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# Board of Education Executive Summary

Business Services

Approve 2018r19 Year End Financial Report Unaudited Actuals, Transfers Budget Revisions  
September 5, 2019

## I. OVERVIEW/HISTORY:

Per Education Code 42100, the District is required to submit an annual financial report to the County Superintendent of Schools by the 15<sup>th</sup> of September each year known as the Year End Financial Report which includes the unaudited actuals, transfers and budget revisions for the District for the prior fiscal year.

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The 2018r19 Year End Financial Report represents the actual revenues, expenditures and ending fund balance for all the District's funds for the fiscal year ended June 30, 2019.

The the 2018r19 Year End Financial Report and the GANN resolution for Board approval at the September 5, 2019 Board meeting.

## II. Driving Governance:

x Education Code Section 42100 (b) states "on or before September 15, the governing

# Board of Education Executive Summary

Business Services

Approve 2018-19 Year End Financial Report Unaudited Actuals, Transfers, Budget Revisions  
September 5, 2019

that school year. For each elementary, high school, and unified school district that, during the preceding school year, had an averaged daily attendance less than the level, as appropriate, specified in subdivision (a) of Section 41301, the county superintendent of schools, with the consent of the governing board of the school district, may identify and make the transfers, and shall so notify the districts.”

### III. Budget:

The 2018-19 Year End Financial Report also includes the year end budget revision which recognizes additional revenue and expenses per Education Code section 42601 and Sacramento City Board Policy 3110 that allows the Superintendent and/or designee to make any necessary budget revisions at year end to permit payment of obligations. All expenditures were supported by available district funds.

### IV. Goals, Objectives and Measures:

Continue to provide information to the Board and the public on a monthly basis starting August 2019, including required reporting periods such as First, Second and Third Interim reports. Develop significantly improved budget development process to

# Board of Education Executive Summary

## Business Services

2018-19 Year End Financial Report Unaudited Actuals, Transfers & Budget Revisions  
September 5, 2019

- x Observe trends and prepare for significant events in the budgeting process.
- x Continue to monitor State budget and its impact on District finances.

**FINANCIAL SUMMARY** The 2018-19 year end actuals reflect the district's reserve at \$52.75 million, which is above the state minimum required level.

The following describes differences from the estimated actuals to the unaudited actuals:

- 1. Revenues** - Overall, actual revenues increased by approximately \$3.0 million.
  - State Income increased from the estimated actuals by approximately \$700,000 due to the Lottery funded at a higher level of approximately \$600,000 and state funding for CASSPIE of \$100,000.
  - Local Income increased from the estimated actuals by approximately \$2.2 million due to the following factors: an increase in interest income of \$1.1 million and additional income for services the District provides of \$600,000, Interagency \$100,000, all other local revenue \$300,000.
- 2. Expenses, Contributions and Transfers In/Transfers Out** - Overall, actual expenditures decreased from the estimated actuals by approximately \$4.0 million lower than estimated. The main factors are as follows:
  - x \$2.0 million - school site expenditures lower than anticipated
  - x \$1.6 million - Child Development Fund contribution lower due to utilization of prior year revenues, removal of a payable no longer valid and expenditures lower than anticipated
  - x \$900,000 - department expenditures lower than anticipated
  - x \$700,000 - personnel salary/benefit costs lower than anticipated
  - x \$768,000 - one time savings due to utilization of restricted funds
  - x \$725,000 - computer replacement program and district server
    - o These funds will be fully appropriated in the 2019-20 Budget Revision No. 2.
  - x \$500,000 - removal of prior year liability that is no longer valid
  - x \$260,000 - savings to grantors covering costsThese savings offset higher actual costs for the following areas:
  - x \$1.2 million - indirect costs due to grants not being spent out to estimated level
  - x \$1.0 million - Adult Education Fund contribution higher due to lower local fees revenue of approximately \$800,000 and higher expenses of \$400,000 which is a combination of the teacher

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# Board of Education Executive Summary

## Business Services

2018-19 Year-End Financial Report Unaudited Actuals, Transfers & Budget Revisions  
September 5, 2019

In addition to the items discussed above, the following information is provided:

Unrestricted Contributions Toward Restricted Programs and Transfers Out to Other Funds  
Below is a list of the district's unrestricted contributions of \$83.3 million and transfers out of \$1.7 million to the following programs/funds in 2018-19.

Restricted Program/Other Funds	General Fund Contribution
Special Education	\$70,705,641
Ongoing and Major Maintenance Account (RRM)	\$12,490,468
ROTC	\$76,347
Donations	\$13,162
Adult Education Fund	\$1,295,746
Charter School Fund	\$35,203
Child Development Fund	\$388,500

Restricted General Fund – The Restricted General Fund ending balance is composed of entitlement funds totaling approximately \$9.2 million as reflected in the chart below.

Restricted Entitlement Fund	Ending Balance 2018-19
California Clean Energy Jobs Act	\$5,408,403
Cal Works	\$11,331
Classified School Employee Professional Development	\$261,532
Learning Communities for School Success Programs	\$107,256
Lottery: Instructional Materials	\$945,604
Low Performing Student Block Grant	\$8,96,127
Medi-Cal	\$1,409,393
Other Local Grants	\$155,865

Other Post Employment Benefits – The District has chosen to invest in CalPERS California Employers Retiree Benefit Trust (CERBT) fund since 2012. As of June 30, 2019, the District has over \$86 million invested. This past year \$9 million was transferred to CERBT and \$4.6 million interest was earned. The District is required to receive an actuarial study of its OPEB liability as of June 30, 2019. This work is currently in progress and should be finalized next week. We are planning on reporting out



# 2018-19 Year End Financial Report Unaudited Actuals

For the Period Ending June 30, 2019

## Guiding Principle

All students graduate with the greatest number of post-secondary choices from the widest array of options.

Board of Education  
September 5, 2019

# Sacramento City Unified School District

## Board of Education

Jessie Ryan, President, Area 7  
Darrel Woo, Vice President, Area 6  
Michael Minnick, 2<sup>d</sup> Vice President Area 4  
Lisa Murawski, Area 1  
Leticia Garcia, Area 2  
Christina Pritchett, Area 3  
Mai Vang, Area 5  
Olivia Ang-Olson, Student Board Member

## Cabinet

Jorge A. Aguilar, Superintendent  
Cathy Allen, Chief Operations Officer  
Lisa Allen, Deputy Superintendent  
Christine Baeta, Chief Academic Officer  
Alex Barrios, Chief Communications Officer  
Vincent Harris, Chief Continuous Improvement and Accountability Officer  
Elliot Lopez, Chief Information Officer  
Cancy McArn, Chief Human Resource Officer  
Vacant, Chief Business Officer



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UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2018-19 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.

Sacramento City Unified  
Sacramento County

Unaudited Actuals  
FINANCIAL REPORTS  
2018-19 Unaudited Actuals  
Summary of Unaudited Actual Data Submission

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Following is a summary of the critical data elements contained in your unaudited actual data. Since these data may have







Current Expense Formula/Minimum Classroom Compensation

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	211,749,238.69	301	59,077.97	303	211,690,160.72	305	6,216,217.89		307	205,473,942.83	309
2000 - Classified Salaries	63,096,657.38	311	249,530.38	313	62,847,127.00	315	6,748,299.97		317	56,098,827.03	319
3000 - Employee Benefits	186,303,444.41	321	21,840,677.45	323	164,462,766.96	325	7,751,646.00		327	156,711,120.96	329
4000 - Books, Supplies Equip Replace. (6500)	14,524,148.01	331	7,078.50	333	14,517,069.51	335	4,402,615.38		337	10,114,454.13	339
5000 - Services. . . & 7300 - Indirect Costs	68,541,991.53	341	227,963.51	343	68,314,028.02	345	26,910,447.73		347	41,403,580.29	349
TOTAL					521,831,152.21	365	TOTAL			469,801,925.24	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

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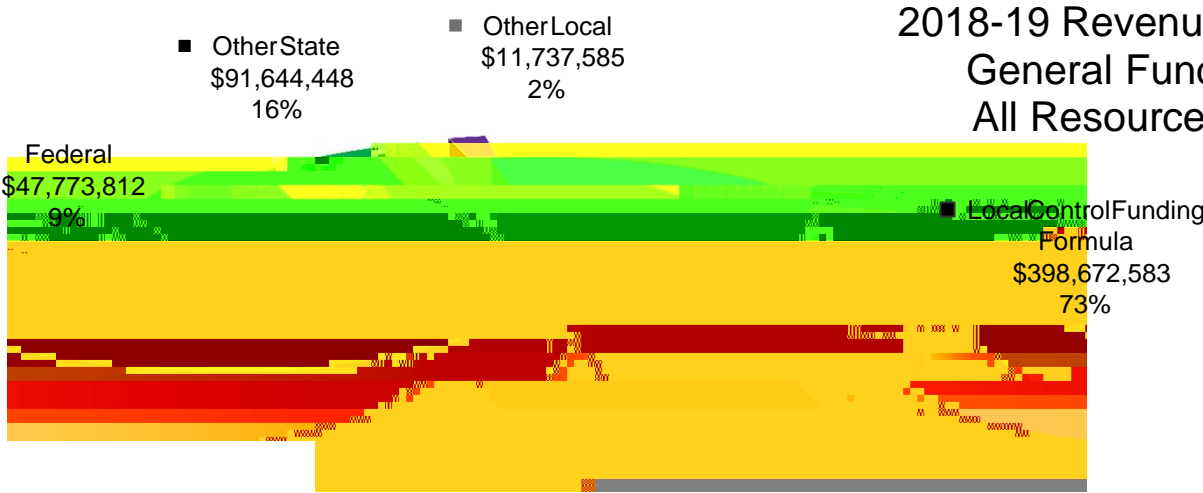
Sacramento City Unified School District • 2018-2019  
Unaudited Actuals Summary - All Funds

## GENERAL FUND

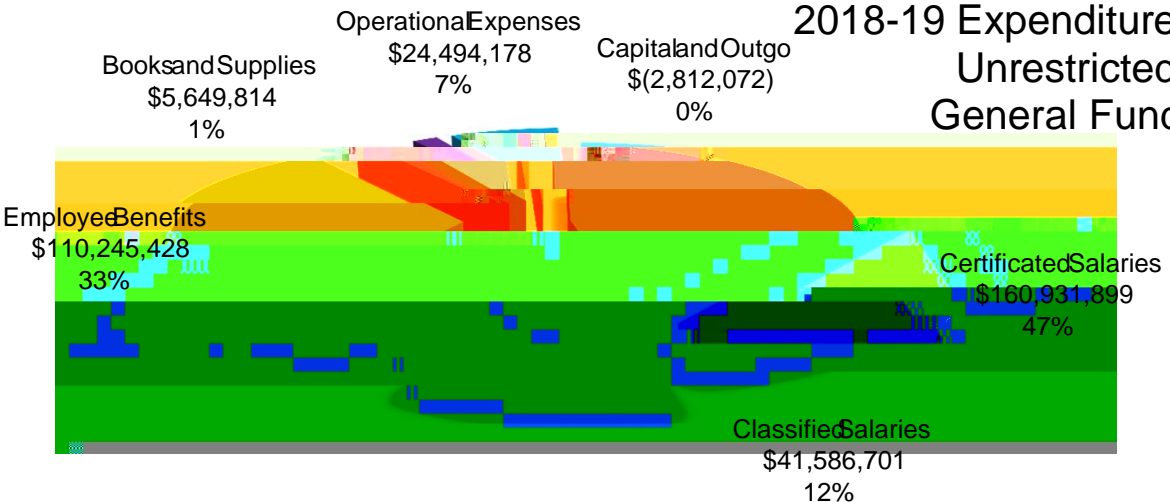
### General Fund Definition

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

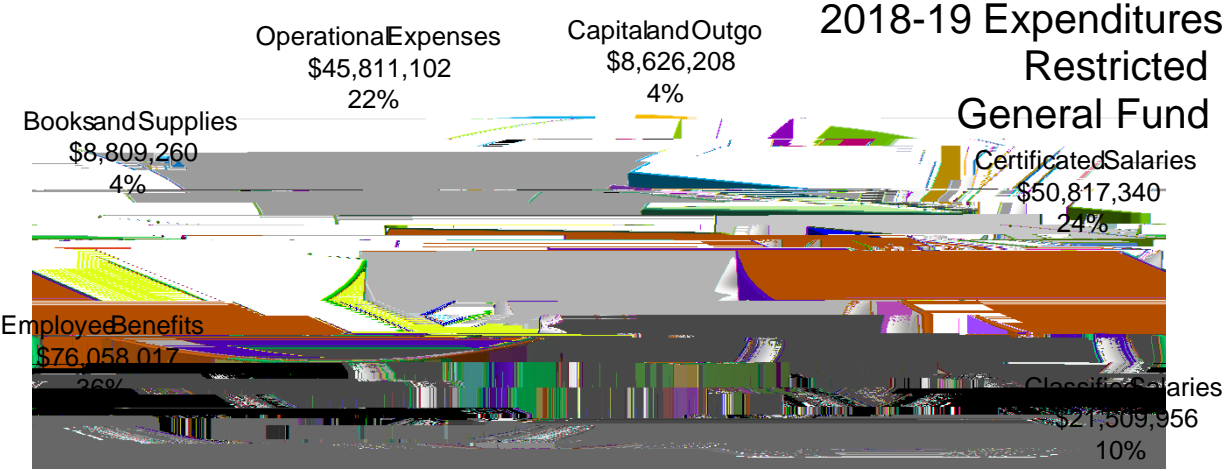
### 2018-19 Revenues General Fund All Resources



### 2018-19 Expenditures Unrestricted General Fund



### 2018-19 Expenditures Restricted General Fund



Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									













Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	135,748,685.83	31,817,347.03	167,566,032.86	138,428,428.76	35,706,174.31	174,134,603.07	3.9%
Certificated Pupil Support Salaries		1200	6,475,191.87	6,299,285.35	12,774,477.22	6,783,671.00	6,340,462.00	13,124,133.00	2.7%
Certificated Supervisors' and Administrators' Salaries		1300	17,872,589.32	2,736,938.04	20,609,527.36	17,592,275.00	3,492,851.00	21,085,126.00	2.3%
Other Certificated Salaries		1900	835,431.75	9,963,769.50	10,799,201.25	938,813.00	8,962,568.00	9,901,381.00	-8.3%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>160,931,898.77</b>	<b>50,817,339.92</b>	<b>211,749,238.69</b>	<b>163,743,187.76</b>	<b>54,502,055.31</b>	<b>218,245,243.07</b>	<b>3.1%</b>
<b>CLASSIFIED SALARIE S</b>									
Classified Instructional Salaries		2100	1,617,246.49	8,931,307.04	10,548,553.53	1,339,424.00	10,028,074.00		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00						







Sacramento City Unified  
Sacramento County

## SPECIAL REVENUE FUNDS

### Special Revenue Funds Definition

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



Description	Resource Codes	Obj
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Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget
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Description	Resource Codes	2018-19 Unaudited Actuals
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Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
OTHER STATE REVENUE					

Sacramento City Unified  
Sacramento County

Unaudited Actuals



Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	13,641.63	5,000.00	-63.3%
Dues and Memberships		5300	11,658.00	0.00	-100.0%
Insurance		5400-5450	175.00	0.00	-100.0%
Operations and Housekeeping Services		5500	368,057.08	393,131.00	6.8%



Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
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Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	35,203.00	626,746.00	1680.4%
(a) TOTAL, INTERFUND TRANSFERS IN			35,203.00	626,746.00	1680.4%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	2,087,284.00	2,174,627.00	4.2%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,087,284.00	2,174,627.00	4.2%





Sacramento City Unified  
Sacramento County

Unaudited Actuals  
Charter Schools Special Revenue Fund

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
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Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND					

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals
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Sacramento City Unified  
Sacramento County

Description				
LCFF SOURCES				
LCFF Transfers				
LCFF Transfers - Current Year				
LCFF/Revenue Limit Transfers - Prior				
TOTAL, LCFF SOURCES				
FEDERAL REVENUE				
Interagency				





Description
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Resource Codes

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
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Sacramento City Unified  
Sacramento County

Unaudited Actuals  
Adult Education Fund  
Expenditures by Function





Resource	Description	2018-19 Unaudited Actual s	2019-20 Budget
6371	CalWORKs for ROCP or Adult Education	77,428.00	77,428.00
7810	Other Restricted State	563.70	563.70
Total, Restricted Balance		<u>77,991.70</u>	<u>77,991.70</u>

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	12,086,703.93	6,107,660.00	-49.5%
3) Other State Revenue		8300-8599	10,356,154.09	4,966,471.00	-52.0%
4) Other Local Revenue		8600-8799	1,939,613.83	2,496,852.00	28.7%
5) TOTAL, REVENUES			24,382,471.85	13,570,983.00	-44.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	7,762,100.81	5,259,372.00	-32.2%
2) Classified Salaries		2000-2999	5,183,960.30	2,696,625.00	-48.0%
3) Employee Benefits		3000-3999	10,279,883.38	5,339,048.00	-48.1%
4) Books and Supplies		4000-4999	173,850.96	347,149.00	99.7%
5) Services and Other Operating Expenditures		5000-5999	337,635.40	208,056.00	-38.4%
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	1,034,200.28	567,772.00	-45.1%
9) TOTAL, EXPENDITURES			24,771,631.13	14,418,022.00	-41.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>					

Sacramento City Unified  
Sacramento County

Sacramento City Unified  
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Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	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%
All Other Federal Revenue	All Other	8290	12,086,703.93	6,107,660.00	-49.5%
<b>TOTAL, FEDERAL REVENUE</b>			<b>12,086,703.93</b>	<b>6,107,660.00</b>	<b>-49.5%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	0.00	0.00	0.0%
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	8,333,967.94	4,565,429.00	-45.2%
All Other State Revenue	All Other	8590	2,022,186.15	401,042.00	-80.2%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>10,356,154.09</b>	<b>4,966,471.00</b>	<b>-52.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	36,921.24	14,400.00	-61.0%
Dues and Memberships		5300	465.00		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					



Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES	44	(1)0-288(Transp)2000	0	0	0

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(659.16)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,295.65	15,636.49	-4.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,295.65	15,636.49	-4.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,295.65	15,636.49	-4.0%
2) Ending Balance, June 30 (E + F1e)					
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					
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	15,636.49	15,636.49	0.0%
Child Development Donations	0000	9780	15,636.49		
Child Development Donations	0000	9780		15,636.49	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%

<u>Resource</u>	<u>Description</u>	2018-19 <u>Unaudited Actual s</u>	2019-20
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Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					

Sacramento City Unified  
Sacramento County

Sacramento City Unified  
Sacramento County

Unaudited Actuals



Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%



Unaudited Actuals  
Cafeteria Special Revenue Fund

Sacramento City Unified  
Sacramento County

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	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					

Description	Function Codes	Object Codes	2018-19 Unaudcq /C2018-19
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Unaudited Actuals  
 Cafeteria Special Revenue Fund  
 Expenditures by Function

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,375,718.17	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited			9791 11,206,788.34		

Resource	Description	2018-19 Unaudited Actual s	2019-20 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast)	8,991,920.06	9,609,828.29
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-C	2,421,473.65	2,421,473.65
5330	Child Nutrition: Summer Food Service Program Operations	326,824.47	326,824.47
Total, Restricted Balance		11,740,218.18	12,358,126.41

## CAPITAL PROJECTS FUNDS

### Capital Projects Funds Definition

The Capital Projects Funds are used to account for resources used for the acquisition or construction of capital facilities by the District. This classification includes the Building , ) Capital Facilities Fund and Capital Project ) X0B Funded Components Units.

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Description
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Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	493,709.74	0.00	-100.0%



Description
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Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
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Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,440,415.88	(5,668,507.00)	-493.5%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury					
		9110	14,923,991.22		
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)					

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 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%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIE S					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIE S					
Classified Supp					



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Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,440,415.88	(5,668,507.00)	-493.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,663,941.31	16,104,357.19	9.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,663,941.31	16,104,357.19	9.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,663,941.31	16,104,357.19	9.8%
2) Ending Balance, June 30 (E + F1e)			16,104,357.19	10,435,850.19	-35.2%
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			16,104,357.19	10,435,850.19	-35.2%
c) Committed					
Stabilization Arrangements		9750			

Resource	Description	2018-19 Unaudited Actual s	2019-20 Bud get
9010	Other Restricted Local	16,104,357.19	10,435,850.19
Total, Restricted Balance		16,104,357.19	10,435,850.19

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20
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Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,513,527.82)	(138,000.00)	-90.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,504,915.23	1,991,387.41	-43.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,504,915.23	1,991,387.41	-43.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,504,915.23	1,991,387.41	-43.2%
2) Ending Balance, June 30 (E + F1e)			1,991,387.41	1,853,387.41	-6.9%
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			1,991,387.41	1,991,387.41	0.0%
c) Committed					

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	2,343,787.16		



Sacramento City Unified  
Sacramento County

Unaudited Actuals  
Capital Project Fund for Blended Component Units



Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
Professional/Consulting Services and					

Sacramento City Unified  
Sacramento County



<u>Description</u>	<u>Function Codes</u>	<u>Object Codes</u>	2018-19
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<b>Resource</b>	<b>Description</b>	<b>2018-19 Unaudited Actuals</b>	<b>2019-20 Budget</b>
9010	Other Restricted Local	1,991,387.41	1,991,387.41
Total, Restricted Balance		1,991,387.41	1,991,387.41

## DEBT SERVICE FUNDS

### Debt Service Funds Definition

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

Sacramento City Unified  
Sacramento County





Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	46,146,770.00		
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	409,182.00		
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			46,555,952.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	14,292,919.75		
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	309,586.03		
6) TOTAL, LIABILITIES			14,602,505.78		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	388,704.00	329,115.00	-15.3%
Other Subventions/In-Lieu Taxes		8572	888.00	885.00	-0.3%
<b>TOTAL, OTHER STATE REVENUE</b>			389,592.00	330,000.00	-15.3%
<b>OTHER LOCAL REVENUE</b>					

Description	Resource Codes	Object Codes
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	Resource Codes	Object Codes
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Unaudited Actuals  
Bond Interest and Redemption Fund  
Expenditures by Function

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference

<b>Resource</b>	<b>Description</b>	<b>2018-19 Unaudited Actuals</b>	<b>2019-20 Budget</b>
Total, Restricted Balance		0.00	0.00



## PROPRIETARY FUNDS

### Proprietary Funds Definition

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

Description	Resource Codes	Object Codes
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Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					

Description	Resource Codes	Obj
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Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
STRS On-Behalf Pension Contributions	7690	8590	21,857.00	0.00	-100.0%
[REDACTED] Revenue	All Other	8590	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,053.48	11,000.00	944.2%
Dues and Memberships		5300	0.00	2,000.00	New
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 - Interfund		5750	0.00	4,000.00	New



	Resource Codes    Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
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Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	21,857.00		

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			ε		

<b>Resource</b>	<b>Description</b>	<b>2018-19 Unaudited Actuals</b>	<b>2019-20 Budget</b>
	Total, Restricted Net Position	0.00	0.00



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
**BUDGET REVISIONS**  
**CHARTER SCHOOL FUND**

	Approved Budget 01/2019	Proposed Budget Revisions	Revised Budget 06/2019
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<b>REVENUES</b>			
LCFF SOURCES	17,699,062	-45,446	17,653,616
FEDERAL REVENUE	358,384	0	358,384
OTHER STATE REVENUES	2,026,320	849,726	2,876,046
OTHER LOCAL REVENUES	76,970	6,289	83,259
<b>TOTAL REVENUES</b>	<b>20,160,737</b>	<b>810,569</b>	<b>20,971,305</b>

<b>EXPENDITURES</b>			
CERTIFICATED SALARIES	7,511,593	772,834	8,284,427
CLASSIFIED SALARIES	1,115,320	110,780	1,226,101
EMPLOYEE BENEFITS	6,057,050	332,949	6,389,999
BOOKS AND SUPPLIES	2,649,100	-887,709	1,761,391
SERVICES/OTHER OPERATING EXP	2,005,791	260,843	2,266,634
CAPITAL OUTLAY	1,206,166	-1,285	1,204,881
INDIRECT SUPPORT	0	8,094	8,094
OTHER OUTGO	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>20,545,020</b>	<b>596,506</b>	<b>21,141,527</b>

<b>OTHER FINANCING SOURCES/USES</b>			
INTERFUND TRANSFERS IN	300,000	0	300,000
INTERFUND TRANSFERS OUT	-1,866,800	-220,961	-2,087,761
OTHER SOURCES	0	0	0
OTHER USES	0	0	0
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<b>-1,566,800</b>	<b>-220,961</b>	<b>-1,787,761</b>

<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>	<b>-1,951,083</b>	<b>-6,899</b>	<b>-1,957,982</b>
Beginning Fund Balance, July 1	3,364,988	0	3,364,988
Audit Adjustments	0	0	0
Ending Fund Balance, June 30	1,413,904	-6,899	1,407,005
Reserved Fund Balance	0	0	0
Designated Fund Balance	0	0	0
Economic Uncertainties	0	0	0
Assigned	1,413,904	-6,899	1,407,005
Unappropriated Fund Balance	0	0	0

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
**BUDGET REVISIONS**  
**ADULT EDUCATION FUND**

Period Ending: June 30, 2019

Approved  
Budget  
01/2019

Proposed  
Budget  
Revisions

Revised  
Budget  
06/2019

REVENUES	Approved Budget 01/2019	Proposed Budget Revisions	Revised Budget 06/2019
LCFF SOURCES	0	0	0
FEDERAL REVENUE	667,168	880,020	1,547,188
OTHER STATE REVENUES	1,819,953	307,025	2,126,978
OTHER LOCAL REVENUES	4,354,279	23,819	4,378,098
<b>TOTAL REVENUES</b>	<b>6,841,400</b>	<b>1,210,864</b>	<b>8,052,263</b>

EXPENDITURES	Approved Budget 01/2019	Proposed Budget Revisions	Revised Budget 06/2019
CERTIFICATED SALARIES	2,083,964	237,684	2,321,648
CLASSIFIED SALARIES	1,638,625	-90,203	1,548,422
EMPLOYEE BENEFITS	2,367,033	341,622	2,708,655
BOOKS AND SUPPLIES	122,245	84,482	206,726
SERVICES/OTHER OPERATING EXP	796,778	902,059	1,698,837
CAPITAL OUTLAY	0	0	0
INDIRECT SUPPORT	62,755	16,093	78,848
OTHER OUTGO	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>7,071,400</b>	<b>1,491,736</b>	<b>8,563,136</b>

OTHER FINANCING SOURCES/USES	Approved Budget 01/2019	Proposed Budget Revisions	Revised Budget 06/2019
INTERFUND TRANSFERS IN	230,000	280,872	510,872
INTERFUND TRANSFERS OUT	0	0	0
OTHER SOURCES	0	0	0
OTHER USES	0	0	0
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<b>230,000</b>	<b>280,872</b>	<b>510,872</b>

NET INCREASE (DECREASE) IN FUND BALANCE	Approved Budget 01/2019	Proposed Budget Revisions	Revised Budget 06/2019
NET INCREASE (DECREASE) IN FUND BALANCE	0	0	0
Beginning Fund Balance, July 1	0	0	0
Audit Adjustments	0	0	0
Ending Fund Balance, June 30	0	0	0
Reserved Fund Balance	0	0	0
Designated Fund Balance	0	0	0
Economic Uncertainties	0	0	0
Assigned	0	0	0
Unappropriated Fund Balance	0	0	0

	Approved Budget 01/2019	Proposed Budget Revisions	Revised Budget 06/2019
Period Ending: June 30, 2019			
<b>REVENUES</b>			
LCFF SOURCES	0	0	0
FEDERAL REVENUE	12,084,967	1,777	12,086,744
OTHER STATE REVENUES	9,211,825	1,519,582	10,731,407
OTHER LOCAL REVENUES	1,887,092	185,151	2,072,243
<b>TOTAL REVENUES</b>	<b>23,183,884</b>	<b>1,706,510</b>	<b>24,890,395</b>
<b>EXPENDITURES</b>			
CERTIFICATED SALARIES	7,337,563	424,538	7,762,101
CLASSIFIED SALARIES	5,110,080	996,630	6,106,710
EMPLOYEE BENEFITS	9,857,771	1,351,759	11,209,530
BOOKS AND SUPPLIES	1,443,406	-951,055	492,351
SERVICES/OTHER OPERATING EXP	790,634	-186,655	603,980
CAPITAL OUTLAY	0	0	0
INDIRECT SUPPORT	1,005,933	71,293	1,077,226
OTHER OUTGO	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>25,545,387</b>	<b>1,706,510</b>	<b>27,251,897</b>
<b>OTHER FINANCING SOURCES/USES</b>			
INTERFUND TRANSFERS IN	2,345,207	0	2,345,207
INTERFUND TRANSFERS OUT	0	0	0
OTHER SOURCES	0	0	0
OTHER USES	0	0	0
<b>TOTAL OTHER FINANCING SOURCES/USE</b>			





SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
**BUDGET REVISIONS**  
**BUILDING FUND**

Period Ending: June 30, 2019

Approved  
 Budget  
 01/2019

Proposed  
 Budget  
 Revisions

Revised  
 Budget  
 06/2019

REVENUES	Approved Budget 01/2019	Proposed Budget Revisions	Revised Budget 06/2019
LCFF SOURCES	0	0	0.00
FEDERAL REVENUE	0	0	0.00
OTHER STATE REVENUES	0	49,316	49,316.00
OTHER LOCAL REVENUES	4,106,688	1,906,406	6,013,094
<b>TOTAL REVENUES</b>	<b>4,106,688</b>	<b>1,955,722</b>	<b>6,062,410</b>
<b>EXPENDITURES</b>			
CERTIFICATED SALARIES	0	0	0
CLASSIFIED SALARIES	807,072	9,591	816,663
EMPLOYEE BENEFITS	332,997	49,469	382,465
BOOKS AND SUPPLIES	14,501	325,469	339,970
SERVICES/OTHER OPERATING EXP	376,734	2,041,447	2,418,181
CAPITAL OUTLAY	159,758,581	30,429,747	190,188,328
INDIRECT SUPPORT	0	0	0
OTHER OUTGO	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>161,289,885</b>	<b>32,855,722</b>	<b>194,145,607</b>
<b>OTHER FINANCING SOURCES/USES</b>			
INTERFUND TRANSFERS IN	0	0	0
INTERFUND TRANSFERS OUT	0	0	0
OTHER SOURCES	10,000,000	30,900,000	40,900,000
OTHER USES	0	0	0
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<b>10,000,000</b>	<b>30,900,000</b>	<b>40,900,000</b>
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>	<b>-147,183,197</b>	<b>0</b>	<b>-147,183,196</b>
Beginning Fund Balance, July 1	147,183,197	0	147,183,197
Audit Adjustments	0	0	0
Ending Fund Balance, June 30	0	0	0
Reserved Fund Balance	0	0	0
Designated Fund Balance	0	0	0
Economic Uncertainties	0	0	0
Assigned	0	0	0
Unappropriated Fund Balance	0	0	0

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
**BUDGET REVISIONS**  
**CAPITAL FACILITIES FUNDS**

Approved Budget 01/2019      Proposed Budget Revisions      Revised Budget 06/2019

Period Ending: June 30, 2019

**REVENUES**

L CFF SOURCES	0.00	0	0.00
FEDERAL REVENUE	0.00	0	0.00
OTHER STATE REVENUES	0.00	0	0.00
OTHER LOCAL REVENUES	3,742,410	2,735,136	6,477,546
<b>TOTAL REVENUES</b>	<b>3,742,410</b>	<b>2,735,136</b>	<b>6,477,546</b>

**EXPENDITURES**

CERTIFICATED SALARIES	0	0	0
CLASSIFIED SALARIES	0	0	0
EMPLOYEE BENEFITS	0	0	0
BOOKS AND SUPPLIES	0	0	0
SERVICES/OTHER OPERATING EXP	37,035	-11,531	25,504
CAPITAL OUTLAY	11,047,846	6,382,547	17,430,393
INDIRECT SUPPORT	0	0	0
OTHER OUTGO	5,462,444	0	5,462,444
<b>TOTAL EXPENDITURES</b>	<b>16,547,325</b>	<b>6,371,016</b>	<b>22,918,341</b>

**OTHER FINANCING SOURCES/USES**

INTERFUND TRANSFERS IN	0	0	0
INTERFUND TRANSFERS OUT	0	0	0
OTHER SOURCES	0	0	0
OTHER USES	0	0	0
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<b>0</b>	<b>0</b>	<b>0</b>

**NET INCREASE (DECREASE) IN FUND BALANCE**

	-12,804,915	-3,635,880	-16,440,795
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Beginning Fund Balance, July 1  
 Audit Adjustments

	18,168,857	0	18,168,857
Ending Fund Balance, June 30	5,363,941	-3,635,880	1,728,062
Reserved Fund Balance	0	0	0
Designated Fund Balance	0	0	0
Economic Uncertainties	0	0	0
Assigned	5,363,941	-3,635,880	1,728,062
Unappropriated Fund Balance	0	0	0

Period Ending: June 30, 2019

Approved  
Budget  
01/2019

Proposed  
Budget  
Revisions

Revised  
Budget

Period Ending: June 30, 2019

Approved  
Budget  
01/2019

Proposed  
Budget  
Revisions

Revised  
Budget  
06/2019

REVENUES

LCFF SOURCES  
FEDERAL REVENUE  
OTHER STATE REVENUES  
OTHER LOCAL REVENUES

TOTAL REVENUES

0  
0  
0  
15,305,317  
15,305,317

0  
0  
21,857  
67,249  
89,106

0.00  
0.00  
21,857.00  
15,372,566  
15,394,423

EXPENDITURES

CERTIFICATED SALARIES  
CLASSIFIED SALARIES  
EMPLOYEE BENEFITS  
BOOKS AND SUPPLIES

0  
345,399  
223,055  
71,500

0  
0  
21,857  
0

0  
345,399  
244,912