

**SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION**

Agenda Item# 10.4

Meeting Date: September 5, 2019

Subject: Approve 2018-19 Year End Financial Report Unaudited Actuals, Transfers,
Budget Decisions

[REDACTED]

- Approval on Consent Agenda
- Conference (for discussion only)
- Conference/First Reading (Action Anticipated)
- Conference/Action
- Action
- Public Hearing

Division: Business Services

• Approve the 2018-19 Year End Financial Report Unaudited Actuals, Transfers,
Budget Decisions

[REDACTED]

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^d 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

the school district pursuant to Education Code Section 42100

Sig

Date of Meeting Sep 05, 2019

Governing Board

(Original signature required)

To the Superintendent of Public Instruction:

2018-19 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy

by the County Superintendent of Schools pursuant to Education Code Section 42100

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

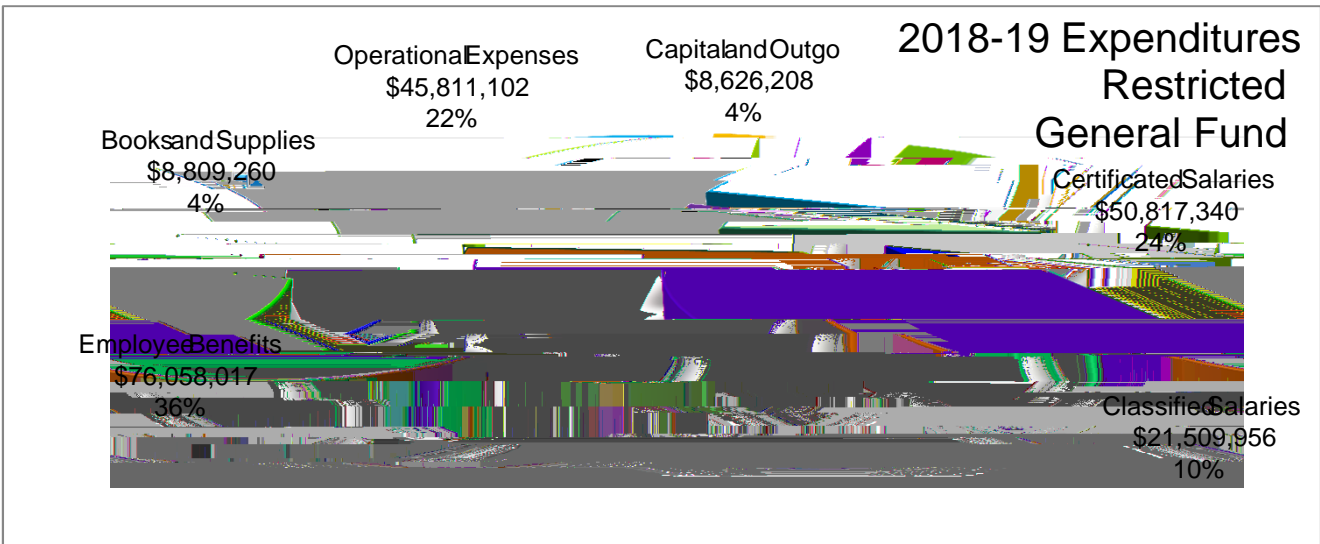
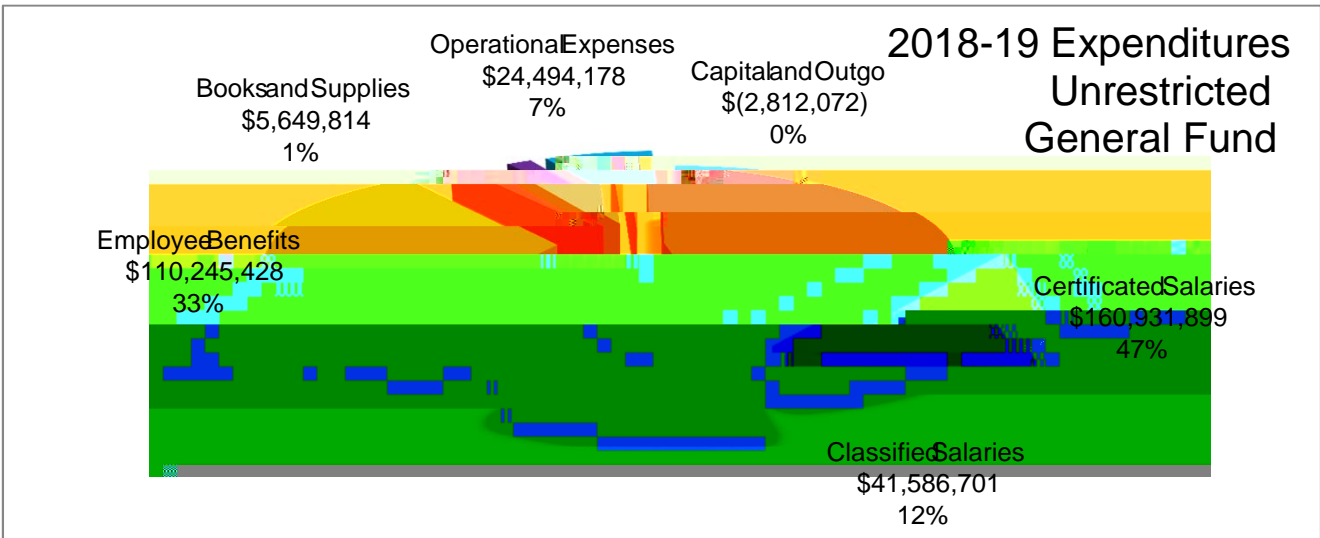
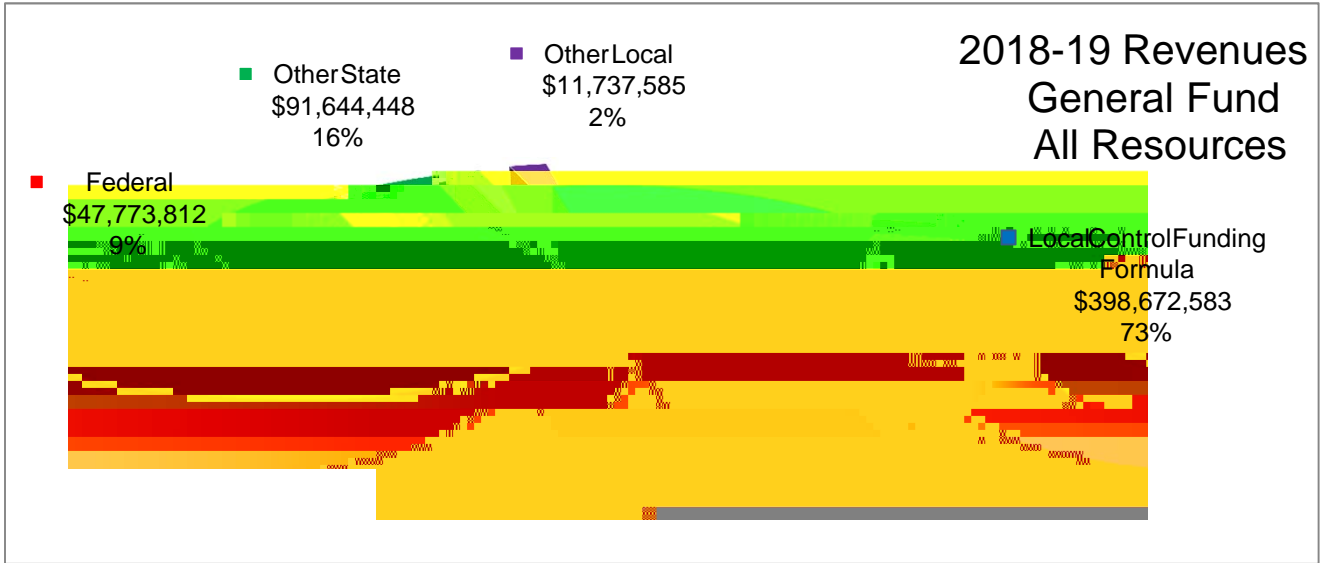
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Sacramento City Unified School District • 2018-2019
Unaudited Actuals Summary - All Funds

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 law or contractual agreement to any other fund are accounted for in this fund. General operating expenditures and the capital improvement costs that are not paid through other funds are paid from the General Fund. The General Fund also contains categorical programs such as Educator Effectiveness, Every Student Succeeds Act (ESSA), Title I, After School Education and Safety (ASES) and others.



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)	
CERTIFICATED SALARIES									
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%
TOTAL, CERTIFICATED SALARIES			160,931,898.77	50,817,339.92	211,749,238.69	163,743,187.76	54,502,055.31	218,245,243.07	3.1%
CLASSIFIED SALARIE S									
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, DCA, and CERIA Funds.

Description	Resource Codes	Obj
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Unaudited Actuals
Charter Schools Special Revenue Fund
Expenditures by Object

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

Resource Codes



2018-19
Unaudited Actuals

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

Sacramento City Unified
Sacramento County

Unaudited Actuals

Sacramento City Unified
Sacramento County

Unaudited Actuals
Charter Schools Special Revenue Fund
Expenditures by Object

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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

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
A. REVENUES					
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. EXPENDITURES					
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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					

Sacramento City Unified
Sacramento County

Sacramento City Unified
Sacramento County

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
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%
TOTAL, FEDERAL REVENUE			12,086,703.93	6,107,660.00	-49.5%
OTHER STATE REVENUE					
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%
TOTAL, OTHER STATE REVENUE			10,356,154.09	4,966,471.00	-52.0%
OTHER LOCAL REVENUE					
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					

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%
Unassigned/Unappropriated Amount		9790	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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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) X@ Blended Components Units.

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Description

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

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

Unaudited Actuals
Capital Project Fund for Blended Component Units
Expenditures by Object

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
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,513,527.82)	(138,000.00)	-90.9%
F. FUND BALANCE, RESERVES					
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					

Unaudited Actuals
 Capital Project Fund for Blended Component Units
 Expenditures by Object

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

Unaudited Actuals
 Capital Project Fund for Blended Component Units
 Expenditures by Object

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

Sacramento City Unified
Sacramento County

Unaudited Actuals
Capital Project Fund for Blended Component Units
Expenditures by Function

Description	Function Codes	Object Codes
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2018-19

Resource	Description	2018-19 Unaudited Actual s	2019-20 Bud get
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
G. ASSETS					
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		
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	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		
J. DEFERRED INFLOWS OF RESOURCES					
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
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	388,704.00	329,115.00	-15.3%
Other Subventions/In-Lieu Taxes		8572	888.00	885.00	-0.3%
TOTAL, OTHER STATE REVENUE			389,592.00	330,000.00	-15.3%
OTHER LOCAL REVENUE					

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

Resource	Description	2018-19 Unaudited Actual s	2019-20 Bud get
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
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	21,857.00	0.00	-100.0%
e Revenue	All Other	8590	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
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
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	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		

Resource	Description	2018-19 Unaudited Actuals	2019-20 Budget
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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REVENUES			
LOFF 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
TOTAL REVENUES	20,160,737	810,569	20,971,305

EXPENDITURES			
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
TOTAL EXPENDITURES	20,545,020	596,506	21,141,527

OTHER FINANCING SOURCES/USES			
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
TOTAL OTHER FINANCING SOURCES/USES	-1,566,800	-220,961	-1,787,761

NET INCREASE (DECREASE) IN FUND BALANCE	-1,951,083	-6,899	-1,957,982
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

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

Period Ending: June 30, 2019

REVENUES			
LOFF 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
TOTAL REVENUES	6,841,400	1,210,864	8,052,263

EXPENDITURES			
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
TOTAL EXPENDITURES	7,071,400	1,491,736	8,563,136

OTHER FINANCING SOURCES/USES			
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
TOTAL OTHER FINANCING SOURCES/USES	230,000	280,872	510,872

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			
REVENUES			
LOFF 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
TOTAL REVENUES	23,183,884	1,706,510	24,890,395
EXPENDITURES			
CERTIFICATED SALARIE S	7,337,563	424,538	7,762,101
CLASSIFIED SALARIE S	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 OUTLA Y	0	0	0
INDIRECT SUPPORT	1,005,933	71,293	1,077,226
OTHER OUTGO	0	0	0
TOTAL EXPENDITURES	25,545,387	1,706,510	27,251,897
OTHER FINANCING SOURCES/USES			
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
TOTAL OTHER FINANCING SOURCES/USE			

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
BUDGET REVISIONS
BUILDING FUND

Period Ending: June 30, 2019

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REVENUES	Approved Budget 01/2019	Proposed Budget Revisions	Revised Budget 06/2019
LOFF 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
TOTAL REVENUES	4,106,688	1,955,722	6,062,410
EXPENDITURES			
CERTIFICATED SALARIE S	0	0	0
CLASSIFIED SALARIE S	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 OUTLA Y	159,758,581	30,429,747	190,188,328
INDIRECT SUPPORT	0	0	0
OTHER OUTGO	0	0	0
TOTAL EXPENDITURES	161,289,885	32,855,722	194,145,607
OTHER FINANCING SOURCES/USES			
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
TOTAL OTHER FINANCING SOURCES/USE S	10,000,000	30,900,000	40,900,000
NET INCREASE (DECREASE) IN FUND BALANC E	-147,183,197	0	-147,183,196
Beginning Fund Balance, July 1	147,183,197	0	147,183,197
Audit Adjustment s	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	Approved Budget 01/2019	Proposed Budget Revisions	Revised Budget 06/2019
LOFF 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
TOTAL REVENUES	3,742,410	2,735,136	6,477,546

EXPENDITURES	Approved Budget 01/2019	Proposed Budget Revisions	Revised Budget 06/2019
CERTIFICATED SALARIE S	0	0	0
CLASSIFIED SALARIE S	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 OUTLA Y	11,047,846	6,382,547	17,430,393
INDIRECT SUPPORT	0	0	0
OTHER OUTGO	5,462,444	0	5,462,444
TOTAL EXPENDITURES	16,547,325	6,371,016	22,918,341

OTHER FINANCING SOURCES/USES	Approved Budget 01/2019	Proposed Budget Revisions	Revised Budget 06/2019
INTERFUND TRANSFERS IN	0	0	0
INTERFUND TRANSFERS OUT	0	0	0
OTHER SOURCES	0	0	0
OTHER USES	0	0	0
TOTAL OTHER FINANCING SOURCES/USES	0	0	0

NET INCREASE (DECREASE) IN FUND BALANCE	-12,804,915	-3,635,880	-16,440,795
Beginning Fund Balance, July 1	18,168,857	0	18,168,857
Audit Adjustments	0	0	0
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

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Period Ending: June 30, 2019

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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 SALARIE S
CLASSIFIED SALARIE S
EMPLOYEE BENEFITS
BOOKS AND SUPPLIES

0
345,399
223,055
71,500

0
0
21,857
0

0
345,399
244,912