SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

Agenda Item 10.1

Meeting Date: September 21, 2017

Subject: Approve 2016-17 Year End Financial Report Unaudited Actuals, Transfers and Budget Revisions

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

Division: Business Services

Recommendation: Approve the 2016-17 Year End Financial Report Unaudited Actuals, Transfers, Budget Revisions.

Background/Rationale: At the close of each fiscal year, school districts must complete a financial report. This unaudited financial report is filed

2016-2017

Sacramento City Unified School District

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UNAUDITED ACTUAL FINANCIAL REPORT:

To the County

Summary of Unaudited Actual Data Submission

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.

	2016-17 Unaudited Actuals	2017-18 Budget
Description	P-2 ADA	

Description	2016-17 Unaudited Actuals			2017-18 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2	Estimated	Estimated

2016-17 Unaudited Actuals

Sacramento City Unified School District • 2016-2017
Unaudited Actuals Summary All Funds

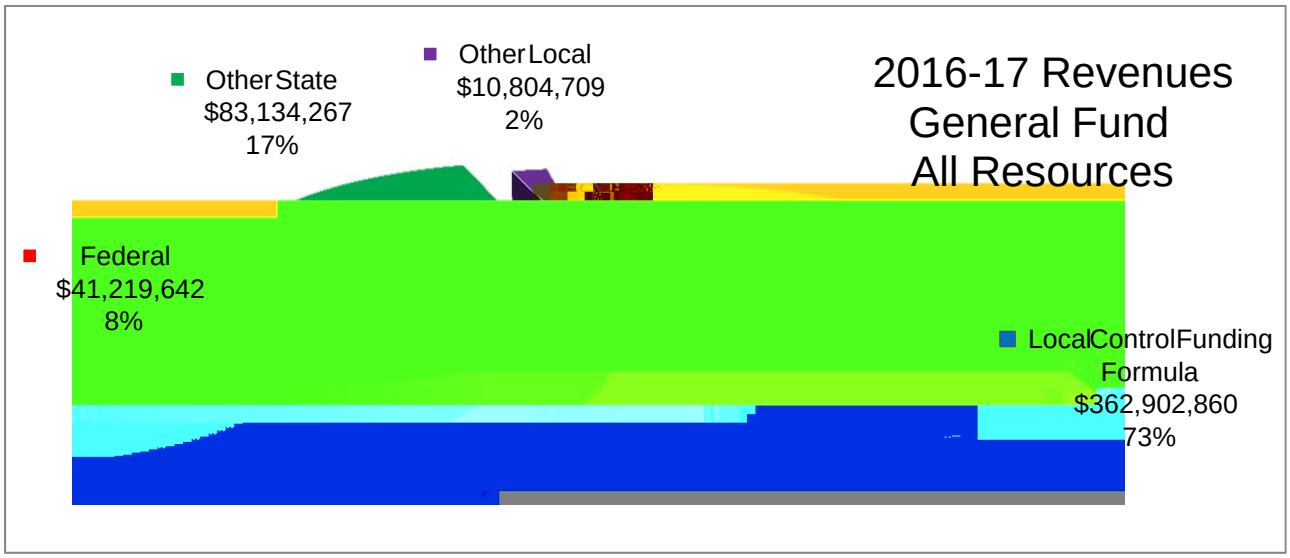
	GENERAL FUND		Charter	Adult	Child	Deferred	General	County School	Capital	Dental	Self	Grand
	RESTRICTED	RESTRICTED										

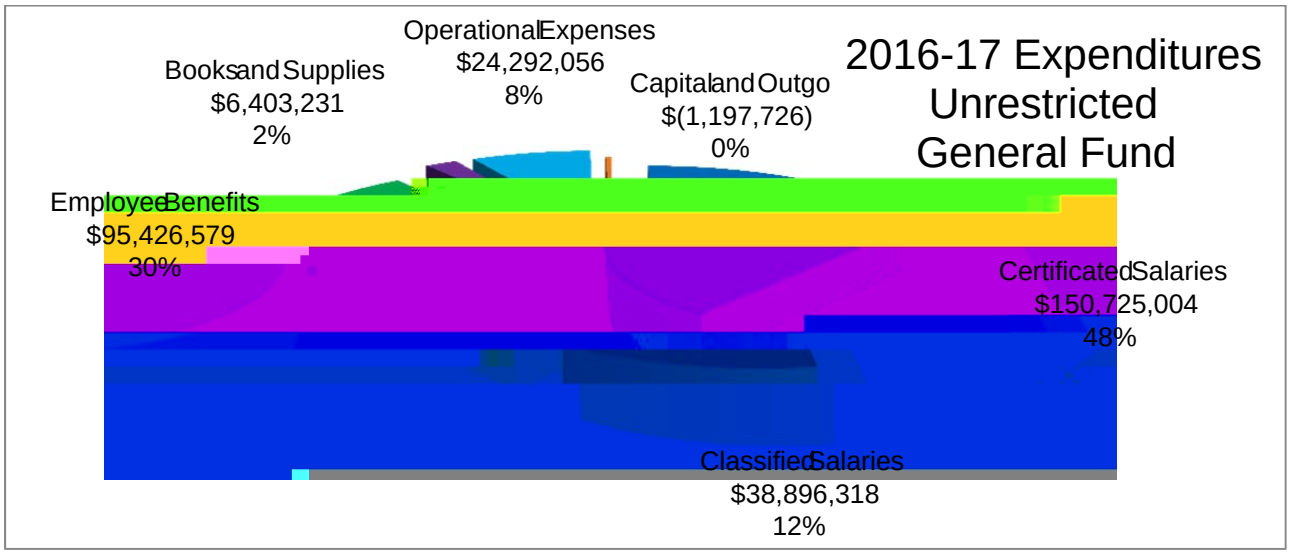
GENERAL FUND

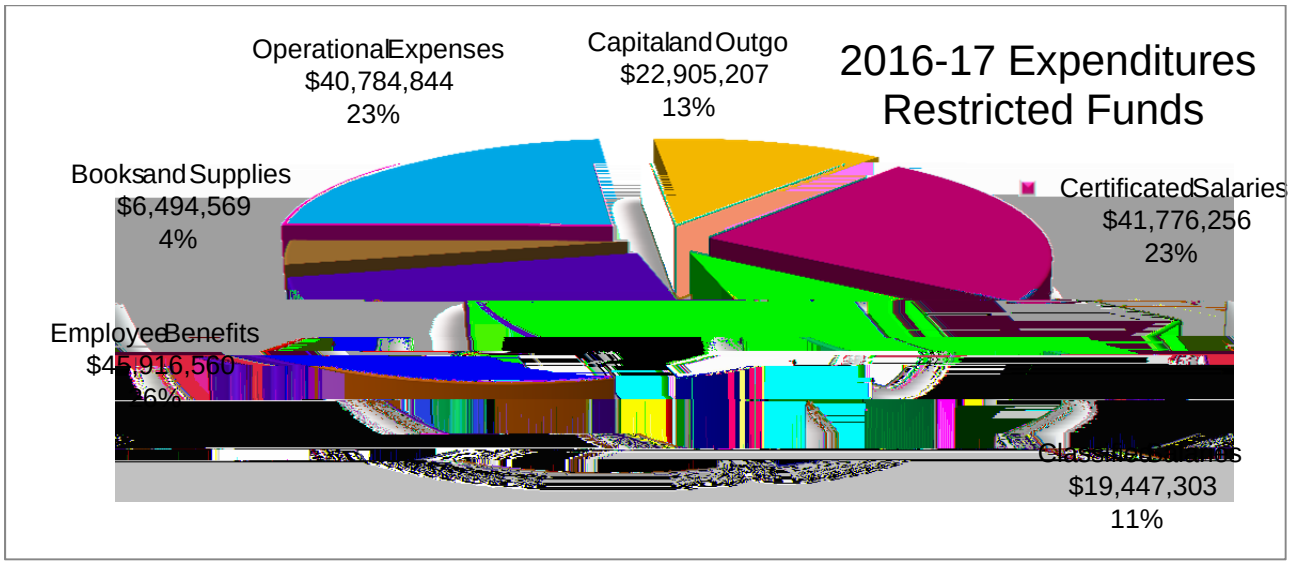
General Fund Definition

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

Revenues and Expenditures – Summary







	2016-17 Unaudited Actuals	2017-18 Budget

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals Unrestricted (A)	2016-17 Unaudited Actuals Restricted (B)	2016-17 Unaudited Actuals Total Fund col. A + B (C)	2017-18 Budget	

Resource	Description	2016-17 Unaudited Actuals	2017-18 Budget
5640	Medi-Cal Billing Option	1,470,502.07	1,409,396.32
6230	California Clean Energy Jobs Act	2,568,265.62	68,265.62
6264	Educator Effectiveness (15-16)	1,097,695.33	97,695.33
6300	Lottery: Instructional Materials	765,794.56	765,794.56
7338	College Readiness Block Grant	926,790.76	926,790.76
9010	Other Restricted Local	1,498,240.79	1,498,240.79

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, Cafeteria and Deferred Maintenance Funds.

Descri ption	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	919,054.66		

Descri ption	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	9,962,632.00	14,635,074.00	46.9%
Education Protection Account State Aid - Current Year		8012	2,158,342.00	2,045,231.00	-5.2%
State Aid - Prior Years		8019	296,305.00	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%

Descri ption	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	6,677,327.27	6,199,858.00	-7.2%
Certificated Pupil Support Salaries		1200	284,793.33		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals

Descri ption	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
OTHER OUTGO (excludin g Transfers of Indirect Costs)					
Tuition					

Descri ption	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference

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Resource	Descri ption	2016-17 Unaudited Actuals	2017-18 Bud get
6230	California Clean Energy Jobs Act	167,175.00	167,175.00

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Descri ption	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(224,089.67)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		

Unaudited Actuals
Sacramento City Unified
Adult Education Fund
Sacramento County

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					

Description	Function Codes	Object Codes

Resource	Descri ption	2016-17 Unaudited Actuals	2017-18

Descri ption	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget1.157 Td2 7.26f q /C q /CS0 0 0 12.6 339.54 6

Descri ption	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference

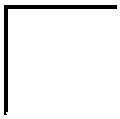
Descri ption	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	260,171.71		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		

Sacramento City Unified
Sacramento County

Descri ption	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	

Sacramento City Unified
Sacramento County

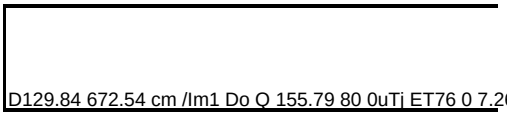


Resource	Description	2016-17 Unaudited Actuals	2017-18 Budget
6130	Child Development: Center-Based Reserve Account	326,458.39	326,458.39
Total, Restricted Balance		326,458.39	326,458.39

Descri ption	Resource Codes

Sacramento City Unified
Sacramento County

Descri ption	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,638,033.10		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	512,343.04		



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Descri ption	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	25,000.00	New
Travel and Conferences		5200	9,116.85	21,400.00	134.7%
Dues and Memberships		5300	519.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	

Sacramento City Unified
Sacramento County

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND					

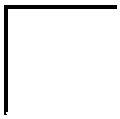
Resource	Description	2016-17 Unaudited Actuals	2017-18 Budget

.

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference

Sacramento City Unified
Sacramento County



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Descri ption	Resource Codes

Sacramento City Unified
Sacramento County

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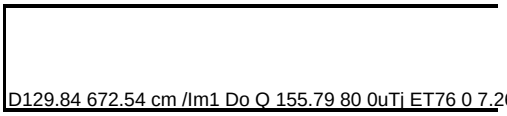

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Insurance		5400-5450	0.00	0.00	

Sacramento City Unified
Sacramento County

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Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND					

Resource	Description	2016-17 Unaudited Actuals	2017-18 Budget

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Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference