7a minus line 7b)	-	-	-	-	-	-
8. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00
9. Total Available (sum of lines 5, 7c, & 8)	1,000.00	-	-	17,965.00	3,577.55	-
EXPENDITURES						
Total Expenditures	9,654.00	3,361.00		30,253.00	51,445.55	3,030,772.00
Ob 47xx, 51xx, 6xxx, 7xxx (Excl 73x9) Exp						
Indirects 73x9			-		-	-
Total Expenditures (row 22 plus row 24)	9,654.00	3,361.00	-	30,253.00	51,445.55	3,030,772.00
10. Donor-Authorized Expenditures	9,654.00	3,361.00	-	30,253.00	51,445.55	3,030,772.00
11. Non-Donor Authorized Expenditures						
12. Total Expenditures (Line 10 plus Line 11)	9,654.00	3,361.00	-	30,253.00	51,445.55	3,030,772.00
RESTRICTED ENDING BALANCE						
13. Current Year (Line 4 minus Line 10)	-	802.00	33,632.00	38,039.00	33,457.00	10,256,449.00

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LOCAL PROGRAM NAME	KIWANIS GRANT	LASSEN FOUNDATION	LT SICK LEAVE	MEDICAL ADMIN SERVICES	MH WELLNESS & BULLYING PREV	NATIONAL SOCIETY OF SCHOLARS	MTSS
RESOURCE CODE	8301	8304	8305	8310	8311	8315	8318
REVENUE OBJECT		8699	8699	8699	8677	8699	8983
LOCAL DESCRIPTION (if any)		RP105		RP 103	RP 109 Yr 0		RP 620
AWARD							
1. Prior Year Restricted Ending Balance	1,957.00			2,097,782.00		500.00	2,060,414.00
2. a. Current Year Award	0.00	613.39		975,638.51	17,885.00		
b. Other Adjustments			0.00				
c. Adj Curr Yr Award (sum Lines 2a and 2b)	-	613.39	-	975,638.51	17,885.00	-	-
3. Required Matching Funds/Other	0.00						0.00
4. Total Available Award (sum lines 1, 2c, &3)	1,957.00	613.39	-	3,073,420.51	17,885.00	500.00	2,060,414.00
\.							
5. Cash Received in Current Year	0.00	613.39	0.00	975,638.51	0.00		0.00
6. Amounts included in Line 5 for Prior Year Adjustments	0.00			0.00	0.00	0.00	
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	-	-	-	-	17,885.00	-	-
b. Noncurrent Accounts Receivable	0.00						
c. Current Accounts Receivable (Line 7a minus line 7b)	-	-	-	-	17,885.00	-	-
8. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9. Total Available (sum of lines 5, 7c, & 8)	-	613.39	-	975,638.51	17,885.00	-	-
EXPENDITURES							
Total Expenditures	1,486.00	613.39	0.00	984,600.51	17,243.54		141,952.00
Ob 47xx, 51xx, 6xxx, 7xxx (Excl 73x9) Exp							
Indirects 73x9				-	**641.46**		-
Total Expenditures (row 22 plus row 24)	1,486.00	613.39	-	984,600.51	17,885.00	-	141,952.00
10. Donor-Authorized Expenditures	1,486.00	613.39	-	984,600.51	17,885.00	-	141,952.00
11. Non-Donor Authorized Expenditures							
12. Total Expenditures (Line 10 plus Line 11)	1,486.00	613.39	-	984,600.51	17,885.00	-	141,952.00
RESTRICTED ENDING BALANCE							
13. Current Year (Line 4 minus Line 10)	471.00	-	-	2,088,820.00	-	500.00	1,918,462.00

LOCAL PROGRAM NAME	NATIONAL SCIENCE TEACHER	PROF. DEV SUPPORT & IMPLEMENTATION	PRINTING SERVICES	READING RECOVERY	ROTARY CLUB	ROBOTICS	SCANNING INDEXING RECORDS
RESOURCE CODE	8319	8331	8332	8335	8341	8342	8356
REVENUE OBJECT	8699	8983	8983	8699	8699	8699	8983
LOCAL DESCRIPTION (if any)	RP 105	RP 700	RP 232	RP 105	RP 105	RP 105	RP 231
AWARD							
1. Prior Year Restricted Ending Balance	340.00	1,788,953.49		472.00		2,500.00	300,000.00
2. a. Current Year Award	0.00	0.00	0.00		750.00	0.00	0.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum Lines 2a and 2b)	-	-	-	-	750.00	-	-
3. Required Matching Funds/Other			29,608.00				0.00
4. Total Available Award (sum lines 1, 2c, &3)	340.00	1,788,953.49	29,608.00	472.00	750.00	2,500.00	300,000.00
\.							
5. Cash Received in Current Year	0.00	0.00	0.00	0.00	750.00	0.00	0.00
6. Amounts included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	-	-	-	-	-	-	-
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (Line 7a minus line 7b)		-	-	-	-	-	-
8. Contributed Matching Funds	0.00	0.00	29,608.00	0.00	0.00	0.00	0.00
9. Total Available (sum of lines 5, 7c, & 8)	-	-	29,608.00	-	750.00	-	-
EXPENDITURES							
Total Expenditures	0.00	860,383.49	29,608.00	472.00	230.00	2,500.00	
Ob 47xx, 51xx, 6xxx, 7xxx (Excl 73x9) Exp		0.00	0.00				
Indirects 73x9	-		-		-	-	-
Total Expenditures (row 22 plus row 24)	-	860,383.49	29,608.00	472.00	230.00	2,500.00	-
10. Donor-Authorized Expenditures	-	860,383.49	29,608.00	472.00	230.00	2,500.00	-
11. Non-Donor Authorized Expenditures							
12. Total Expenditures (Line 10 plus Line 11)	-	860,383.49	29,608.00	472.00	230.00	2,500.00	-
RESTRICTED ENDING BALANCE							
13. Current Year (Line 4 minus Line 10)	340.00	928,570.00	-	-	520.00	-	300,000.00

LOCAL PROGRAM NAME	STIPENDS-ATHLETIC BOOSTER	STUDIO E-3 PRODUCTION	STUDENT BUSINESS	STRATEGIC PLAN	SES IN DISTRICT	SYSTEM OF PROFESSIONAL GROWTH	TEGNA FOUNDATION
RESOURCE CODE	8400	8410	8424	8426	8427	8433	8438
REVENUE OBJECT	8699	8699	8699			8983	8699
LOCAL DESCRIPTION (if any)	VARIOUS	RP 405	Various HS	RP 030	RP 304	RP 708	RP 105
AWARD							
1. Prior Year Restricted Ending Balance	26,615.47	11,457.00	21,408.00	69,680.00	816,509.28	515,510.00	5,500.00
2. a. Current Year Award	167,214.36	0.00	7,479.00	0.00		0.00	0.00
b. Other Adjustments			0.00	0.00		0.00	
c. Adj Curr Yr Award (sum Lines 2a and 2b)	167,214.36	-	7,479.00	-	-	-	-
3. Required Matching Funds/Other						0.00	
4. Total Available Award (sum lines 1, 2c, &3)	193,829.83	11,457.00	28,887.00	69,680.00	816,509.28	515,510.00	5,500.00
\.							
5. Cash Received in Current Year	37,934.22	0.00	7,479.00		0.00	0.00	0.00
6. Amounts included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	129,280.14	-	-	-	-	-	-
b. Noncurrent Accounts Receivable	0.00						
c. Current Accounts Receivable (Line 7a minus line 7b)	129,280.14	-	-	-	-	-	-
8. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9. Total Available (sum of lines 5, 7c, & 8)	167,214.36	-	7,479.00	-	-	-	-
EXPENDITURES							
Total Expenditures	168,300.72	0.00	11,679.00	48,879.00	115,077.55	89,556.59	0.00
Ob 47xx, 51xx, 6xxx, 7xxx (Excl 73x9) Exp	0.00						
Indirects 73x9	-	-	-	-	-	-	-
Total Expenditures (row 22 plus row 24)	168,300.72	-	11,679.00	48,879.00	115,077.55	89,556.59	-
10. Donor-Authorized Expenditures	168,300.72	-	11,679.00	48,879.00	115,077.55	89,556.59	-
11. Non-Donor Authorized Expenditures							
12. Total Expenditures (Line 10 plus Line 11)	168,300.72	-	11,679.00	48,879.00	115,077.55	89,556.59	-
RESTRICTED ENDING BALANCE							
13. Current Year (Line 4 minus Line 10)	25,529.11	11,457.00	17,208.00	20,801.00	701,431.73	425,953.41	5,500.00

LOCAL PROGRAM NAME	TELE-CONNECT	SYSTEM REPLACEMENT	PERFORMING ARTS CENTER (PAC)	VERSION L	VICTIM WITNESS PROGRAM	RECEIVING TOWERS
RESOURCE CODE	8442	8444	8449	8454	8456	8485
REVENUE OBJECT	8699	8983		8983	8699	8699
LOCAL DESCRIPTION (if any)	RP 252	RP 252	FD 01 RP205	RP 252	RP 114	
AWARD						
1. Prior Year Restricted Ending Balance	320,991.00	865,807.00	59,031.00	7,343.00		243,505.00
2. a. Current Year Award	0.00				424.00	
b. Other Adjustments			69,577.60			499,917.32
c. Adj Curr Yr Award (sum Lines 2a and 2b)	-	-	69,577.60	-	424.00	499,917.32
3. Required Matching Funds/Other	72,203.00	0.00	0.00	0.00	0.00	
4. Total Available Award (sum lines 1, 2c, &3)	393,194.00	865,807.00	128,608.60	7,343.00	424.00	743,422.32
\.				0.00	0.00	
5. Cash Received in Current Year	0.00	0.00	69,577.60		424.00	491,705.95
6. Amounts included in Line 5 for Prior Year Adjustments						
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	-	-	-	-	-	8,211.37
b. Noncurrent Accounts Receivable		0.00				
c. Current Accounts Receivable (Line 7a minus line 7b)	-	-	-	-	-	8,211.37
8. Contributed Matching Funds	72,203.00	0.00	0.00	0.00	0.00	0.00
9. Total Available (sum of lines 5, 7c, & 8)	72,203.00	-	69,577.60	-	424.00	499,917.32
EXPENDITURES						
Total Expenditures	0.00	159,406.00	32,809.49	0.00	0.00	199,748.27
Ob 47xx, 51xx, 6xxx, 7xxx (Excl 73x9) Exp						
Indirects 73x9	-	-	-	-	-	-
Total Expenditures (row 22 plus row 24)	-	159,406.00	32,809.49	-	-	199,748.27
10. Donor-Authorized Expenditures	-	159,406.00	32,809.49	-	-	199,748.27
11. Non-Donor Authorized Expenditures						
12. Total Expenditures (Line 10 plus Line 11)	-	159,406.00	32,809.49	-	-	199,748.27
RESTRICTED ENDING BALANCE						
13. Current Year (Line 4 minus Line 10)	393,194.00	706,401.00	95,799.11	7,343.00	424.00	543,674.05

LOCAL PROGRAM NAME	WOKERS COMP	ROTC	RETIREE BENEFITS BLOCK GRANT	DONATIONS ADULT ED.	FEE BASED	GATE
RESOURCE CODE	8490	9760	8344	8220	8240	9730
REVENUE OBJECT	8699		8919	8699	8671/8699	
LOCAL DESCRIPTION (if any)		FD 01	FD 09 SF 8 Choices	FD 11 RP 415	FD 11 RP 415	FD 11 RP 411
AWARD						
1. Prior Year Restricted Ending Balance	424,905.18	7,732.00	80,064.66	1,206.00	184,082.00	17,556.00
2. a. Current Year Award	0.00	20,899.24	0.00		161,552.41	
b. Other Adjustments	283,356.63	0.00	26,932.90			
c. Adj Curr Yr Award (sum Lines 2a and 2b)	283,356.63	20,899.24	26,932.90	-	161,552.41	-
3. Required Matching Funds/Other	-					
4. Total Available Award (sum lines 1, 2c, &3)	708,261.81	28,631.24	106,997.56	1,206.00	345,634.41	17,556.00
\.						
5. Cash Received in Current Year	283,356.63	20,899.24	26,932.90		161,552.41	0.00
6. Amounts included in Line 5 for Prior Year Adjustments						
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	-	-	-	-	-	-
b. Noncurrent Accounts Receivable						
c. Current Accounts Receivable (Line 7a minus line 7b)	-	-	-	-	-	-
8. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00
9. Total Available (sum of lines 5, 7c, & 8)	283,356.63	20,899.24	26,932.90	-	161,552.41	-
EXPENDITURES						
Total Expenditures	708,261.81	10,922.78	0.00		117,906.00	0.00
Ob 47xx, 51xx, 6xxx, 7xxx (Excl 73x9) Exp			0.00			
Indirects 73x9	-	-				-
Total Expenditures (row 22 plus row 24)	708,261.81	10,922.78	-	-	117,906.00	-
10. Donor-Authorized Expenditures	708,261.81	10,922.78	-	-	117,906.00	-
11. Non-Donor Authorized Expenditures						
12. Total Expenditures (Line 10 plus Line 11)	708,261.81	10,922.78	-	-	117,906.00	-
RESTRICTED ENDING BALANCE						
13. Current Year (Line 4 minus Line 10)	-	17,708.46	106,997.56	1,206.00	227,728.41	17,556.00

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LOCAL PROGRAM NAME	PROGRAM SUPPORT	DISCOVERY CLUB PARENT FEE	PARENT DONATION	EARLY LEARNING ACADEMY PARENT FEE	GOLD RIVER PRESCHOOL PARENT FEE	PC/PPC
RESOURCE CODE	0000	8217	8220	8224	8321	8322
REVENUE OBJECT	89xx	8673	8699	8673	8673	8699
LOCAL DESCRIPTION (if any)	FD 12	FD 12	FD 12 GO 0001/113(	FD 12	FD 12	FD 12
AWARD						
1. Prior Year Restricted Ending Balance	1,355,828.36	677,127.00	46,752.36	0.00	6,831.00	15,000.19
2. a. Current Year Award	(1,572.89)	4,350,146.29	27,105.66	164,578.17	51,888.07	3,757.83
b. Other Adjustments	(783,695.01)		0.00	0.00		-
c. Adj Curr Yr Award (sum Lines 2a and 2b)	(785,267.90)	4,350,146.29	27,105.66	164,578.17	51,888.07	3,757.83
3. Required Matching Funds/Other	1,700,000.00	435,268.85	0.00	81,492.50	62,775.85	
4. Total Available Award (sum lines 1, 2c, &3)	2,270,560.46	5,462,542.14	73,858.02	246,070.67	121,494.92	18,758.02
\.						
5. Cash Received in Current Year	(1,572.89)	4,333,921.27	27,105.66	164,578.17	51,888.07	3,757.83
6. Amounts included in Line 5 for Prior Year Adjustments	(783,695.01)	0.00				
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	-	16,225.02	-	-	-	-
b. Noncurrent Accounts Receivable						
c. Current Accounts Receivable (Line 7a minus line 7b)	-	16,225.02	-	-	-	-
8. Contributed Matching Funds	1,700,000.00	435,268.85	0.00	81,492.50	62,775.85	0.00
9. Total Available (sum of lines 5, 7c, & 8)	1,698,427.11	4,785,415.14	27,105.66	246,070.67	114,663.92	3,757.83
EXPENDITURES						
Total Expenditures	14,573.85	5,266,623.74	34,346.85	237,245.15	117,137.41	1,852.83
Ob 47xx, 51xx, 6xxx, 7xxx (Excl 73x9) Exp						
Indirects 73x9		**195,918.40**	**-**	**8,825.52**	**4,357.51**	**-**
Total Expenditures (row 22 plus row 24)	14,573.85	5,462,542.14	34,346.85	246,070.67	121,494.92	1,852.83
10. Donor-Authorized Expenditures	14,573.85	5,462,542.14	34,346.85	246,070.67	121,494.92	1,852.83
11. Non-Donor Authorized Expenditures						
12. Total Expenditures (Line 10 plus Line 11)	14,573.85	5,462,542.14	34,346.85	246,070.67	121,494.92	1,852.83
RESTRICTED ENDING BALANCE						
13. Current Year (Line 4 minus Line 10)	2,255,986.61	(0.00)	39,511.17	0.00	-	16,905.19

LOCAL PROGRAM NAME	DEFERRED MAINT. GEN FD TRF	SITE RE-USE	BUILDING FUND	CAPITAL IMPROVEMENT PROJ	RELOCATION	WIRELESS RECEIVING
RESOURCE CODE	8212	0700	8146	8172	8336	8485
REVENUE OBJECT	8919	8650	86XX	8XXX	8919	8699
LOCAL DESCRIPTION (if any)	FD 14	FD 21	FD 21	FD 21	FD 21	FD 21
AWARD						
1. Prior Year Restricted Ending Balance	1,382,576.43	720,361.12	595,566.72	144,162.65	9,714.17	47,514.30
2. a. Current Year Award	-	1,620,392.50			-	
b. Other Adjustments	29,097.00	-	3,579,315.78	16,735.00		41,988.00
c. Adj Curr Yr Award (sum Lines 2a and 2b)	29,097.00	1,620,392.50	3,579,315.78	16,735.00	-	41,988.00
3. Required Matching Funds/Other	2,000,000.00	393,675.51			-	
4. Total Available Award (sum lines 1, 2c, &3)	3,411,673.43	2,734,429.13	4,174,882.50	160,897.65	9,714.17	89,502.30
\.						
5. Cash Received in Current Year	16,027.00	1,508,972.82	3,539,705.78	16,735.00	-	41,988.00
6. Amounts included in Line 5 for Prior Year Adjustments						
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	13,070.00	111,419.68	39,610.00	-	-	-
b. Noncurrent Accounts Receivable						
c. Current Accounts Receivable (Line 7a minus line 7b)	13,070.00	111,419.68	39,610.00	-	-	-
8. Contributed Matching Funds	2,000,000.00	393,675.51	0.00	0.00	0.00	0.00
9. Total Available (sum of lines 5, 7c, & 8)	2,029,097.00	2,014,068.01	3,579,315.78	16,735.00	-	41,988.00
EXPENDITURES						
Total Expenditures	2,188,540.45	1,884,877.21	202,439.18	83,607.99	2,549.57	37,180.90
Ob 47xx, 51xx, 6xxx, 7xxx (Excl 73x9) Exp	1,990,469.88	0.00		77,561.00		
Indirects 73x9	-					
Total Expenditures (row 22 plus row 24)	2,188,540.45	1,884,877.21	202,439.18	83,607.99	2,549.57	37,180.90
10. Donor-Authorized Expenditures	2,188,540.45	1,884,877.21	202,439.18	83,607.99	2,549.57	37,180.90
11. Non-Donor Authorized Expenditures						
12. Total Expenditures (Line 10 plus Line 11)	2,188,540.45	1,884,877.21	202,439.18	83,607.99	2,549.57	37,180.90
RESTRICTED ENDING BALANCE						
13. Current Year (Line 4 minus Line 10)	1,223,132.98	849,551.92	3,972,443.32	77,289.66	7,164.60	52,321.40

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LOCAL PROGRAM NAME	WORK REQUESTS M&O	MEASURE S BOND PROCEEDS	MEASURE J BOND PROCEEDS	MEASURE N BOND PROCEEDS	DEVELOPER FEES	QZAB BONDS
RESOURCE CODE	8488	8144	8144	8144	8216	8334
REVENUE OBJECT	8699	8660	8XXX	8XXX	86XX	8XXX
LOCAL DESCRIPTION (if any)	FD 21 RP212	FD 22	FD 23	FD 24	FD 25	FD 25
AWARD				BegBal Re-stated		
1. Prior Year Restricted Ending Balance	102,595.44	240,566.62	28,765,454.51	104,694,933.58	1,517,357.96	127,566.54
2. a. Current Year Award				-	-	-
b. Other Adjustments	137,067.28	4,292.00	330,765.06	3,163,648.29	1,496,088.63	-
c. Adj Curr Yr Award (sum Lines 2a and 2b)	137,067.28	4,292.00	330,765.06	3,163,648.29	1,496,088.63	-
3. Required Matching Funds/Other	16,500.00		-	-	-	
4. Total Available Award (sum lines 1, 2c, &3)	256,162.72	244,858.62	29,096,219.57	107,858,581.87	3,013,446.59	127,566.54
\.						
5. Cash Received in Current Year	137,067.28	2,337.00	240,167.06	2,997,947.29	1,484,098.63	
6. Amounts included in Line 5 for Prior Year Adjustments						
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	-	1,955.00	90,598.00	165,701.00	11,990.00	-
b. Noncurrent Accounts Receivable						
c. Current Accounts Receivable (Line 7a minus line 7b)	-	1,955.00	90,598.00	165,701.00	11,990.00	-
8. Contributed Matching Funds	16,500.00	0.00	0.00	0.00	0.00	0.00
9. Total Available (sum of lines 5, 7c, & 8)	153,567.28	4,292.00	330,765.06	3,163,648.29	1,496,088.63	-
EXPENDITURES						
Total Expenditures	144,332.54	17,740.85	17,633,456.56	63,416,455.60	2,048,781.83	127,566.54
Ob 47xx, 51xx, 6xxx, 7xxx (Excl 73x9) Exp	173,071.96	3,460.14	17,463,430.83	62,441,359.45	2,000,000.00	125,012.35
Indirects 73x9		-			-	-
Total Expenditures (row 22 plus row 24)	144,332.54	17,740.85	17,633,456.56	63,416,455.60	2,048,781.83	127,566.54
10. Donor-Authorized Expenditures	144,332.54	17,740.85	17,633,456.56	63,416,455.60	2,048,781.83	127,566.54
11. Non-Donor Authorized Expenditures						
12. Total Expenditures (Line 10 plus Line 11)	144,332.54	17,740.85	17,633,456.56	63,416,455.60	2,048,781.83	127,566.54
RESTRICTED ENDING BALANCE						
13. Current Year (Line 4 minus Line 10)	111,830.18	227,117.77	11,462,763.01	44,442,126.27	964,664.76	-

LOCAL PROGRAM NAME	MEASURE P BOND PROCEEDS	TOTAL
RESOURCE CODE	8144	
REVENUE OBJECT	8XXX	
LOCAL DESCRIPTION (if any)	FD 26	
AWARD	BegBal Re-stated	
1. Prior Year Restricted Ending Balance	89,855,241.12	262,078,049.06
2. a. Current Year Award	-	8,953,255.64
b. Other Adjustments	4,328,904.14	13,698,710.31
c. Adj Curr Yr Award (sum Lines 2a and 2b)	4,328,904.14	22,651,965.95
3. Required Matching Funds/Other	-	20,212,533.35
4. Total Available Award (sum lines 1, 2c, &3)	94,184,145.26	304,942,548.36
\.		
5. Cash Received in Current Year	4,196,883.14	22,552,666.70
6. Amounts included in Line 5 for Prior Year Adjustments		(783,695.01)
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	132,021.00	882,994.26
b. Noncurrent Accounts Receivable		-
c. Current Accounts Receivable (Line 7a minus line 7b)	132,021.00	882,994.26
8. Contributed Matching Funds	0.00	20,212,533.35
9. Total Available (sum of lines 5, 7c, & 8)	4,328,904.14	43,648,194.31
EXPENDITURES		-
Total Expenditures	56,647,180.07	173,562,916.27
Ob 47xx, 51xx, 6xxx, 7xxx (Excl 73x9) Exp	55,363,446.49	142,062,344.86
Indirects 73x9	-	**624,994.94**
Total Expenditures (row 22 plus row 24)	56,647,180.07	174,187,911.21
10. Donor-Authorized Expenditures	56,647,180.07	174,187,911.21
11. Non-Donor Authorized Expenditures		-
12. Total Expenditures (Line 10 plus Line 11)	56,647,180.07	174,187,911.21
RESTRICTED ENDING BALANCE		0.00
13. Current Year (Line 4 minus Line 10)	37,536,965.19	130,754,637.15

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	207,899,457.23	301	10,559.43	303	207,888,897.80	305	6,146,129.27		307	201,742,768.53	309
2000 - Classified Salaries	69,669,803.59	311	13,120.33	313	69,656,683.26	315	8,698,501.11		317	60,958,182.15	319
3000 - Employee Benefits	150,068,242.44	321	5,531,247.85	323	144,536,994.59	325	6,169,433.52		327	138,367,561.07	329
4000 - Books, Supplies Equip Replace. (6500)	18,720,977.54	331	103,854.51	333	18,617,123.03	335	4,123,372.46		337	14,493,750.57	339
5000 - Services. . . & 7300 - Indirect Costs	24,621,680.05	341	(78,881.39)	343	24,700,561.44	345	5,965,262.23		347	18,735,299.21	349
				TOTAL	465,400,260.12	365			TOTAL	434,297,561.53	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. Teacher Salaries as Per EC 41011	1100	164,466,252.82	375
2. Salaries of Instructional Aides Per EC 41011	2100	13,909,486.74	380
3. STRS	3101 & 3102	46,578,944.39	382
4. PERS	3201 & 3202	3,348,455.74	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	3,546,076.71	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)	3401 & 3402	34,571,528.55	385
7. Unemployment Insurance	3501 & 3502	89,453.85	390
8. Workers' Compensation Insurance	3601 & 3602	3,400,990.70	392
9. OPEB, Active Employees (EC 41372)	3751 & 3752	0.00	
10. Other Benefits (EC 22310)	3901 & 3902	2,489,851.46	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)		272,401,040.96	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2		0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)		435,500.50	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS		271,965,540.46	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372		62.62%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1.	Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2.	Percentage spent by this district (Part II, Line 15)	62.62%
3.	Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4.	District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	434,297,561.53
5.	Deficiency Amount (Part III, Line 3 times Line 4)	0.00

PART IV: Explanation for adjustments entered in Part I, Column 4b (required)

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	606,880,957.00		606,880,957.00		60,977,389.00	545,903,568.00	63,622,926.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable	1,263,484.00		1,263,484.00		267,793.00	995,691.00	275,045.00
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	126,303.00		126,303.00		126,303.00	0.00	
Net Pension Liability	536,455,000.00	0.00	536,455,000.00		31,726,000.00	504,729,000.00	
Total/Net OPEB Liability	125,423,742.00		125,423,742.00		2,014,041.00	123,409,701.00	
Compensated Absences Payable	5,170,442.00	0.00	5,170,442.00	856,658.00		6,027,100.00	6,027,099.00
Governmental activities long-term liabilities	1,275,319,928.00	0.00	1,275,319,928.00	856,658.00	95,111,526.00	1,181,065,060.00	69,925,070.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Section I - Expenditures	Funds 01, 09, and 62 Goals	Functions	Objects	2019-20 Expenditures
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	489,358,208.84
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	35,318,198.71
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	16,494.73
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	481,426.52
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	300,062.58
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	9,940,178.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	631.39
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				10,738,793.22
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	1,473,945.67
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				444,775,162.58

Section II - Expenditures Per ADA		2019-20 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		37,798.11
B. Expenditures per ADA (Line I.E divided by Line II.A)		11,767.13

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	456,972,185.78	12,111.69
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	456,972,185.78	12,111.69
B. Required effort (Line A.2 times 90%)	411,274,967.20	10,900.52
C. Current year expenditures (Line I.E and Line II.B)	444,775,162.58	11,767.13
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2021-22 may be reduced by the lower of the two percentages)	0.00%	0.00%

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)

Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

	2019-20 Calculations			2020-21 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA (2018-19 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	**2018-19 Actual**			**2019-20 Actual**		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	263,767,529.00		263,767,529.00			272,306,435.65
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	38,015.46		38,015.46			37,792.22
ADJUSTMENTS TO PRIOR YEAR LIMIT	**Adjustments to 2018-19**			**Adjustments to 2019-20**		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA (2019-20 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	**2019-20 P2 Report**			**2020-21 P2 Estimate**		
1. Total K-12 ADA (Form A, Line A6)	37,509.32		37,509.32	37,509.32		37,509.32
2. Total Charter Schools ADA (Form A, Line C9)	282.90		282.90	282.90		282.90
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			37,792.22			37,792.22
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	**2019-20 Actual**			**2020-21 Budget**		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	863,461.28		863,461.28	863,461.00		863,461.00
2. Timber Yield Tax (Object 8022)	20.17		20.17	20.00		20.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	92,315,205.74		92,315,205.74	92,315,206.00		92,315,206.00
5. Unsecured Roll Taxes (Object 8042)	3,385,460.13		3,385,460.13	3,385,460.00		3,385,460.00
6. Prior Years' Taxes (Object 8043)	921,538.13		921,538.13	921,538.00		921,538.00
7. Supplemental Taxes (Object 8044)	2,085,801.72		2,085,801.72	2,085,802.00		2,085,802.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	13,651,345.87		13,651,345.87	13,651,346.00		13,651,346.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	29,803.07		29,803.07	29,803.00		29,803.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	166,100.02		166,100.02	166,100.00		166,100.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	113,418,736.13	0.00	113,418,736.13	113,418,736.00	0.00	113,418,736.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	113,418,736.13	0.00	113,418,736.13	113,418,736.00	0.00	113,418,736.00

	2019-20 Calculations			2020-21 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			224,484.95			260,514.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			224,484.95			260,514.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	282,386,949.00		282,386,949.00	282,233,379.00		282,233,379.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(484,124.00)		(484,124.00)	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	281,902,825.00	0.00	281,902,825.00	282,233,379.00	0.00	282,233,379.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	485,004,411.71		485,004,411.71	522,318,130.00		522,318,130.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	1,498,856.22		1,498,856.22	1,173,390.00		1,173,390.00
D. APPROPRIATIONS LIMIT CALCULATIONS	**2019-20 Actual**			**2020-21 Budget**		
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			263,767,529.00			272,306,435.65
2. Inflation Adjustment			1.0385			1.0373
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9941			1.0000
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			272,306,435.65			282,463,465.70
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			113,418,736.13			113,418,736.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of $120 times Line B3 or $2,400; but not greater than Line C26 or less than zero)			4,535,066.40			4,535,066.40
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			159,112,184.47			169,305,243.70
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			159,112,184.47			169,305,243.70
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			844,839.65			636,570.74
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			114,263,575.78			114,055,306.74
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			158,267,344.82			168,668,672.96
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			114,263,575.78			
b. State Subventions (Line D8)			158,267,344.82			
c. Less: Excluded Appropriations (Line C23)			224,484.95			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			272,306,435.65			

	2019-20 Calculations			2020-21 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4; if negative, then zero)			0.00			
If not zero report amount to: Keely Bosler, Director, State Department of Finance, Attention: School Gann Limits, State Capitol, Room 1145, Sacramento, CA 95814						
SUMMARY	**2019-20 Actual**			**2020-21 Budget**		
11. Adjusted Appropriations Limit (Lines D4 plus D10)			272,306,435.65			282,463,465.70
12. Appropriations Subject to the Limit (Line D9d)			272,306,435.65			

* Please provide below an explanation for each entry in the adjustments column.

Fil Duldulao Director, Fiscal Services
Gann Contact Person

(916) 971-7268
Contact Phone Number

Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

A. Salaries and Benefits - Other General Administration and Centralized Data Processing

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 7200-7700, goals 0000 and 9000) — 15,224,136.89
2. Contracted general administrative positions not paid through payroll
   a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800.
   b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) — 409,433,374.83

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) — 3.72%

Part II - Adjustments for Employment Separation Costs

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. Retain supporting documentation. — 50,172.78

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. — 0.00

Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)

A.	**Indirect Costs**	
1.	Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	10,833,742.20
2.	Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	5,852,775.96
3.	External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	45,350.00
4.	Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	247,631.44
5.	Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	1,410,841.10
6.	Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	109.79
7.	Adjustment for Employment Separation Costs	
	a. Plus: Normal Separation Costs (Part II, Line A)	50,172.78
	b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8.	Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	18,440,623.27
9.	Carry-Forward Adjustment (Part IV, Line F)	(103,990.60)
10.	Total Adjusted Indirect Costs (Line A8 plus Line A9)	18,336,632.67
B.	**Base Costs**	
1.	Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	294,843,912.98
2.	Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	74,232,510.93
3.	Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	37,451,707.28
4.	Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,974,372.27
5.	Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	16,494.73
6.	Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	29,608.00
7.	Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	3,948,384.56
8.	External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9.	Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	936,477.68
10.	Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	183,730.49
11.	Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	36,514,994.89
12.	Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	3,341.52
13.	Adjustment for Employment Separation Costs	
	a. Less: Normal Separation Costs (Part II, Line A)	50,172.78
	b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14.	Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15.	Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	3,297,502.35
16.	Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	21,797,269.30
17.	Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	9,522,057.18
18.	Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19.	Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	484,702,191.38
C.	**Straight Indirect Cost Percentage Before Carry-Forward Adjustment (For information only - not for use when claiming/recovering indirect costs)** (Line A8 divided by Line B19)	3.80%
D.	**Preliminary Proposed Indirect Cost Rate (For final approved fixed-with-carry-forward rate for use in 2021-22 see www.cde.ca.gov/fg/ac/ic)** (Line A10 divided by Line B19)	3.78%

Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

A.	**Indirect costs incurred in the current year (Part III, Line A8)**	18,440,623.27
B.	**Carry-forward adjustment from prior year(s)**	
1.	Carry-forward adjustment from the second prior year	(513,692.35)
2.	Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C.	**Carry-forward adjustment for under- or over-recovery in the current year**	
1.	Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (3.72%) times Part III, Line B19); zero if negative	0.00
2.	Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (3.72%) times Part III, Line B19) or (the highest rate used to recover costs from any program (3.72%) times Part III, Line B19); zero if positive	(103,990.60)
D.	**Preliminary carry-forward adjustment (Line C1 or C2)**	(103,990.60)

E. Optional allocation of negative carry-forward adjustment over more than one year

Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.

Option 1.	Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	3.78%
Option 2.	Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment ($-51,995.30) is applied to the current year calculation and the remainder ($-51,995.30) is deferred to one or more future years:	3.79%
Option 3.	Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment ($-34,663.53) is applied to the current year calculation and the remainder ($-69,327.07) is deferred to one or more future years:	3.80%
	LEA request for Option 1, Option 2, or Option 3	1
F.	**Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)**	(103,990.60)

Approved indirect cost rate: 3.72%
Highest rate used in any program: 3.72%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	12,903,989.05	480,027.95	3.72%
01	3182	605,871.29	22,537.71	3.72%
01	3310	7,471,029.40	277,921.60	3.72%
01	3311	82,239.88	3,059.12	3.72%
01	3312	1,103,413.72	41,047.28	3.72%
01	3315	376,240.87	13,995.13	3.72%
01	3318	78,377.00	2,916.00	3.72%
01	3327	450,554.38	16,760.62	3.72%
01	3332	9,715.00	361.00	3.72%
01	3345	2,400.57	88.43	3.68%
01	3385	156,464.00	5,820.00	3.72%
01	3395	8,878.02	329.98	3.72%
01	3410	77,925.32	2,898.70	3.72%
01	3550	222,583.01	8,280.09	3.72%
01	3724	50,940.01	1,894.99	3.72%
01	4035	1,410,237.58	52,461.42	3.72%
01	4124	328,057.79	12,204.37	3.72%
01	4127	943,311.56	31,759.24	3.37%
01	4201	264,926.02	9,854.98	3.72%
01	4203	629,027.18	23,399.82	3.72%
01	4510	31,151.85	1,159.15	3.72%
01	5630	156,395.98	5,818.02	3.72%
01	6010	3,505,194.39	130,201.76	3.71%
01	6385	99,303.90	3,694.10	3.72%
01	6387	892,696.60	33,208.27	3.72%
01	6388	18,654.07	693.93	3.72%
01	6500	60,839,416.29	2,263,226.44	3.72%
01	6512	2,671,801.97	99,391.03	3.72%
01	6515	2,590.00	96.00	3.71%
01	6520	399,159.93	14,848.07	3.72%
01	6690	3,078.50	114.50	3.72%
01	6695	278,391.81	10,356.19	3.72%
01	7085	340,568.86	12,669.22	3.72%
01	7220	110,376.97	4,106.03	3.72%
01	7510	747,677.04	27,813.96	3.72%
01	7810	859,571.54	31,889.46	3.71%
01	8150	10,759,760.70	400,262.91	3.72%
01	9010	9,997,479.01	21,730.56	0.22%
09	3182	54,005.57	2,009.01	3.72%
09	6500	153,825.50	5,722.31	3.72%
09	7510	28,176.97	1,048.18	3.72%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
11	6391	1,586,630.35	59,022.65	3.72%
12	5025	1,930,800.92	67,421.67	3.49%
12	5320	676,129.64	5,106.01	0.76%
12	6105	3,241,260.16	120,531.39	3.72%
12	9010	15,678,453.71	551,509.37	3.52%
13	5310	14,957,731.64	353,638.86	2.36%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		1,185,898.89	1,185,898.89
2. State Lottery Revenue	8560	6,041,942.06		2,162,573.44	8,204,515.50
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		6,041,942.06	0.00	3,348,472.33	9,390,414.39
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	4,908,417.88			4,908,417.88
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	1,133,524.18			1,133,524.18
4. Books and Supplies	4000-4999	0.00		3,221,024.11	3,221,024.11
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			992.36	992.36
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		6,041,942.06	0.00	3,222,016.47	9,263,958.53
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	0.00	0.00	126,455.86	126,455.86

D. COMMENTS:

Purchases of AP spanish and film class curriculum

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget .

*Pursuant to Government Code Section 8880.4(a)(2)(B) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriaten

		Teacher Full-Time Equivalents				Classroom Units		Pupils Transported
		Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)		1,844,125.22	3,769,959.08	653,903.84	3,846,541.63	34,930,331.93	0.00	0.00
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)		FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals	**Description**							
0001	Pre-Kindergarten							
1110	Regular Education, K–12	56.84	11.20	1,610.49	102.95	3,188.70		136.00
3100	Alternative Schools			11.60	1.00	12.60		
3200	Continuation Schools	0.33		2.11		3.45		
3300	Independent Study Centers			11.77	0.80	21.24		
3400	Opportunity Schools							
3550	Community Day Schools							
3700	Specialized Secondary Programs							
3800	Career Technical Education	1.43		13.92	1.00	16.35		
4110	Regular Education, Adult							
4610	Adult Independent Study Centers							
4620	Adult Correctional Education							
4630	Adult Career Technical Education							
4760	Bilingual	1.00		56.62		57.62		
4850	Migrant Education							
5000-5999	Special Education (allocated to 5001)			329.85	1.00	357.09		1,159.00
6000	ROC/P							
Other Goals	**Description**							
7110	Nonagency - Educational							
7150	Nonagency - Other							
8100	Community Services							
8500	Child Care and Development Services							
Other Funds	**Description**							
- -	Adult Education (Fund 11)					58.00		
- -	Child Development (Fund 12)					182.76		
- -	Cafeteria (Funds 13 & 61)					60.89		
C. Total Allocation Factors		59.60	11.20	2,036.36	106.75	3,958.70	0.00	1,295.00

Goal	Program/Activity	Direct Costs: Direct Charged (Schedule DCC) Column 1	Direct Costs: Allocated (Schedule AC) Column 2	Direct Costs: Subtotal (col. 1 + 2) Column 3	Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
Instructional Goals							
0001	Pre-Kindergarten	646,301.67	0.00	646,301.67	28,821.74		675,123.41
1110	Regular Education, K–12	296,438,605.17	37,891,544.27	334,330,149.44	14,909,411.05		349,239,560.49
3100	Alternative Schools	5,056,240.87	150,936.56	5,207,177.43	232,213.42		5,439,390.85
3200	Continuation Schools	454,403.82	41,330.03	495,733.85	22,107.19		517,841.04
3300	Independent Study Centers	1,918,754.29	220,021.17	2,138,775.46	95,378.42		2,234,153.88
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	3,600,129.23	229,017.01	3,829,146.24	170,760.30		3,999,906.54
4110	Regular Education, Adult	11.00	0.00	11.00	0.49		11.49
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	9,328,785.66	557,544.06	9,886,329.72	440,879.63		10,327,209.35
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	91,026,337.80	3,292,803.24	94,319,141.04	4,206,150.26		98,525,291.30
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	631.39	0.00	631.39	28.16		659.55
7150	Nonagency - Other	206,860.47	0.00	206,860.47	9,224.92		216,085.39
8100	Community Services	16,892.89	0.00	16,892.89	753.34		17,646.23
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
Other Costs							
----	Food Services					(171,797.08)	(171,797.08)
----	Enterprise					29,608.00	29,608.00
----	Facilities Acquisition & Construction					0.00	0.00
----	Other Outgo					14,870,719.58	14,870,719.58
Other Funds ----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		2,661,665.36	2,661,665.36	1,932,363.42		4,594,028.78
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(1,157,229.95)		(1,157,229.95)
----	**Total General Fund and Charter Schools Funds Expenditures**	408,693,954.26	45,044,861.70	453,738,815.96	20,890,862.39	14,728,530.50	489,358,208.85

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	79,500.50	13,467.17	0.00	0.00	0.00	0.00	0.00			553,334.00	0.00	646,301.67
1110	Regular Education, K–12	214,592,055.66	21,070,259.86	9,460,710.55	31,755,393.34	14,746,575.94	109,757.19	1,974,372.27			2,727,679.05	1,801.31	296,438,605.17
3100	Alternative Schools	3,736,006.18	59,570.21	3,892.22	829,190.29	427,581.97	0.00	0.00			0.00	0.00	5,056,240.87
3200	Continuation Schools	339,603.28	46,416.70	0.00	63,060.53	5,323.31	0.00	0.00			0.00	0.00	454,403.82
3300	Independent Study Centers	1,659,487.06	2,101.20	0.00	177,482.02	78,034.01	0.00	0.00			0.00	1,650.00	1,918,754.29
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	2,675,846.63	725,661.27	0.00	86,652.32	111,969.01	0.00	0.00			0.00	0.00	3,600,129.23
4110	Regular Education, Adult	0.00	0.00	0.00	11.00	0.00	0.00	0.00			0.00	0.00	11.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	8,745,907.08	258,311.44	442.00	62,268.46	261,856.68	0.00	0.00			0.00	0.00	9,328,785.66
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	67,595,112.85	4,023,731.21	82,905.30	789,592.00	9,076,273.74	9,347,030.30	0.00			111,692.40	0.00	91,026,337.80
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	631.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	631.39
7150	Nonagency - Other	103,674.14	103,186.33	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	206,860.47
8100	Community Services		0.00	398.16	0.00	0.00	0.00		16,494.73	0.00	0.00	0.00	16,892.89
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		299,527,824.77	26,302,705.39	9,548,348.23	33,763,649.96	24,707,614.66	9,456,787.49	1,974,372.27	16,494.73	0.00	3,392,705.45	3,451.31	408,693,954.26

* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K–12	9,755,451.76	28,136,092.51	0.00	37,891,544.27
3100	Alternative Schools	39,758.10	111,178.46	0.00	150,936.56
3200	Continuation Schools	10,888.31	30,441.72	0.00	41,330.03
3300	Independent Study Centers	32,606.05	187,415.12	0.00	220,021.17
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	84,749.72	144,267.29	0.00	229,017.01
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	49,123.18	508,420.88	0.00	557,544.06
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	141,952.65	3,150,850.59	0.00	3,292,803.24
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
- -	Adult Education (Fund 11)		511,773.88		511,773.88
- -	Child Development (Fund 12)	0.00	1,612,617.14	0.00	1,612,617.14
- -	Cafeteria (Funds 13 and 61)		537,274.34		537,274.34
Total Allocated Support Costs		10,114,529.77	34,930,331.93	0.00	45,044,861.70

A.	**Central Administration Costs in General Fund and Charter Schools Funds**	
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	4,196,016.00
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	45,350.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	11,770,219.88
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	6,036,506.45
5	Total Central Administration Costs in General Fund and Charter Schools Funds	22,048,092.33
B.	**Direct Charged and Allocated Costs in General Fund and Charter Schools Funds**	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	408,693,954.26
2	Total Allocated Costs (from Form PCR, Column 2, Total)	45,044,861.70
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	453,738,815.96
C.	**Direct Charged Costs in Other Funds**	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	3,297,502.35
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	22,398,980.28
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	14,973,365.77
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	40,669,848.40
D.	**Total Direct Charged and Allocated Costs (B3 + C5)**	494,408,664.36
E.	**Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)**	4.46%

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	(171,797.08)				(171,797.08)
Enterprise (Objects 1000-5999, 6400, and 6500)		29,608.00			29,608.00
Facilities Acquisition & Construction (Objects 1000-6500)			0.00		0.00
Other Outgo (Objects 1000-7999)				14,870,719.58	14,870,719.58
Total Other Costs	(171,797.08)	29,608.00	0.00	14,870,719.58	14,728,530.50

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	(4,459,807.81)	0.00	(1,166,009.45)				
Other Sources/Uses Detail					4,500.00	13,503,135.49		
Fund Reconciliation							375,822.36	15,298,539.27
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	13,923.11	0.00	8,779.50	0.00				
Other Sources/Uses Detail					0.00	237,042.51		
Fund Reconciliation							113,266.82	16,951.47
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							759,045.75	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	111,399.14	0.00	59,022.65	0.00				
Other Sources/Uses Detail					561,360.00	650,085.00		
Fund Reconciliation							0.00	61,859.93
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	93,482.24	0.00	744,568.44	0.00				
Other Sources/Uses Detail					1,700,000.00	0.00		
Fund Reconciliation							1,735,415.54	1,893,023.76
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	382,933.74	0.00	353,638.86	0.00				
Other Sources/Uses Detail					2,286,135.49	14,433.00		
Fund Reconciliation							2,414,265.70	28,502.15
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	(13,587.85)						
Other Sources/Uses Detail					2,000,000.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	1,465,956.27	0.00						
Other Sources/Uses Detail					4,550,574.51	62,062.00		
Fund Reconciliation							6,477.66	62,405.90
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	2,000,000.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	2,135,812.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	2,405,701.16	0.00						
Other Sources/Uses Detail					7,500,000.00	0.00		
Fund Reconciliation							11,959,346.72	2,358.07
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	4,473,395.66	(4,473,395.66)	1,166,009.45	(1,166,009.45)	18,602,570.00	18,602,570.00	17,363,640.55	17,363,640.55

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									6,420
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	30,231.19	0.00	0.00	139,871.78	1,571,024.76	16,756,842.23	12,751,644.13		31,249,614.09
2000-2999	Classified Salaries	5,113,415.44	0.00	0.00	0.00	1,038,905.37	10,617,649.33	3,821,107.95		20,591,078.09
3000-3999	Employee Benefits	3,199,984.13	0.00	0.00	72,248.83	1,850,896.76	16,507,521.08	9,358,700.20		30,989,351.00
4000-4999	Books and Supplies	716,421.10	0.00	0.00	604.49	5,701.97	197,072.43	433,996.86		1,353,796.85
5000-5999	Services and Other Operating Expenditures	376,918.50	0.00	0.00	97,534.00	(46,532.50)	5,323,049.32	1,069,528.45		6,820,497.77
6000-6999	Capital Outlay	22,000.00	0.00	0.00	0.00	0.00	0.00	0.00		22,000.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	120,016.00	0.00		120,016.00
7430-7439	Debt Service	300,062.58	0.00	0.00	0.00	0.00	0.00	0.00		300,062.58
	Total Direct Costs	9,759,032.94	0.00	0.00	310,259.10	4,419,996.36	49,522,150.39	27,434,977.59	0.00	91,446,416.38
7310	Transfers of Indirect Costs	402,997.56	0.00	0.00	5,916.00	14,083.56	138,852.53	2,543,041.04		3,104,890.69
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	5,722.31		5,722.31
PCRA	Program Cost Report Allocations	0.00								0.00
	Total Indirect Costs and PCR Allocations	402,997.56	0.00	0.00	5,916.00	14,083.56	138,852.53	2,548,763.35	0.00	3,110,613.00
	TOTAL COSTS	10,162,030.50	0.00	0.00	316,175.10	4,434,079.92	49,661,002.92	29,983,740.94	0.00	94,557,029.38
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	32,218.49	0.00	178,181.78		210,400.27
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	642,196.06	3,015,927.20	1,045,318.04		4,703,441.30
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	607,653.82	2,579,016.34	804,802.09		3,991,472.25
4000-4999	Books and Supplies	1,665.33	0.00	0.00	0.00	2,400.57	65,487.51	35,000.96		104,554.37
5000-5999	Services and Other Operating Expenditures	7,212.69	0.00	0.00	0.00	0.00	17,743.69	20,587.89		45,544.27
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	8,878.02	0.00	0.00	0.00	1,284,468.94	5,678,174.74	2,083,890.76	0.00	9,055,412.46
7310	Transfers of Indirect Costs	329.98	0.00	0.00	0.00	14,083.56	24,613.43	279,814.60		318,841.57
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	329.98	0.00	0.00	0.00	14,083.56	24,613.43	279,814.60	0.00	318,841.57
	TOTAL BEFORE OBJECT 8980	9,208.00	0.00	0.00	0.00	1,298,552.50	5,702,788.17	2,363,705.36	0.00	9,374,254.03
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									9,374,254.03

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	30,231.19	0.00	0.00	139,871.78	1,538,806.27	16,756,842.23	12,573,462.35		31,039,213.82
2000-2999	Classified Salaries	5,113,415.44	0.00	0.00	0.00	396,709.31	7,601,722.13	2,775,789.91		15,887,636.79
3000-3999	Employee Benefits	3,199,984.13	0.00	0.00	72,248.83	1,243,242.94	13,928,504.74	8,553,898.11		26,997,878.75
4000-4999	Books and Supplies	714,755.77	0.00	0.00	604.49	3,301.40	131,584.92	398,995.90		1,249,242.48
5000-5999	Services and Other Operating Expenditures	369,705.81	0.00	0.00	97,534.00	(46,532.50)	5,305,305.63	1,048,940.56		6,774,953.50
6000-6999	Capital Outlay	22,000.00	0.00	0.00	0.00	0.00	0.00	0.00		22,000.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	120,016.00	0.00		120,016.00
7430-7439	Debt Service	300,062.58	0.00	0.00	0.00	0.00	0.00	0.00		300,062.58
	Total Direct Costs	9,750,154.92	0.00	0.00	310,259.10	3,135,527.42	43,843,975.65	25,351,086.83	0.00	82,391,003.92
7310	Transfers of Indirect Costs	402,667.58	0.00	0.00	5,916.00	0.00	114,239.10	2,263,226.44		2,786,049.12
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	5,722.31		5,722.31
PCRA	Program Cost Report Allocations	0.00								0.00
	Total Indirect Costs and PCR Allocations	402,667.58	0.00	0.00	5,916.00	0.00	114,239.10	2,268,948.75	0.00	2,791,771.43
	TOTAL BEFORE OBJECT 8980	10,152,822.50	0.00	0.00	316,175.10	3,135,527.42	43,958,214.75	27,620,035.58	0.00	85,182,775.35
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
	TOTAL COSTS									85,182,775.35
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	6,229.36	0.00		6,229.36
2000-2999	Classified Salaries	5,113,415.44	0.00	0.00	0.00	0.00	0.00	0.00		5,113,415.44
3000-3999	Employee Benefits	3,189,383.20	0.00	0.00	0.00	0.00	1,422.50	0.00		3,190,805.70
4000-4999	Books and Supplies	714,755.77	0.00	0.00	0.00	555.86	0.00	228,355.46		943,667.09
5000-5999	Services and Other Operating Expenditures	368,636.24	0.00	0.00	0.00	0.00	0.00	39,082.55		407,718.79
6000-6999	Capital Outlay	22,000.00	0.00	0.00	0.00	0.00	0.00	0.00		22,000.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	300,062.58	0.00	0.00	0.00	0.00	0.00	0.00		300,062.58
	Total Direct Costs	9,708,253.23	0.00	0.00	0.00	555.86	7,651.86	267,438.01	0.00	9,983,898.96
7310	Transfers of Indirect Costs	402,667.58	0.00	0.00	0.00	0.00	0.00	0.00		402,667.58
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	402,667.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	402,667.58
	TOTAL BEFORE OBJECT 8980	10,110,920.81	0.00	0.00	0.00	555.86	7,651.86	267,438.01	0.00	10,386,566.54
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									39,368,900.35
	TOTAL COSTS									49,755,466.89

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

2018-19 Expenditures	A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2018-19 Report SEMA, 2018-19 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	90,107,111.63	50,719,524.90
2. Enter audit adjustments of 2018-19 special education expenditures from SACS2020ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		
3. Enter restatements of 2019-20 special education beginning fund balances from SACS2020ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9795)		
4. Enter any other adjustments, not included in Line 1 (explain below)		
5. 2018-19 Expenditures, Adjusted for 2019-20 MOE Calculation (Sum lines 1 through 4)	90,107,111.63	50,719,524.90

C. Unduplicated Pupil Count	
1. Enter the unduplicated pupil count reported in 2018-19 Report SEMA, 2018-19 Expenditures by LEA (LE-CY) worksheet	6,351.00
2. Enter any adjustments not included in Line C1 (explain below)	
3. 2018-19 Unduplicated Pupil Count, Adjusted for 2019-20 MOE Calculation (Line C1 plus Line C2)	6,351.00

SELPA: San Juan Unified (CN)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2019-20 Expenditures by LEA (LE-CY) and the 2018-19 Expenditures by LEA (LE-PY) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the compliance standard. To meet the requirement of the Subsequent Years Rule, the LMC-A worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2019-20 expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year. To ensure the LEA is comparing 2019-20 expenditures to the appropriate comparison year, the LEA is required to complete the Subsequent Years Tracking (SYT) worksheet with their LMC-A worksheet. The SYT worksheet tracks the result for each of the four methods back to FY 2011-12, which is the baseline year for LEA MOE calculations established by the Office of Special Education Programs. The SYT worksheet is available at: http://www.cde.ca.gov/sp/se/as/documents/subseqyrtrckwrksht.xls.

There are four methods that the LEA can use to demonstrate the compliance standard. They are (1) combined state and local expenditures; (2) combined state and local expenditures on a per capita basis; (3) local expenditures only; and (4) local expenditures only on a per capita basis.

The LEA is only required to pass one of the tests to meet the MOE requirement. However, the LEA is required to show results for all four methods. These results are necessary both for historical purposes and for the possibility that the LEA may want, or need, to switch methods in future years.

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to combined state and local MOE standard, local only MOE standard, or both. If the LEA meets one of the conditions below, the LEA must complete and include the IDEA MOE Exemption Worksheet available at: http://www.cde.ca.gov/sp/se/as/documents/leamoeexempwrksht.xls

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.

2. A decrease in the enrollment of children with disabilities.

3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child

   a. Has left the jurisdiction of the agency;
   b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
   c. No longer needs the program of special education.

4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.

5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

Provide the condition number, if any, to be used in the calculation below:	State and Local	Local Only
1. District was out of CEIS in 2018-19 and back in for 2019-20	1,372,485.75	
Total exempt reductions	1,372,485.75	0.00

SELPA: San Juan Unified (CN)

SECTION 2 **Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205)**

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act (ESEA) of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

		State and Local	Local Only
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	9,283,445.00		
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resource 3310	9,707,542.00		
Increase in funding (if difference is positive)	0.00		
Maximum available for MOE reduction (50% of increase in funding)	0.00 (a)		
Current year funding (IDEA Section 619 - Resource 3315)	569,790.00		
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	1,477,985.25 (b)		

If (b) is greater than (a).

Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)	1,477,985.25 (c)		
Available for MOE reduction. (line (a) minus line (c), zero if negative)	0.00 (d)		
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).			

THIS SECTION IS NOT APPLICABLE!

If (b) is less than (a).

Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).	(e)		
Available to set aside for EIS (line (b) minus line (e), zero if negative)	1,477,985.25 (f)		

Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must list the activities (which are authorized under the ESEA) paid with the freed up funds:

SELPA: San Juan Unified (CN)

SECTION 3

A. COMBINED STATE AND LOCAL EXPENDITURES METHOD

	Column A Actual Expenditures (LE-CY Worksheet) FY 2019-20	Column B Actual Expenditures Comparison Year 2018-19	Column C Difference (A - B)
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	94,557,029.38		
b. Less: Expenditures paid from federal sources	9,374,254.03		
c. Expenditures paid from state and local sources	85,182,775.35	90,107,111.63	
Add/Less: Adjustments required for MOE calculation		(2,604,536.18)	
Comparison year's expenditures, adjusted for MOE calculation		87,502,575.45	
Less: Exempt reduction(s) for SECTION1		1,372,485.75	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	85,182,775.35	86,130,089.70	(947,314.35)

If the difference in Column C for the Section 3.A.1 is positive or zero, the MOE compliance requirement is met based on the combination of state and local expenditures.

	Actual FY 2019-20	Comparison Year 2018-19	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	94,557,029.38		
b. Less: Expenditures paid from federal sources	9,374,254.03		
c. Expenditures paid from state and local sources	85,182,775.35	90,107,111.63	
Add/Less: Adjustments required for MOE calculation		(2,604,536.18)	
Comparison year's expenditures, adjusted for MOE calculation		87,502,575.45	
Less: Exempt reduction(s) from SECTION 1		1,372,485.75	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	85,182,775.35	86,130,089.70	
d. Special education unduplicated pupil count	6,420	6,351	
e. Per capita state and local expenditures (A2c/A2d)	13,268.35	13,561.66	(293.31)

If the difference in Column C for the Section 3.A.2 is positive or zero, the MOE compliance requirement is met based on the per capita state and local expenditures.

SELPA: San Juan Unified (CN)

B. LOCAL EXPENDITURES ONLY METHOD

	Actual FY 2019-20	Comparison Year 2018-19	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	49,755,466.89	49,380,632.89	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		49,380,632.89	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	49,755,466.89	49,380,632.89	374,834.00

If the difference in Column C for the Section 3.B.1 is positive or zero, the MOE compliance requirement is met based on the local expenditures only.

	Actual FY 2019-20	Comparison Year 2017-18	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	49,755,466.89	49,380,632.89	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE		49,380,632.89	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	49,755,466.89	49,380,632.89	
b. Special education unduplicated pupil count	6,420	6,351	
c. Per capita local expenditures (B2a/B2b)	7,750.07	7,775.25	(25.18)

If the difference in Column C for the Section 3.B.2 is positive or zero, the MOE compliance requirement is met based on the per capita local expenditures only.

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Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								6,420
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	30,636.00	0.00	0.00	113,434.00	1,586,907.00	29,602,693.00		31,333,670.00
2000-2999	Classified Salaries	5,002,336.00	0.00	0.00	0.00	1,262,310.00	15,049,870.00		21,314,516.00
3000-3999	Employee Benefits	3,330,366.00	0.00	0.00	58,893.00	2,078,473.00	25,685,044.00		31,152,776.00
4000-4999	Books and Supplies	369,557.00	0.00	0.00	33,886.00	100,343.00	4,816,571.00		5,320,357.00
5000-5999	Services and Other Operating Expenditures	1,480,421.00	0.00	0.00	98,762.00	41,282.00	6,287,606.00		7,908,071.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	146,000.00		146,000.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	299,942.00	0.00	0.00	0.00	0.00	0.00		299,942.00
	Total Direct Costs	10,513,258.00	0.00	0.00	304,975.00	5,069,315.00	81,587,784.00	0.00	97,475,332.00
7310	Transfers of Indirect Costs	458,704.00	0.00	0.00	7,018.00	16,148.00	3,510,446.00		3,992,316.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	5,656.00		5,656.00
	Total Indirect Costs	458,704.00	0.00	0.00	7,018.00	16,148.00	3,516,102.00	0.00	3,997,972.00
	TOTAL COSTS	10,971,962.00	0.00	0.00	311,993.00	5,085,463.00	85,103,886.00	0.00	101,473,304.00
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999]									
1000-1999	Certificated Salaries	30,636.00	0.00	0.00	113,434.00	1,534,285.00	29,486,135.00		31,164,490.00
2000-2999	Classified Salaries	5,002,336.00	0.00	0.00	0.00	583,590.00	10,935,749.00		16,521,675.00
3000-3999	Employee Benefits	3,330,366.00	0.00	0.00	58,893.00	1,428,582.00	22,840,849.00		27,658,690.00
4000-4999	Books and Supplies	340,312.00	0.00	0.00	33,886.00	3,439.00	1,264,469.00		1,642,106.00
5000-5999	Services and Other Operating Expenditures	1,472,639.00	0.00	0.00	98,762.00	41,282.00	6,154,663.00		7,767,346.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	299,942.00	0.00	0.00	0.00	0.00	0.00		299,942.00
	Total Direct Costs	10,476,231.00	0.00	0.00	304,975.00	3,591,178.00	70,681,865.00	0.00	85,054,249.00
7310	Transfers of Indirect Costs	458,073.00	0.00	0.00	7,018.00	0.00	3,098,033.00		3,563,124.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	5,656.00		5,656.00
	Total Indirect Costs	458,073.00	0.00	0.00	7,018.00	0.00	3,103,689.00	0.00	3,568,780.00
	TOTAL BEFORE OBJECT 8980	10,934,304.00	0.00	0.00	311,993.00	3,591,178.00	73,785,554.00	0.00	88,623,029.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								88,623,029.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	6,312.00		6,312.00
2000-2999	Classified Salaries	5,002,336.00	0.00	0.00	0.00	0.00	0.00		5,002,336.00
3000-3999	Employee Benefits	3,320,142.00	0.00	0.00	0.00	0.00	1,542.00		3,321,684.00
4000-4999	Books and Supplies	340,312.00	0.00	0.00	0.00	0.00	50,584.00		390,896.00
5000-5999	Services and Other Operating Expenditures	1,471,569.00	0.00	0.00	0.00	0.00	0.00		1,471,569.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	299,942.00	0.00	0.00	0.00	0.00	0.00		299,942.00
	Total Direct Costs	10,434,301.00	0.00	0.00	0.00	0.00	58,438.00	0.00	10,492,739.00
7310	Transfers of Indirect Costs	458,073.00	0.00	0.00	0.00	0.00	0.00		458,073.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	458,073.00	0.00	0.00	0.00	0.00	0.00	0.00	458,073.00
	TOTAL BEFORE OBJECT 8980	10,892,374.00	0.00	0.00	0.00	0.00	58,438.00	0.00	10,950,812.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)								38,029,489.00
	TOTAL COSTS								48,980,301.00

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									6,420
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	30,231.19	0.00	0.00	139,871.78	1,571,024.76	16,756,842.23	12,751,644.13		31,249,614.09
2000-2999	Classified Salaries	5,113,415.44	0.00	0.00	0.00	1,038,905.37	10,617,649.33	3,821,107.95		20,591,078.09
3000-3999	Employee Benefits	3,199,984.13	0.00	0.00	72,248.83	1,850,896.76	16,507,521.08	9,358,700.20		30,989,351.00
4000-4999	Books and Supplies	716,421.10	0.00	0.00	604.49	5,701.97	197,072.43	433,996.86		1,353,796.85
5000-5999	Services and Other Operating Expenditures	376,918.50	0.00	0.00	97,534.00	(46,532.50)	5,323,049.32	1,069,528.45		6,820,497.77
6000-6999	Capital Outlay	22,000.00	0.00	0.00	0.00	0.00	0.00	0.00		22,000.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	120,016.00	0.00		120,016.00
7430-7439	Debt Service	300,062.58	0.00	0.00	0.00	0.00	0.00	0.00		300,062.58
	Total Direct Costs	9,759,032.94	0.00	0.00	310,259.10	4,419,996.36	49,522,150.39	27,434,977.59	0.00	91,446,416.38
7310	Transfers of Indirect Costs	402,997.56	0.00	0.00	5,916.00	14,083.56	138,852.53	2,543,041.04		3,104,890.69
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	5,722.31		5,722.31
PCRA	Program Cost Report Allocations (non-add)	3,292,803.20								3,292,803.20
	Total Indirect Costs	402,997.56	0.00	0.00	5,916.00	14,083.56	138,852.53	2,548,763.35	0.00	3,110,613.00
	TOTAL COSTS	10,162,030.50	0.00	0.00	316,175.10	4,434,079.92	49,661,002.92	29,983,740.94	0.00	94,557,029.38
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	32,218.49	0.00	178,181.78		210,400.27
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	642,196.06	3,015,927.20	1,045,318.04		4,703,441.30
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	607,653.82	2,579,016.34	804,802.09		3,991,472.25
4000-4999	Books and Supplies	1,665.33	0.00	0.00	0.00	2,400.57	65,487.51	35,000.96		104,554.37
5000-5999	Services and Other Operating Expenditures	7,212.69	0.00	0.00	0.00	0.00	17,743.69	20,587.89		45,544.27
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	8,878.02	0.00	0.00	0.00	1,284,468.94	5,678,174.74	2,083,890.76	0.00	9,055,412.46
7310	Transfers of Indirect Costs	329.98	0.00	0.00	0.00	14,083.56	24,613.43	279,814.60		318,841.57
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	329.98	0.00	0.00	0.00	14,083.56	24,613.43	279,814.60	0.00	318,841.57
	TOTAL BEFORE OBJECT 8980	9,208.00	0.00	0.00	0.00	1,298,552.50	5,702,788.17	2,363,705.36	0.00	9,374,254.03
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									9,374,254.03

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	30,231.19	0.00	0.00	139,871.78	1,538,806.27	16,756,842.23	12,573,462.35		31,039,213.82
2000-2999	Classified Salaries	5,113,415.44	0.00	0.00	0.00	396,709.31	7,601,722.13	2,775,789.91		15,887,636.79
3000-3999	Employee Benefits	3,199,984.13	0.00	0.00	72,248.83	1,243,242.94	13,928,504.74	8,553,898.11		26,997,878.75
4000-4999	Books and Supplies	714,755.77	0.00	0.00	604.49	3,301.40	131,584.92	398,995.90		1,249,242.48
5000-5999	Services and Other Operating Expenditures	369,705.81	0.00	0.00	97,534.00	(46,532.50)	5,305,305.63	1,048,940.56		6,774,953.50
6000-6999	Capital Outlay	22,000.00	0.00	0.00	0.00	0.00	0.00	0.00		22,000.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	120,016.00	0.00		120,016.00
7430-7439	Debt Service	300,062.58	0.00	0.00	0.00	0.00	0.00	0.00		300,062.58
	Total Direct Costs	9,750,154.92	0.00	0.00	310,259.10	3,135,527.42	43,843,975.65	25,351,086.83	0.00	82,391,003.92
7310	Transfers of Indirect Costs	402,667.58	0.00	0.00	5,916.00	0.00	114,239.10	2,263,226.44		2,786,049.12
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	5,722.31		5,722.31
PCRA	Program Cost Report Allocations (non-add)	3,292,803.20								3,292,803.20
	Total Indirect Costs	402,667.58	0.00	0.00	5,916.00	0.00	114,239.10	2,268,948.75	0.00	2,791,771.43
	TOTAL BEFORE OBJECT 8980	10,152,822.50	0.00	0.00	316,175.10	3,135,527.42	43,958,214.75	27,620,035.58	0.00	85,182,775.35
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
	TOTAL COSTS									85,182,775.35
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	6,229.36	0.00		6,229.36
2000-2999	Classified Salaries	5,113,415.44	0.00	0.00	0.00	0.00	0.00	0.00		5,113,415.44
3000-3999	Employee Benefits	3,189,383.20	0.00	0.00	0.00	0.00	1,422.50	0.00		3,190,805.70
4000-4999	Books and Supplies	714,755.77	0.00	0.00	0.00	555.86	0.00	228,355.46		943,667.09
5000-5999	Services and Other Operating Expenditures	368,636.24	0.00	0.00	0.00	0.00	0.00	39,082.55		407,718.79
6000-6999	Capital Outlay	22,000.00	0.00	0.00	0.00	0.00	0.00	0.00		22,000.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	300,062.58	0.00	0.00	0.00	0.00	0.00	0.00		300,062.58
	Total Direct Costs	9,708,253.23	0.00	0.00	0.00	555.86	7,651.86	267,438.01	0.00	9,983,898.96
7310	Transfers of Indirect Costs	402,667.58	0.00	0.00	0.00	0.00	0.00	0.00		402,667.58
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	402,667.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	402,667.58
	TOTAL BEFORE OBJECT 8980	10,110,920.81	0.00	0.00	0.00	555.86	7,651.86	267,438.01	0.00	10,386,566.54
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									39,368,900.35
	TOTAL COSTS									49,755,466.89

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

SELPA: San Juan Unified (CN)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2020-21 Budget by LEA (LB-B) and the 2019-20 Expenditures by LEA (LE-B) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the eligibility standard. To meet the requirement of the Subsequent Years Rule, the LMC-B worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2020-21 budgeted expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year. To ensure the LEA is comparing 2020-21 budgeted expenditures to the appropriate comparison year, the LEA is required to complete the Subsequent Years Tracking (SYT) worksheet with their LMC-B worksheet. The SYT worksheet tracks the result for each of the four methods back to FY 2011-12, which is the baseline year for LEA MOE calculations established by the Office of Special Education Programs. The SYT worksheet is available at http://www.cde.ca.gov/sp/se/as/documents/subseqyrtrckwrksht.xls.

There are four methods that the LEA can use to demonstrate the eligibility standard. They are (1) combined state and local expenditures; (2) combined state and local expenditures on a per capita basis; (3) local expenditures only; and (4) local expenditures only on a per capita basis.

The LEA is only required to pass one of the tests to meet the MOE requirement. However, the LEA is required to show results for all four methods. These results are necessary both for historical purposes and for the possibility that the LEA may want, or need, to switch methods in future years.

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to combined state and local MOE standard, local only MOE standard, or both. If the LEA meets one of the conditions below, the LEA must complete and include the IDEA MOE Exemption Worksheet available at: http://www.cde.ca.gov/sp/se/as/documents/leamoeexempwrksht.xls.

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.

2. A decrease in the enrollment of children with disabilities.

3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child

   a. Has left the jurisdiction of the agency;
   b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
   c. No longer needs the program of special education.

4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.

5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

Provide the condition number, if any, to be used in the calculation below:	State and Local	Local Only
Total exempt reductions	0.00	0.00

SELPA: San Juan Unified (CN)

SECTION 2 **Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205)**

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act (ESEA) of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

			State and Local	Local Only
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310				
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)				
Increase in funding (if difference is positive)	0.00			
Maximum available for MOE reduction (50% of increase in funding)	0.00	(a)		
Current year funding (IDEA Section 619 - Resource 3315)				
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	0.00	(b)		
If (b) is greater than (a).				
Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)		(c)		
Available for MOE reduction. (line (a) minus line (c), zero if negative)	0.00	(d)		
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).				
If (b) is less than (a).				
Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).		(e)		
Available to set aside for EIS (line (b) minus line (e), zero if negative)	0.00	(f)		

Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must list the activities (which are authorized under the ESEA) paid with the freed up funds:

SELPA: San Juan Unified (CN)

SECTION 3

	Column A Budgeted Amounts (LB-B Worksheet) FY 2020-21	Column B Actual Expenditures Comparison Year 2018-19	Column C Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	101,473,304.00		
b. Less: Expenditures paid from federal sources	12,850,275.00		
c. Expenditures paid from state and local sources	88,623,029.00	90,107,111.63	
Add/Less: Adjustments and/or PCRA required for MOE calculation		(2,604,536.18)	
Comparison year's expenditures, adjusted for MOE calculation		87,502,575.45	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	88,623,029.00	87,502,575.45	1,120,453.55

If the difference in Column C for the Section 3.A.1 is positive or zero, the MOE Eligibility requirement is met based on the combination of state and local expenditures.

	Budgeted Amounts FY 2020-21	Comparison Year 2018-19	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	101,473,304.00		
b. Less: Expenditures paid from federal sources	12,850,275.00		
c. Expenditures paid from state and local sources	88,623,029.00	90,107,111.63	
Add/Less: Adjustments and/or PCRA required for MOE calculation		(2,604,536.18)	
Comparison year's expenditures, adjusted for MOE calculation		87,502,575.45	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	88,623,029.00	87,502,575.45	
d. Special education unduplicated pupil count	6420	6351	
e. Per capita state and local expenditures (A2c/A2d)	13,804.21	13,777.76	26.45

If the difference in Column C for the Section 3.A.2 is positive or zero, the MOE eligibility requirement is met based on the per capita state and local expenditures.

SELPA: San Juan Unified (CN)

B. LOCAL EXPENDITURES ONLY METHOD

	Budget FY 2020-21	Comparison Year 2018-19	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	48,980,301.00	50,719,524.97	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		50,719,524.97	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	48,980,301.00	50,719,524.97	(1,739,223.97)

If the difference in Column C for the Section 3.B.1 is positive or zero, the MOE eligibility requirement is met based on the local expenditures only.

	Budget FY 2020-21	Comparison Year 2017-18	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures			
a. Expenditures paid from local sources	48,980,301.00	49,380,632.89	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		49,380,632.89	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	48,980,301.00	49,380,632.89	
b. Special education unduplicated pupil count	6,420	6,152	
c. Per capita local expenditures (B2a/B2b)	7,629.33	8,026.76	(397.43)

If the difference in Column C for the Section 3.B.2 is positive or zero, the MOE eligibility requirement is met based on the per capita local expenditures only.

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San Juan Unified School District

2019-20 UNAUDITED ACTUALS
WITH 2020-21 REVISED BUDGET

Presented to the Board of Education
September 8, 2020

Overview

- Legal Requirements
- Significant Changes Since Budget Adoption
- 2019-20 Unaudited Actuals
  - All Funds
  - Unrestricted General Fund
- 2020-21 Revised Budget
  - All Funds
  - Unrestricted General Fund
- Next Steps



Legal Requirements

Recommended actions for today:

- Receive the 2019-20 Unaudited Actuals Report
  (audited actuals will be presented in December)
- Approve the 2020-21 Budget Revision



Significant Changes Since Budget Adoption

Item	Budget Adoption (June)	Budget Revision (September)
LCFF COLA	-7.92%	0% ($30 million revenue increase for SJUSD)
LCFF Apportionment Deferrals	TBD	Approximately $68 million deferred to 2021-22 beginning in February 2021
One-time federal stimulus funds appropriated	TBD	Approximately $38 million allocated to San Juan USD One-time only

One-time Stimulus Funds

Source of Funds	Fund Type	Sample Uses	Amount
Cares Act – Learning Loss Mitigation (LLM) *(Deadline 12/2020 for most)*	Restricted Federal	Staff preparation, prof development, PPE and safety measures, technology devices and access, learning software, facility preparation, meal program support	$26,728,172
Cares Act – Elem/Secondary School Relief Fund (ESSER) *(Deadline 9/2022)*	Restricted Federal	PPE, facility preparation, process automation software, pay for front-line staff, unexpected operational supports	$10,709,675
Senate Bill 117 *(Deadline 9/2021)* *(Received 2019-20)*	Restricted State	PPE and other safety measures, technology devices, extraordinary pay and other indirect costs	$ 653,848
TOTAL			**$38,091,695**

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Unaudited Actuals
2019-20 – All Funds

FUND	Beginning Balance	Revenues	Expenses	Other Financing	Surplus/ (Deficit)	Ending Balance
Supplemental/Concentrn	6,213,454	36,297,202	35,171,592	(3,008,652)	(1,883,042)	4,330,412
Base / Other	38,932,481	345,784,145	277,247,756	(59,695,617)	8,840,771	47,773,252
Total Unrestricted	45,145,935	382,081,347	312,419,348	(62,704,269)	6,957,729	52,103,664
Total Restricted	37,703,144	99,576,706	160,262,715	49,205,634	(11,480,375)	26,222,769
GENERAL FUND	**82,849,080**	**481,658,052**	**472,682,063**	**(13,498,635)**	**(4,522,646)**	**78,326,434**
Charter Schools	1,144,588	3,346,359	2,935,967	(237,043)	173,349	1,317,937
SPED (SELPA)	0	3,931,720	3,931,720	0	0	0
Adult Education	1,482,579	3,705,981	3,366,525	(88,725)	250,731	1,733,310
Child Development	2,346,865	21,655,358	23,143,549	1,700,000	211,809	2,558,674
Cafeteria	3,205,130	13,853,059	15,327,005	2,271,702	797,756	4,002,886
Deferred Maintenance	1,382,576	30,768	2,190,211	2,000,000	(159,443)	1,223,133
SPECIAL REVENUE	**9,561,738**	**46,523,245**	**50,894,978**	**5,645,934**	**1,274,201**	**10,835,940**
Building	225,176,110	5,631,184	136,162,619	4,094,898	(126,436,537)	98,739,573
Capital Facilities	1,644,924	1,496,089	176,348	(2,000,000)	(680,260)	964,664
County School Facilities	1,076	2,135,218	0	(2,135,812)	(594)	482
Special (Prop 39)	1,165,072	10,862	1,029,687	0	(1,018,825)	146,247
CAPITAL PROJECTS	**227,987,181**	**9,273,353**	**137,368,654**	**(40,914)**	**(128,136,216)**	**99,850,965**
SELF INSURANCE	**26,919,790**	**20,747,985**	**18,516,099**	**7,500,000**	**9,731,886**	**36,651,676**
TOTAL	**347,317,789**	**558,202,635**	**679,461,794**	**(393,616)**	**(121,652,775)**	**225,665,014**

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Unaudited Actuals
2019-20 – Unrestricted General Fund

	Adopted Budget	Budget Act	1st Interim	2nd Interim	Estimated Actuals	Unaudited Actuals
Revenues	**378,829,779**	**383,464,545**	**381,376,871**	**382,188,449**	**381,258,871**	**382,081,347**
Expenses						
Salaries/Benefits	303,351,691	302,845,775	297,943,165	300,738,311	300,187,787	295,160,436
Other Expenditures	22,955,416	23,072,742	23,335,387	23,659,520	25,049,710	17,258,913
Total Expenses	**326,307,107**	**325,918,517**	**321,278,552**	**324,397,831**	**325,237,497**	**312,419,349**
Other Financing	**(59,543,918)**	**(57,827,342)**	**(58,568,754)**	**(59,307,029)**	**(60,406,525)**	**(62,704,269)**
Surplus/(Deficit)	**(7,021,246)**	**(281,314)**	**1,529,565**	**(1,516,411)**	**(4,385,151)**	**6,957,729**
Beginning Balance	**42,721,894**	**45,145,934**	**45,145,934**	**45,145,934**	**45,145,934**	**45,145,935**
Ending Balance	**35,700,648**	**44,864,620**	**46,675,499**	**43,629,523**	**40,760,784**	**52,103,664**
Assigned	11,239,875	13,768,812	14,653,812	15,847,643	15,467,010	15,243,817
Unassigned	24,460,773	31,095,808	32,021,687	27,781,880	25,293,774	36,859,847

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Unaudited Actuals
2019-20 – Unrestricted General Fund

	Adopted Budget			Unaudited Actuals Report		
	Supplemental Concentration	Base All Other	Total	Supplemental Concentration	Base All Other	Total
Revenues	**35,744,517**	**343,085,262**	**378,829,779**	**36,297,202**	**345,784,145**	**382,081,347**
Expenses						
Salaries/Benefits	32,340,395	271,011,296	303,351,691	29,924,247	265,236,189	295,160,436
Other Expenditures	7,152,112	15,803,304	22,955,416	5,247,345	12,011,568	17,258,912
Total Expenses	**39,492,507**	**286,814,600**	**326,307,107**	**35,171,592**	**277,247,756**	**312,419,348**
Other Financing	**(8,652)**	**(59,535,266)**	**(59,543,918)**	**(3,008,652)**	**(59,695,617)**	**(62,704,269)**
Surplus/(Deficit)	**(3,756,642)**	**(3,264,604)**	**(7,021,246)**	**(1,883,042)**	**8,840,771**	**6,957,729**
Beginning Balance	**4,184,517**	**38,537,377**	**42,721,894**	**6,213,454**	**38,932,481**	**45,145,935**
Ending Balance	**427,875**	**35,272,773**	**35,700,648**	**4,330,412**	**47,773,252**	**52,103,664**
Assigned	427,875	10,812,000	11,239,875	4,330,412	10,913,405	15,243,817
Unassigned	0	24,460,773	24,460,773	0	36,859,847	36,859,847

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Budget Act
2020-21 – All Funds

FUND	Beginning Balance	Revenues	Expenses	Other Financing	Surplus/ (Deficit)	Ending Balance
Supplemental/Concentrn	4,330,412	36,478,187	35,284,665	(9,529)	1,183,993	5,514,405
Base / Other	47,773,252	339,503,698	278,625,682	(54,192,453)	6,685,563	54,458,815
Total Unrestricted	52,103,664	375,981,885	313,910,347	(54,201,982)	7,869,556	59,973,220
Total Restricted	26,222,769	142,929,470	196,304,105	49,970,262	(3,404,373)	22,818,396
GENERAL FUND	**78,326,434**	**518,911,355**	**510,214,452**	**(4,231,720)**	**4,465,183**	**82,791,617**
Charter Schools	1,317,937	3,406,775	3,159,511	(237,828)	9,436	1,327,373
SPED (SELPA)	0	4,627,521	4,627,521	0	0	0
Adult Education	1,733,310	3,473,310	3,637,262	(90,300)	(254,252)	1,479,058
Child Development	2,558,674	22,063,741	26,077,013	2,000,000	(2,013,272)	545,402
Cafeteria	4,002,886	5,786,052	13,221,622	167,225	(7,268,345)	(3,265,459)
Deferred Maintenance	1,223,133	7,000	2,200,000	2,000,000	(193,000)	1,030,133
SPECIAL REVENUE	**10,835,940**	**39,364,399**	**52,922,929**	**3,839,097**	**(9,719,433)**	**1,116,507**
Building	98,739,573	4,170,973	125,765,876	150,392,623	28,797,720	127,537,293
Capital Facilities	964,664	1,460,000	650,520	0	809,480	1,774,144
County School Facilities	482	0	0	0	0	482
Special (Prop 39)	146,247	0	89,953	0	(89,953)	56,294
CAPITAL PROJECTS	**99,850,965**	**5,630,973**	**126,506,349**	**150,392,623**	**29,517,247**	**129,368,212**
SELF INSURANCE	**36,651,676**	**21,567,161**	**22,648,392**	**0**	**(1,081,231)**	**35,570,445**
TOTAL	**225,665,014**	**585,473,888**	**712,292,122**	**150,000,000**	**23,181,766**	**248,846,780**

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Budget Act
2020-21 – Unrestricted General Fund

	Adopted Budget	Budget Act	1st Interim	2nd Interim	Estimated Actuals	Unaudited Actuals
Revenues	**345,392,477**	**375,981,885**				
Expenses						
Salaries/Benefits	292,016,756	292,024,072				
Other Expenditures	21,893,712	21,886,275				
Total Expenses	**313,910,468**	**313,910,347**				
Other Financing	**(55,481,929)**	**(54,201,982)**				
Surplus/(Deficit)	**(23,999,920)**	**7,869,556**				
Beginning Balance	**40,760,784**	**52,103,664**				
Ending Balance	**16,760,864**	**59,973,220**				
Assigned	13,008,305	17,076,405				
Unassigned	3,752,559	42,896,815				

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Budget Act

2020-21 – Unrestricted with Supplemental Breakdown

	Adopted Budget			Budget Act (Sept)		
	Supplemental Concentration	Base All Other	Total	Supplemental Concentration	Base All Other	Total
Revenues	**33,435,489**	**311,956,988**	**345,392,477**	**36,478,187**	**339,503,698**	**375,981,885**
Expenses						
Salaries/Benefits	28,778,158	263,238,598	292,016,756	28,913,055	263,111,017	292,024,072
Other Expenditures	6,506,507	15,387,205	21,893,712	6,371,610	15,514,665	21,886,275
Total Expenses	**35,284,665**	**278,625,803**	**313,910,468**	**35,284,665**	**278,625,682**	**313,910,347**
Other Financing	**(9,529)**	**(55,472,400)**	**(55,481,929)**	**(9,529)**	**(54,192,453)**	**(54,201,982)**
Surplus/(Deficit)	**(1,858,705)**	**(22,141,215)**	**(23,999,920)**	**1,183,993**	**6,685,563**	**7,869,556**
Beginning Balance	**4,095,010**	**36,665,774**	**40,760,784**	**4,330,412**	**47,773,252**	**52,103,664**
Ending Balance	**2,236,305**	**14,524,559**	**16,760,864**	**5,514,405**	**54,458,815**	**59,973,220**
Assigned	2,236,305	10,772,000	13,008,305	5,514,405	11,562,000	17,076,405
Unassigned		3,752,559	3,752,559		42,896,815	42,896,815

Next Steps

- Continue to monitor economics and be cautious in committing resources.
- Review the details of future, potential stimulus funds.
- Revise budget assumptions to align with most current information and plan for structural deficit after one-time funds are exhausted (2022-23).
- Closely monitor cash and proactively plan for short-term borrowing beginning in spring 2021 if necessary (deferrals create a significant, unsustainable impact).
- Continue to build system-wide understanding, strategically align resources to goals, and identify cost-saving measures.

San Juan
Unified School District

Special Thanks
to the Fiscal Department

Questions?







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SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

AGENDA ITEM: **G-4**

MEETING DATE: **09/08/2020**

SUBJECT: Public Hearing: Learning Continuity and Attendance Plan

DEPARTMENT: Division of Teaching and Learning

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

ACTION REQUESTED:
The superintendent is recommending that the board hold a public hearing regarding revisions to the San Juan Unified School District Learning Continuity and Attendance Plan.

Action anticipated: 09/22/2020

RATIONALE/BACKGROUND:
Senate Bill (SB) 98 established that the Local Control and Accountability Plan (LCAP) and an annual update to the LCAP are not required for the 2020-2021 school year and that the California Department of Education shall not publish the California School Dashboard in December 2020 based on performance data on the state and local indicators.

For the 2020-2021 school year SB 98 establishes California Education Code section 43509 and the Learning Continuity and Attendance Plan. The Learning Continuity and Attendance Plan replaces the LCAP for the 2020-2021 school year and answers the need for the Local Education Agencies to formally plan to return to school in the midst of the COVID-19 crisis. The Learning Continuity and Attendance Plan is intended to balance the needs of all stakeholders, including educators, parents, students and community through transparent communication and stakeholder feedback.

The Learning Continuity and Attendance Plan adoption timeline of September 30, 2020 is intended to ensure the plan is completed in the beginning of the 2020-2021 school year. This plan includes details for in-person instruction, according to health guidance, and distance learning, while providing critical opportunities for stakeholder engagement.

Key areas of focus in the plan are:

- addressing gaps in learning
- conducting meaningful stakeholder engagement
- maintaining transparency
- addressing the needs of unduplicated pupils
- providing access to necessary devices and connectivity for distance learning
- providing resources and supports to address student and staff mental and social emotional well-being

ATTACHMENT(S):
A: Presentation
B: 2020-2021 Learning Continuity and Attendance Plan Report

BOARD COMMITTEE ACTION/COMMENT:
LCAP Parent Advisory Committee: 08/27/2020
District English Learner Advisory Committee: 08/27/2020

PREVIOUS STAFF/BOARD ACTION:
Superintendent's Cabinet: 08/31/2020

FISCAL IMPACT:
Current Budget: $36,478,187 LCFF Supplemental
Additional Budget: $8,880,037
Funding Source: Various, including COVID Relief Funds
Current Year Only ■ On-going ☐

LCAP/STRATEGIC PLAN
Goal: N/A
Focus: N/A
Action: N/A

PREPARED BY: Lisa Borrego, Director, Family Engagement and Partnership Development LB
Kristan Schnepp, Senior Director, Professional Learning and Innovation KS

APPROVED BY: Melissa Bassanelli, Deputy Superintendent, Schools and Student Support MB
Kent Kern, Superintendent of Schools KK

Fall 2020

Learning Continuity and Attendance Plan

San Juan Unified School District
September 8, 2020

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Senate Bill 98

Establishes parameters and provisions for the 2020-2021 school year

- Distance learning and modified in-person/hybrid instructional models
- Special education
- Layoff (certificated and classified)
- Instructional days and minutes
- Learning continuity and attendance plan
- Charter schools
- Extension of audit-related deadlines
- Early childhood education
- Additional miscellaneous provisions

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Learning Continuity and Attendance Plan

To memorialize the planning process that is already underway for the 2020-2021 school year



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San Juan Unified School District

Timeline

- Senate Bill 98 July 1
- LCAP Template released August 1
- PAC and DELAC meeting August 27
- Board Meeting, Public Hearing September 8

Ongoing stakeholder feedback

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San Juan Unified School District

Learning Continuity and Attendance Plan Purpose Continued:

- Address gaps in learning
- Conduct ongoing and meaningful stakeholder engagement
- Maintain transparency
- Address needs of unduplicated pupils
  - students with unique needs
  - students experiencing homelessness
- Provide access to necessary devices and connectivity for distance learning
- Provide resources and support to address student and staff mental health and social-emotional well-being
- Continue to provide school meals for students

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San Juan Unified School District

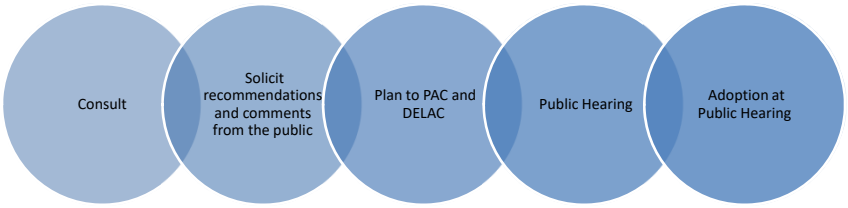
Learning Continuity and Attendance Plan

Stakeholder Engagement	In-Person Instructional Offerings	Distance Learning	Mental Health and Social-Emotional Well-Being
Pupil and Family Engagement and Outreach	Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students	Pupil Learning Loss	Nutrition

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San Juan Unified School District

Stakeholder Engagement Feedback



Present the Learning Continuity Plan to the LCAP PAC and DELAC separately for review and comment. District and County Office of Education superintendents must respond in writing to comments received from these committees.

Initial Stakeholder Feedback

May/June 2020

- Parent/caregiver survey
- Teacher survey
- Student survey
- Thoughtexchange
- Listening sessions

Used to develop guidance for school reopening

Current Feedback Efforts

August 2020 and Ongoing

- Who:
  - Students, families, staff, community members and district committees
  - Unduplicated students and students with unique needs
- How:
  - Virtual platforms, online survey and telephone
  - Translation
- Ongoing:
  - Data collected will be used to help inform and refine the Learning Continuity and Attendance Plan
  - Learning Continuity and Attendance Plan presented for public comment at the board meeting scheduled for September 8, 2020

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Stakeholder Feedback Groups

- District English Learner Advisory Committee (DELAC)
- LCAP Parent Advisory Committee (LCAP PAC)
- Cultural brokers
- Special Education Community Advisory Committee (CAC)
- Curriculum and Standards Committee (C & S)
- Equity Collaborative
- Parent Groups
  - African American
  - Newcomers
  - Spanish speaking
- Student Groups
  - Superintendent's Student Advisory Council
  - Students With A Voice
  - Foster youth



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Next Steps

Stakeholder engagement will be an ongoing focus this year to ensure timely response to:

- students
- staff
- family needs



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Distance Learning Model- Lessons Learned

Reduce

Variability

- Regular, consistent and structured opportunities for synchronous and asynchronous instruction
- Common learning management platform to access the virtual classroom

Improve

Safety nets

- Daily participation tracking system
- Structured safety net protocol and action plan designed and implemented at each school to identify and respond to attendance, academic and social emotional needs

Strengthen

School to home connections

- Regular, consistent and structured opportunities for students to connect with their teachers, support staff and peers
- Frequent and meaningful opportunities for stakeholders to provide feedback, ask questions and give input

Support

Practitioner implementation

- Encourage and support in narrowing scope and focus
- Professional development and instructional resources to shift instructional practice

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Learning Model Continuum

State and Local Health Guidance and Orders

Distance Learning*	Modified In-person Learning*	Full In-person Learning*
9-12 Independent Study	Distance Learning	Distance Learning
TK-8 Homeschool	9-12 Independent Study	9-12 Independent Study
	TK-8 Homeschool	TK-8 Homeschool

* Represents the default model for enrollment based on where San Juan Unified School District falls on the continuum utilizing state and local health guidance and orders. Families enrolling in an alternative San Juan Unified model will retain their regular school placement for the 2020-2021 school year.

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In Person

- Protocols to provide a safe learning environment
- High quality instructional offerings that meet individual student needs
- Set number of instructional minutes per day
- Structured schedules
- Single point of entry into the virtual classroom

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Modified In-Person Model (new)

- For all students (including mild/moderate special education)
  - Implement social distancing by assigning students into two cohorts and reducing in-person learning days to two days a week

	Monday and Tuesday	Wednesday	Thursday and Friday
Student Cohort A	In-person Learning	Remote Learning	Remote Learning
Student Cohort B	Remote Learning		In-person Learning

  - Daily participation on remote learning days
    - Student online interaction (e.g. class meetings, homeroom, student study and support options, social-emotional learning, small group instruction and services, etc.)
    - Student activities (e.g. daily assignments and work)

All efforts will be made to have siblings share the same cohort schedule TK-12

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Modified In-Person Model (new)

- For special education centers and programs (moderate/severe)
  - 4 days in-person; 1 day remote learning
    - One cohort socially distanced within the classroom

Monday and Tuesday	Wednesday	Thursday and Friday
In-person Learning	Remote Learning	In-person Learning

  - Daily participation on remote learning day
    - Student online interaction (e.g. class meetings, student study and support options, social-emotional learning, small group instruction and services, etc.)
    - Student activities (e.g. daily assignments and work)

All efforts will be made to have siblings share the same cohort schedule TK-12

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Distance Learning

- Daily live synchronous learning
- Instruction to meet state minute requirements
- Asynchronous lesson bank
- Instructional technology software tools
- Protected collaboration time

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San Juan Unified School District

Elementary Distance Learning Format

Daily scheduled and structured synchronous (live interaction) and asynchronous (assignments) activities with the classroom teacher.

Daily Minimum Minutes	Synchronous Classroom Instruction	Asynchronous Learning	Total
TK/Kindergarten	45 minutes	135 minutes	180 minutes
1-3 grade	55 minutes	175 minutes	230 minutes
4-6 grade	65 minutes	175 minutes	240 minutes
6-8 grade at K-8s (departmentalized)	6 periods per day; 15 minutes per period	150 minutes	240 minutes

Additional synchronous instruction with specialized teachers.

Specialty content areas (i.e. art, music, physical education, etc.)
Designated English language development
Specialized support services (i.e. intervention, IEP services, etc.)

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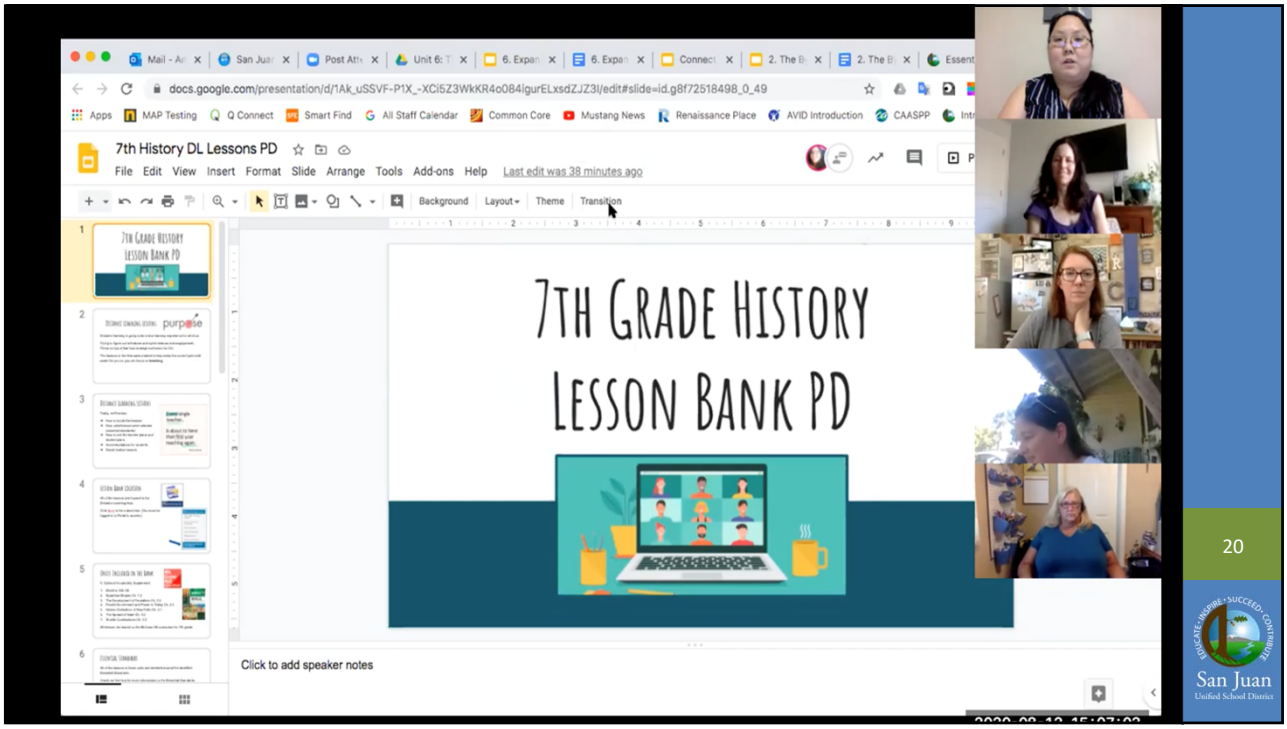
San Juan Unified School District

Secondary Distance Learning Format

	Monday	Tuesday	Wednesday	Thursday	Friday
6 Period	0, 1, 2, 3 periods 90 minutes per period* 30 synchronous minutes (15 minutes at start) Teacher available to class entire period	0, 4, 5, 6 periods 90 minutes per period* 30 synchronous minutes (15 minutes at start) Teacher available to class entire period	0 - 6 periods 15 minutes per period (all synchronous)	0, 1, 2, 3 periods 90 minutes per period* 30 synchronous minutes (15 minutes at start) Teacher available to class entire period	0, 4, 5, 6 periods 90 minutes per period* 30 synchronous minutes (15 minutes at start) Teacher available to class entire period
4x4 Block	1 - 4 periods 65 minutes per period 30 synchronous minutes (15 minutes at start) Teacher available to class entire period	1 - 4 periods 65 minutes per period 30 synchronous minutes (15 minutes at start) Teacher available to class entire period	1 - 4 periods 20 minutes per period (all synchronous)	1 - 4 periods 65 minutes per period 30 synchronous minutes (15 minutes at start) Teacher available to class entire period	1 - 4 periods 65 minutes per period 30 synchronous minutes (15 minutes at start) Teacher available to class entire period
7 Period	0, 1, 2, 3, 4 periods Period 1: 40 minutes Period 2-4: 75 minutes per period* 30 synchronous minutes (15 minutes at start)**	0, 1, 5, 6, 7 periods Period 1: 40 minutes Period 2-4: 75 minutes per period* 30 synchronous minutes (15 minutes at start)**	0 - 7 periods 15 minutes per period (all synchronous)	0, 1, 2, 3, 4 periods Period 1: 40 minutes Period 2-4: 75 minutes per period* 30 synchronous minutes (15 minutes at start)**	0, 1, 5, 6, 7 periods Period 1: 40 minutes Period 2-4: 75 minutes per period* 30 synchronous minutes (15 minutes at start)**

* 0 period is 45 minutes (M/T/Th/F)
** 1st period synchronous total is 30 minutes total combined between two days (M/T and Th/F). 10 minutes to occur at the start of the period.

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Technology Tools

- 25,000 Chromebooks available
- Additional 10,000 Chromebooks on order
- Tablet devices for TK-1
- Hotspots available

Additional Software Purchases

- Kami – PDF Annotation
- Read & Write for Google makes content more accessible
- Screencastify – Allows for easy screen recording
- ELLevation – Platform with strategies for teaching English language learners and students with disabilities

Coming Soon! More technology resources!

Purchases of these tools are still being finalized, so your licenses are not ready yet. More information and training to come.

Kami	This tool allows teachers to create interactive assignments from PDFs and distribute them in Google Classroom. Teachers and students can annotate by typing, drawing, highlighting or adding text or audio comments. In addition, teachers can support learners with video comments, including screen recordings, and students can access additional accessibility features. Support document
Screencastify	The licensed version of this tool not only allows teachers to record, edit and share videos, but to assign students a video assignment using "Screencastify Submit." This feature requires no login, download or installation by the student. Support document
Pear Deck	Pear Deck is both an extension and an add-on to Google Slides. Once installed, teachers can add interactive slides to their content, add audio to slides with the click of a button, and more. Teachers can push these interactive slides to learners during synchronous or asynchronous lessons, choose which responses to show the whole class, and provide individual feedback. Support doc. Online webinar (August 3,4)
Read&Write for Chrome	Details on exactly which teachers/students will have this license are still to come. This chrome extension provides an accessibility toolbar with several functions for teachers and students. Some of the features include text-to-speech to hear words, passages, or whole documents read aloud with easy-to-follow dual color highlighting; text and picture dictionaries to see the meaning of words explained; students can dictate words to assist with writing, proofreading & studying, create and listen to voice notes directly inside of Google Docs, and more. Training and support to come.

Pupil Learning Loss

- Pupil learning loss strategies
- Assessments to be given in math, ELA and ELD during the first nine weeks of school
- Monitor and provide extended supports for foster youth, English learners, low-income and students with disabilities

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Learning Loss: Assessment

Online assessments and instruction are designed to help teachers provide individualized instruction and support that helps teachers provide all students intervention and enrichment. Within the first nine weeks of school all students will be assessed to determine current learning status.

Grades K-8: iReady or MAP or teacher developed assessments
- English language arts (ELA)
- Mathematics
- English language development (ELD) standards.

Grades 9-12 IXL or teacher developed assessments
- Mathematics

Grades 9-12 teacher developed assessment on reading comprehension
- English language arts

Grades 9-12 iReady
- ELD

IXL

i-Ready Learning



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San Juan Unified School District

Strategies to address learning loss

Instruction and Teacher Support

- High quality lessons
- Regular use of formative assessments
- Peer tutoring
- Small group instruction
- Differentiation within lessons based on formative assessments grounded in assessment results

Interventions and Resources

- Tutoring
- Bilingual instructional assistants
- Academic intervention specialists
- Use of Wednesdays for intervention/support
- Technology tools and resources provide individualized lessons

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Extended Supports for Mitigating Learning Loss

- **English language learners**
  - Grades K-2: Detailed analysis and monitoring of Part III ELD foundational skills and vocabulary, and ongoing individualized ELD instruction
  - Grades 3-5: Ongoing review of assessments to determine language needs versus intervention needs
  - Grades 6-8: Results from iReady will determine appropriate placement of students in the *Inside* instructional materials
  - Grades 9-12: Monitor student progress, determine appropriate placement of students in the *Inside* instructional materials

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Extended Supports for Mitigating Learning Loss

- **Students with disabilities**
  - Ongoing progress monitoring on growth toward IEP goals
  - Specialized instruction to mitigate learning loss
  - Summer intervention
  - Before and after school tutoring
  - In class differentiation through small group, instructional aides, and supplemental resources
  - Technology resources such as Chrome Read & Write
  - IEPs will be held to discuss impacts of school closures and to determine whether compensatory education is appropriate

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Extended Supports for Mitigating Learning Loss

- **English language learners**
  - Summer intervention and reteaching programs
  - Before and after school tutoring
  - Title 1 funded counselors, intervention specialists and instructional aides

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San Juan Unified School District

Increased or Improved Services

- English learner
- Foster/homeless youth
- Low-income
- Students with disabilities

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English Language Learners

- Schedules and resource allocation ensure provision of designated and integrated ELD
- Translation/interpreters for ELAC, DELAC and parent meetings
- Intervention program specific to ELs to target academic needs
- Student progress communicated to families in home language to the extent possible utilizing tools such as Talking Points
- Technical support, videos and workshops for families on uses of technology and strategies to support (in home languages)
- Bilingual assistants and cultural brokers provide direct outreach to EL students who are not attending in distance learning
- Professional development sessions for teachers on meeting needs of ELs in distance learning and dedicated resource webpage for ELD supports
- District Teachers on Special Assignment (TOSAs) collaborate with teachers and support departments (e.g. peer facilitators and CTS) collaborating on addressing EL needs

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San Juan Unified School District

Foster/Homeless Youth

- Before and after school tutoring through small group instruction
- Intersession and Saturday School, if there is sufficient expressed interest
- In class differentiation through small group instruction, use of instructional aides, as available
- For foster youth, provide 1:1 tutoring for students who have identified gaps, additional academic counseling to ensure students are on track to graduate

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Low-Income Students

- Title I funded counselors, intervention specialists and instructional aides will collaborate with teachers to address learning gaps with targeted groups of students
- Tutoring support for students
- Additional instructional materials provided to supplement lessons
- Increased intervention support for students through the Multi-Tiered System of Supports (MTSS)

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Students with Disabilities

- Individualized distance learning plan (IDLP)
  - Build additional supports into IEP to be activated during emergency situations
- Delivery of services to support needs
  - Mild/moderate and moderate/severe programs
    - In addition to distance learning minimum instructional minutes, students receive services (synchronous and/or asynchronous) according to their IEP goals to the greatest extent possible
- Individualized Education Plan (IEP) virtual meetings
  - Preschool part C to B only
  - Triennials (if review of records only)
  - Annuals, interims and amendments as needed
  - Virtual and in-person assessments have not been approved at this time pending CDE guidelines

Pupil and Family Engagement and Outreach



Daily attendance and accounting practices



Re-engagement plan

Daily Attendance Accounting and Follow-Up

- Daily participation accounting metrics
  - Evidence of participation in online activities
  - Completion of regular assignments
  - Completion of assessments
  - Contact between employees and pupils or guardians
- Weekly engagement record
  - Daily participation
  - Tracking assignments
- Tiered system of follow-up and support

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Safety Net Teams

- Teams are comprised of site administrators, counselors, social workers, teachers and classified staff
- Students who do not attend distance learning or who do not complete work during distance learning are contacted by a member of the team and offered the necessary support and resources to attend and engage
- Teams will identify and remove barriers for students so they can fully engage with their teachers during distance learning

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Re-engagement Plan

- Contact
  - maintain regular contact with students and family
- Connectivity
  - ensure students are connected to technology
- Relationships
  - ensure students and families have meaningful opportunities to connect with staff
- Participation
  - offer the opportunity for authentic engagement in school activities

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Mental Health and Social-Emotional Well-Being: classroom strategies

- Responsive Classroom is a program that integrates academic and social-emotional skills through positive community, engaging academics and responsive teaching
- "Why Try" curriculum will be implemented at middle schools, focusing on social-emotional learning lessons that explore decision making, peer pressure, laws and rules, etc.
- Student listening sessions provide insight, perspective and feedback
- Integration of social justice standards
- Mindfulness techniques and strategies
- Community circles

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Mental Health and Social-Emotional Well-Being: professional development

- Barriers to Success training to reduce stigmas and barriers in seeking mental health
- Restorative Practices training
- Six hours virtual professional development focused on launching:
  - distance learning, social justice standards, community building within the classroom
- Trauma informed teaching training available to all sites
- California School Climate, Health and Learning Survey (CalSCHLS)
  - Learning from home survey to assess students' and parents' distance learning experience
- MySAEBRS screener
  - Identifies students who need additional support

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San Juan Unified School District

Mental Health and Social-Emotional Support

- Care Solace
  - Connects communities to reliable, ethical and high-quality mental healthcare services through a care concierge team that is available 24/7
  - Available to students, staff and families of SJUSD in multiple languages at no cost
  - Launched August 13, 2020
  - SJUSD staff will receive training on referral process
  - 'Get help' link on district website

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San Juan Unified School District

Nutrition

- Distribution at 44 sites
- Monday – Friday, 7:00 – 8:30 a.m.
- Breakfast and lunch to take home
- Student name and ID number required
- Standard costs apply
- Free and reduced meal application at https://mealapps.sanjuan.edu

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Reopening Schools in 2020-2021
Site Focus Areas

Parent Support	Attendance	Safety Nets
Mitigating Learning Loss	Stakeholder Engagement	Classroom Support

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BRIGHT SPOTS: CURRENT WORK

PUPIL AND STAKEHOLDER ENGAGEMENT

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GREER ELEMENTARY

- Childcare Center Outreach – partnered with childcare staff to train them on navigating Chromebook, portal and provided a hotspot to assist students in accessing their Zooms
- Apartment Outreaches - created "communication coordinators" at each apartment complex to act as messengers of information to community
- General support – office is open at night one time per week, Saturday hours, holding adult ELD classes via Zoom

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SYLVAN MIDDLE SCHOOL

- 1:1 breakout sessions for struggling students
- Made phone calls, email and home visit connections with students and families to deliver computers, headphones, textbooks, planners and school supplies
- Created a "virtual calming room" that is on the website for students in addition to a self-referral form for social-emotional learning
- Teachers can request to have support from administration to assist with students, breakout rooms or specific lessons

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MESA VERDE HIGH SCHOOL

- Weekly meeting with the principal
  - offered twice a week in morning and evening to provide parents updates and/or listen to their concerns which creates an open door of communication
- Student support
  - staff have a "caseload" of students they support related to non-engagement or attendance purposes
- Coordinated communication effort
  - using all social media platforms to ensure consistent messaging to families and students

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Learning Continuity and Attendance Plan Template (2020–2021)

The instructions for completing the Learning Continuity and Attendance Plan is available at https://www.cde.ca.gov/re/lc/documents/lrngcntntyatndncpln-instructions.docx.

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone
San Juan Unified School District	Kristan Schnepp, Senior Director Professional Learning and Innovation	**Kschnepp@sanjuan.edu** 916-971-7364

General Information

[A description of the impact the COVID-19 pandemic has had on the LEA and its community.]

The unprecedented COVID-19 pandemic and resulting school closures in March 2020, have impacted the entire San Juan Unified School District (SJUSD) community including students, teachers, and families. The unexpected closure of schools has caused far-reaching consequences including the educational, physical, and emotional needs of our students. Students and their families face many every-day challenges due to this pandemic such as food insecurity, access to childcare, housing, healthcare, and digital learning. Students and their families have also been impacted by the physical separation from targeted supports and services that are typically provided in person, including many services for English learners (EL), foster youth (FY), homeless youth, and students with disabilities (SWD). Due to the physical and social separation from the classroom and community, increased isolation and disconnection have resulted.

Valuing diversity and excellence, San Juan Unified School District's 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.

As of August 21, 2020, there are 39,297 students enrolled and attending 66 schools in a district that covers 75 square miles. 747 of enrolled students have opted to attend the home school program and 426 students attend the district El Sereno Independent Study Program (ISP). Our diverse student population includes 46.7% low-income students, 9.6% students with disabilities, 4.6% homeless, 0.5% FY, and 16.3% EL. Our EL speak Spanish (10.6%), Dari (4.0%), Arabic (2.0%), Pashto (2.1%), Russian (1.9%), Ukrainian (1.0%), Farsi (1.3%), and other languages (4.3%) with 72.4% of our students speaking English. By ethnicity, San Juan students are Hispanic/Latino (25.5%), African American (9.1%), Asian (10.0%), Filipino (1.1%), Pacific Islander (0.9%), American Indian and Alaskan Native (0.8%), white (52.4%) with 0.2% not reported.

In developing the Learning Continuity and Attendance Plan, SJUSD has acknowledged the pandemic's disproportionate impacts on students and families who were already experiencing inequitable outcomes. These students include low-income, English language learners, foster and homeless youth, and students with disabilities.

Stakeholder Engagement

[A description of the efforts made to solicit stakeholder feedback.]

SJUSD is committed to ensuring the voices of students, staff, families and community members and is infused into the planning, implementation and evaluation of how education is delivered to our 39,000+ students. Since late May, SJUSD has engaged in ongoing efforts and feedback loops to solicit stakeholder feedback to inform the district's service delivery of distance learning and educational supports that also helped to inform the district Reopening Plan and the Learning Continuity and Attendance Plan. In May, the district asked parents/guardians to provide feedback on their student's experience with distance learning and possible options for the 2020-2021 school year. The survey was available in English, Spanish, Farsi, Dari, Pashto, Ukrainian, and Russian and was posted on our district website, social media platforms, and on individual school websites; due to school closures, we were unable to post a hard copy of this survey at the school sites. A hard copy was made available by request at the district office. More than 9,000 individuals responded to share what worked with distance learning and what could be improved. Responses represented a wide range of experiences and levels of satisfaction with the spring implementation of distance learning at various grade levels. Overall, 47% of

participants were very or moderately satisfied, with 53% of participants reporting slightly to not satisfied with the distance learning experience. Results were shared at the June 9, 2020, board meeting and detailed results can be found on the Community Relations page of the district's website.

In addition, the district conducted a Thoughtexchange that engaged more than 3,700 students, families, staff and community members to share hopes and concerns for what the fall of 2020 may hold. The results are being used by district staff to help guide decision making as we examine the best path forward to meet the needs of students for the 2020-2021 school year. This Thoughtexchange was available in English, Spanish, Farsi, Dari, Pashto, Ukrainian, and Russian and was posted on our district website, social media platforms, and on individual school websites; due to school closures, we were unable to post a hard copy of this survey at the school sites. A hard copy was made available by request at the district office. Overall results of the Thoughtexchange revealed individuals were concerned about budget, distance learning equity, achievement gaps, and health and safety. Results were shared at the June 9, 2020, board meeting and detailed results can be found on the Community Relations page of the district's website.

Stakeholder meetings were held with parents of students with disabilities and SWD shortly after schools closed due to COVID-19. The Special Education Community Advisory Committee (CAC) for Parents offered an opportunity for families to share feedback and concerns with loss of learning related to their student's success. There were also parent feedback meetings held to discuss the success and challenges for parents as their students transitioned into distance learning. Additionally, 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. All of this information was used as feedback in the development and creation of support and instructional service delivery models for students whether hybrid-learning or in-person learning.

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, feedback and 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.

Beginning in August and continuing through early September, key stakeholder groups were engaged to solicit input specific to the Learning Continuity and Attendance Plan. Engagement of stakeholders included the presentation and solicitation of specific input to inform plan improvements. Meetings were held via the Zoom platform which provided both computer and phone-in access options. Language translators were utilized for non-English speaking participants. Staff made one-on-one personal phone calls to non-English speaking participants and to participants who may not have internet access. On August 27, 2020, both DELAC and LCAP PAC held separate meetings to review and provide comments on the district's Learning Continuity and Attendance Plan. The district superintendent provided a written response to this information on September 4, 2020.

These groups included:

- District English Language Advisory Committee (DELAC) - August 27, 2020, virtual meeting
- Local Control and Accountability Plan Parent Advisory Committee (LCAP PAC) - August 27, 2020

- Foster youth student focus groups- August 27, 2020, virtual meeting
- Parent Groups - African-American and Spanish speaking families - one on one phone call questionnaire
- Parent Groups - Refugee/newcomers - one on one phone call questionnaire
- Special Education Community Advisory Committee (CAC) - September 1, 2020, virtual meeting
- Superintendent's Student Advisory Council (SSAC) - September 1, 2020, questionnaire

The district's efforts to engage stakeholders to provide input to the Learning Continuity and Attendance Plan began early so that the information received would meaningfully inform the plan's development. From the Distance Learning and New Year Family survey in May, through the multiple engagement opportunities throughout August and early September, SJUSD gained a tremendous amount of stakeholder feedback prior to engaging in plan revisions leading up to the public hearing, and following the public hearing that took place on September 8.

Key themes we heard from stakeholders through the survey and Thoughtexchange were:

- Reduce variability
    - Stakeholder feedback revealed the need for regular, consistent and structured opportunities for synchronous and asynchronous instruction
    - Common learning management platform to access the virtual classroom
    - Improve safety nets
    - Daily participation tracking system
    - Structured safety net protocol and action plan designed and implemented at each school to identify and respond to attendance, academic and social emotional needs
- Strengthen home to school connections
    - Regular, consistent and structured opportunities for students to connect with their teachers, support staff and peers
    - Frequent and meaningful opportunities for stakeholders to provide feedback, ask questions and give input
- Support practitioner implementation
    - Encourage and support narrowing scope and focus
    - Professional development and instructional resources to shift instructional practice

[A description of the options provided for remote participation in public meetings and public hearings.]

Stakeholder listening sessions, the public hearing, and the plan's adoption meeting were held via Zoom enabling remote participation by members and, where applicable, members of the public. The Zoom platform provides both computer and phone-in access options. Language translators were utilized for non-English speaking participants when required. In addition, parents and students were contacted by staff and one-to-one interviews were conducted with parents and students that may not have internet access. Targeted outreach to our parents and students who speak languages other than English was a significant consideration when conducting the one-to-one phone interviews.

To ensure broad stakeholder input, a draft of the Learning Continuity and Attendance Plan was posted on the district website along with links to a questionnaire. The questionnaire was translated into multiple languages. The Learning Continuity and Attendance Plan was also publicized on the district's social media platforms and was shared with various stakeholder groups who helped inform this report.

The Learning Continuity and Attendance Plan was posted for comment on the district website and a physical copy was placed at the SJUSD front office for public viewing and comment 72 hours prior to the September 8 public hearing. The Learning Continuity and Attendance Plan was posted for comment on the district website and a physical copy was placed at the SJUSD front office for public viewing and comment 72 hours prior to the September 22 plan adoption hearing.

[A summary of the feedback provided by specific stakeholder groups.]

Results from the May, 2020, Distance Learning and New Year Family Survey are below:

Findings from the parent/caregiver survey included:

- 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 moderately 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 our teachers, in collaboration with SJTA, during distance learning in 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, which is 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 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 are below:

- **Budget** - Thoughts in this theme involved concerns about the district's budget. Sub-themes include:
    - Staff layoffs, furloughs and job security
    - Reduction of support programs
- **Distance learning roadblocks -** This theme includes specific roadblocks to successful distance learning. Sub-themes include:
    - Increased workload/homework through distance learning (versus through traditional school)
    - Challenges from use of multiple platforms
    - Issues with technology and/or software
    - Difficulties communicating with teachers
- **Distance learning quality** - Thoughts in this theme involved concerns about the quality of learning through distance learning methods. Sub-themes include:
    - Lack of social interaction
    - Lack of structure in school day
    - Inability for hands-on learning
- **Equity/achievement gaps -** This theme included concerns about equity and achievement gaps among student groups. Sub-themes include:
    - 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 include:
    - 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 include:
    - 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 include:
    - 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 involves thoughts from participants that want 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 include:
    - 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
- **SPED support -** Thoughts following under this theme centered around the need of increased support for students receiving special education services. Sub-themes include:
    - Concerns about students with an Individual 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 include:
    - Sports
    - Elective classes (such as band, choir, etc.)
    - Extracurricular activities (such as clubs, dances, field trips, etc.)

The 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.

Additionally, 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 items they identified as important:

- Structured communications with families
- Outreach to families to see if they have any immediate needs like access to devices, community resources, or are experiencing

food insecurity
- Coordinated service delivery in the area of mental health and therapy services, like 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, 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 SWD feedback meetings held at the end of last school year to obtain more information about what parents needed and what they would like to see improved as we moved into the 2020-2021 school year. Some of those recommendations are listed below:

- Upgraded laptops, Chromebooks worked inconsistently, often needed to replace cords, disrupted student learning
- Chromebook would not support software that was being used - made difficult for students to access 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 and provide support
- Request to bring students with moderate/severe disabilities back into small groups in the physical classroom

In August and September 2020, meetings were held with various stakeholder groups throughout the district to enhance the stakeholder engagement process. These listening sessions provided a rich source of feedback 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 include:

District English Language Advisory Committee (DELAC): 8/27/20 meeting:

- Need to make sure schools are safe when returning to in-person instruction, includes following safety protocols
- Need assistance with school supplies including printer ink, headphones for computers
- Consider sending ELD textbooks/materials home with student - not everything should be on computer
- Send home paper packets for students to work on
- 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, 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 support guidance 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 tech 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

[A description of the aspects of the Learning Continuity and Attendance Plan that were influenced by specific stakeholder input.]

The specific stakeholder feedback received from May through early September significantly influenced the Learning Continuity and Attendance Plan.

Continuity of Learning

In-Person Instructional Offerings

[A description of the actions the LEA will take to offer classroom-based instruction whenever possible, particularly for students who have experienced significant learning loss due to school closures in the 2019–2020 school year or are at a greater risk of experiencing learning loss due to future school closures.]

SJUSD instructional models are built on a continuum to provide flexibility in responding to local health orders and guidance related to the COVID-19 pandemic. A modified in-person learning model will be implemented when local health orders and guidance allow and will include a combination of in-person and remote learning instruction to allow for physical distancing in classrooms and on campuses. Current planning efforts have identified two days of in-person learning matched with three days of remote learning each week for general education through mild/moderate special education. Moderate/severe special education will receive four days of in-person learning and one day of remote learning each week. In-person learning refers to the days a student is physically present on campus and is engaged in the classroom, while remote learning refers to the learning that takes place off-campus and may include new learning, review of previous learning, assessment ‘of’ and ‘for’ learning.

In order to meet the health and safety guidelines, students will have scheduled time throughout the day for handwashing. The district will provide protocols for: health screening, personal PPE, sanitation and cleaning, protocols to follow when a child or staff becomes ill on campus, and communication for school closures. In addition, San Juan has created protocols for physical distancing (6 feet of space between individuals). As we prepare to open in a modified in-person format, staff will make plans for physical distancing within passing periods, recess, breakfast, lunch and during student drop-off and pick-up.

To allow for physical distancing within classrooms and across the campus, San Juan will break students into cohorts within the modified in-person model**.** Students will be grouped into two cohorts (A and B) with cohort A attending classes Monday and Tuesday and cohort B attending classes Thursday and Friday. Students receiving support on Wednesday will be grouped by their cohort (groups A and B) to the greatest extent possible. Schools will establish protocols for passing periods, lunch and drop-off/pick-up to reduce contacts and potential spread of virus. In order to support families, the district has an interest in scheduling siblings to attend on the same days and is working on a protocol for the TK-12 system. Due to existing lower ratios in our moderate/severe special education programs, the district is establishing the necessary protocols for each classroom to operate as its own cohort so that in-person instruction may be provided four days a week, M/T/Th/F.

San Juan recognizes the need to support the whole child. Key strategies for consideration include focusing on ways to build relationships and create safe classroom culture. This includes creating welcoming environments in order to meet the needs of all students by using culturally responsive practices, language support and support for students with disabilities.

Teachers will take attendance of students who are virtually and physically present in class.

The tentative in-person model is outlined below and is pending negotiations with labor groups.

Monday/Tuesday or Thursday/Friday:

- ½ School attend in-person classes, for a full day
    - Students organized in cohorts (A and B) and practice physical distancing to the greatest extent:
        - Cohort A will attend in-person Monday and Tuesday and will attend remotely Wednesday, Thursday and Friday
        - Cohort B will attend in-person Thursday and Friday and will attend remotely Monday, Tuesday and Wednesday
        - Siblings K-12 will default to attend on the same days (M/T or Th/F)
    - Teachers are encouraged to consider providing direct instruction/lecture via asynchronous platform (does not need to be in person) leaving classroom (synchronous) time to be used for:
        - Labs, group work, re-teaching, hands-on activities
        - Utilize essential standards guidelines
        - Social-emotional learning (SEL)
        - Specialized support services (Speech, Occupational Therapy (OT), Adapted Physical Education (APE), Resource Specialist Program (RSP), etc.)
        - English language development (ELD)
        - Intervention/acceleration
        - Assessment ‘of’ and ‘for’ learning

        - Daily live interaction (optional class labs/tutoring/group office hours)

Wednesday:

- Custodial:
    - Deep clean of school between cohorts A and B
- Certificated practitioner:
    - Provide daily live interaction (e.g. class meeting, class check-in, learning labs, tutoring, group office hours)
    - Classroom teacher planning/prep
    - Grading/assessments
    - Office hours for:
        - Drop in content specific support/tutoring
        - Student supports for targeted groups (ELD, Low Socioeconomic (SES), FY, Homeless, SWD)
    - Communicating with students and families
    - Additional student supports:
        - Small group intervention
        - Practice and review
        - SEL
        - Intervention/acceleration/additional ELD support
        - Individual Educational Plan (IEP) case management
- Certificated Support Staff (Counselors, Nurses, Librarians, Speech Language Pathologists, Mental Health Therapists, Educationally Related Mental Health Workers, Social Workers, Psychologists, etc.):
    - Outreach and follow-up
    - Student supports for targeted groups (ELD, Low SES, FY, Homeless, SWD)
    - Small group intervention
    - Support services (ELD, social-emotional/counseling)
    - Multi-tiered system of support (MTSS) services
    - SEL
    - Intervention/acceleration/additional ELD support
    - IEP case management
- Classified Support Staff (Instructional Assistants, Intermediate Clerk Typists, Media Technicians, Secretaries, Attendance Clerks, Counseling Office Secretaries, Campus Monitors, Controllers, etc.):
    - Connecting families to school
    - Classroom teacher planning/prep support
    - Grading/assessments
    - Office hours for:
        - Drop in content specific support/tutoring
        - Student supports for targeted groups (ELD, Low SES, FY, Homeless, SWD)
    - Communicating with students and families

    - Small group intervention
    - Practice and review
    - SEL supports
    - Intervention/acceleration/additional ELD supports
    - IEP case management support
- Professional Learning and Supports
    - Four hours per month (1 hour per week) total for staff collaboration and professional development staff to be determined by the Site Leadership Team based on consultation with the staff

Regardless of what learning model SJUSD is implementing (distance learning, modified in-person, full in-person), during the first nine weeks of school, teachers will administer assessments in order to identify students who have experienced significant learning loss. These assessments will help inform teachers on their students' current learning status in English language arts (ELA), mathematics and ELD standards. (Details for San Juan's assessment plan can be found in the Pupil Loss Of Learning section of this plan). The results of these assessments will help determine what interventions and support will be provided to all students performing below grade level. In addition to assessments, student progress monitoring will occur for both ELA, ELD and math in grades TK-12 using classroom formative and summative assessments to determine which students are continuing to struggle with concepts and may be in need of additional support. Instructional resources such iReady, IXL, ELLevation, and APEX have assessments that will allow teachers to regularly assess student progress. The district will monitor progress through progress reports and report card grades.

English language learners with experienced learning loss will be offered classroom-based instruction to remediate learning loss through the following actions:

- Teach designated and integrated ELD with established student progress expectations, using core adopted textbooks and other instructional materials
- Communicate student progress to families and appropriate staff in home language to the extent possible
- Assess students enrolled annually on English learner proficiency exam
- Work with administration, counselors and SPED staff to monitor and communicate the academic progress of EL students and dual identified students; recommend level changes and reclassification as appropriate
- Collaborate with administrators to coordinate ELAC meetings
- Using learning loss data, provide additional interventions and enrichment as available
- At both the elementary and secondary levels, there is access to supplemental materials that are common core aligned even for students at the early language proficiency levels that require intensive ELD support. Sites may make other requests to the central office as well as utilize site Local Control Funding Formula (LCFF) funding to purchase specific items.
- Bilingual instructional assistants (BIAs) provide direct support services to students under the supervision of a teacher; such as helping ELs understand tasks and restating directions in primary language as well as outreach to families and provide support at the site level
- Centralized interpreters translate and/or interpret both oral and written materials for parents and school site staff
- ELLevation program to organize EL student data, support reclassification meetings, monitor for early alerts and support instructional planning for multilingual students

Low-income students with experienced learning loss will be offered classroom-based instruction to remediate learning loss through the following actions:

- Summer intervention and re-teaching programs
- Before and after school tutoring through small group targeted instruction
- Intersession and Saturday School, if there is sufficient expressed interest

Foster youth students with experienced learning loss will be offered classroom-based instruction to remediate learning loss through the following actions:

- Provide differentiation and small group instruction within the classroom setting utilizing the classroom teacher and other certificated or classified support staff
- Summer school intervention, reteaching and credit recovery classes
- Provide one on one tutoring for students who have identified gaps
- Provide additional academic counseling to secondary students to get them on-track for graduation
- Support transitions for FY by providing alternative education programs and preparing students for comprehensive high schools
- Collaborate with County Independent Living Program to transition FY into extended foster care

Students with Disabilities with experienced learning loss will be offered classroom-based instruction to remediate learning loss through the following actions:

- Ongoing progress monitoring on growth toward IEP goals
- Provide differentiation and small group instruction within the classroom setting utilizing the classroom teacher and other certificated or classified support staff
- Summer school intervention and credit recovery for students in high school
- Communicate student progress to families
- At both the elementary and secondary levels there is access to supplemental materials that are common core aligned to support differentiation
- Specialized instruction to mitigate learning loss and maintain skills for moderate/severe SWD
- Before and after school tutoring through small group targeted instruction, in person or virtual as appropriate
- In class differentiation through small group instruction, use of instructional assistants (IA), in person or virtual as appropriate and per IEP goals

Actions Related to In-Person Instructional Offerings

Description	Total Funds	Contributing
Purchase of safety supplies/PPE	$1,250,000	YES
Implemented COVID-19 specific safety training and protocols for all employees	No additional cost	NO

Summer program for eligible low-income students with emphasis on recovery from experienced learning loss	$500,000	YES
Before or after school tutoring for eligible students attending Title I sites (site Title I funds)	$500,000	YES
Small group instruction and support of instructional assistants at Title I sites	$750,000	YES
Intervention specialists to provide direct re-teaching, remediation and pre-teaching to mitigate learning gaps	$2,000,000	YES
Purchase of additional furniture for social distancing for lunch	$1,400,000	YES

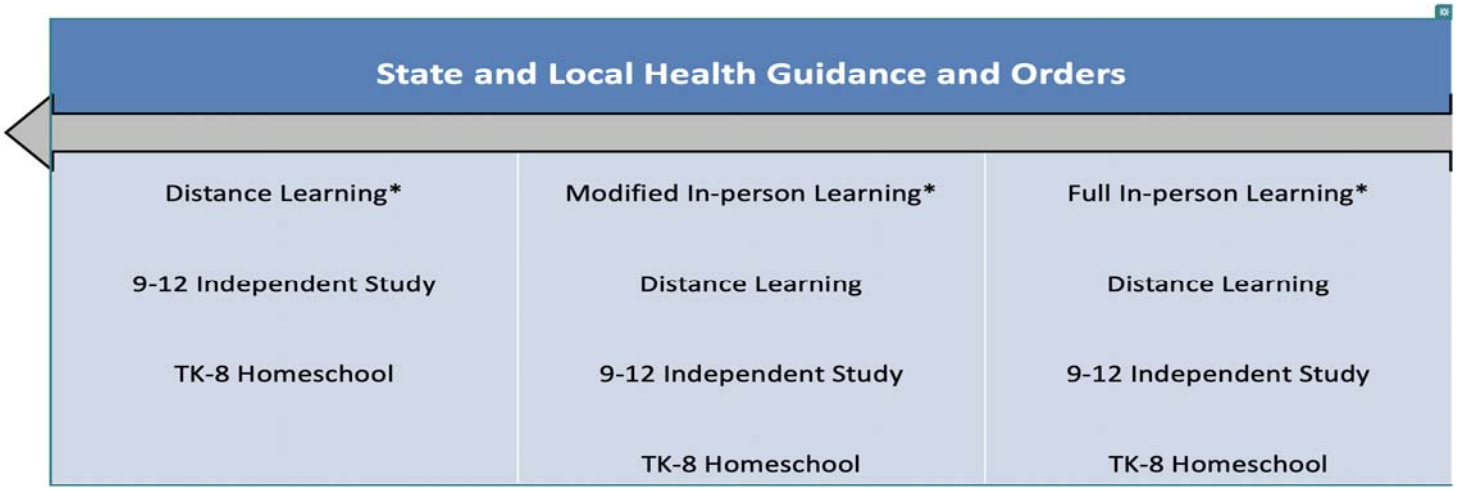
Distance Learning Program

Continuity of Instruction

[A description of how the LEA will provide continuity of instruction during the school year to ensure pupils have access to a full curriculum of substantially similar quality regardless of the method of delivery, including the LEA's plan for curriculum and instructional resources that will ensure instructional continuity for pupils if a transition between in-person instruction and distance learning is necessary.]

The COVID-19 pandemic has impacted our schools, students, families, staff members and community in ways never imagined. Making an unprecedented situation even more complex is the rapid change of pace for community health conditions, scientific understanding of the virus, and guidance from federal, state and local health officials. The district has developed specific protocols to help provide a safe learning environment on campuses including social distancing practices inside classrooms and common areas, enhanced cleaning procedures, extensive availability and use of PPE and plans should a possible COVID-19 exposure or positive case be reported among students or staff. Providing our students and families with high-quality instructional offerings that meet their individual needs in an environment that is healthy, safe and engaging remains the district's focus. To that end, district and school staff have worked to develop a continuum of instructional models that provide families with multiple options as health guidance and orders change in response to local conditions.

Learning Model Continuum



The developed Learning Model Continuum offers three phases of instructional model menus for implementation as local health conditions improve. On the left side of the continuum, families will have the choice of strengthened distance learning, 9-12 ISP or TK-8 Homeschool during times when local health conditions do not support greater school openings.

- Distance Learning:
  - Building on experience from the spring of 2020, a strengthened distance learning model will provide daily live interaction between classroom teachers and students, instruction to meet state minute requirements, and benefit from a lesson bank developed over the summer by 80 of the district's most experienced teachers.
- TK-8 Homeschool:
  - The district has offered a successful homeschool option for several years with consistent waiting lists for enrollment. Under this model, capacity has been expanded in the program to accommodate growing family interest, offering parents/guardians who wish to lead their student's education with the support of a credentialed advisory teacher who provides parents/guardians with curriculum, pacing guidance and advice. In a homeschool program, the parent/guardian partners with the advisory teacher to create a customized educational plan for the student with the parent/guardian being responsible for planning lessons, delivering instruction, and grading assignments. The parent/guardian meets with the advisory teacher on a regular basis to review student work and assess academic progress, and the advisory teacher provides curriculum, resources, teaching tips, and educational advice
- 9-12 Independent Study Program (ISP):
  - Each high school will offer an ISP modeled after the district's existing program that has provided service to students for decades at El Sereno High School. Students are assigned a master teacher who helps guide their work, delivered primarily through online learning platforms. Students have the same district graduation guidelines and are required to

complete 240 minutes of instruction per day. Students meet with their assigned master teacher once per week. Because students remain enrolled in their high school, they will be able to participate in athletics and extracurricular activities on campus. Students choosing the site-based ISP will be required to complete a minimum of one semester (traditional high school) or two terms (4x4 block high school) with both ending in December 2020. Independent Study FAQs Program Information

Moving towards the middle of the Learning Model Continuum, with state and local health guidance and orders allowing, families and students will have the opportunity to continue learning within the Distance Learning, TK-8 Homeschool or 9-12 ISP models, in addition to a modified in-person learning model as described within the previous section.

Towards the far-right side of the Learning Model Continuum, with state and local health guidance and orders allowing, families and students will have the opportunity to shift to a full, in-person learning model with the entire student body returning to campus and resuming a traditional in-person learning schedule with enhanced and expanded health precautions in place. Additionally, within this phase of the continuum, families and students may also continue learning within the Distance Learning, TK-8 Homeschool or 9-12 ISP models.

Instruction: The impacts of COVID-19 have been varied and significant for students and families. The need to provide not only quality instruction but social-emotional supports and opportunities for mental well-being have been demonstrated. Along the continuum, within each instructional model, new supports and efforts are embedded to build student connectedness and meet family needs.

In order to support practitioners in developing robust, online, culturally responsive lessons focused on social-emotional learning, lead practitioners selected essential standards guidelines, thus allowing teachers to focus on key standards (Essential Standards Process).

- Essential Standards (elementary)
- Essential Standards (MS)
- Essential Standards (HS)

Once essential standards were selected, 80 teachers were hired to create aligned lessons across content areas and grade levels (TK-12) using a consistent, vetted lesson plan and rubric. Prior to building the lessons the selected teachers engaged in professional development focused on a calibrated lesson plan template and student interfacing platform Distance Learning Lesson Modules. Embedded in these lessons are opportunities for teachers to support ELD students, SWD, as well as offer intervention and acceleration options. The lessons also include elements of social justice standards and highlight essential elements for System of Professional Growth (SPG). Due to the positive feedback from teachers who engaged in the distance learning lesson modules, the district invited any interested teachers to participate in the modules; over 600 teachers are engaging in the modules.

The Professional Learning and Innovation (PLI) team also conducted teacher surveys focused on technology resources and tools. As a result of this survey, PLI recommended purchasing technology resources such as Kami, Screencastify, Google Read & Write and Pear

Deck. Instructional supplemental resources such as iReady, Apex, IXL, UCScout, Mystery Science and Labster will also aid teachers in delivering online learning.

Access to Devices and Connectivity

[A description of how the LEA will ensure access to devices and connectivity for all pupils to support distance learning.]

Annually, parents and guardians of San Juan students complete emergency card information as a part of the district's re-enrollment process. This year the district embedded questions within the re-enrollment process to assess each student's access to an internet enabled device and internet service so that the district can determine the needs within the system. Utilizing this data, the technology team, in partnership with school sites and the Communication team, were able to gauge the number of approximate Chromebooks and cellular hotspots needed. In order to support all students with technology access, the district purchased 15,000 additional Chromebooks over the summer, and in August the district had 25,000 Chromebooks and 750 cellular hotspots in stock for deployment. Based on site data related to the re-enrollment process and spring utilization, the technology team deployed Chromebooks to each school site during the first week of August. To support our early learners, the district researched and spoke to early education practitioners to discover what technology needs were most appropriate, and as a result purchased touch enabled tablets and Chromebooks. These devices are expected to be available to students in late September.

The Office of Student Learning Assistance (OSLA) staff translated district communications, surveys and supporting materials to ensure language barriers did not prevent EL students and families from accessing critical information including computer distribution, distance learning training, and other resources available to lessen the impacts of school closures.

Each school site created a detailed technology distribution plan and communicated with families through a wide variety of methods including posting distribution schedules on both district and school websites, emailing and calling families, and using social media platforms such as Facebook and Instagram. In addition, bilingual instructional assistants and school community resource assistants were available to provide direct outreach to families in their home language and provide training and support to ensure students and families were able to access and use distance learning platforms and tools.

Pupil Participation and Progress

[A description of how the LEA will assess pupil progress through live contacts and synchronous instructional minutes, and a description of how the LEA will measure participation and time value of pupil work.]

Full Distance Learning Model:
The district will provide a combination of daily synchronous and asynchronous learning activities to each student within the virtual classroom. Synchronous interactions will be conducted during school hours. Class size follows the current Collective Bargaining Agreement (CBA).

Elementary/K-8 Distance Learning Model:
Minimum daily instructional minutes are as follows:

- TK/Kindergarten: students receive a total of 180 daily minutes of instruction (total value of daily instructional minutes to be determined by time value of asynchronous assignments and time of synchronous instruction combined).
    - Students receive a minimum of 45 minutes per day of synchronous instruction from their classroom teacher of record
    - The teacher will create a consistent weekly schedule for the daily synchronous instruction to be shared with students (and families as appropriate)
    - Weekly schedule would include:
        - Specialty areas
        - Designated ELD
        - Intervention/differentiation
        - The total time value of asynchronous and synchronous time shall not exceed a traditional school day (excluding recess and lunch)
        - Practitioners will need to collaborate to determine how to avoid exceeding the total time value minutes each day
- 1-3 grades: students receive a total of 230 daily minutes of instruction (total value of daily instructional minutes to be determined by time value of asynchronous assignments and time of synchronous instruction combined)
    - Students receive a minimum of 55 minutes per day of synchronous instruction from their classroom teacher of record
    - The teacher will create a consistent weekly schedule for the daily synchronous instruction to be shared with students (and families as appropriate)
    - Weekly schedule would include:
        - Specialty areas
        - Designated ELD
        - Intervention/differentiation
        - The total time value of asynchronous and synchronous time shall not exceed a traditional school day (excluding recess and lunch)
        - Practitioners will need to collaborate to determine how to avoid exceeding the total time value minutes each day
- 4-6 grades (self-contained): students receive a total of 240 daily minutes of instruction (total value of daily instructional minutes to be determined by time value of asynchronous assignments and time of synchronous instruction combined)
    - Students receive a minimum of 65 minutes per day of synchronous instruction from their classroom teacher of record
    - The teacher will create a consistent weekly schedule for the daily synchronous instruction to be shared with students (and families as appropriate)
    - Weekly schedule would include:
        - Specialty areas
        - Designated ELD
        - Intervention/differentiation
        - The total time value of asynchronous and synchronous time shall not exceed a traditional school day (excluding recess and lunch)
        - Practitioners will need to collaborate to determine how to avoid exceeding the total time value minutes each day
- 6-8 grades (departmentalized): students receive a total of 240 daily minutes of instruction. Practitioners provide a pro rata share of the 240 daily minutes (total value of daily instructional minutes to be determined by time value of asynchronous assignments

and time of synchronous instruction combined)
    - Students receive a minimum of 15 minutes per day of synchronous instruction for each course.
    - If a practitioner of cored classes chooses to combine synchronous minutes, students receive a minimum of 30 minutes of instruction delivered synchronously in the two classes
    - The teacher will create a consistent weekly schedule for the daily synchronous instruction to be shared with students (and families as appropriate)
    - Weekly schedule would include:
        - Specialty areas
        - Designated ELD
        - Intervention/differentiation
        - The total time value of asynchronous and synchronous time shall not exceed a traditional school day (excluding recess and lunch)
        - Practitioners will need to collaborate with each other to coordinate schedules and to determine how to avoid exceeding the total time value minutes each day

Common Elements within the Elementary/K-8 Distance Learning Model:

- Google Classroom (or Seesaw in grades TK-2) serves as a single-entry point
- Prioritizing relationship building with each student and between students to facilitate a safe and inclusive learning environment
- Integrated instruction for EL in the class
- 30 minutes of designated ELD time. Collaborate with colleagues to determine the best method to meet these minutes
- Special education services per each student's IEP. Collaborate with special education service providers to determine the best way to meet the IEP requirements
- 504 accommodations as determined by the student's 504 plan
- Specialty areas (music, art, physical education, etc.): Classroom teachers collaborate with specialists to provide services to students.
    - Note: Physical education is an important part of a comprehensive educational experience and should be provided. The required number of PE minutes per week has been waived by the state for 2020-2021
- Social-emotional and mental health services: Classroom teachers collaborate with social-emotional, and mental health staff to provide services to students
- Attendance
    - Track/monitor each student's **daily synchronous** participation and asynchronous assignment completion
    - Maintain a **weekly engagement** record for each student verifying daily participation and tracking assignments
    - Notify administration in the event that a student absence is unexpected or unexcused for three days
- Regularly communicate with parents and guardians regarding a student's academic progress
- Principals/administrators may attend synchronous sessions by coordinating pre-arranged times with a practitioner
- Site access: Members may choose to access their classrooms to either gather materials or conduct their distance learning instruction
- Additional distance learning resources can be found at the district's Distance Learning HUB

Secondary Distance Learning Model:

- Class size and contact maximums follow the current CBA.
- Secondary classroom teachers provide a combination of daily synchronous and asynchronous learning activities to a virtual class Minimum daily instructional minutes are as follows:
    - 6-12 grades (departmentalized) provide a pro rata share of 260-270 daily minutes (4x4 block, 7-period day and 6-period day) daily minutes. Total value of daily minutes to be determined by time value of asynchronous assignments and time of synchronous instruction
    - Students receive a minimum of 30 min per period per day of instruction delivered synchronously (excluding Wednesdays, 0 period classes, and 1st period classes on a 7-period schedule)
        - See schedules below for specific minimum synchronous requirements
        - Practitioners will collaborate to determine how to meet the minimum each day
- Track/monitor student's daily attendance in distance learning
    - If concerns related to student attendance arise notify site administration and certificated and classified support staff
- Track/monitor student's engagement in distance learning
    - Regularly communicate with parents and guardians regarding a student's engagement
- Provide integrated instruction for ELL in all classes
    - Collaborate with other certificated staff to provide needed supports including: academic intervention, ELD instruction, resource support, mental health and social-emotional supports

Common Elements within the Secondary Distance Learning Model:

- Structured start and end times that provides students scheduled synchronous engagement with practitioners
    - The first 15 minutes of each period will be synchronous
- Students receive a minimum of 30 min per period per day (excluding Wednesdays) of instruction delivered synchronously
    - 0 period students will receive their minimum 30 minutes of instruction delivered synchronously over the course of two days (excluding Wednesdays)
    - On 7-period schedules, 1st period students will receive their minimum 30 minutes of instruction delivered synchronously over the course of two days (excluding Wednesdays)
- Attendance
    - Track/monitor each student's daily synchronous participation and asynchronous assignment completion
    - Maintain a weekly engagement record for each student verifying daily participation and tracking assignments
- Google Classroom serves as a single-entry point for other learning platforms to be assigned to students at the discretion of the practitioner
- Practitioners will be available to students in real time for the duration of each class period
- 6-12 grades (departmentalized) provide a pro rata share of 260-270 daily minutes (4x4 block, 7-period day and 6-period day). Total value of daily minutes to be determined by time value of asynchronous assignments and time of synchronous instruction
    - Practitioners will collaborate to determine how to meet the minimum each day

- Prioritizing relationship building with each student and between students to facilitate a safe and inclusive learning environment Integrated instruction for ELL in the class
- Special education services per each student's IEP
    - Practitioners to collaborate with special education service providers to determine the best way to meet the IEP requirements
- 504 accommodations as determined by the student's 504 plan
- Embedded ELD Instruction
- IEP services based on goals
- Support center services
- Social-emotional and mental health services. Collaborate with social-emotional, and mental health staff to provide services to students
- Regular communication with parents and guardians regarding a student's academic progress
    - Members may use the MiCollab app (provided for use by the district) to mask their personal phone number if working from home
- Principals/administrators may attend synchronous sessions by coordinating pre-arranged times with a practitioner
- Site access: Members may choose to access their classrooms to either gather materials or conduct their distance learning instruction.
- Additional distance learning resources can be found at the district's Distance Learning HUB

Distance Learning Professional Development

[A description of the professional development and resources that will be provided to staff to support the distance learning program, including technological support.]

In the spring of 2020, approximately 80 staff worked in interdisciplinary, grade level teams consisting of SPED representatives, Teachers on Special Assignments (TOSAs), ELD specialists, administrators, and Early Childhood Education (ECE) staff to create professional learning opportunities and to collect and house resources for practitioners. The district created a web page titled The Hub to support distance learning. The HUB houses all of the professional development resources that have been created. Examples include training calendars, grade level Google Classroom collaboration spaces, technology training videos, curriculum training videos and drop-in support. The HUB houses the essential standards documents as well as the lessons (see access to curriculum section) that were developed over the summer for each grade level by content. Additional resources include support for SPED services, ELD, physical education (PE) and Visual and Performing Arts (VAPA) through distance learning. Professional development focused on supporting teachers with learning platforms. Based on teacher feedback and surveys, Google Classroom was selected as the single point of entry for students in grades 3-12. For grades TK-2, teachers have the option to select Seesaw or Google Classroom. Professional development focused on training in G Suite, Zoom, and Seesaw (Technology Tools/Resources for Teachers) as well as building online content and instructional support. Online/virtual training focused on best practices for developing synchronous and asynchronous instruction. Given the district's focus on equity and social-emotional learning, key objectives in lesson design were to support teachers in building culturally responsive classrooms built on community. On August 11, the district also held a districtwide training focused on

SJUSD's 8 Point Commitment to Educational Justice. Teachers had the opportunity to engage in collaborative modules and site discussions to build on understanding of the social justice standards and ways to increase inclusivity within synchronous lessons. Furthermore, professional development opportunities focused on supporting EL:

- Professional learning is offered at the district level, for designated ELD teachers and integrated ELD for sites and content areas.
- Training on designated ELD and compliance items
- Weekly collaboration meetings with designated ELD teachers, lesson sharing bank in Google Drive, online Zoom training for academic discourse and Guided Language Acquisition Design (GLAD)
- All staff were encouraged to engage in an online module for incorporating strategies specifically for EL

Professional development opportunities for SPED teachers focused on supporting reading skills for students with disabilities.

Staff Roles and Responsibilities

[A description of the new roles and responsibilities of affected staff as a result of COVID-19.]

Due to the current unforeseen and unprecedented nature of this pandemic, the district and several of its labor groups have worked collaboratively to redefine job roles and responsibilities. For example, Side Letters of Agreement (SLA) and Memorandums of Understanding (MOU) were created for many labor groups addressing roles, responsibilities and working conditions as we navigate the effects of the COVID-19 pandemic. An example of this can be found in the SLA and MOU between the district, classified and teamster labor groups where there is a shared understanding that positions that support students:

- May need to work at school sites or district facilities while schools and sites are closed to students.
- May be required to temporarily perform other tasks and duties, even if out of their typical scope of responsibilities and job description, during the time that students are not attending school in-person. Affected employees will be assigned duties that may be associated with a different job classification or union.
- Will not be compensated out-of-class pay for the reassigned duties nor will their typical work hours increase or decrease. It is understood that reassigned employees will not be performing the full job description of another position but may be performing some duties from another job description.

With the shifting nature of the administrative responsibilities in a distance learning environment, we have identified six key areas to develop elementary, middle and high school administrative work groups to provide more comprehensive support for students, staff and families. Work groups are composed of principals and vice principals with the leadership of each group resting on a principal or vice principals to serve as lead. Each group is supported by a district "sponsor" whose expertise fits within each work group. The purpose of establishing the following six primary work groups is to create a regular and ongoing process to monitor and support students, staff and parents through a continuous improvement model that is coordinated and consistent through the elementary, middle and high school divisions.

The six identified areas are:

- Parent support
- Safety nets

- Learning loss
- Stakeholder engagement
- Teacher/staff support
- Professional development

Title I funded staff tasked with community engagement have transitioned from working directly, face-to-face with families, to using alternative means of communication including phone calls, emails and texts. This group of classified employees plays a critical role in bridging communication gaps between home and school and support our safety net practices.

Title I funded support staff, i.e. counselors, instructional coaches, and intervention teachers, are working remotely alongside classroom teachers to lower student-teacher ratio of virtual meetings. Counselors are working with families and students as various challenges to distance learning arise including keeping students engaged in the learning process and monitoring progress. Instructional coaches are helping teachers devise engaging distance learning lessons which adhere to grade level standards while providing support for learning loss. Intervention specialists are able to provide intervention virtually by meeting individually and in small groups through technology.

Title I funded co-teachers are able to provide distance learning to smaller groups of students, thereby allowing for increased differentiation, leveled groups, additional scaffolding to increase language proficiency and address learning gaps.

Foster youth staff, i.e. social workers, counselors, teachers and community support workers, are working with families and students with distance learning challenges including accessing technology and engagement in the learning process. Teachers provide intervention virtually by meeting individually and in small groups through technology.

Supports for Pupils with Unique Needs

[A description of the additional supports the LEA will provide during distance learning to assist 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.]

1. English Learners:
    - EL Distance Learning Student Support:

        - EL students receive both integrated and designated ELD daily through virtual learning. Students engage in synchronous lessons that apply all four domains of listening, speaking, reading and writing with students in homogenous proficiency groups. Designated ELD teachers seek out additional ways to have students produce language (Zoom, Flipgrid, recording apps) as well as include sound so students hear the spoken words for asynchronous lessons. Banks of videotaped lessons are housed by grade level and ELD standards. Lessons are shared in the ELD teacher folder to share as well as to support future learning. Specialized ELD lessons are created for newcomers as well. Primary language support is accessible for newcomer students through BIAs and translation applications. Additionally, specific scaffolds for integrated ELD such as the Read & Write software toolbar that helps students create and access content with literacy support features as well as images and sentence frames are added to content area lessons.
    - EL Distance Learning Teacher Support
        - All teachers have opportunities for professional learning specific to EL through an asynchronous professional learning module. The module helps model and clarify tools, strategies and important aspects of building integrated ELD into lessons. Follow up support is provided to sites and individual teachers as needed.
    - EL Distance Learning Family Support
        - Documents are translated and provided for learning how to log into the portal, use tools such as Google Classroom and Zoom as well as how to set up Chromebooks. Tutorials are videotaped in home language whenever possible and real time Zoom meetings also take place in home language. These are communicated on the parent HUB as well as distributed at sites and by classroom teachers.
2. Students with Disabilities (SWD):
    - SWD Distance Learning Support
        - Students will receive services through a virtual platform with daily synchronous and asynchronous instruction. In accordance with Senate Bill 98 (SB 98), *Individualized Distance Learning Plan*s (IDLP) will be drafted for every student with an IEP. The *IDLP* is activated when there is an emergency condition that prevents student instruction, services, or both, for more than ten school days. During a qualifying emergency, the IEP will be implemented by alternative means, to the greatest extent possible, in light of the emergency conditions and/or applicable public health orders.
    - SWD Distance Learning Teacher Support
        - SPED teachers can participate in professional learning specific to curriculum, lesson design, and teacher cadres for job-alike collaboration. The SJUSD SPED Department provides on-going professional development, coaching and workshops for new and veteran teachers.
    - SWD Distance Learning Family Support
        - Families are provided on-demand access via the SJUSD Parent HUB for self-help support in Google Classroom access and navigation, virtual technology and applications tutorials, health services, mental health resources, food banks and community partner resources. Additionally, families may access their case manager or program specialist for personalized support.

- Foster Youth/Homeless:
    - Pupils in foster care and students who are experiencing homelessness are monitored through an extensive support network managed and coordinated by staff partially or wholly funded by Title I. These students and their families are facing challenges related to poverty and lack of resources that must be mitigated before any learning can occur. This network has transitioned to virtual support and adjusted for distance learning in the following ways:
    - FY staff and McKinney-Vento staff will connect with families/guardians to ensure that students have the supplies, technology, and connectivity as appropriate.
    - FY staff and McKinney-Vento staff will monitor student engagement through Google Classroom and Zoom usage reports and reach out and provide additional academic interventions and technological training and support as appropriate.

Actions Related to the Distance Learning Program

Description	Total Funds	Contributing
In elementary, 24 teachers moved from traditional school model to homeschool. These teachers attended two days of professional development.	$100,000	YES
Two lead teachers will receive stipends for supporting and training 24 homeschool teachers. $1,500 monthly stipend times two teachers.	$100,000	YES
FY 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	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	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	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	YES
Purchased additional licenses of APEX for chemistry, physics, health.	$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	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	YES

Selected teachers created online, asynchronous lessons (lesson bank): 80 teachers paid $4,000 stipend (plus 16 reviewers paid on timecard).	$400,000	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

Pupil Learning Loss

[A description of how the LEA will address pupil learning loss that results from COVID-19 during the 2019–2020 and 2020–2021 school years, including how the LEA will assess pupils to measure learning status, particularly in the areas of English language arts, English language development, and mathematics.]

In order to determine students' learning status due to the COVID-19 school closures in the spring of 2019-2020 in ELA, mathematics and ELD, the district worked with teachers and administrators in the summer to develop a plan to assess students' learning status for the fall of 2020.

Within the first nine weeks of school, regardless of the learning continuum model, all students will be assessed to determine where their current learning status is in ELA, mathematics and ELD standards. The results of these assessments will help determine what interventions and support will be provided to all students performing below grade level.

- Primary Grades 1-2:
    - Reading: Running Record Text Level assessment
    - Mathematics: Teachers will use teacher developed assessments designed to measure the essential standards from the previous year or the iReady assessment (site choice)
    - ELD: Teachers will use teacher developed assessments designed to measure the foundations of reading or the iReady assessment (site choice)
    - SPED: iREADY reading assessment with recommendations to use CORE Phonic Survey or Heggerty to determine where gaps may lie
- Intermediate Grades 3-5:
    - Reading: iReady assessment (or the Measure of Academic Progress (MAP) assessment for those sites who opt to give MAP)
    - Mathematics: iReady assessment (or the MAP assessment for those sites who opt to give MAP)
    - ELD: iReady assessment (or the MAP assessment for those sites who opt to give MAP) ELPAC mirror assessment
    - SPED: iReady assessment for both, Language Live placement for students in SPED scoring far below grade level
- Middle Grades 6-8:
    - Reading/ELD: iReady assessment (or the MAP assessment for those sites who opt to give MAP)
    - Mathematics: iReady assessment (or the MAP assessment for those sites who opt to give MAP)
    - SPED: iReady assessment for both, Language Live placement for students in SPED scoring far below grade level
- High Grades 9-12

- ELA: Teacher developed assessment on reading comprehension or a district designed assessment on reading comprehension (site choice)
- Math: Teacher developed assessment on the foundation's skills for the math course or IXL Assessment for all students enrolled in Math Modeling, Financial Math, IM 1, 2, 2+, 3 or 3+ and iReady for all students enrolled in Math Foundations (site choice)
- ELD: Teachers will use teacher developed assessments designed to measure the ELD standards or the iReady assessment (site choice). Edge Placement test
- SPED: iReady Assessment

In addition to assessments, student progress monitoring will occur for both ELA/ELD and math in grades TK-12 using classroom formative assessments to determine which students are continuing to struggle with concepts and may be in need of additional support.

Pupil Learning Loss Strategies

[A description of the actions and strategies the LEA will use to address learning loss and accelerate learning progress for pupils, as needed, including how these strategies differ for pupils who are English learners; low-income; foster youth; pupils with exceptional needs; and pupils experiencing homelessness.]

Synchronous instructional time will be used for teachers to assess and address student learning loss. Teachers will provide high quality lessons using the identified essential standards (Tier 1 instruction). Supports and interventions will be provided during small-group, synchronous lessons that are targeted to student's specific needs. Students who require additional support will be referred to tutoring, one on one support with teachers during asynchronous time, or MTSS referral for academic support and intervention. In addition to MTSS support, site teams will determine appropriate, research-based interventions for each student. Site teams will monitor student progress and adjust interventions as demonstrated by student need.

Based on the formative assessment results from the district assessments given in the first nine weeks, as well as data collected by teachers, each site will create a site support team that identifies students and creates appropriate supports and interventions for identified students. The support team, along with teachers, will monitor student progress throughout the year.

In elementary schools and K-8s, the support could include small group instruction or individual instruction during asynchronous time and utilization of designated Wednesdays as identified time for intervention. Using iReady diagnostic results, teachers can modify lessons to support student loss. Students identified could be referred to MTSS for academic intervention support in addition to site coaches and intervention teachers who work at Title schools. Additionally, Social, Academic, Emotional Behavior Risk Screener (SAEBRS) is utilized to identify students who are most in need of intervention.

In secondary schools, the supports could include tutoring programs led by students from programs such as AVID, Link Crew and other student community service programs, and content area teacher tutoring programs. The district also purchased online intervention tools to support students, including IXL for IM1, IM2 and IM3, iReady for Math Foundations, UC Scout and APEX. Specific, directed supports are also provided for ELD staff, SPED staff and outside organizations such as ASSETS and Improve Your Tomorrow (IYT). Students

identified with reading gaps may be placed in reading support courses to address learning loss. In middle school, SAEBRS will be utilized to identify students who are most in need of intervention.

English Learners: Extended supports for ELL tutoring and long-term English learner (LTEL) targeted supports will be driven by the diagnostic assessments and frequent formative assessments. Targeted support will be specific and skill based.

- Detailed analysis and monitoring of Part III ELD foundational skills and vocabulary and ongoing individualized ELD instruction in K-2, interventions, and/or additional instructional supports will be intended to increase language growth.
- Potential LTELs in grades 3-5 will have ongoing data conversations around the assessments in order to determine language needs vs intervention needs. They will have increased centralized monitoring and review of student iReady lesson alerts, lesson time-on-task, and percent of lessons passed using ELLevation.
- For grades 6-8 the Lexile results of iReady will determine the appropriate placement of students in the *Insight* supplemental instructional materials. ELD staff will monitor progress and review quarter grades in ELD and/or ELD classes.
- For ELL students in 9-12, the results from the assessments will determine the appropriate placement of students in the *Insight* supplemental instructional materials.

Low-income students with experienced learning loss will be offered virtual intervention to remediate learning loss through the following actions:

- Summer intervention and re-teaching programs, in person or virtual as appropriate
- Before and after school tutoring through small group targeted instruction, in person or virtual as appropriate
- Intersession and Saturday School, if there is sufficient expressed interest, in person or virtual as appropriate
- In class differentiation through small group instruction, use of instructional assistants, as available, in person or virtual as appropriate.
- Title I funded counselors, intervention specialists and instructional assistants will collaborate with teachers to fill in learning gaps with targeted groups of students, in person or virtual as appropriate.

Foster Youth students and students experiencing homelessness who are experiencing learning loss will be encouraged and provided additional virtual interventions through the following actions:

- Summer intervention: in person and virtual as appropriate
- Before and after school one-to-one tutoring
- Alternative case management and collaboration with groups homes and student support services to determine appropriate school placement

SWD who are experiencing learning loss will be encouraged and provided virtual intervention to remediate learning loss through the following actions:

- Ongoing progress monitoring on growth toward IEP goals
- Specialized instruction to mitigate learning loss and maintain skills for moderate/severe SWD
- Summer intervention: in person and virtual as appropriate
- Before and after school tutoring through small group targeted instruction, in person or virtual as appropriate

- In class differentiation through small group instruction, use of instructional assistants, in person or virtual as appropriate and per IEP goals
- IEPs will be held to discuss the impacts of the school closure and to determine whether compensatory education would be appropriate

Effectiveness of Implemented Pupil Learning Loss Strategies

[A description of how the effectiveness of the services or supports provided to address learning loss will be measured.] The district will measure the effectiveness of the supports and services provided by monitoring the results of ongoing assessments and students' grades throughout the school year and results will be disaggregated for all district student groups including EL, FY, homeless, low-income, and SWD, as follows:

- Primary: Grades 1-2:
    - Reading: Teachers will monitor student learning through formative assessments embedded into the students' daily instruction. The running record assessment will be given a total of three times throughout the year to measure growth.
    - Mathematics: Teachers will monitor student learning through formative assessments embedded into the students' daily instruction. Student grades in all mathematics standards will be monitored using progress report and trimester grades.
    - ELD: Teachers will monitor student learning through formative assessments embedded into the students' daily instruction. Student grades in all ELD standards will be monitored using progress report and trimester grades.
    - SWD: Teachers and specialists will monitor student learning through formative assessments embedded into the students' daily instruction. Student progress on goals will be monitored using IEP Progress on Goals report.
- Intermediate Grades 3-5:
    - Reading: Teachers will monitor student learning through formative assessments embedded into the students' daily instruction. The iReady assessment will be given a total of three times throughout the year two to measure growth.
    - Mathematics: Teachers will monitor student learning through formative assessments embedded into the students' daily instruction. The iReady assessment will be given a total of three times throughout the year to measure growth.
    - ELD: Teachers will monitor student learning through formative assessments embedded using progress report and trimester grades.
    - SWD: Teachers and specialists will monitor student learning through formative assessments embedded into the students' daily instruction. Student progress on goals will be monitored using IEP Progress on Goals report.
- Middle Grades 6-8:
    - Reading/ELD: Teachers will monitor student learning through formative assessments embedded into the students' daily instruction. The iReady/MAP assessment will be given a total of three times throughout the year to measure growth. In addition, student grades in their English class will be monitored using progress report and quarter/trimester grades.
    - Mathematics: Teachers will monitor student learning through formative assessments embedded into the students' daily instruction. The iReady/MAP assessment will be given a total of three times throughout the year to measure growth. In addition, student grades in their mathematics class will be monitored using progress report and quarter/trimester grades.
    - SWD: Teachers and specialists will monitor student learning through formative assessments embedded into the students' daily instruction. Student progress on goals will be monitored using IEP Progress on Goals report.

- High Grades 9-12
    - ELA: Students performance in ELA classes will be monitored using progress report and semester grades.
    - Math: Students performance in mathematics classes will be monitored using progress reports and semester grades.
    - ELD: Students performance in ELD classes will be monitored using progress report and semester grades.
    - SWD: Teachers and specialists will monitor student learning through formative assessments embedded into the students' daily instruction and progress reports and semester grades. Student progress on goals will be monitored using IEP Progress on Goals report.

The district will know that the actions were effective if students are proficient in grade level standards at the end of the year or have shown improvement in closing the gaps that were identified in the beginning of the year assessments outlined above. The effectiveness of the services and supports provided to address learning loss will be measured by ongoing assessments of student progress.

Actions to Address Pupil Learning Loss

Description	Total Funds	Contributing
Two options were provided for high school credit recovery summer program: independent study and distance learning, 2,237 students attended	$332,323	YES
For grades K-8, iReady for math and ELA: diagnostic and intervention resources; NWEA/MAP Diagnostic $100,000. For grades 9-11, IXL for math, Read & Write for Chrome was purchased to support SWD and ELD students.	2,083,551	YES
Purchase of iReady for ELD high school students for assessment and monitoring.	$30,000	YES
Purchase of *ELLevation* online instructional resource to support EL.	$145,000	YES
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. Increasing from two hours per week to three hours per week due to school closures in the spring. Will be adding APEX as a tool to improve services for FY.	$282,644	YES
Two FY counselors work with 300 youth to provide academic advice to be on track for graduation.	$194,288	NO
Work groups developed essential standards for each grade level.	No additional cost	YES
Tutoring support to low-income students will be provided.	TBD	NO
Additional instructional materials will be provided to supplement lessons to low-income students: novels.	TBD	YES

Mental Health and Social and Emotional Well-Being

[A description of how the LEA will monitor and support mental health and social and emotional well-being of pupils and staff during the school year, including the professional development and resources that will be provided to pupils and staff to address trauma and other impacts of COVID-19 on the school community.]

San Juan Unified multi-tiered system of supports (MTSS) is a layered continuum of practices and supports which responds to the academic, emotional, social and behavioral needs of each student. As part of our MTSS framework, resources are provided to school sites and a referral form to access services. All of the resources are housed on the district webpage https://www.sanjuan.edu/domain/7787. Due to distance learning, all prevention and intervention supports are provided virtually. Virtual resources being utilized include Zoom, Google Classroom, Everyday Language Solutions, iReady and TheraNest.

Tier 1: Universal Supports: Whole School Safety and Prevention Planning
What is the Local Education Agency (LEA) doing to promote wellness of students on a daily basis?
Sites are encouraged to create safety net or engagement teams with site administrators, counselors, social workers, teachers and classified staff to reach out to students who have not connected with distance learning. The focus of the team is to identify and remove barriers for students so they can fully engage with their teachers during distance learning. Students who do not attend distance learning or who do not complete work during distance learning are contacted by a member of the team and are offered the necessary support and resources to attend and engage.

- On August 11, 2,500 certificated staff participated in a six-hour virtual professional development focused on launching distance learning, integrating social justice into lessons and highlighting the importance of building an inclusive class community, thus creating welcoming environments. It is key that all teachers are intentional and explicit in building compassion, community and inclusion into their lessons. Through the virtual training, schools reviewed SJUSD's 8 Point Commitment to Educational Justice. Staff was provided resources and tools to assist individuals and sites along their equity journey. Sites also reviewed the bank of lessons developed by teachers during the summer, which included the social justice standards. Additional training is being planned and will occur throughout the school year.
- Restorative practices training is offered district-wide and classroom circles are encouraged. The International Institute for Restorative Practices (IIRP) trained 11 district staff in 2019-2020. District staff now offer restorative practices cohorts to certificated and classified staff throughout the school year. In 2019-2020, five full school sites and three additional cohorts of 25 staff were trained. To begin the 2020-2021 school year, a restorative practices overview was provided virtually to 75 staff as part of an online social justice professional development day. Restorative practices training in 2020-2021 will continue in an online format. Restorative practices staff trainers are currently modifying materials and professional development tools to continue this work. Restorative practices are a social science that studies how to build social capital and achieve social discipline through participatory learning and decision making. The use of restorative practices helps to:
    - reduce crime, violence and bullying
    - improve human behavior
    - strengthen civil society

    - provide effective leadership
    - restore relationships
    - repair harm
- Naviance is an online College and Career Readiness program with a social emotional component. Students in grades 6-12 are led through activities of skill development and self-discovery by school counselors through a grade specific scope and sequence.
- The Where Everybody Belongs (WEB) program at middle schools identifies and trains 8th grade mentors to assist incoming 6th graders with a successful transition to middle school using academic follow ups, group based social support, and individual outreach under the guidance of staff advisors. WEB advisors are trained staff, primarily.
- 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 support underrepresented students in AP and college preparatory courses. Sites will work to close the enrollment gaps of underrepresented students in advanced placement programs. In order to do this, staff will build connections with students and closely monitor progress using teacher feedback, grades and regular check ins.
- High School Programs:
    - Student Leadership/YPAR (Youth-Led Participatory Action Research) youth and their advisors will receive training to take an active role in improving their schools' climate through YPAR, a process of systemic research, action planning and implementation to address inequities and improve the lives of those in their communities.
    - Student Voice Facilitation: students will be trained to facilitate a qualitative data collection process that authentically engages students in district and school improvement efforts; student facilitators are trained in active listening, facilitation, data-collection and coding, and reporting and presentation skills (will be offered to Del Campo, Mesa Verde, Mira Loma, San Juan, and; possibly other district high schools).

Are staff trained in providing supports through a trauma-informed and responsive lens?

- A collaborative group of social-emotional staff and mental health staff created a mental health and trauma informed training that was shared with all sites through the shared drive. This is a tool for academic staff in understanding their students who may have experienced or are experiencing complex trauma and any mental health struggles associated. The topics included, mental health conditions such as, anxiety, depression and/or complex trauma experiences. This was an initiative already in the works prior to the onset of COVID-19 but the need for training and implementation increased significantly due to COVID-19.

What is the LEA doing to reduce the stigma associated with accessing services?

- In partnership with Kaiser Permanente's community outreach department, SJUSD was awarded a multi-year grant for the purpose of reducing stigmas and barriers in seeking and easing the accessibility of mental health services within our district's boundaries. The identified population were those students identified as vulnerable, including African American, Latinos and Refugees. The targeted populations reside predominantly on the west side of the district. This initiative was a three-pronged effort. Educators have access to Barriers to Success training, focused on minimizing the stigma around mental health for their students. This training also provided opportunities to learn new strategies for support of identified students and families. Caregivers were given opportunities for discussions, education and links to available services within and outside of SJUSD. Students were given opportunities to participate in an intensive skill building week-long intervention in collaboration with White

House Counseling staff and Kaiser's Educational Theatre on topics such as, building resilience, positive communication, mindfulness and stress reduction strategies.

Has the LEA adopted a suicide prevention policy?

- San Juan Unified School District BP 5141.52 Suicide Prevention, Interventions and Postvention policy was adopted in June 2017. Specific strategies, programs and resources have been developed as an extension of district board policy on suicide prevention.
- Signs of Suicide (SOS) trainings provided to school sites by a district team of trainers. SOS is a universal, school-based prevention program designed for middle school (ages 11-13) and high school (ages 13-17) students. The goals of this program are:
    - Decrease suicide and suicide attempts by increasing student knowledge and adaptive attitudes about depression
    - Encourage personal help-seeking and/or help-seeking on behalf of a friend
    - Reduce the stigma of mental illness and acknowledge the importance of seeking help or treatment
    - Engage parents and school staff as partners in prevention through "gatekeeper" education
    - Encourage schools to develop community-based partnerships to support student mental health

Has the LEA engaged the school community and mental health practitioners in a survey to understand its constituents' needs in order to build upon existing assets and determine the current mental health needs of staff, students and families?

- California School Climate, Health and Learning Survey (CalSCHLS) Learning from Home survey will be made available to sites. The California Department of Education is providing this online Learning from Home Survey to a nationwide audience to assess students' and parents' remote learning experiences. The student survey measures students' home educational routines, engagement and motivation in educational activities, quality of relationships with teachers and peers, and social-emotional well-being. The parent survey asks about experiences, perceptions, and concerns about school building closures and the district's remote learning program. These surveys are intended to rapidly gather data to assess students' readiness to continue to learn from home. If a site chooses to have their students complete this screener, the results will be reviewed by Student Support Center staff to determine services needed based on the scores. Individual and group supports will be set up and implemented
- MySAEBRS screener is available for support center staff to utilize to identify students who need additional support to be successful with distance learning. Staff are notifying sites of the availability of this screener and will place the link into Google Classrooms of teachers who request their students be assessed. After students complete the screener, the support center staff will score it and will provide services in any at risk areas highlighted in the results. Individual, group and class supports will be developed and offered to assist students as indicated by the results of the screener. Behavior and academic success are intimately connected and need to be intelligently addressed together. The SAEBRS is grounded in this conceptual model, which specifies that school success is predicated not just upon academic achievement, but also success within multiple inter-related behavioral domains. SAEBRS may be used to evaluate students' overall general behavior, as well as risk for problems within the following specific types of behavior:
    - Risk for Social Behavior Problems: Student displays behaviors that limit his/her ability to maintain age appropriate relationships with peers and adults

- Risk for Academic Behavior Problems: Student displays behaviors that limit his/her ability to be prepared for, participate in, and benefit from academic instruction
- Risk for Emotional Behavior Problems: Student displays actions that limit his/her ability to regulate internal states, adapt to change, and respond to stressful/challenging events

Tier 1: Community and Family Engagement and Support
How are LEA's engaging community-based and local government partners in supporting the mental wellness of staff and students?

- Employee wellness:
  - SJUSD partners with Kaiser Permanente and Western Health Advantage (WHA) through the consulting services of Buck to offer an enhanced Wellness Program for SJUSD employees. We offer shot clinics, biometric testing, workshops online that focus on resilience in the workplace, life/work balance and stress management to name a few. We also offer through Kaiser, a reduced fee membership to Weight Watchers (WW) that is offered to all employees including substitutes. We hold online fitness challenges to engage employees in healthy activities and encourage healthy food choices
  - We link employees through the employee benefits webpage to their health care providers who provide mental health services and offer an Employee Assistance Program (EAP)
  - Resilience focused workshops to help staff at high risk sites focus on reducing stress and enhance workplace relationships. These workshops (brought to us through Kaiser and Resilience in School Environments (RISE)/Los Angeles Education Partnership (LAEP)) were offered when possible to assist staff who deal with very high stress environments throughout the district
- Online family resource center https://www.sanjuan.edu/family
- Family resource hub on Fall 2020 Distance Learning webpage https://www.sanjuan.edu/domain/8995
- CDE Link https://www.cde.ca.gov/ls/cg/mh/studentcrisishelp.asp added to resource hub
  - Care Solace is available to all employees and their families as well as all students and their families www.caresolace.com/sanjuanstaff
  - www.caresolace.com/sanjuanfamilies

Tier 1: Universal Supports: Staff Wellness
What supports are available to promote staff wellness and prevent burnout, compassion fatigue and secondary traumatic stress?

Supports to promote wellness are communicated through email, San Juan's website, and San Juan's online newsletter:

- Trauma informed training available to all school sites
- Mindful Moment taught as part of Barriers to Success training series
- Mindfulness page on district website (to be posted soon)
- Employee wellness page: https://swwebapp59.sanjuan.edu/employeebenefits/employeewellness/Pages/default.aspx
- Behind the Scenes includes staff wellness as a focus area
- Employee resource groups
- Employee book study on resilience - Onward: Cultivating Emotional Resilience in Educators by Elena Aguilar

- COVID-19 employee resource page https://www.sanjuan.edu/domain/8853
- Self-care and wellness page https://swwebapp69.sanjuan.edu/distancelearning/Pages/Self-Care.aspx

Tier 1: Classroom Strategies
How do LEAs promote safety and consistency in the classroom?

- A distance learning SLA was negotiated with SJTA that outlines expectations.
    - https://drive.google.com/drive/folders/1yKobXGSze-0ZjJ9pmG9onH-wtnnBUB-5?usp=sharing
- Restorative Practices 2-day training by the IIRP or district trainers to promote building relationships, creating peaceful resolutions to conflict and restoring relationships if damaged.
- In addition to the nine hours of mandated equity training, the staff are encouraged to attend a number of professional learning opportunities that include strategies to have courageous conversations, implementing social justice standards into content curriculum and strategies to build a culture of equitable classrooms.
- Integrating social justice standards into the content curriculum provides a critical component of a well-rounded education and is an essential part in students developing cultural literacy, reducing prejudice and advocating for collective action, which challenges inequality directly by raising consciousness and focusing on improving conditions for under-represented groups.
- Student listening sessions are implemented to deepen practices which result in authentic conversation and reflection around insight, input, and feedback on key initiatives and classroom climate with students, parents, staff, and community.
- The district provides support to school sites and advisors to encourage Identity Clubs (Black Student Union (BSU), Latinx, Gay Straight Alliance (GSA) at all high schools and middle schools.
- Responsive Classroom is being utilized at several sites. It is an approach to teaching that integrates academic and social emotional skills through positive community, engaging academics, effective management, and developmentally responsive teaching.
- “Why Try” curriculum will be implemented at middle schools. Why Try is a 10-unit SEL program that uses visual analogies to explore consequences of decisions, peer pressure, laws and rules, and accessing support system.

Tier 2 and 3: Early and Targeted Intervention for Students and Staff
What supports are currently in place to assist students and staff with mental health issues?

- EAP is available for all staff through ACI company. ACI’s EAP provides professional and confidential services to help employees and family members address a variety of personal, family, life, and work-related issues.
- SJUSD/GET HELP Friendly URL (www.sanjuan.edu/gethelp) with a universal referral and tracking system. Referrals are made via a link on the district webpage. Anyone can make a referral for a student to receive support and assistance. Requests are confidential and are forwarded by email to the administrative team in the Student Support Services Department. The team will forward the referral appropriately to follow up. Only those individuals with a need to know will be informed of the referral.
- Care Solace is available for students, staff and families via the district website. Care Solace is a web-based care navigation system that enables the fast, easy and convenient connection of students and families in need of mental healthcare to qualified providers and resources. Care concierge experts are available 24/7 to help families through the process of accessing community-based mental health programs and resources or telehealth services.

- Site based counselors provide support at five elementary, eight K-8, nine middle school and thirteen high school sites:
    - Small group interventions
    - Social skills groups
    - Academic skills groups
- Our Student Support Center has three hubs located in different regions of the district. There is a hub at Arcade Middle School that services the schools in the Arden-Arcade region, one at Barrett Middle School that services the schools in the Carmichael, Fair Oaks region and one at Arlington Heights Elementary that services schools in the Citrus Heights and Orangevale region. A total of 36 high and medium density K-8 sites (as identified by unduplicated pupil counts of more than 40%) have access to teams of counselors, social workers and mental health therapists to provide case management services as well as tier 2 and tier 3 supports. Students are referred to these supports via each site's referral system. Due to COVID-19 restrictions and distance learning, services are currently provided virtually. Support center staff are also assisting with the school engagement/safety net teams as needed to ensure students are connected to their school sites.
    - Small group and individual interventions will be provided in a variety of areas including but not limited to grief, anger management, social skills and self-regulation.
    - Multiple curricula are available for use, including:
        - Zones of Regulation
        - Strong Kids
        - Second Step
        - Skill streaming
- Low density sites (less than 40% Unduplicated Pupil Percentage) also have social-emotional staffing supports. Thirteen low density K-8 sites (as identified by unduplicated pupil counts) have access to a team of three school social workers and one behavior therapist to provide case management services, as well as tier 1 consult, and tier 2/3 supports:
    - Small group and individual interventions
    - Curriculum utilized:
        - Zones of Regulation
        - Strong Kids
        - Second Step
        - Skill streaming
- Student mentoring programs with outside partner agencies provides wrap-around services to students in targeted groups (including African American students, students with disabilities and foster youth) by working with community partners (e.g., Improve Your Tomorrow (IYT), Sacramento Area Youth Speaks (SAYS), Reading Partners, volunteers from the community). IYT provides students with wraparound support services from 7th through 12th grade including, student development, weekly tutoring, internships, college tours, parent engagement and mentorship. United College Action Network (UCAN) provides assistance to students in accomplishing the goal of successful college admission, supporting students through an individual student academic evaluation and career assessment plan. SAYS supports youth voice, culturally responsive teaching, and innovative community-university-school partnerships.

- White House Counseling Center provides counseling to students and their families who need tier 3 supports and/or long-term and family inclusive support. Referrals are made directly from school sites, students, caregivers or online through the San Juan "Get Help" link.
- Suicide assessment team- A collaborative group of social-emotional support staff have been trained in the SOS model/curriculum. The team meets throughout the year to create and launch district protocols and processes for suicide prevention, intervention, postvention, school staff /parent education and student support for the purpose of identifying and addressing suicidal behaviors and decreasing deaths by suicide.
- Support link on website to refer anyone who needs mental health support: www.sanjuan.edu/gethelp.
- Care Solace services are available to students and their families to connect them with local mental health resources www.caresolace.com/sanjuanfamilies and www.caresolace.com/sanjuanstaff.
- Crisis response team is in place to respond when incidents occur to provide counseling and mental health support for students and staff as needed.
- Equity team is in place to assist school sites with response to hate and bias incidents. In addition, there is a protocol set in place to support school communities involving all stakeholders to heal the harm with the community after a hate incident and to build actions on steps that need to be taken to strengthen the community.

What technology is being used to deliver mental health services remotely? Is this technology platform HIPAA or FERPA compliant? Is it secure?

- TheraNest is utilized for our teletherapy-HIPPA and FERPA compliant Electronic Health Record and Virtual Platform. Mental health service providers are given access to the virtual platform and electronic health record system to maintain their treatment plans and case notes. The service providers use the virtual platform to invite their students to a video conference appointment. Students and/or their families click on the provided link and the platform connects them to their service provider.
- White House and support center staff (mental health therapists) offer a range of mental health services for students and families in SJUSD boundaries and training for social- emotional service providers on evidenced based practices such as (Cognitive Behavioral Therapy, Dialectical Behavioral Therapy), COVID-19 consideration for school based services, School-based Art and Play therapy, clinical supports for LGBTQ+youth, ADHD classroom considerations for school success, suicide prevention and awareness and understanding the effects of trauma experiences for academic staff, students and parents. These trainings are offered to educators, social-emotional service providers, students and caregivers on a continuing basis. Due to COVID-19 and concerns around physical distancing and safety, these training are being offered through a distance learning format.

Pupil and Family Engagement and Outreach

[A description of pupil engagement and outreach, including the procedures for tiered reengagement strategies for pupils who are absent from distance learning and how the LEA will provide outreach to pupils and their parents or guardians, including in languages other than English, when pupils are not meeting compulsory education requirements, or if the LEA determines the pupil is not engaging in instruction and is at risk of learning loss.]

SJUSD Distance Learning Attendance Policy

Per SB98, *Each LEA must maintain a weekly engagement record for each pupil, documenting "synchronous or asynchronous instruction for each whole or partial day of distance learning, verifying daily participation, and tracking assignments." A student who does not participate daily in either in-person instruction or distance learning shall be deemed "absent" by the LEA. The LEA "shall use documentation of the absence for purposes of reporting its chronic absenteeism rates in its local control and accountability plan." LEAs remain required to track student attendance and are responsible for responding to truancies when students are engaged in distance learning on a daily basis.*

- Daily participation to satisfy positive attendance in distance learning may include any of the following examples, but is not limited to:
    - evidence of participation in Google Classroom, Zoom or other online activities,
    - evidence of participation in synchronous classroom activities,
    - evidence of completion of asynchronous activities/assignments,
    - completion of assessments,
    - contact between employees of the local educational agency and pupils or parents/guardians regarding instruction or participation activities
- Because student attendance can occur through either synchronous or asynchronous activities, it is recommended that teachers do not spend synchronous learning time taking attendance. All students are considered present by default in SIS-Q. Teachers will now have permissions in SIS-Q to mark absences for the previous school day.
- Recommended steps to complete attendance:
    - *On the following school day, prior to 1:30 pm, complete your attendance for the prior day:*
        - *It is recommended teachers utilize online participation logs (i.e. from Zoom, Google Classroom, etc.), emails/communication from students and work completion as evidence of the previous day's daily participation (see the list above)*

            1. Once you have a list of students that did not participate in any way on the previous day, log into Q

            2. For each period, mark the students that showed no evidence of participation during the previous day

            absent
- It is expected that parents/guardians should, to the maximum extent possible, ensure that their child participates in synchronous and asynchronous distance learning activities.
- If a student will not be able to participate in any daily learning activities due to illness or other excused absence (per board policy), a parent should contact the school and report the absence as usual.
- Teachers should track/monitor each student's daily synchronous participation and asynchronous assignment completion and maintain a weekly engagement record for each student verifying daily participation and tracking assignments (the "weekly student engagement record" is pending further guidance from the state).
- Tardies – Due to daily participation requirements specified above, student tardies <u>do not apply</u> during distance learning.

- Students not participating in synchronous learning activities, and only participating in asynchronous activities, should be documented in the student engagement record for follow-up by school/district staff to determine possible barriers to synchronous learning and to provide support (the “weekly student engagement record” is pending further guidance from the state).
- As Google Classroom will be used as a single point of entry for distance learning in grades 3-12, technology services will provide a daily student participant list to school sites based on online sign-in. In response to practitioner requests, See Saw may be used as the single point of entry for distance learning in grade TK-2. The district is working to provide daily student participation lists. Technology services will continue to work on a sync between online student sign-in and Q-SIS to assist in automating attendance procedures.
- Following two school days, site attendance clerks must make any additional corrections.
- Attendance clerks should continue to reconcile weekly attendance reports with classroom teachers.
- The following attendance notifications during distance learning for uncleared absences to families should be made at least two days in arrears to allow for teacher/clerk attendance clean-up:
    - Daily site attendance calls, Q-SIS daily attendance notifications to families, attendance letters
- Students will receive an unexcused absence when:
    - they do not participate in any part of the learning activities for the day (synchronous or asynchronous); and
    - they have not checked in with the teacher, administrator or support staff; and
    - the student’s parent does not clear the absence to the school within five days of absence; or
    - the student’s parent/guardian informs the school of an absence for an unexcused reason (per SJUSD board policy)
- Excessive absences resulting in truancy and chronic absenteeism should be referred to the Attendance Improvement Program (AIP) and School Attendance Review Board (SARB) as required by board policy.
- Each school will monitor and document student contact, access to technology and potential barriers to distance learning for potential reengagement interventions.

Distance Learning Re-engagement Plan

Per SB 98, each LEA must develop *written procedures for tiered reengagement strategies for all pupils who are absent from distance learning for more than three school days or 60 percent of the instructional days in a school week. These procedures shall include, but are not limited to: verification of current contact information for each enrolled pupil, daily notification to parents or guardians of absences, a plan for outreach from the school to determine pupil needs including connection with health and social services as necessary and, when feasible, transitioning the pupil to full-time in-person instruction.*

Initial Outreach:

Beginning July, 2020:

- District initial contact with all families to promote online re-enrollment process to include, among other items: individual choice of instructional model to begin the 2020-2021 school year (distance learning, ISP or K-8 homeschool program), family/student technology needs to participate in instructional model, student emergency card information, and student health needs).

- School site distribution of Chromebooks and technology scheduled to begin August 4, 2020. Language translation will be available to assist families in languages other than English, as needed. Additional staff identified to assist in the drop-off of technology will be available, as needed.
- School site template developed and shared to track contacts with family, student connectivity, initial student engagement, identified needs and barriers and follow-up referrals to supports (academic, technology, social-emotional support).

Tier I Student Attendance and Reengagement Interventions:
Following a school's documentation of a student who is absent from distance learning for more than three school days or 60 percent of weekly instruction:

- School staff (i.e. attendance clerk) will verify student contact information on emergency card and ensure the updated information is correctly entered into the student information system
- School staff will contact parent/guardian and attempt to determine the reason for absences/disengagement. language translation will be available to assist families in languages other than English, as needed
- An updated distance learning attendance/absence phone call script and school absence letter will be communicated from the school site to families. Letters will be translated into multiple language
- If student information is not able to be verified or parent/guardian cannot be reached, school attendance staff will refer student to school site supports as appropriate including, but not limited to: school counselor, school social worker, support center staff, FY support staff, McKinney-Vento support staff, SPED support staff, bilingual or refugee program staff. Staff will attempt to follow-up with family remotely to identify needs/barriers (i.e. technology, food, child care, etc.) and provide appropriate referrals and supports
- Contacts and attempted contacts should be completed in the student's home language
- Contacts and attempted contacts should be documented in the student information system
- If staff is able to reach parent/guardian, a virtual parent, student, teacher conference may be needed to address needs/barriers and make referrals for additional support
- Unexcused absences - As required by education code, three unexcused absences will result in a truancy (1) letter being generated by the district AI/SARB department to be mailed to parent/guardian. Communication should be in the student's home language

Tier 2 Student Attendance and Reengagement Strategies:
If a student fails to reengage in distance learning following tier I interventions:

- Unexcused absences - Six unexcused absences will result in a truancy (2) letter being generated by district AI/SARB department to be mailed to parent/guardian. Communication should be in the student's home language
- School support staff (i.e. school counselor, school social worker, support center staff, FY support staff, McKinney-Vento support staff, special education support staff, bilingual or refugee program staff) will attempt to follow-up with family for a child welfare visit to identify needs/barriers (i.e. technology, food, child care, alternative education options, etc.) and provide appropriate referrals and supports. *Child welfare visits should*

comply with the use of appropriate Personal Protective Equipment (PPE) by all staff including mandatory masks in public (gloves will be provided upon request and should be disposed of following each visit). Staff should maintain social distancing and should not enter the home

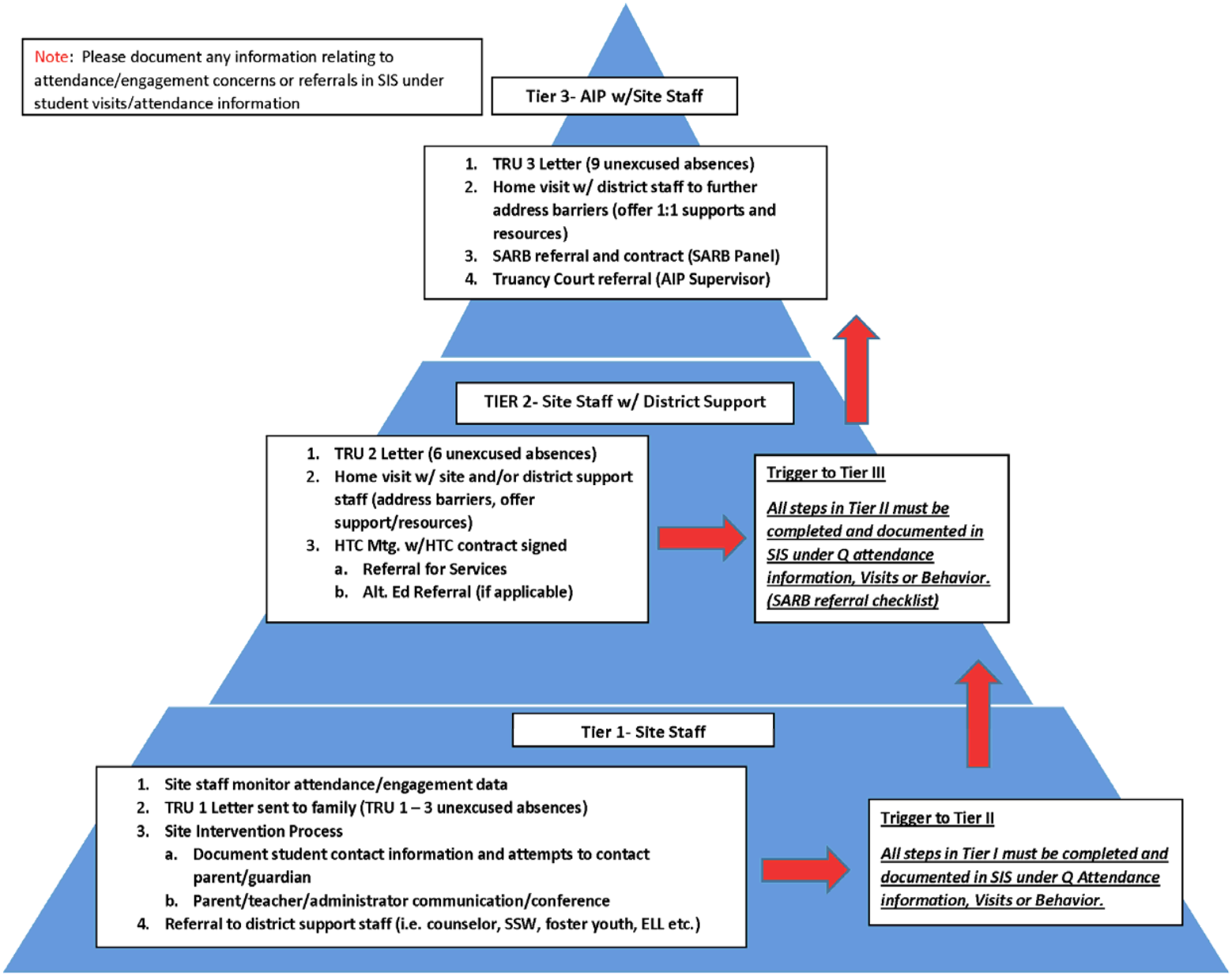
- If a child welfare visit is unsuccessful, support staff will inform school administrator and school attendance staff who will refer the student to AI/SARB department school community worker
- Based on referral/contact/follow-up, the AI/SARB school community worker may schedule a Habitual Truancy Conference (HTC) with parent/guardian, student, school administration, school support staff and AI/SARB staff as appropriate to further address barriers and provide interventions. An interpreter will be provided for a family if needed.

Tier 3 Student Attendance and Reengagement Strategies:

If student fails to reengage in distance learning following tier I and tier 2 interventions:

- Unexcused absences - Nine unexcused absences will result in a truancy(3) letter being generated by district AI/SARB department to be mailed to parent/guardian. Communication should be in the student's home language.
- AI/SARB staff and additional staff, as appropriate (i.e. safe schools, school support staff will attempt to follow-up with family for a child welfare visit to identify needs/barriers (i.e. technology, food, child care, etc.) and provide appropriate referrals and supports. *Child welfare visits should comply with the use of appropriate PPE by all staff including mandatory masks in public (gloves will be provided upon request and should be disposed of following each visit). Staff should maintain social distancing and should not enter the home.*
- Should all interventions fail to reengage the student in distance learning, site administrator will initiate SARB referral process
- AI/SARB supervisor will schedule virtual SARB meetings (online or by telephone) as appropriate to include parent/guardian, student, school support staff, AI/SARB staff, and community support members to discuss prior interventions, continued barriers/needs, provide additional resources/support and complete a SARB contract for attendance (failure to comply with SARB directives may result in a district referral to county truancy court). An interpreter will be provided for a family if needed.

Tiered Reengagement in Distance Learning



Measuring Attendance and Student Engagement in Distance Learning

The district will focus on the following four measures to track and monitor student engagement during distance learning: contact, connectivity, relationships and participation. (adapted from AttendanceWorks, 2020)

Measure	What engagement strategies are we measuring?	School and district engagement strategies	Data collection	Equity Implications
Contact	Can we consistently reach students and families?	Maintain regularly updated contact information Initial teacher and school contact attempts Monitor and document student access to technology	% of families with working contact information % of students unreachable, disaggregated by school, grade, race/ethnicity, homelessness, foster care, free and reduced lunch, refugee, ELL	Working contact information is essential to offering supports and learning opportunities
Connectivity	Are we ensuring all students and families have digital access and literacy?	Reenrollment technology survey Provide technology and access to technology for students and staff Equip and train school staff and families to use technology effectively	% of students/families with technology (have computer, software, and internet) % of staff who have the equipment and skills to support digital learning and literacy % of students who have logged on	Lack of technology = less access to quality learning opportunities Digital literacy requires offering support in the home languages of families.

Relationships	Are we building relationships with students and families and creating a sense of connection and support?	Ensure students and families have meaningful opportunities to connect regularly with staff and each other and receive needed supports Child welfare visits Promote online "Get Help" referral	% of students documented as regularly showing up/engaged in activities with teachers and school support staff	Students and families who feel connected and supported are more likely to do well academically and stay in school
Participation	Are students participating in learning opportunities?	Offer the opportunity to participate in meaningful learning opportunities (both synchronous and asynchronous)	% of students participating in classes % of students partially completing assignments % of students completing assignments	Students who participate regularly are less likely to fall behind and drop out

School Nutrition

[A description of how the LEA will provide nutritionally adequate meals for all pupils, including those students who are eligible for free or reduced-price meals, when pupils are participating in both in-person instruction and distance learning, as applicable.]

Maintaining student access to this critical nutrition source, while keeping our employees and community safe, has, and continues to be, our top priority. Extensive collaboration took place with food service directors throughout California and Sacramento County where ideas, service models, and best practices were shared. When students are participating both in-person and/or distance learning, nutrition services have the waivers to provide meal service to all pupils. These waivers include: nationwide waiver to allow non-congregate feeding in the child nutrition programs – Extension #2; nationwide waiver to allow meal service time flexibility in the national school lunch, breakfast, and child and adult care programs – Extension #2; nationwide waiver to allow parents to pick-up meals for children – Extension #2; nationwide waiver to allow meal pattern flexibility in the child nutrition programs – Extension #4; child nutrition

response #37 – nationwide waiver to allow offer versus serve flexibility for high schools in the national school lunch program for the 2020-2021 school-year.

In-Person Learning
Nutritionally adequate meals will consist of pre-packaged items whenever possible, and they will be served on disposable trays for students coming through the cafeteria to pick up their breakfast and lunch. Students will give their names to the cashier who will then claim the meal by looking up the student in the Point of Service (POS) system. Students will then take their meals to designated eating areas to consume their meals. Share tables and salad bars will be discontinued. For high school, if students want something from the snack bar, they will walk up to the snack bar window to request a meal component; the cashier will then ring this up in the POS system. Communication between the teacher/student and nutrition services staff is necessary for students requiring specialized meals; specialized meals are based on a medical statement provided by the student's physician. Once nutrition services have received this medical statement, the dietetic team will communicate with the parent and school site staff as needed for meal accommodations. Family communications regarding meal distribution will be done through the nutrition services website and be available in multiple languages. This protocol will be reviewed and revisited as in-person learning becomes available.

Distance Learning
Nutritionally adequate meals will consist of pre-packaged items whenever possible, and they will be served in bags for students or parents /guardians coming to the school sites to pick up their meal's curbside during distance learning. The bags will contain both a reimbursable breakfast and a reimbursable lunch for same-day consumption. Students or parents /guardians will show the Nutrition Services Validation letter to the cashier who will claim the meals by looking up the students in the POS. Claimed meals will be placed on a curbside table to be picked by the students/parents; nutrition services staff will then step back to practice safe social distancing. For students requiring specialized meals, prior notice needs to be provided to nutrition services. Translated instructions are also placed in food packages to ensure safe handling and information for families with cultural dietary restrictions. Currently there are 44 distribution sites. Families can do a pickup from curbside by providing their student eligibility letter or meal validation letter. The validation letter was either emailed or hard copy mailed to parents to ensure access to eligibility. Meal pick up information is on the website and is available in multiple languages. In addition, working with the district administration team, a flyer about meal distribution has been sent out to families and to site administrators as well. Cultural brokers, who are staff who speak multiple languages and are familiar with parents at local schools, are present at sites to help provide instruction for families in their home language.

Meal Payments (both in-person and distance learning)
Students will be claimed by eligibility. Direct cash payments will be discouraged and any cash or check may only be accepted in a sealed envelope. Any amount received above the cost of the meal will be credited to the student's account for future use. Touchless payments will be highly encouraged with the preferred method of online payments though www.myschoolbucks.com.

Personal Protective Equipment (PPE)
All nutrition services staff are following state, county, district and department protocols and guidelines for use of PPE such as masks, disposable gloves, and disposable aprons. Cleaning and sanitizing work areas will also follow food safety and sanitation guidelines. Approximately 197 staff completed the district COVID-19 training to ensure nutrition staff were aware of health and safety guidelines

and the role they plan in food distribution. In addition, safety protocol signage was posted at all site cafeterias. Department procedures have been updated for meal service as a result of the transition to distance learning. Employees received this and other health and personal information in a handbook format so they could read and understand and refer to it as needed. Staff also received information and training as it relates to the need for masks, disposable aprons due to health and safety

Collaboration
SJUSD is collaborating with community partners including food banks and other service organizations who have committed to offer additional food resources and support for families and students in the upcoming school year.

Additional Actions to Implement the Learning Continuity Plan

Section	Description	Total Funds	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	YES
Pupil and family engagement and outreach	Parent Ambassadors at each school site.	TBD	YES
Mental health and social-emotional well-being	Care Solace services are available to students and their families to connect them with local mental health resources.	$60,000	YES
Mental health and social-emotional well-being	TheraNest is utilized for our teletherapy-HIPPA and FERPA compliant electronic health record and virtual platform.	$500	YES
Mental health and social-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	NO

Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students

Percentage to Increase or Improve Services	Increased Apportionment Based on the Enrollment of Foster Youth, English Learners, and Low-Income students
11.29%	$36,478,187

Required Descriptions

[For the actions 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 needs of these students.]

Access to technology
SJUSD is committed to closely monitoring and supporting all students during distance learning; specifically, increasing and improving services for FY, EL and low-income students has been an ongoing focus. First and foremost, the district was committed to ensuring and providing full access to technology. The district purchased and distributed Chromebooks, tablets, hotspots and other devices to any student in need. Targeted outreach occurred through multiple departments and schools within San Juan's organization to ensure all families had the opportunity to receive devices, particularly FY, EL and low-income students.

Software applications
The district has purchased an online application specific to monitoring and assessing the progress of at home learners so that gaps in the academic progress of groups of students are highlighted and can be addressed. Considerable funds were spent on ELLevation, a software that monitors the progress of EL and potential LTEL and reclassified students. Google Read & Write was purchased to provide accommodations for struggling readers who may have difficulty managing distance learning assignments due to low reading ability. This program features text to speech, dual color highlighting, text and picture dictionaries and dictation, all of which help to remove barriers to accessing content.

Building staff capacity
SJUSD is currently building the capacity of our teachers across our district to support our newcomers, ELL and LTEL. This includes instructional strategies within the context of distance learning and the effective use of BIAs. Additionally, TK-12 grade lessons designed over the summer were aligned with ELD standards and included strategies and practices to support ELD and access to content. These lessons, and the accompanying teacher training modules, are available to TK-12 grade teachers throughout the system.

[A description of how services for foster youth, English learners, and low-income students are being increased or improved by the percentage required.]

SJUSD recognizes that high poverty schools, serving high percentages of FY, EL and low-income students, require additional support to address resource inequities leading to gaps in student outcomes. During a pandemic, resource inequities become increasingly more apparent. To address these gaps, supplemental dollars are equitably distributed based on site-based needs, including:

($8.1M) Supplemental support staff to meet student's academic and socio-emotional needs. Staff include 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 including study skills, organizational and other learning strategies.

($3,371,054) Administrative resources are provided to support the coordination of resources and staff related to assisting FY, providing MTSS, programs for low-income students, English language acquisition for ELs and basic services to maintain operations during the distance learning and the transition to in-person learning. Basic services include human resources to develop and maintain an effective work force, finance to provide equitable distribution of resources, 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 student's 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 FY are supported with extra personnel for intervention and supplies.

($664,477) Programs to lessen the impact and obstacles of distance learning for EL have been put in place with the repurposing of BIA, School Community Resource Assistants (SCRA), and ELD teachers to a virtual platform. The BIAs are supporting ELs 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. SCRA's are assisting with coordination of technology for non-English speaking families, providing training to students and families and 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.

($5.2M) 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.

SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

AGENDA ITEM: G-5

MEETING DATE: 09/08/2020

SUBJECT: Public Hearing: Choices Charter School Learning Continuity and Attendance Plan

DEPARTMENT: Admissions and Family Services

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

ACTION REQUESTED:
The superintendent is recommending that the board hold a public hearing regarding the Choices Charter School Learning Continuity and Attendance Plan.

Action anticipated: 09/22/2020

RATIONALE/BACKGROUND:
Senate Bill (SB) 98 established that the Local Control and Accountability Plan (LCAP) and an annual update to the LCAP are not required for the 2020-2021 school year and that the California Department of Education (CDE) shall not publish the California School Dashboard in December 2020 based on performance data on the state and local indicators.

For the 2020-2021 school year, SB 98 establishes California Education Code section 43509 and the Learning Continuity and Attendance Plan. The Learning Continuity and Attendance Plan replaces the LCAP for the 2020-2021 school year and answers the need for the Local Education Agencies to formally plan to return to school during the COVID-19 crisis. The Learning Continuity and Attendance Plan is intended to balance the needs of all stakeholders, including educators, parents, students and the community through transparent communication and stakeholder feedback.

The Learning Continuity and Attendance Plan adoption timeline of September 30, 2020 is intended to ensure the plan is completed in the beginning of the 2020-2021 school year. This plan includes details for in-person instruction, according to health guidance and distance learning, while providing critical opportunities for stakeholder engagement.

Key areas of focus in the plan are:
- addressing gaps in learning
- conducting meaningful stakeholder engagement
- maintaining transparency
- addressing the needs of unduplicated pupils
- providing access to necessary devices and connectivity for distance learning
- providing resources and supports to address student and staff mental and social emotional well-being

ATTACHMENT(S):
A: Presentation
B: 2020-2021 Choices Charter School Learning Continuity and Attendance Plan Report

PREVIOUS STAFF/BOARD ACTION:
Superintendent's Cabinet: 08/31/2020

FISCAL IMPACT:
Current Budget: $239,363
Additional Budget: $ N/A
Funding Source: Various funding sources
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 DC
Melissa Bassanelli, Deputy Superintendent, Schools and Student Support MB
Kent Kern, Superintendent of Schools KK

Learning Continuity and Attendance Plan

San Juan Choices Charter School

2020-2021

General Information

Choices is a hybrid independent study program. The largest impact has been on:

- In-person instruction, intervention and tutoring support
- Student and family relationships
- Communication and collaboration

Stakeholder Engagement

Efforts to solicit stakeholder feedback:

- Parent survey reveals parents prefer written communication via email
- Parents, site leadership team and advisory council were surveyed for input on how to best serve the community during and after site closure

3

Stakeholder Engagement

Survey responses included:

- Individualized tutoring support
- Highly-responsive communication with teachers
- Reliable technology made available (students and staff)
- More Zoom instruction
- Quality, easy to access online curriculum
- Modified learning environments that reduce viral transmission (once site opens)

4

Continuity of Learning

- In-person instructional offerings: not yet allowed
  - Special Education (SPED), English Learner (EL), Foster Youth soon?
- Once permitted:
  - Small class sizes by design
  - Limited time on campus
  - Safety precautions, including cleaning, Personal Protective Equipment (PPE), following guidelines

5

Continuity of Instruction/Distance Learning

- Regular program is designed for distance learning
  - Online curriculum; 24/7 access to academic content, assignments and grades; content centralized
- Teachers continue to provide class instruction online
- Student engagement monitored through Learning Management System (LMS) and staff communication and intervention
- Necessary technology is provided
- Professional Development (PD) provided onsite by curriculum and technology leaders

6

Continuity of Instruction/Foster Youth, EL and Low-Income Students

- Curriculum and instruction are highly adaptable by design
- Zoom instruction is recorded and posted for unlimited access and review
- Presented via multiple mediums (video, written, 1:1)
- SPED teachers “meet virtually” 1:1
- Foster youth support located on site - San Juan Unified School District (SJUSD)

7

Continuity of Instruction/Actions Related to Distance Learning Program

- Investment in new curriculum ($108,300)
- PD and curriculum development ($47,000)
- Investment in technology and distance learning equipment
- In-house technical support for struggling families
- 1:1 virtual tutoring; expanded office hours; teacher training; parent and student training

8

Pupil Learning Loss/Strategies

- Use diagnostic assessments (Renaissance Learning, site formative assessments) to inform areas of need
- Incorporate lessons that address needs related to learning loss as they align with course content
- Online tutoring and expanded teacher virtual office hours

9

Mental Health and Social and Emotional Well-Being

- Commitment to frequent communication and families that are documented in Student Information System (SIS)
- Expanded virtual office hours for counselor
- Staff collaboration for students with health or emotional issues to develop intervention strategies to support learning and minimize risk of credit deficiency

10

Pupil and Family and Outreach

- Communication is at the core of the Choices program
- Work shift has moved classroom time to other methods of communication
- Use of two-way communication system

School Nutrition

- Provided by SJUSD Nutrition Services Department

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Additional Actions to Implement Plan

- Increased counselor outreach; staff development; data collection and analysis to inform program; personal staff deliveries of materials and supplies to families

Increased Services for Foster Youth, EL and Low-Income Students

- Investment in technology hardware and curriculum software to meet specific needs

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Learning Continuity and Attendance Plan Template (2020–21)

The instructions for completing the Learning Continuity and Attendance Plan is available at https://www.cde.ca.gov/re/lc/documents/lrngcntntyatndncpln-instructions.docx.

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone
San Juan Choices Charter School	Tony Oddo, Director	toddo@sanjuan.edu; (916) 979-8806

General Information

[A description of the impact the COVID-19 pandemic has had on the LEA and its community.]

As a hybrid independent study program, the largest effect of the pandemic has been on: 1) in-person instruction, interventions and personal tutoring support; 2) student and family connections and relationships; 3) communication and collaboration, both with students/families and staff as a learning community.

Stakeholder Engagement

[A description of the efforts made to solicit stakeholder feedback.]

Because Choices Charter School is an independent study program that relies heavily on communication via the internet, electronic communication with families is the norm. Recent parent survey results have indicated that Choices parents prefer written communication via email. Parents were invited via email to respond to a survey that solicits feedback about how Choices may most effectively serve families in distance learning and on campus, once legally permissible. Most survey questions are open-ended and welcome written comments as responses.

The school's leadership team and advisory council also responded to the survey and collaborated via Google docs to address the individual prompts within the Learning Continuity Plan template. A rough draft of the document was shared with both groups via email; additional feedback was requested.

[A description of the options provided for remote participation in public meetings and public hearings.]

The plan is shared with the school's governing body, the San Juan Unified School District (SJUSD) board, in an inclusive, open forum that welcomes participation from the public. SJUSD board meetings are held via the Zoom webinar platform and streamed via YouTube.

Attachment B

[A summary of the feedback provided by specific stakeholder groups.]

Choices Family Feedback Summary:

Parents suggested the following best way to spend resources (from most to least frequently requested):

- Individualized tutoring support (one-on-one tutoring, help with math, individualized teacher assistance/office hours, references to online tutoring resources)
- Strong, positive, clear, regular, readily-available, highly-responsive communication with teachers
- Reliable technology (including online curriculum, as well as computers for loan and WiFi at home)
- Quality curriculum, including fun activities (not just reading)
- Textbooks and other hands-on materials for students to use at home that correspond to coursework
- More hours of instruction on Zoom
- Mental health support for students
- Zoom meetings that bring students together virtually to promote a sense of community
- Once legally possible, modified learning environments that reduce viral transmission (classes outside)

When asked about how comfortable they would be about returning to campus:

- 21.43% responded that they would be “very comfortable”
- 4.29% said “a lot”
- 22.86% said “a moderate amount”
- 14.29% responded “a little”
- 37.14% said “not at all”

When asked a question about how the school could help ensure the safety of students and staff when school campuses are allowed to open:

- A majority of the community said they would want all Center for Disease Control (CDC) protocols followed, including masks/face coverings and social distancing; frequent cleaning and disinfecting; temperature and symptom screening and contact tracing.

When asked what the school can do to make the online-only experience better for students, parents suggested:

- Choices has been doing a great job
- Support from teachers via online tutoring and regular calls home to check in

- Simple instructions that require assignment completion on just one website
- Student participation encouraged in Zoom classes
- Solicit feedback during the first few weeks of school for informed recommendations
- Instructions for locking laptops to allow students to access only Choices-related websites

Choices Leadership Team Feedback Summary

The leadership team suggested the following best way to spend resources:

- Chromebooks and WiFi/hotspots for students in need
- Cellphones, microphones, cameras, etc. for teachers
- Training for teachers on technology/resources that contribute to effective distance learning
- Task force preparations for the campus reopening process
- Creation of a resources web page for students; possible allocation of funds to cover costs of supplemental learning resources for students in need

When asked about how comfortable they would be about returning to campus:

- 25% responded that they would be “very comfortable”
- 0% said “a lot”
- 25% said “a moderate amount”
- 50% responded “a little”
- 0% said “not at all”

When asked a question about how the school could help ensure the safety of students and staff when school campuses are allowed to open:

The leadership team requested strict, well-communicated and consistently-implemented measures to ensure that students are asymptomatic upon entry to campus and to control the flow of students through the school. Specific suggestions included: temperature checks, mandatory masks, plastic partitions on teacher desks, a single school entrance, antibacterial sanitizing gel, school passes that indicate that a student has been temperature-checked, students remain in a single room while teachers rotate, plan for what happens when someone becomes ill, ventilation encouraged through open doors and windows, social distancing and parents allowed on campus by appointment only.

When asked what the school can do to make the online-only experience better for students, teachers suggested:

- Parent and student training about best practices for online learning, specifically with respect to Paced Learning Plan (PLP) curriculum
- Zoom classes to take place at the same time as regularly scheduled classes
- Augmented communication with families via phone, text and email
- Clear and accessible online assignments, syllabi, due dates and late policies

Choices Advisory Council Feedback Summary:

The advisory council members suggested the following best way to spend resources:

- Ensure that all students have necessary technology/equipment/supplies for remote learning
- Extra tutoring for new students and all students who need support during online learning
- Technical support services for students struggling at home

When asked about how comfortable they would be about returning to campus:

- 33.33% responded that they would be “very comfortable”
- 0% said “a lot”
- 0% said “a moderate amount”
- 66.67% responded “a little”
- 0% said “not at all”

When asked a question about how the school could help ensure the safety of students and staff when school campuses are allowed to open:

Advisory council members suggested the following safety measures: temperature screenings, hand sanitizer, face masks, social distancing, classroom cleaning between classes, students on campus only while in class and antibacterial wipes and other cleaning supplies readily available to both teachers and students.

[A description of the aspects of the Learning Continuity and Attendance Plan that were influenced by specific stakeholder input.]

The following actions have been added to the Learning Continuity Plan (LCP) as a result of school stakeholder suggestions (stakeholder groups that suggested each item are annotated in parentheses):

- Return of one-on-one tutoring via Zoom (families, advisory council)
- Expansion of teacher office hours for tutoring support (families, advisory council)
- Commitment to improve frequency, quality and documentation of communication with families (families, leadership team)
- Commitment to provide more Zoom class meetings (during regularly-scheduled class times), as well as recordings of meetings/lessons to be posted online (families, leadership team)
- Expanded mental health support (families)
- Chromebooks and WiFi/hotspots for students in need (families, leadership team, advisory council)
- Technology purchases to support teachers with instruction from a distance (leadership team)
- Training for teachers on technology/resources that contribute to effective distance learning (leadership team)
- CDC protocols in place for safe campus reopening (task force preparation) (families, leadership team, advisory council)
- Parent and student training about best practices for online learning, specifically with respect to PLP curriculum (leadership team)
- Technical support services for students struggling at home. (advisory council)

Continuity of Learning

In-Person Instructional Offerings

[A description of the actions the LEA will take to offer classroom-based instruction whenever possible, particularly for students who have experienced significant learning loss due to school closures in the 2019–2020 school year or are at a greater risk of experiencing learning loss due to future school closures.]

At this time, classroom-based instruction is not permitted by the Sacramento County Office of Education (SCOE) and our chartering authority, SJUSD. As soon as permitted, students will be welcomed back to campus for classes and individual meetings with teachers in the independent study/blended learning format that is customary for the school. Students are typically in class for six or fewer hours per week; classes are made up of twenty or fewer students. Modifications will be made to minimize risk of viral transmission on campus. All preparation for and communication about campus reopening will be performed in accordance with California Department of Pesticide Regulation (CDPR) and CDC guidelines. These guidelines will also be closely followed as the Choices staff implements safety precautions once the campus is open. Every effort will be made to ensure student and staff safety; this includes supporting student mental health through consistent implementation of safety measures and modeling of positivity and resilience in the face of new challenges. Teachers will wear protective face shields that allow students to view their facial expressions and movements, especially essential for English Learner (EL) and students with various disabilities. Diagnostic assessments, supported by ongoing formative assessments, will guide teachers in understanding student skill sets and learning gaps, so that re-teaching will effectively target areas of need.

Actions Related to In-Person Instructional Offerings [additional rows and actions may be added as necessary]

Description	Total Funds	Contributing
Task force preparations for campus reopening that will adhere to CDC guidelines.	$ 3,000.00	Y
At this time, classroom-based instruction is not permitted by SCOE and our chartering authority, SJUSD.	$ 0.00	Y

Distance Learning Program

Continuity of Instruction

[A description of how the LEA will provide continuity of instruction during the school year to ensure pupils have access to a full curriculum of substantially similar quality regardless of the method of delivery, including the LEA's plan for curriculum and instructional resources that will ensure instructional continuity for pupils if a transition between in-person instruction and distance learning is necessary.]

Choices Charter School utilizes an online curriculum system, PLP, that allows pupils and parents 24/7 access to academic content, assignments and grades. This program is highly prepared to seamlessly transition to an online-only learning environment. Teachers continue to provide classroom instruction online, at the same times that they traditionally offer on-campus instruction. Online office hours and tutoring services provide additional support. Choices families are well-equipped with the technology required for effective distance learning. Choices provides computers and assistance with low-cost internet access, as needed. WiFi hotspot devices are also available to Choices families.

Access to Devices and Connectivity

[A description of how the LEA will ensure access to devices and connectivity for all pupils to support distance learning]

Choices students are accustomed to accessing their curriculum online and are typically well-equipped with the required technology to do so. Laptops are loaned to students in need. Administrators direct students to low-cost internet providers on a case-by-case basis. WiFi hotspot devices are also available to Choices families.

Pupil Participation and Progress

[A description of how the LEA will assess pupil progress through live contacts and synchronous instructional minutes and a description of how the LEA will measure participation and time value of pupil work.]

During periods of distance learning, students will attend live courses online and/or may watch recorded class sessions or "mini lessons" prepared by teachers. During live instruction sessions, teachers will check for understanding in various ways, including questioning students without notice and asking students to complete and submit work during class sessions. Ultimately, student attendance continues to be defined through students' independent completion of assignments. PLP allows teachers to monitor the amount of time that students spend on various assigned activities and may advise the student on how to most effectively devote their time for success in class. In some cases,

attendance in Zoom classes is required and will comprise a percentage of a student's grade in the course.

Distance Learning Professional Development

[A description of the professional development (PD) and resources that will be provided to staff to support the distance learning program, including technological support.]

The Choices staff selects two primary topics for PD focus each year. In 2020-21, the staff will focus on training (from both internal and external sources) and staff collaboration, throughout the year on: (1) the new PLP curriculum system and (2) the craft of delivering engaging standards-based academic content through distance learning (and specifically through the use of Zoom). Staff is supported with technology required for PD and instruction, upon request.

Staff Roles and Responsibilities

[A description of the new roles and responsibilities of affected staff as a result of COVID-19.]

Staff members typically perform the same roles and responsibilities that they did prior to campus closure; however, they now operate from home offices and communicate exclusively via technology with coworkers, students and families. Whereas staff members would previously communicate with students informally while on campus, they are now strongly encouraged to reach out more often via phone, email or text, and to document the discussions in students' discipline files on the online School Pathways (SP) system.

Supports for Pupils with Unique Needs

[A description of the additional supports the LEA will provide during distance learning to assist pupils with unique needs, including EL, pupils with exceptional needs served across the full continuum of placements, pupils in foster care and pupils who are experiencing homelessness.]

Both curriculum and instruction at Choices are highly adaptable to student needs.

PLP curriculum may be modified for individual pupils to accommodate a variety of learning styles and needs. Assignments may be supplemented with alternate curriculum and may be reduced for students who work slowly. Textbooks and hard-copy assignments may be distributed and collected on a case-by-case basis, utilizing safety protocols. PLP curriculum addresses students' various learning styles by presenting content in a variety of mediums, such as both video and written content. The same content is often made available via two mediums; for example, videos sometimes also include text versions or subtitles. Students demonstrate what they have learned through games, multiple choice responses and open-ended short answers.

Curriculum is reinforced through corresponding weekly instruction sessions. These sessions are recorded, or teachers provide recorded "mini lessons" with more concise explanations of concepts. Recordings are available to students on course websites and may be watched multiple times to enhance comprehension.

The Special Education department meets virtually with most students with an Individual Education Program (IEP) on a weekly basis to assess needs and work together to address them. Choices works closely with the district's foster youth program office, which resides on the same campus.

The foster youth program office continues to support foster youth students' unique needs and communicates regularly with Choices staff to be sure that academic challenges are addressed. Foster youth is in the process of planning an expansion of its career-related community outreach programs, designed to facilitate more interaction between students and community mentors.

Actions Related to the Distance Learning Program [additional rows and actions may be added as necessary]

Description	Total Funds	Contributing
Choices Charter School invested in a new online curriculum for the 2020/2021 school year in order to provide a more consistent online interface and high-quality course curriculum.	$ 108,300.00	Y
PD and curriculum development was offered to staff during the summer of 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	Y
Return of one-on-one tutoring by designated school tutor, via Zoom.	$ 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	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	Y
Chromebooks and WiFi/hotspots for students in need.	$ 20,000.00	Y
Technology purchases to support teachers with instruction from a distance.	$ 6,800.00	Y
Training for teachers on technology/resources that contribute to effective distance learning.	$ 0.00	Y
Parent and student training on best practices for online learning, specifically with respect to PLP curriculum.	$ 0.00	Y
Technical support services for students struggling at home.	$ 2,000.00	Y
Personal staff delivery of supplies to family's homes when they cannot travel to site.	$ 0.00	Y

Pupil Learning Loss

[A description of how the LEA will address pupil learning loss that results from COVID-19 during the 2019–2020 and 2020–21 school years, including how the LEA will assess pupils to measure learning status, particularly in the areas of English language arts, English language development and mathematics.]

At Choices, class sizes are small and teachers, through the use of diagnostic and formative assessment tools, are able to assess individual students' skill sets, identifying gaps and re-teaching where necessary. Choices teachers meet students where they are, in order to build upon previous knowledge and encourage academic success. Though it is expected that many students will have experienced learning loss during the 2019-20 school year, as families and schools were, in many cases, ill-prepared for an unprecedented disruption in traditional

school attendance, Choices teachers will seek to minimize the impact of those losses by focusing on essential information and skills and moving forward with grade-appropriate curriculum.

Pupil Learning Loss Strategies

[A description of the actions and strategies the LEA will use to address learning loss and accelerate learning progress for pupils, as needed, including how these strategies differ for pupils who are EL, low-income, foster youth, pupils with exceptional needs, and pupils experiencing homelessness.]

Diagnostic assessments will inform teachers about what students know and where gaps in knowledge exist. Teachers will work to incorporate lessons that address important areas of need (related to learning loss) as they logically align with existing course content. Online tutoring services and assistance from teachers during their expanded office hours will support students who are struggling.

Effectiveness of Implemented Pupil Learning Loss Strategies

[A description of how the effectiveness of the services or supports provided to address learning loss will be measured.]

Formative assessment results will reveal whether students have understood both the content that they missed and the related content from the course's original curriculum. This frequent feedback will empower teachers as they seek to make real-time adjustments in curriculum and/or instruction to respond effectively to the needs of their students.

Actions to Address Pupil Learning Loss [additional rows and actions may be added as necessary]

Description	Total Funds	Contributing
PD and curriculum development was offered to staff during the summer of 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	Y
Investment in time and resources for timely formative assessment using Renaissance Learning English Language Arts (ELA) and math assessments at time of enrollment, multiple times during the school year and at year-end.	$ 5,000.00	Y
Additional equipment needed to prepare and present quality online instruction (webcams, document cameras, audio equipment, etc.)	$ 22,027.00	Y

Mental Health and Social and Emotional Well-Being

[A description of how the LEA will monitor and support mental health and social and emotional well-being of pupils and staff during the school year, including the PD and resources that will be provided to pupils and staff to address trauma and other impacts of COVID-19 on the school community.]

Choices teachers are committed to frequent communication with students and parents and conversations are documented in the SP discipline file of each student. Teachers are able to view all notes from other teachers, which commonly provide important information

about student wellbeing. When students are struggling with health issues, teachers collaborate about intervention strategies that will support the student and minimize the risk of credit deficiency. Choices Charter School administration will run reports to ensure that at-risk students are receiving the interventions they need.

The school counselor reaches out to at-risk students to offer individualized counseling and/or referrals to other agencies and resources. In 2020-21, the school counselor will host weekly lunch chats for middle and high school students and will maintain office hours each day that are dedicated to students in need. Choices administration will seek training for staff in 2020-21 on working with students whose health has been impacted by COVID-19.

Pupil and Family Engagement and Outreach

[A description of pupil engagement and outreach, including the procedures for tiered re-engagement strategies for pupils who are absent from distance learning and how the LEA will provide outreach to pupils and their parents or guardians, including in languages other than English, when pupils are not meeting compulsory education requirements, or if the LEA determines the pupil is not engaging in instruction and is at risk of learning loss.]

The core of the Choices Charter School program is the development of relationships between staff, students and families. Staff has regularly reached out to students and parents and as on-site activities have shifted during site closure, the result has been an increase of student and parent outreach via email, telephone and text messaging. The use of the communication tool ParentSquare enables staff to message families in multiple modes of communication at the same time, and can include surveys, the exchange of documents, requests for participation at events (if needed during closure) and private two-way communication between parents and staff. Numerous surveys have also been utilized during site closure via ParentSquare and SurveyMonkey involving graduation, needs of services and Local Control and Accountability Plan (LCAP) requirements. Additionally, our annual parent satisfaction and student satisfaction surveys will be done via online surveys at the start of the school year.

School Nutrition

[A description of how the LEA will provide nutritionally adequate meals for all pupils, including those students who are eligible for free or reduced-price meals, when pupils are participating in both in-person instruction and distance learning, as applicable.]

As a dependent charter school, Choices is not able to be its own Food Service Authority (FSA), and therefore meals are provided by the chartering authority's Nutrition Services department. Although meals are not being served on the Choices Charter School site during campus closures, Choices families have been informed about locations throughout the district where they are able to acquire meals.

Additional Actions to Implement the Learning Continuity Plan [additional rows and actions may be added as necessary]

Section	Description	Total Funds	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	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	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	Y
Pupil and Family Engagement and Outreach	Personal staff delivery of supplies to family's homes when they cannot travel to site.	$ 0.00	Y

__WASC__ - Western Association of Schools and Colleges

Increased or Improved Services for Foster Youth, EL and Low-Income Students

Percentage to Increase or Improve Services	Increased Apportionment Based on the Enrollment of Foster Youth, EL and Low-Income students
25%	$ 22,027.00

Required Descriptions

[For the actions 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, EL and low-income students were considered first and (2) how these actions are effective in meeting the needs of these students.]

Our largest subgroup is low-income students. When the site closed in March 2020, there was an increased demand for technology hardware, primarily by Foster Youth, EL and low-income students. By purchasing/increasing the amount of Chromebooks/laptops, investing in WiFi hotspots and providing classroom materials to be taken home for learning and instruction available to all students in the school, we are also increasing the availability of resources to Foster Youth, EL and low-income students.

[A description of how services for foster youth, EL and low-income students are being increased or improved by the percentage required.]

As an online program, we will make sure foster youth, EL and low-income students have access to the resources they need to be successful. By providing these resources, these students will be able to access the curriculum, Zoom classroom meetings and individual online tutoring sessions provided by teachers and staff.

SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

AGENDA ITEM: G-6

MEETING DATE: 09/08/2020

SUBJECT: Public Hearing: Conveyance of Easement at San Juan High School

DEPARTMENT: Facilities

CHECK ONE:

For Discussion:	☐
For Action:	☒
Report:	☐
Workshop:	☐
Recognition:	☐
Emergency Action:	☐

ACTION REQUESTED:
The superintendent is recommending that the board call a public hearing in order to solicit public comment and adopt Resolution No. 3007 declaring the granting of a permanent easement at San Juan High School to the Citrus Heights Water District.

RATIONALE/BACKGROUND:
The Citrus Heights Water District is requesting the granting of a permanent easement at the San Juan High School site. This easement is necessary for the purpose of construction, reconstruction, installation, replacement, removal, repair, alteration, operation, maintenance, inspection and use, of a ten-foot high concrete wall within the easement area and through that certain real property in the City of Citrus Heights, County of Sacramento, State of California, bounded and described as follows in the attached.

ATTACHMENT(S):
A: Resolution 3007
B: Citrus Heights Water District Easement

BOARD COMMITTEE ACTION/COMMENT:
N/A

PREVIOUS STAFF/BOARD ACTION:
Superintendent's Cabinet: 08/17/2020, 08/31/2020
Board of Education: 08/25/2020

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: Frank Camarda, Assistant Superintendent, Operations, Facilities and Transportation

APPROVED BY: Kent Kern, Superintendent of Schools

RESOLUTION NO. 3007
RESOLUTION BEFORE THE SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION TO SIGN A RESOLUTION
(To Convey an Easement)

WHEREAS, section 17556, et seq. of the Education Code authorizes the San Juan Unified School District (District) to dedicate or convey an easement/real property to municipal corporations for public streets or highways and to a public corporation, to reconstruct, repair and maintain storm drain facilities or ditches, and access roads used in connection therewith, either with or without consideration and without a vote of the electors of the District being taken;

WHEREAS, on August 25, 2020, the Board of Education declared its intent to dedicate a permanent easement for access and maintenance to the Citrus Heights Water District for the purpose of construction, reconstruction, installation, replacement, removal, repair, alteration, operation, maintenance, inspection and use, of a ten-foot high concrete wall within the easement area and through that certain real property in the City of Citrus Heights, County of Sacramento, State of California, at San Juan High School, located at 7551 Greenback Lane, Citrus Heights, CA 95610. The proposed easement is specifically described in Exhibit "A" attached hereto and incorporated herein by the reference (hereinafter referred to as the "Easement");

WHEREAS, the board called for a hearing in connection with its intent to convey the easement; and

NOW, THEREFORE, the Board of Education of San Juan Unified School District does hereby resolve as follows:

Section 1. The foregoing recitals are hereby adopted as true and correct.

Section 2. Having received no legal protest with regard to dedicating the easement, the board hereby approves the dedication, as described in this resolution to convey an easement and holding a public hearing in connection therewith, adopted August 25, 2020. The president of the board, the clerk and any other member of the board is hereby authorized and directed to execute and deliver to the County of Sacramento for recordation, the conveyance document in substantially the same form as attached hereto.

The foregoing resolution was adopted by the governing board of the San Juan Unified School District at a meeting of the board on September 8, 2020, by the following vote**:**

AYES:
NOES:
ABSENT:
ABSTAIN:

_____
Paula Villescaz, President
San Juan Unified School District
Board of Education

Attest:

_____
Zima Creason, Clerk
San Juan Unified School District
Board of Education

RECORDING REQUESTED BY:
CITRUS HEIGHTS WATER DISTRICT,
a California irrigation district

No fee document per
Government Code § 6103

WHEN RECORDED MAIL TO:
Citrus Heights Water District
Attn: General Manager
6230 Sylvan Road
Citrus Heights, CA 95610

This space above for Recorder's Use Only

GRANT OF EASEMENT

For valuable consideration, the receipt and sufficiency of which are hereby acknowledged, SAN JUAN UNIFIED SCHOOL DISTRICT ("**San Juan**"), hereby grants and conveys a permanent easement (the "**Easement**") in, on, over and across a portion of certain real property located in the County of Sacramento, City of Citrus Heights, commonly known as Assessor's Parcel No. _____(the "**Property**"), which Easement is more particularly described in Exhibit A and depicted on Exhibit B attached hereto (the "**Easement Area**") to CITRUS HEIGHTS WATER DISTRICT, a California irrigation district ("**CHWD**"), for the purpose of construction, reconstruction, installation, replacement, removal, repair, alteration, operation, maintenance, inspection and use, of a ten-foot high concrete wall ("**Wall**") within the Easement Area, and for ingress and egress in connection with the exercise of any of the foregoing rights subject to all of the terms and conditions hereof.

For valuable consideration, the receipt and sufficiency of which are hereby acknowledged, San Juan further hereby grants and conveys a temporary and non-exclusive construction easement and right-of-way (the "**Temporary Construction Easement**") in, on, over and across that certain portion of the Property more fully described and depicted in Exhibit C attached hereto for the purposes of (i) allowing all activities as may be necessary to facilitate the purposes of the Easement and (ii) construction of the Wall

TERMS AND CONDITIONS

1. The Easement includes: (i) the right to access, construct inspect, alter, remove, replace, reconstruct and repair the Wall, in, on, over and across the Easement Area; (ii) the right of ingress and egress, from the Easement Area herein described, across the Property for all purposes useful or convenient in connection with or incidental to the exercise of the rights herein granted at locations which shall not interfere with San Juan's reasonable and necessary use of the Property; (iii) the right to temporarily deposit tools, implements and material thereon while exercise the repair and maintenance rights granted herein; and (iv) the right to trim, cut, remove, or clear away any trees, brush, or other vegetation or flora, including the roots thereof. The rights granted herein are for the benefit of CHWD, its officers, agents, employees, its successors

or assigns, or by any contractor, its agents or employees, engaged by CHWD, or its successors or assigns, whenever and wherever necessary for the purposes above set forth. San Juan shall not excavate, construct or install any structure, improvement, or private utilities, over, across or upon the Easement Area, obstruct the Easement Area or otherwise impede in any way the purpose of this Easement.

2. The Temporary Construction Easement includes: the right to (i) perform all activities as may be necessary to facilitate the purposes of the Easement and Temporary Construction Easement; (ii) have access to, ingress to, and egress from the Easement Area and Temporary Construction Easement; (iii) use and temporarily place and operate tools, equipment, machinery, and materials on the Easement Area and Temporary Construction Easement; and (iv) trim, cut, remove, or clear away any trees, brush, or other vegetation or flora, including the roots thereof, located within the Easement Area and Temporary Construction Easement. The rights granted herein are for the benefit of CHWD, its officers, agents, employees, its successors or assigns, or by any contractor, its agents or employees, engaged by CHWD, or its successors or assigns, whenever and wherever necessary for the purposes above set forth.

3. San Juan reserves the rights and incidents of ownership of the underlying fee interest in the Property, provided that such incidents of ownership shall not hinder, conflict or interfere with, or otherwise frustrate the exercise of CHWD's rights hereunder.

4. The Wall and any CHWD appurtenances shall at all times remain the property of CHWD notwithstanding the same may be annexed or affixed to the Property, and shall at any time and from time to time be removable, in whole or in part, by CHWD, its successors and assigns.

5. CHWD shall have the further right to retain the Wall in and at its existing location for the duration of the Easement, i.e., the location thereof as provided herein and as constructed by CHWD, without being required by San Juan to relocate the Wall in connection with any surface or subsurface work or improvement. CHWD may further construct and maintain such other improvements within the Easement Area adjoining its adjacent real property as it wishes. San Juan shall indemnify and hold CHWD harmless for any damage to the Wall or any of CHWD's improvements or appurtenances located within the Easement Area or Temporary Construction Easement which are damaged due to the willful or negligent acts or omissions of San Juan.

6. CHWD shall use due care in the construction, operation and maintenance of the Wall, and all fixtures and appurtenances located within the Easement Area.

7. The Easement shall run with the land and be binding upon the San Juan, and assigns or successors in interest to the Property described above in perpetuity and shall not expire. The Temporary Construction Easement shall terminate upon completion of the initial construction of the Wall and be evidenced by written notice by CHWD to San Juan.

IN WITNESS WHEREOF, San Juan has caused this instrument to be executed this ___ day of _____, 2020.

SAN JUAN:

SAN JUAN UNIFIED SCHOOL DISTRICT

By: _____
Name: _____
Its: _____
Date:_____

CHWD:

CITRUS HEIGHTS WATER DISTRICT, a California irrigation district

By: _____
Hilary Straus
General Manager
Date:_____

EXHIBIT A
LEGAL DESCRIPTION
WALL EASEMENT

BEING A PORTION OF THE PARCEL DESCRIBED IN DOCUMENT 196711130000 ON FILE IN THE OFFICE OF THE RECORDER, COUNTY OF SACRAMENTO, STATE OF CALIFORNIA AND BEING WITHIN LOT 4A AND LOT 4B OF MAPS IN BOOK 12 AT PAGE 2 ON FILE IN THE OFFICE OF THE RECORDER, COUNTY OF SACRAMENTO, STATE OF CALIFORNIA.

BEGINNING AT A POINT ON THE NORTH LINE OF THAT CERTAIN PARCEL OF LAND RECORDED IN DOCUMENT 10068700002 ON FILE IN THE OFFICE OF THE RECORDER, COUNTY OF SACRAMENTO, STATE OF CALIFORNIA; SAID POINT OF BEGINNING BEARS NORTH 89°56'30" WEST 126.00 FEET FROM THE NORTHEAST CORNER OF SAID DOCUMENT 10068700002.

THENCE FROM THE SAID POINT OF BEGINNING THE FOLLOWING SIX (6) COURSES:

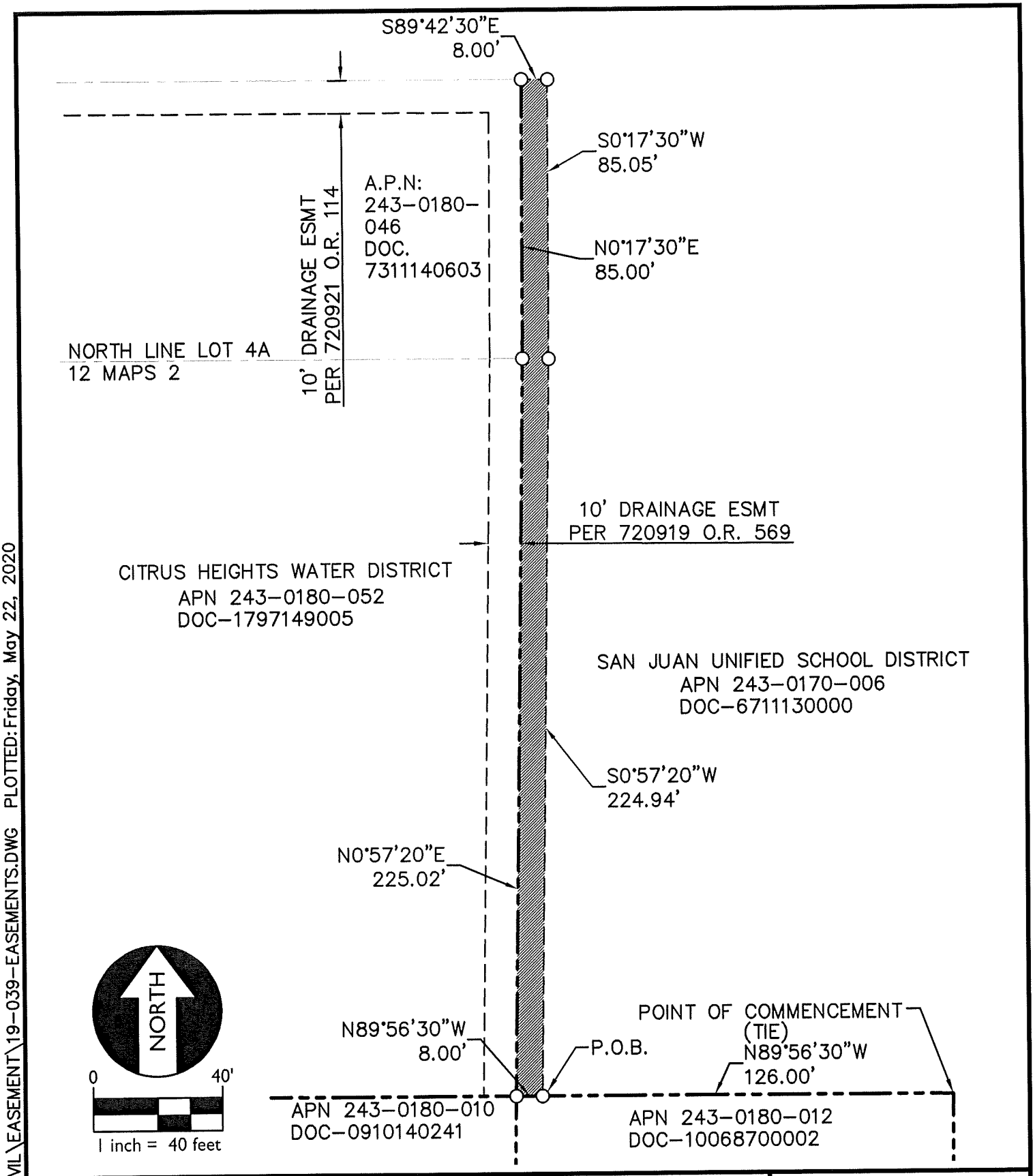
1. ALONG THE NORTH LINE OF SAID DOCUMENT 10068700002 NORTH 89°56'30" WEST 8.00 FEET TO AN ANGLE POINT ON THE WEST LINE OF AFORESAID DOCUMENT 196711130000;
2. ALONG SAID WEST LINE OF DOCUMENT 196711130000 NORTH 00°57'20" EAST 225.02 FEET;
3. NORTH 00°17'30" EAST 85.00 FEET;
4. LEAVING AFORESAID WEST LINE SOUTH 89°42'30" EAST 8.00 FEET;
5. SOUTH 00°17'30" WEST 85.05 FEET;
6. SOUTH 00°57'20" WEST 224.85 FEET TO THE POINT OF BEGINNING.

CONTAINING 2480.04 SQUARE FEET OR 0.06 ACRES +/-

THE BASIS OF BEARING FOR THIS DESCRIPTION IS IDENTICAL TO THAT CERTAIN MAP IN BOOK 12 AT PAGE 2 ON FILE IN THE OFFICE OF THE RECORDER, COUNTY OF SACRAMENTO, STATE OF CALIFORNIA

END OF DESCRIPTION

PREPARED BY: WARREN CONSULTING ENGINEERS, INC.
1117 WINDFIELD WAY, STE. 110
EL DORADO HILLS, CA 95762
MAY 2020



FILENAME: I:\19-039\CIVIL\EASEMENT\19-039-EASEMENTS.DWG PLOTTED: Friday, May 22, 2020

WARREN CONSULTING ENGINEERS, INC.
1117 WINDFIELD WAY, SUITE 110
EL DORADO HILLS, CA 95762 | (916) 985-1870

Title: EXHIBIT "B"		Ref: -	
Project: SAN JUAN UNIFIED SCHOOL DISTRICT CITRUS HEIGHTS WATER DISTRICT WALL EASEMENT	Job No: 19-039	Sheet No.	
	Scale: 1"=40'	EX.B	
	Date: 5-22-20		

Mapcheck 1: SOUND WALL EASEMENT

Closure Summary	
Precision, 1 part in:	229685.970'
Error distance:	0.003'
Error direction:	S20° 43' 45.49"E
Area:	2480.04 Sq. Ft.
Square area:	2480.039
Perimeter:	636.010'
Point of Beginning	
Easting:	17451.3734'
Northing:	9337.0725'
Side 1: Line	
Direction:	N89° 56' 30.00"W
Angle:	[90.0583 (d)]
Deflection angle:	[-89.9417 (d)]
Distance:	8.000'
Easting:	17443.3734'
Northing:	9337.0806'
Side 2: Line	
Direction:	N0° 57' 20.00"E
Angle:	[-89.1028 (d)]
Deflection angle:	[90.8972 (d)]
Distance:	225.020'
Easting:	17447.1260'
Northing:	9562.0693'
Side 3: Line	
Direction:	N0° 17' 30.00"E
Angle:	[179.3361 (d)]
Deflection angle:	[-0.6639 (d)]
Distance:	85.000'
Easting:	17447.5587'
Northing:	9647.0682'
Side 4: Line	
Direction:	S89° 42' 30.00"E
Angle:	[-90.0000 (d)]
Deflection angle:	[90.0000 (d)]
Distance:	8.000'
Easting:	17455.5586'
Northing:	9647.0275'
Side 5: Line	
Direction:	S0° 17' 30.00"W
Angle:	[-90.0000 (d)]
Deflection angle:	[90.0000 (d)]
Distance:	85.050'
Easting:	17455.1256'
Northing:	9561.9786'
Side 6: Line	
Direction:	S0° 57' 20.00"W
Angle:	[-179.3361 (d)]
Deflection angle:	[0.6639 (d)]

Distance:	224.940'
Easting:	17451.3743'
Northing:	9337.0699'


Untitled Map
Write a description for your map.
Legend
Cecil's Hair Salon
Erica's Cafe
Feature 1
Greenback Ln &
Lucky Derby Casino
San Juan High School
San Juan High School
The Car Czar
WALL EASEMENT LOCATION
Sylvan Rd
Stoddard Ln
Dauster Ln
San Juan Ave
Mariposa Ave
Sebastian Ln
San Juan High School
Google Earth
© 2020 Google
300 ft
N

CERTIFICATE OF ACCEPTANCE

Pursuant to Section 27281 of the
California Government Code

This is to certify that the interest in real property conveyed by the Grant Deed dated _____, 2020, from _____, to the Citrus Heights Water District, an irrigation district, is hereby accepted by the undersigned officer on behalf of the Citrus Heights Water District, pursuant to the authority conferred by Resolution No. _____, adopted by the Board of Directors of the Citrus Heights Water District on _____, and the CHWD consents to recordation thereof by its duly authorized officer.

Dated: _____, 2020

CITRUS HEIGHTS WATER DISTRICT

By _____

SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

AGENDA ITEM: G-7

MEETING DATE: 09/08/2020

SUBJECT: Board Policy 2300 Conflict of Interest Code

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

DEPARTMENT: Legal Services

ACTION REQUESTED:
The superintendent is recommending that the board review Board Policy 2300 Conflict of Interest Code. There are no substantive revisions recommended at this time.

Action anticipated: 09/22/2020

RATIONALE/BACKGROUND:
The Board of Education is required to periodically review the district's conflict of interest board policy. Once action has been taken, Board Policy 2300 will be forwarded to the County of Sacramento for review and approval by the Sacramento County Board of Supervisors.

ATTACHMENT(S):
A: BP 2300 Conflict of Interest Code

BOARD COMMITTEE ACTION/COMMENT:
N/A

PREVIOUS STAFF/BOARD ACTION:
Superintendent's Cabinet: 08/17/2020, 08/31/2020

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: Linda C. T. Simlick, General Counsel LCTS

APPROVED BY: Kent Kern, Superintendent of Schools

San Juan USD

Board Policy

Conflict Of Interest Code

BP 2300
Administration

The provisions of 2 CCR 18730 and any amendments to it adopted by the Fair Political Practices Commission, together with the accompanying administrative regulation specifying designated positions and disclosure categories, and Board Bylaw 9270 are incorporated by reference into this Board Policy and shall constitute the district's conflict of interest code.

Governing Board members and designated employees shall file a Statement of Economic Interest/Form 700 in accordance with the disclosure categories listed in the accompanying administrative regulation and Board Bylaw 9270. The Statement of Economic Interest shall be filed with the district's filing officer and/or, if so required, with the district's code reviewing body. The district's filing officer shall make the statements available for public review and inspection.

General Policy Statement

The public has the right to expect that district officials, Board members, and employees will perform their duties in a manner which is in the best interest of the district and the children and families which it serves, free from bias caused by their personal or financial interests, or the personal or financial interests of their families.

The district's conflict of interest code shall have the force of law, and any violation of this policy by a designated employee shall be deemed a violation of the Government Code.

Upon direction by the code reviewing body, the Board shall review the district's conflict of interest code no later than July 1 in even-numbered years. If no change in the code is required, the district shall submit by October 1 a written statement to that effect to the code reviewing body. If a change in the code is necessitated by changed circumstances, the district shall submit an amended code to the code reviewing body. (Government Code 87306.5)

When a change in the district's conflict of interest code is necessitated by changed circumstances such as the creation of new designated positions, amendments or revisions shall be submitted to the code reviewing body within 90 days. (Government Code 87306)

If a designated employee determines that he/she has a financial interest in a decision, as described in Government Code 87103, this determination shall be disclosed. (2 CCR 18700)

(cf. 9270 - Conflict of Interest)

Prohibitions Against Conflicts of Interest

1. Conflict of Interest: No district official shall make, participate in making, or in any way attempt to use his/her position to influence a district decision in which he/she knows or has reason to know he/she has a financial interest. This shall not preclude a district official from making or participating in making a decision to the extent his/her participation is legally required for the action or decision to be made. Breaking a tie vote does not constitute legal necessity.

2. District Official: A district official means any Board member, employee or consultant who, as part of his/her official responsibilities, participates in any administrative action in other than a purely clerical, secretarial or ministerial capacity. Board members shall also comply with Board Bylaw 9270 - Conflict of Interest.

3. Financial Interest: A district official has a financial interest in a district decision if it is reasonably foreseeable that the decision will have material financial effect, distinguishable from its effect on the public generally, on the official or a member of his/her family, or on:

a. Any business entity in which the district official has a direct or indirect interest worth $2,000 or more.

b. Any real property in which the district official has a direct or indirect interest worth $2,000 or more.

c. Any source of income other than gifts and other than standard commercial loans aggregating $500 or more provided to, received by, or promised to the district official within 12 months of the time when the decision is made.

d. Any business entity in which the district official is a director, officer, partner, trustee, employee or holds any position of management.

e. Any donor of or any intermediary or agent for a donor of a gift or gifts with an aggregate value equal to or greater than the amount currently allowable under 2 CCR 18730(9)(E) provided to, received by, or promised to the district official within 12 months of the time when the decision is made.

For purposes of this policy, indirect interest means any investment or interest owned by the spouse or dependent child of a district official, by an agent on behalf of the district official, or by a business entity or trust in which the official, the official's agents, spouse and dependent children own, directly or indirectly or beneficially, a ten percent interest or greater.

4. Reporting Requirements: Assets and income of district officials, which may be materially affected by their official actions, should be disclosed and, in appropriate circumstances, the officials should be disqualified from acting in order that conflicts of interest may be avoided.

a. "Designated employee" means any district official whose position with the district entails the making or participation in the making of decisions which foreseeably have a material effect

on any financial interest, or is involved in other than a clerical or ministerial level in negotiating or signing any contract awarded through competitive bidding, in making decisions in conjunction with the competitive bidding process, or in negotiating, signing or making decisions on contracts executed pursuant to the public bidding laws. Those positions specifically identified as "designated employees" are identified in Administrative Regulation 2300.

b. All employees in designated positions shall file with the designated district representative a disclosure report (Form 700) within 30 days from the date their position is added to the list of designated employees or within 30 days of employment in a designated position; annually thereafter by March 15; and within 30 days of leaving their employment with the district. These forms shall be available for review by the public during regular office hours.

c. District officials shall be disqualified from making, participating in the making, or using their official position to influence the making of any decision whenever the official has a financial interest as defined above, which it is reasonably foreseeable may be affected materially by the decision, unless the matter could not legally be acted upon or decided without his or her participation.

Prohibitions on Appearance of Conflicts of Interest

1. An "appearance of conflict of interest" exists when the district official does not have a financial interest which would disqualify him or her from making, participating in or attempting to influence a decision, but the decision is nevertheless affected by personal reasons unrelated to the merits of the decision itself.

2. District officials shall not make, participate in making or attempt to influence a decision when they know or have a reason to know that to do so would involve the appearance of a conflict of interest, as defined by the paragraph above.

3. In those cases involving the actual or potential appearance of a conflict of interest, the employee shall be required to disclose the facts of the situation to his or her supervisor. The supervisor shall have the responsibility to determine whether or not the employee may participate in the decision. Such determination shall be reduced to writing.

Gifts

1. A "gift" is any item valued at $50 or more offered to the district or a district employee or official. Gifts shall not include the reasonable value of meals or travel expenses or reimbursements when offered in return for and in relationship to the rendering of service by a district employee or official. (See paragraph 5, below.)

2. Individual district employees or officials shall not accept any gift as defined from any non-district employed business person or entity with whom the district does business or is considering doing business, if the business is in any way related to the employee's employment.

3. Any gifts shall be given to the district rather than individual employees or officials, for

distribution by the Superintendent or designee.

4. No designated employee in his/her capacity as a district employee shall accept any honoraria for any speech given, article published, or attendance at any public or private gathering in accordance with law. (Government Codes 89501, 89502)

5. Gifts of travel and related lodging and subsistence shall be subject to the prevailing gift limitation, except as described in Government Code 89506.

Vendor Conduct

1. Purchasing transactions to acquire goods and services shall not be conducted with individuals who are district employees and shall not normally be conducted with persons who have financial ties to district employees. Exceptions must be approved by the Superintendent or designee.

2. No business entity, including any agent of such entity, shall directly or indirectly contact any Board member immediately before or during the bidding process of any project on which the business entity intends to or has submitted a bid. Any vendor violating this policy shall be deemed disqualified from bidding. Should such contact come to light after the bid is awarded and the entity was deemed the successful bidder, the Board reserves the right to cancel any contract awarded, in which case, the vendor shall be liable for any damage incurred by the district. The Board shall exercise its best judgment for the benefit of the district in making a decision whether to proceed or not, depending on all of the facts and circumstances. This provision shall be included in every bidding packet so that every vendor is informed of this requirement.

3. Vendors who wish to offer gifts as defined above shall offer them to the district, for distribution by the Superintendent or designee. If the vendor has a specific employee who the vendor would like to see have the gift, such preference and the reasons for that preference may be made known to the Superintendent, who shall not be bound by the preference unless the gift is made specifically conditional upon the use by that employee. The Superintendent may, in his or her discretion, accept or reject any gifts on behalf of the district.

Ethical Conduct

1. In addition to the other provisions of this policy, all district employees are expected to gauge their conduct in light of the position of public trust in which school districts operate. No employee shall use district work time, equipment, supplies or support staff for any outside employment for which the employee receives any payment.

2. Any employee asked to be a presenter at any meeting or workshop for which the employee receives any payment or honorarium, other than for travel reimbursement, may either keep the honorarium, in which case all preparation, travel and the presentation must be done on the employee's own time, through the use of vacation if necessary, or the employee must turn over the honorarium to the district.

3. Any employee engaged in outside employment shall assure that such employment does not conflict with nor is incompatible with the employee's duties for the district. Employees whose jobs bring them into contact with students or student records shall not use that contact to promote or benefit their outside employment.

(cf. 4132 - Publication or Creation of Materials)

Disclosure and Enforcement

1. Employees who know or have reason to know that any activity in which they are engaged may violate these policies are required to disclose such activities in writing to their supervisor in such a way as to fully inform the supervisor of the activity and the reason why such activity may violate this policy. The supervisor may seek assistance from his or her supervisor in responding to the employee. An employee who fails to disclose an activity which may violate this policy, when the employee knows or has reason to know of such violation, may be subject to discipline, up to and including dismissal. Discipline procedures are those in effect for that particular employee.

2. An employee who has a written response from his or her supervisor indicating that an outside activity does not violate policy, shall not be subject to discipline if it is later determined that the activity as originally described by the employee does violate the policy.

3. An employee who is found to have engaged in an activity in violation of this policy shall be directed to cease such activity, and may be subject to discipline, up to and including dismissal.

4. The Superintendent shall develop a procedure to assure that all employees are informed of this policy.

Legal Reference:
EDUCATION CODE
1006 Qualifications for holding office
35107 School district employees
35230-35240 Corrupt practices
35233 Prohibitions applicable to members of governing boards
41000-41003 Moneys received by school districts
FAMILY CODE
297.5 Rights, protections, and benefits of registered domestic partners
GOVERNMENT CODE
1090-1099 Prohibitions applicable to specified officers
1125-1129 Incompatible activities
81000-91015 Political Reform Act of 1974, especially:
82011 Code reviewing body
82019 Definition of designated employee

82028 Definition of gifts
82030 Definition of income
87100-87103.6 General prohibitions
87200-87210 Disclosure
87300-87313 Conflict of interest code
87500 Statements of economic interests
89501-89503 Honoraria and gifts
91000-91014 Enforcement
PENAL CODE
85-88 Bribes
CODE OF REGULATIONS, TITLE 2
18110-18997 Regulations of the Fair Political Practices Commission, especially:
18702.5 Public identification of a conflict of interest for Section 87200 filers
COURT DECISIONS
Klistoff v. Superior Court, (2007) 157 Cal.App.4th 469
Thorpe v. Long Beach Community College District, (2000) 83 Cal.App.4th. 655
Kunec v. Brea Redevelopment Agency, (1997) 55 Cal.App.4th 511
ATTORNEY GENERAL OPINIONS
92 Ops.Cal.Atty.Gen. 26 (2009)
92 Ops.Cal.Atty.Gen. 19 (2009)
89 Ops.Cal.Atty.Gen. 217 (2006)
86 Ops.Cal.Atty.Gen. 138(2003)
85 Ops.Cal.Atty.Gen. 60 (2002)
82 Ops.Cal.Atty.Gen. 83 (1999)
81 Ops.Cal.Atty.Gen. 327 (1998)
80 Ops.Cal.Atty.Gen. 320 (1997)
69 Ops.Cal.Atty.Gen. 255 (1986)
68 Ops.Cal.Atty.Gen. 171 (1985)
65 Ops.Cal.Atty.Gen. 606 (1982)

Management Resources:
CSBA PUBLICATIONS
Conflict of Interest: Overview of Key Issues for Governing Board Members, Fact Sheet, July 2010F
FAIR POLITICAL PRACTICES COMMISSION PUBLICATIONS
Can I Vote? A Basic Overview of Public Officials' Obligations under the Conflict-of-Interest Rules, 2005
INSTITUTE FOR LOCAL GOVERNMENT PUBLICATIONS
Understanding the Basics of Public Service Ethics: Personal Financial Gain Laws, 2009
Understanding the Basics of Public Service Ethics: Transparency Laws, 2009
WEB SITES
CSBA: http://www.csba.org
Fair Political Practices Commission: http://www.fppc.ca.gov
Institute of Local Government: http://www.ca-ilg.org

Policy SAN JUAN UNIFIED SCHOOL DISTRICT
adopted: June 9, 1992 Carmichael, California
Effective: September 1, 1992
Revised: October 19, 1993
Revised: June 14, 1994
Revised: April 18, 1995
Revised: February 11, 1997
Approved by Sacramento County Board of Supervisors: May 13, 1997
Administratively approved for County Board of Supervisors by Sacramento County Counsel: October 23, 1998
Approved by the Sacramento County Board of Supervisors: December 5, 2000
Approved by Sacramento County Board of Supervisors: September 26, 2006
Revised: September 25, 2007
Approved by Sacramento County Board of Supervisors: October 23, 2007
Revised: June 23, 2009
Revised: September 28, 2010
Approved by Sacramento County Board of Supervisors: January 12, 2011
Approved by Sacramento County Board of Supervisors: December 4, 2018

SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

AGENDA ITEM: G-8

MEETING DATE: 09/08/2020

SUBJECT: Board Bylaw 9270 Conflict of Interest

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

DEPARTMENT: Legal Services

ACTION REQUESTED:
The superintendent is recommending that the board review the proposed revisions to Board Bylaw 9270 Conflict of Interest.

Action anticipated: 09/22/2020

RATIONALE/BACKGROUND:
The Board of Education is required to periodically review the district's conflict of interest board bylaw. Substantive revisions are recommended to update Board Bylaw 9270. Once action has been taken, Board Bylaw 9270 will be forwarded to the County of Sacramento for review and approval by the Sacramento County Board of Supervisors.

ATTACHMENT(S):
A: Proposed revisions to BB 9270 Conflict of Interest

BOARD COMMITTEE ACTION/COMMENT:
N/A

PREVIOUS STAFF/BOARD ACTION:
Superintendent's Cabinet: 08/17/2020, 08/31/2020

PREPARED BY: Linda C. T. Simlick, General Counsel LCTS

APPROVED BY: Kent Kern, Superintendent of Schools KK

San Juan USD

Board Bylaw

Conflict Of Interest

BB 9270
Board Bylaws

The Governing Board desires to maintain the highest ethical standards and help ensure that decisions are made in the best interest of the district and the public. No board member, district employee, or other person in a designated position shall participate in the making of any decision for the district when the decision will or may be affected by their financial, family, or other personal interest or consideration.

(cf. 9005 – Governance Standards)

In accordance with law, board members shall disclose any conflict of interest and, as necessary, shall abstain from participating in the decision.

Even if a prohibited conflict of interest does not exist, a board member shall abstain from voting on personnel matters that uniquely affect their~~his/her~~ relatives. However, a board member may vote on collective bargaining agreements and personnel matters that affect a class of employees to which their~~his/her~~ relative belongs. Relative means an adult who is related to the board member by blood or affinity within the third degree, as determined by the common law, or an individual in an adoptive relationship within the third degree. (Education Code section 35107) A relationship within the third degree includes an individual's parents, grandparents, great-grandparents, children, grandchildren, great-grandchildren, brothers, sisters, aunts, uncles, nieces, nephews, and the similar family of the individual's spouse/registered domestic partner unless the individual is widowed or divorced.

The board has adopted a policy and administrative regulation that incorporates the provisions of 2 CCR 18730 by reference, specifies the terms of the district's conflict of interest code, the district's designated positions, and the disclosure categories required for each position.

(cf. 2300 – Conflict of Interest Code)

Upon direction by the code reviewing body, the board shall review the district's conflict of interest code and submit any changes to the code reviewing body, or if no change is required, the board shall submit a written statement to that effect. (Government Code section 87306.5~~)~~.

When a change in the district's conflict of interest code is necessitated due to changed circumstances, such as the creation of new designated positions, changes to the duties assigned to existing positions, amendments, or revisions, the amended code shall be submitted to the code reviewing body within 90 days. (Government Code sections 87303, 87306)

Upon direction by the code reviewing body, the board shall review the district's conflict of interest code and submit any changes to the code reviewing body or, if no change is required, the Board shall submit a written statement to that effect. (Government Code section 87306.5)

When reviewing and preparing the district's conflict of interest code, the superintendent or designee shall provide officers, employees, consultants, and members of the community adequate notice and a fair opportunity to present their views. (Government Code section 87311)

(cf. 9320 - Meetings)

Board members shall annually file a Statement of Economic Interest/Form 700 in accordance with the disclosure categories specified in the district's conflict of interest code. A board member who leaves office shall, within 30 days, file a revised statement covering the period of time between the closing date of the last statement and the date of leaving office. (Government Code sections 87302, 87302.6, 87500)

(cf. 9222 - Resignation)

Conflict of Interest under the Political Reform Act

A board member, designated employee, or other person in a designated position shall not make, participate in making, or in any way use or attempt to use theirhis/her official position to influence a governmental decision in which theyhe/she knows or has reason to know that they have he/she has a disqualifying conflict of interest. A disqualifying conflict of interest exists if the decision will have a "reasonably foreseeable material financial effect," which is distinguishable on one or more of the board member's "economic interests," which is indistinguishable from the effect on the public generally, on the board member, their his/her immediate family, designated employee, or other person in a designated position, their immediate family, or any financial interest described in 2 CCR 1870099. (Government Code sections 87100, 87101, 87103; 2 CCR 18700-18707)

A board member, designated employee, or other person in a designated position makes a governmental decision when, acting within the authority of theirhis/her office or position, theyhe/she authorize or direct any action on a matter, votes on a matter, appoints a person, obligates or commits the district to any course of action, enters into any contractual agreement on behalf of the district, or appears before a district official for the purpose of affecting the decision, or takes any other action specified in 2 CCR 18704.

However, a board member shall participate in the making of a contract in which they have a financial interest if their participation is required by the rule of necessity or legally required participation pursuant to Government Code section 87101 and 2 CCR 18705.

A board member who has a disqualifying conflict of interest on an agenda item that will be heard in an open meeting of the board shall abstain from voting on the matter. TheyHe/she may remain on the dais, but their his/her presence shall not be counted towards achieving a quorum for that matter. A board member with a disqualifying conflict of interest shall not be present

during a closed session meeting of the board when the decision is considered and shall not obtain or review a recording or any other nonpublic information regarding the issue. (2 CCR 18702.1)

Conflict of Interest under Government Code section 1090 – Financial Interest in a Contract

Board members, employees, or district consultants shall not be financially interested in any contract made by the board on behalf of the district, including in the development, preliminary discussions, negotiations, compromises, planning, reasoning, and specifications and solicitations for bids. If a board member has such a financial interest, the district is barred from entering into the contract. (Government Code section 1090; Klistoff v. Superior Court, (2007) 157 Cal.App. 4th 469) If a board member has such a financial interest in a contract made by the board, the contract is void. (Government Code section 1090)

A board member shall not be considered to be financially interested in a contract if he/she has only a "remote interest" in the contract as specified in Government Code section 1091 and if the remote interest is disclosed during a board meeting and noted in the official board minutes. However, a board member who is considered to have "remote interest" shall not vote or debate on the matter or attempt to influence any other board member to enter into the contract. (Government Code section 1091)

A board member shall not be considered to be financially interested in a contract in which their interest is a "noninterest" as defined in Government Code section 1091.5. Noninterest includes a board member's interest in being reimbursed for their actual and necessary expenses incurred in the performance of their official duties, in the employment of their spouse/registered domestic partner who has been a district employee for at least one year prior to the board member's election or appointment, or in any other applicable circumstance specified in Government Code section 1091.5. ~~One such noninterest is when a board member's spouse/registered domestic partner has been a district employee for at least one year prior to the board member's election or appointment. (Government Code section 1091.5)~~

~~Even if there is not a prohibited conflict of interest, a board member shall abstain from voting on personnel matters that uniquely affect his/her relatives. However, a board member may vote on collective bargaining agreements and personnel matters that affect a class of employees to which his/her relative belongs. Relative means an adult who is related to the board member by blood or affinity within the third degree, as determined by the common law, or an individual in an adoptive relationship within the third degree. (Education Code section 35107)~~

Common Law Doctrine Against Conflict of Interest

A board member shall abstain from any official action in which their~~his/her~~ private or personal interest may conflict with their~~his/her~~ official duties.

Incompatible Offices and Activities

Board members shall not engage in any employment or activity or hold any office which is inconsistent with, incompatible with, in conflict with, or inimical to the b~~B~~oard member's duties

as an officer of the district. (Government Code sections 1099, 1126)

Gifts

Board members may accept gifts only under the conditions and limitations specified in Government Code section 89503, 2 CCR 18730 and Board Policy 2300.

The limitation on gifts does not apply to wedding gifts and gifts exchanged between individuals on birthdays, holidays, and other similar occasions, provided that the gifts exchanged are not substantially disproportionate in value. (Government Code section 89503)

The limitation on gifts does not apply to informational materials such as books, reports, pamphlets, calendars, and periodicals. (Government Code section 82028)

Gifts of travel and related lodging and subsistence shall be subject to the current gift limitation except as described in Government Code section 89506:.

1. The travel is in connection with a speech given by a board member or designated employee, provided the lodging and subsistence expenses are limited to the day immediately preceding, the day of, and the day immediately following the speech and the travel is within the United States.

2. The travel is provided by a person or agency specified in Government Code section 89506, including a government, governmental agency or authority, bona fide public or private educational institution, as defined in Revenue and Taxation Code section 203, or nonprofit organization exempt from taxation under section 501(c)(3) of the Internal Revenue Code.

Gifts of travel exempted from the gift limitation, as described in #1 and 2, above, shall be reportable on the recipient's Statement of Economic Interest/Form 700 as required by law.

A gift of travel does not include travel provided by the district for board members and designated employees. (Government Code section 89506)

Honoraria

Board members and designated employees shall not accept any honorarium, which is defined as any payment made in consideration for any speech given, article published, or attendance at any public or private gathering, in accordance with law. (Government Code sections 89501, 89502)

The term honorarium does not include: (Government Code section 89501)

1. Earned income for personal services customarily provided in connection with a bona fide business, trade, or profession unless the sole or predominant activity of the business, trade, or profession is making speeches.

2. Any honorarium which is not used and, within 30 days after receipt, is either returned to

the donor or delivered to the district for donation into the general fund without being claimed as a deduction from income for tax purposes.

Conflict of Interest Code for the members of the bBoard of the San Juan Unified School District

The provisions of 2 CCR 18730 and any amendments to it adopted by the Fair Political Practices Commission are incorporated by reference and shall constitute the district's conflict of interest code.

Board members shall file a Statement of Economic Interest/Form 700 in accordance with the disclosure categories listed below. The Statement of Economic Interest shall be filed with the district's filing officer and/or, if so required, with the district's code reviewing body. The district's filing officer shall make the statements available for public review and inspection.

Disclosure Categories

It has been determined that mMembers of the San Juan Unified School District Board shall file a statement of economic interests in all categories of the Conflict of Interest Code on Form 700.

Legal Reference:
EDUCATION CODE
1006 Qualifications for holding office
35107 School district employees
35230-35240 Corrupt practices, especially:
35233 Prohibitions applicable to members of governing boards
41000-41003 Moneys received by school districts
41015 Investments
FAMILY CODE
297.5 Rights, protections, and benefits of registered domestic partners
GOVERNMENT CODE
1090-1099 Prohibitions applicable to specified officers
1125-1129 Incompatible activities
81000-91014 Political Reform Act of 1974, especially:
82011 Code reviewing body
82019 Definition, designated employee
82028 Definition, gift
82030 Definition, income
82033 Definition, interest in real property
82034 Definition, investment
87100-87103.6 General prohibitions
87200-87210 Disclosure
87300-87313 Conflict of interest code
87500 Statements of economic interests
89501-89503 Honoraria and gifts

9506 Ethics; travel
91000-91014 Enforcement
PENAL CODE
85-88 Bribes
CODE OF REGULATIONS, TITLE 2
18110-18997 Regulations of the Fair Political Practices Commission, especially:
18700-18707 General prohibitions
18722-18740 Disclosure of interests
18753-18756 Conflict of interest codes
COURT DECISIONS
McGee v. Balfour Beatty Construction, LLC, et al. (4/12/16, No. B262850)
Davis v. Fresno Unified School District (2015) 237 Cal.App.4th 261
Klistoff v. Superior Court, (2007) 157 Cal.App.4th 469
Thorpe v. Long Beach Community College District, (2000) 83 Cal.App.4th 655
Kunec v. Brea Redevelopment Agency, (1997) 55 Cal.App.4th 511
ATTORNEY GENERAL OPINIONS
92 Ops.Cal.Atty.Gen. 26 (2009)
92 Ops.Cal.Atty.Gen. 19 (2009)
89 Ops.Cal.Atty.Gen. 217 (2006)
86 Ops.Cal.Atty.Gen. 138(2003)
85 Ops.Cal.Atty.Gen. 60 (2002)
82 Ops.Cal.Atty.Gen. 83 (1999)
81 Ops.Cal.Atty.Gen. 327 (1998)
80 Ops.Cal.Atty.Gen. 320 (1997)
69 Ops.Cal.Atty.Gen. 255 (1986)
68 Ops.Cal.Atty.Gen. 171 (1985)
65 Ops.Cal.Atty.Gen. 606 (1982)
63 Ops.Cal.Atty.Gen. 868 (1980)

Management Resources:
CSBA PUBLICATIONS
Conflict of Interest: Overview of Key Issues for Governing Board Members, Fact Sheet, July 2010
FAIR POLITICAL PRACTICES COMMISSION PUBLICATIONS
Can I Vote? A Basic Overview of Public Officials' Obligations Under the Conflict-of-Interest Rules, 2005
INSTITUTE FOR LOCAL GOVERNMENT PUBLICATIONS
Understanding the Basics of Public Service Ethics: Personal Financial Gain Laws, 2009
Understanding the Basics of Public Service Ethics: Transparency Laws, 2009
WEB SITES
CSBA: http://www.csba.org
Fair Political Practices Commission: http://www.fppc.ca.gov
Institute of Local Government: http://www.ca-ilg.org

Bylaw SAN JUAN UNIFIED SCHOOL DISTRICT
adopted: June 9, 1992 Carmichael, California
effective: September 1, 1992
approved by Sacramento County Board of Supervisors: May 13, 1997
administratively approved for County Board of Supervisors by Sacramento County Counsel: October 23, 1998
approved by the Sacramento County Board of Supervisors: December 5, 2000
revised: September 28, 2010
approved by the Sacramento County Board of Supervisors: January 12, 2011
revised: September 11, 2018
approved by the Sacramento County Board of Supervisors: December 4, 2018
revised: September , 2020

SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

AGENDA ITEM: G-9

MEETING DATE: 09/08/2020

SUBJECT: Presentation of District's Proposal With California School Employees Association, Chapter #127 (CSEA) for Successor Contract 2020-2021 Reopeners

DEPARTMENT: Schools and Labor Relations

CHECK ONE:

For Discussion:	☐
For Action:	☒
Report:	☐
Workshop:	☐
Recognition:	☐
Emergency Action:	☐

ACTION REQUESTED:
The superintendent is recommending that the board adopt, pursuant to Government Code section 3540 et seq. and district board policy 4243.1, the bargaining interests with CSEA for 2020-2021.

The public is invited to comment at the board meeting.

RATIONALE/BACKGROUND:
The board and representatives of the California School Employees Association, Chapter #127, have agreed to engage in an interest-based, collaborative approach to negotiations. As part of the model of negotiations, the parties identify their respective interest for public sunshining.

ATTACHMENT(S):
A: Initial Bargaining Proposal for Contract Negotiations With CSEA, Chapter 127, Successor Agreement for 2020-2021

PREVIOUS STAFF/BOARD ACTION:
Superintendent's Cabinet: 06/22/2020
Board of Education: CSEA presented its bargaining interests on 06/23/2020 and 08/11/2020
Board of Education: District presented its bargaining interests on 08/25/2020

FINANCIAL DATA: N/A

PREPARED BY: Jim Shoemake, Assistant Superintendent, Schools and Labor Relations JS

APPROVED BY: Kent Kern, Superintendent of Schools KK

SAN JUAN UNIFIED SCHOOL DISTRICT (SJUSD)
INITIAL BARGAINING PROPOSAL/INTERESTS
FOR CONTRACT NEGOTIATIONS WITH THE
CALIFORNIA SCHOOL EMPLOYEES ASSOCIATION, CHAPTER 127 (CSEA)
REOPENERS FOR 2020-2021

The San Juan Unified School District intends to negotiate the following Articles of the California Schools Employees Association, Chapter 127 (CSEA) contract(s) for the 2020-2021 reopeners.

Article 1 Acknowledgement

- The district's interest is to clarify language related to bargaining interest submittals and timelines

Article 2 Check Off And Organizational Security

- The district's interest is to discuss timelines related to dues deductions

Article 6 Salaries

- The district's interest is to:
  - attract and retain high quality employees
  - balance our income and our expenditures while maintaining an appropriate level of reserve
  - continue developing a shared understanding of total compensation so that all employees have a more comprehensive and accurate picture of their true worth and value to the district
  - discuss and plan for the state's annual minimum wage increases

Article 7 Fringe Benefits

- The district's interest is to:
  - provide quality benefits and affordable options for all district employees while realizing cost containment for both employees and the district
  - discuss our PERS costs and its effect on the district's overall budget
  - ensure that employees recognize that benefits are part of an employee's overall compensation program
  - clarify coverage for dependents of a deceased employee in instances where we have two married employees working for the district

Article 9 Vacations

- The District's interest is to revisit and potentially extend the one-year language the parties agreed to during the 2019-2020 bargaining cycle

Article 15 Layoff

- The District's interest is to clarify tie-breakers in classification (Article 15.2.2)

Article 16 Retirement

- The District's interest is to clarify how years of services are counted towards the required ten years of service to qualify for the District's premium payment in retirement (Article 16.1.1.b)

Article 17 Evaluation

- The District's interest is to align our contract with Ed Code as it relates to probationary employees. (Article 17.1)

In addition to the articles above, the District recognizes that our current agreement calls for the bargaining teams to consider all recommendations from the following joint committees:

- **Minimum Wage Implementation Joint Committee**
- **AB1808 Exploration Joint Committee**

SAN JUAN UNIFIED SCHOOL DISTRICT
TENTATIVE BOARD AGENDA ITEMS
2020-2021

SEPTEMBER 22

Summer Learning and Lesson Design Development – R	Schnepp
Learning Continuity and Attendance Plan – A [Discussed 09/08/20]	Schnepp
Choices Learning Continuity and Attendance Plan – A [Discussed 09/08/20]	Flagler
Biennial Conflict of Interest Notice – A [Discussed 09/08/20]	Simlick
Public Hearing: Sufficiency of Textbooks and Instructional Materials and Adoption of Resolution – A	Schnepp
CSBA Directors-at-Large Nominations – D/A	Board

OCTOBER 13

Recognition: Week of the School Administrator (Oct. 11-17) – A	Oropallo
Construction/Facilities Update – R	Camarda
Public Hearing No. 1: Aspire Charter School Renewal Petition – D	Flagler
Williams Complaint Report – R	Simlick

OCTOBER 27

Recognition: School Psychology Awareness Week (Nov. 16-20) – A	Calvin
Encina Middle School Redesign Update – R	Shoemake
Assignment of Teachers Outside Regular Base Credential – A	Oropallo

NOVEMBER 17 *(3rd Tuesday)*

Family and Community Engagement Update – R	Allen
Public Hearing: Learning Continuity and Attendance Plan – A	Schnepp
Set Annual Organizational Meeting – A	Board

NOVEMBER 26 (canceled)

DECEMBER 15 *(3rd Tuesday)*

Board Reception/Swearing-In (before board meeting)	
Annual Organizational Meeting – A	Board
2019-2020 Audit Report – A	Stephens
2020-2021 First Interim & Budget/Financial Status Report – A	Stephens
Public Hearing No. 2: Aspire Charter School Renewal Petition – A [Public Hearing No. 1 - 10/13/20]	Flagler
Minimum Wage Increase – A	Oropallo
Governance Handbook Annual Update – D/A	Board
*2020-2021 School Plan for Student Achievement (SPSAs) – A	Calvin

DECEMBER 24 (canceled)

JANUARY 12

Equity Update – R	Calvin
Williams Complaint Report – R	Simlick
*Resolution: Emergency Contracting – A	Stephens
*Resolution: Authorized Signature - Power to Contract on Behalf of the District – A	Stephens
*Resolution: Delegating Signature Authorization to the Superintendent – A	Stephens

JANUARY 26

Recognition: 2021 Classified Employees of the Year – A	Oropallo
Recognition: National School Counseling Week (Feb. 1-5) – A	Messer
Mitigating Learning Loss - Assessment Practices Update – R	Bassanelli
Annual Policy Review – D	Simlick
BP 3430 Investing and Debt Management	
BP 5116.1 Intradistrict Open Enrollment	
BP 6145 Extracurricular/Cocurricular Activities	
BP 6020 Parent Involvement and Family Engagement	
*School Accountability Report Cards (SARCs) – A	Schnepp

FEBRUARY 9

Recommendation for Reductions in PKS & Criteria for Tie Break (Certificated TK-12) – D	Oropallo
Recommendation for Reducing/Discontinuing CCS & Criteria for Tie Break (Certificated ECE) – D	Oropallo
Notice of Intent to Reduce Classified Positions – D	Oropallo
*Annual Policy Review [Discussed 01/26/21] – A	Simlick
BP 3430 Investing and Debt Management	
BP 5116.1 Intradistrict Open Enrollment	
BP 6145 Extracurricular/Cocurricular Activities	
BP 6020 Parent Involvement and Family Engagement	
*Audit Report for Measures J, N, P and S – A	Stephens

FEBRUARY 23

Recognition: Arts Education Month (March) – A	Townsend
Resolutions: Reductions in PKS & Criteria for Tie Break (Certificated TK-12) – A [Discussed 02/09/21]	Oropallo
Resolution: Reducing/Eliminating CCS & Criteria for Tie Break (Certificated ECE) – A [Discussed 02/09/21]	Oropallo
Resolution: Notice of Intent to Reduce Classified Positions – A [Discussed 02/09/21]	Oropallo
2021 CSBA Delegate Assembly Election – A	Board
*Consolidated Application, Winter Report 2021 (Part II) – A	Calvin

MARCH 9

Recognition: National School Social Work Week (Mar. 7-13) – A	Calvin
Second Interim Budget Report – R	Stephens

MARCH 23

Recognition: Week of the Young Child (Apr. 12-16) – A	Townsend
New Course Adoptions – D	Schnepp
*Head Start and Early Head Start Grant Application 2021-2022 – A	Townsend

APRIL 13

Recognition: School Bus Driver's Appreciation Day (Apr. 27) – A	Oropallo
Williams Complaint Report – R	Simlick
Proposed Board Meeting Dates for 2021-2022 – A	Kern
*New Course Adoptions [Discussed 03/23/21] – A	Schnepp

APRIL 27

Recognition: California Day of the Teacher (May 13) – A	Oropallo
Recognition: National Nurses Week and National School Nurse Day (May 6-12 & May 13) – A	Calvin
School Climate: Parent-Staff-Student Voice – R	Schnepp

MAY 11

Recognition: Classified School Employee Week (May 16-22) – A	Oropallo
Hearing Officer's Recommendation-2021 RIF (if applicable) – A	Simlick
*Approval of CTE 2021 Advisory Committee Roster – A	Messer

MAY 25

Recognition: National Science Bowl (if applicable) – A	Messer/Shoemake
Recognition: Science Olympiad (if applicable) – A	Messer/Shoemake
Recognition: Academic Decathlon (if applicable) – A	Messer
*Head Start/Early Head Start Contract Resolution FY 2021-2022 – A	Townsend

JUNE 8

Public Hearing: LCAP – D	Schnepp
Public Hearing: LCAP/Choices Charter School – D	Flagler
Public Hearing: Adoption of the 2021-2022 Budget – D	Stephens
Temporary Interfund Borrowing of Cash – A	Stephens
*CIF Superintendent Designation of Representatives 2021-2022 – A	Messer

JUNE 22

LCAP [Public Hearing 06/08/21] – A	Schnepp

LCAP/Choices Charter School – A [Public Hearing 06/08/21]	Flagler
Adoption of the 2021-2022 Budget – A [Public Hearing 06/08/21]	Stephens
*Consolidated Application, Spring Report 2020-2021 – A	Calvin
*2020-2021 Actuarial Report (OPEB) – A	Oropallo
*Charter School 2019-2020 Audit Reports (Aspire, Atkinson, CMP, GIS, GV, OFY) – A	Stephens