

Sacramento
City Unified
School District

BOARD OF EDUCATION

Meeting Date: September 17, 2020

Subject: Approve 2019-20 Year End Financial Report Unaudited Actuals

- Information Item Only
- Approval or Consent Agenda

- Conference (for discussion only)
- Conference/First Reading (Action Anticipated)
-

Board of Education Executive Summary

Business Services

Approve 2019-20 Unaudited Actuals (Year End Financial Report)
September 17, 2020

I. OVERVIEW/HISTORY:

Per Education Code 42100(a), the governing board of each school district shall approve an annual

[REDACTED]

The 2019-20 Unaudited Actuals represent the actual revenues, expenses, and

[REDACTED]

II. Driving Governance:

Per Education Code Section 42100 (b), on or before September 15, the governing board of each school district shall approve, in a format prescribed by the Superintendent of Public Instruction, an annual statement of all receipts and expenditures of the district for the preceding fiscal year

[REDACTED]

III. Budget:

The 2019-20 Year-End Financial Report recognizes additional revenue and expenses per Education Code section 42601 and Sacramento City Board Policy 3110 that allow 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:

Follow the timeline and financial planning calendar for submitting and adopting interim and annual

[REDACTED]

V. Major Initiatives:

- Present the 2019-20 Unaudited Actuals (Year End Financial Report) to the Board for consideration and approval
Use the 2019-20 Year End Financial Report to guide budget development
- Continue to work with the Fiscal Advisor assigned by the Sacramento County Superintendent of Schools

VI. Results:

The Unaudited Actuals are filed with the County Superintendent by September 15th. The 2019-20 Unaudited Actuals will be presented by staff at the September 17th, 2020 Board meeting.



Board of Education Executive Summary

Business Services

Approve 2019-20 Unaudited Actuals (Year End Financial Report)

September 17, 2020

VII. Lessons Learned/Next Steps:

- Adhere to budget timelines throughout the fiscal year.
Observe trends and prepare for significant events in the budgeting process.
Continue to monitor State budget and its impact on District finances.
- The District will present a proposed revised 2020-2021 budget at the October 8, 2020

Board of Education Executive Summary

Business Services

Sacramento
City Unified
School District

Approve 2019-20 Unaudited Actuals (Year End Financial Report)
September 17, 2020

Sacramento City Unified School District
2019-20 Unaudited Actuals
General Fund

Description	General Fund		
	Unrestricted	Restricted	Total
REVENUES			
General Purpose (LCFF) Revenues:			
State Aid & FPA	313,649,770	2,214,282	315,864,052
Property Taxes & Misc. Local	97,845,064	-	97,845,064
Total General Purpose	411,494,834	2,214,282	413,709,116
Federal Revenues	573,457	51,304,920	51,878,378
Other State Revenues	11,998,361	66,373,857	78,372,218
Other Local Revenues	8,284,591	1,704,287	9,988,878
TOTAL REVENUES	439,851,243	121,587,346	561,438,589
EXPENDITURES			
Certificated Salaries	155,638,666	54,170,161	209,808,827
Classified Salaries	39,146,734	21,016,887	60,163,621
Employee Benefits (All)	106,175,868	69,772,282	175,948,151
Books & Supplies	4,756,255	6,389,533	11,145,788
Other Operating Expenses (Services)	21,971,055	43,577,184	65,548,239
Capital Outlay	328,373	8,032,849	8,361,222
Other Outgo	1,153,517		1,153,517
Direct Support/Indirect Costs	(7,117,814)	5,823,616	(1,294,198)
TOTAL - EXPENDITURES	322,052,655	208,782,512	530,835,167
EXCESS (DEFICIENCY)	117,798,588	(87,195,166)	30,603,422

Business Services

Approve 2019-20 Unaudited Actuals (Year End Financial Report)
September 17, 2020

Other Funds

Fund	Beginning Fund Balance	Budgeted Net Change	2020-21 Proposed Budget Fund Balance
9 Charter Schools	\$3,854,437	\$120,928	\$3,975,366
		(\$352)	
		(\$32,812,856)	
11 Adult	\$77,992	\$275,253	\$353,245
12 Child Development	\$15,636		\$15,285
13 Cafeteria	\$12,582,507	\$224,552	\$12,807,058
21 Building Fund	\$95,280,449	(\$4,912)	\$62,467,593
25 Capital Facilities	\$16,104,357	\$4,092,150	\$20,196,507
35 County Federal Facilities Fund	\$0	\$0	\$0
49 Capital Projects for Blended Components	\$1,991,387	\$29,358	\$2,020,746
51 Bond Interest and Redemption	\$31,953,446		\$31,948,534
67 Self-Insurance Fund	\$12,448,490	\$486,767	\$12,935,257

Contributions and Transfers From Unrestricted to Restricted

	2019-20 Estimated	2019-20 Unaudited	

Board of Education Executive Summary

Business Services

Approve 2019-20 Unaudited Actuals (Year-End Financial Report)

delay may generate additional one-time savings in operational costs. The District will review possible areas for one-time savings to include in the proposed revised 2020-2021 budget due October 8, 2020.

e E c e e c a s

For the Period Ending June 30, 2020

**Sacramento
City Unified
School District**

Guiding Principle

All students graduate with the greatest number

[Redacted]

[Redacted]

TABLE OF CONTENTS

SCHOOL DISTRICT CERTIFICATION	1
AVERAGE DAILY ATTENDANCE...	3
CURRENT EXPENSE FORMULA/MINIMUM CLASSROOM COMPENSATION	6
GENERAL FUND	
GENERAL FUND DEFINITION....	8
GENERAL FUND - REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE.	9
SPECIAL REVENUE FUNDS	
SPECIAL REVENUE FUND DEFINITION.....	21
CHARTER SCHOOLS FUND - REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE.....	22
ADULT EDUCATION FUND - REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE.....	35
CHILD DEVELOPMENT FUND - REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE	47
CAPITAL PROJECTS FUND DEFINITION	
BOND INTEREST AND REDEMPTION FUND - REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE	104

Sacramento County
the school district pursuant to

2019-20 Unaudited Actuals
School District Certification

Form CA

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools

2019-20 UNAUDITED
with Education Code Section

IAL REPORT. This report was prepared in accordance
is hereby approved and filed by the governing board of
Code Section 42100.

[Signature]

of 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:

Unaudited Actuals
FINANCIAL REPORTS
2019-20 Unaudited Actuals
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.

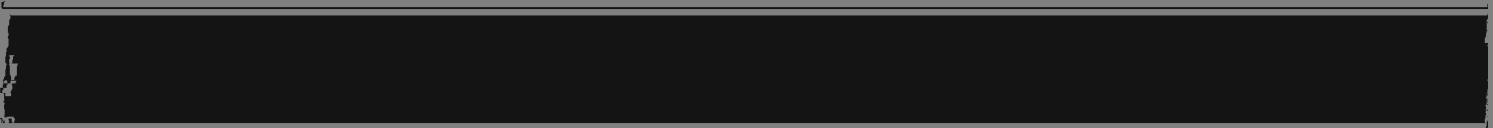
Code	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation	61.61%
districts or future apportionments may be affected. (EC 41372)		
CEA Deficiency Amount	Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation 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 Met

2019-20 Unaudited Actuals

2020-21 Budget

Estimated P-2 Estimated Estimated

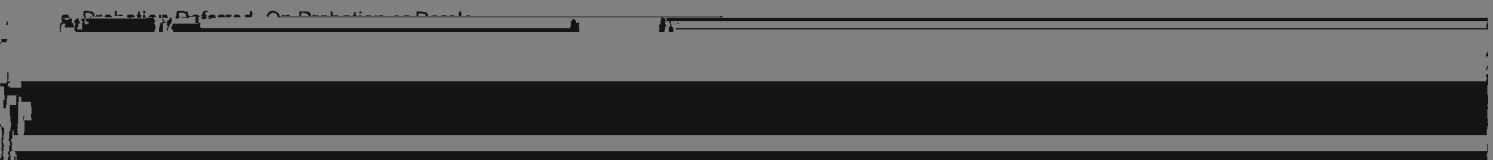
Description	2019-20 Unaudited Actuals	2020-21 Budget
		0.00



B. COUNTY OFFICE OF EDUCATION

1. County Program Alternative Education ADA

a. County Group Home and Institution Pupils



d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	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					

2019-20 Unaudited Actuals

2020-21 Budget

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

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.

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 Homes and Institution Pupils

b. Juvenile Halls, Homes, and Camps

d. Total, Charter School County Program Alternative Education ADA
(Sum of Lines C2a through C2c)

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

0.00 0.00

Opportunity Classes, Specialized Secondary Schools

f. Total, Charter School Funded County

PART I - CURRENT EXPENSE FORMULA	Total Expense		Reductions		Current Expense of Education		Reductions (Extracted)		Reductions (Overrides)*		Current Expense- Part II	
	(1)	No.	(2)	No.	(3)	No.	(4a)	(4b)	(5)	(5)	(6)	No.
1000 - Certificated												
Salaries	209,808,826.57	301	0.00	303		305					204,216,284.78	309
2000 - Classified Salaries		311	229,803.77	313	59,933,816.95	315	6,288,452.29				53,645,364.66	319
3000 - Employee Benefits		321	20,992,662.74	323		325	7,022,965.14				147,932,522.71	329
4000 - Books, Supplies Equip Replace. (6500)	11,166,412.85	331		333		335					8,059,975.52	339
5000 - Services, . & 7300 - Indirect Costs		341	134,439.39	343		345	29,619,368.55				34,500,233.37	349
												EDP No.
Salaries of Instructional Aides Per EC 14011											163,884,707.08	
STPS											18,787,418.00	
PERS											2,183,860.35	

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services

Description	Object	2019-20 Unaudited Actuals		Total Fund col. A + B	2020-21 Budget		Total Fund col. D + E	% Diff Column
		Unrestricted	Restricted		Unrestricted	Restricted		
A. REVENUES								
2) Federal Revenue	8100-8299	573,457 39	51,304,920 27	51,878,377 66	155,909 00	98,463,391 35	98,619,299 35	90.1%
3) Other State Revenue	8300-8599	11,998,360 81	66,373,857 08	78,372,217 89				7.2%
4) Other Local Revenue	8600-8799				8,888,361 00	66,141,396 18	72,729,737 18	-27.3%
5) TOTAL REVENUES		8,284,590 88	1,704,287 39	9,988,878 27		1,210,933 50	7,260,315 40	6.7%
		432,351,243 06	121,597,346 74	553,948,589 80	423,363,319 90	167,592,815 03	590,956,134 93	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
	1000-1999							6.3%
	2000-2999	155,638,666 00	54,170,160 57	209,808,826 57	166,623,639 26	56,342,874 60	222,866,513 86	
D. OTHER FINANCING SOURCES/USES								
	4000-4999				12,835,838 89	60,499,722 07	73,335,561 96	558.0%
	5000-5999							
	6000-6999				1,038,323 00			
	7400-7499	1,153,517 12		1,153,517 12	5,000 00	0 00	5,000 00	-99.6%
	7300-7399	(7,117,813 95)						
			(87,185,165 03)					-274.9%
	8900-8929					0 00		14.6%
	7600-7629	2,698,262 45	0 00				1,726,379 21	
	8930-8979		0 00	0 00		0 00		
	7630-7699		0 00					0.0%
	8980-8999						0 00	0.0%

Unaudited Actuals

	2019-20 Unaudited Actuals			2020-21 Budget			Total Fund	% Diff
	Unrestricted	Restricted	Total Fund	Unrestricted	Restricted	Total Fund		
Sacramento County	57,382.09							

Description

Resource Codes

G. ASSETS

Description	Resource Codes	2019-20 Unrestricted	2019-20 Restricted	2019-20 Total Fund	2020-21 Unrestricted	2020-21 Restricted	2020-21 Total Fund	% Diff
1) Cash								
a) in County Treasury	9110	51,886,634.97	(6,088,209.42)	45,808,425.55	(D)	(E)	(F)	C & F
1) Fair Value Adjustment to Cash in County Treasury	9111	0.00	0.00	0.00				
b) in Banks	9120	51,109.37	34,773.62	85,882.99				
c) in Revolving Cash Account	9130	225,000.00	0.00	225,000.00				
d) with Fiscal Agent/Trustee	9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit	9140	0.00	2,271,345.61	2,328,727.70				
2) Investments	9150	0.00	0.00	0.00				
4) Due from Grantor Government	9290	0.00	24,179,665.13	24,179,665.13				
5) Due from Other Funds	9310	2,814,280.46	356.30	2,814,636.76				
6) Stores	9320	104,536.53	0.00	104,536.53				
7) Prepaid Expenditures	9330	0.00	0.00	0.00				
8) Other Current Assets	9340	0.00	0.00	0.00				
9) TOTAL ASSETS		115,372,722.70	24,971,950.91	140,344,673.61				

1) Deferred Outflows of Resources	9490	0.00	0.00	0.00				
7) TOTAL DEFERRED OUTFLOWS								

I. LIABILITIES

1) Accounts Payable	9500	29,237,258.95	10,826,224.98	40,063,483.93				
2) Due to Grantor Governments	9590	0.00	0.00	0.00				
3) Due to Other Funds	9610	1,436,360.83	198,817.28	1,635,178.11				
4) Current Loans	9840	0.00	0.00	0.00				
5) Unearned Revenue	9650	0.00	5,597,400.76	5,597,400.76				
6) TOTAL LIABILITIES		30,673,619.78	16,622,443.02	47,296,062.80				

Description	Resource Codes	Object Codes	2020-21 Budget						% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
		8011	280 693 104 00	0 00	280 693 104 00	280 655 757 00	0 00		
Education Protection Account State Aid - Current Year		8012	33 282 583 00		33 282 583 00		0 00	32 770 742 00	
		8013	1325 817 00	0 00	1325 817 00	0 00	0 00	0 00	
		8014	0 00	0 00	0 00	0 00	0 00	0 00	
State Aid - Current Year		8022		0 00	16 44	16 00		280 655 757 00	0 0%
		8029	0 00	0 00	0 00	32 770 742 00	0 00	0 00	1 5%
						0 00			0 0%
									-100 0%
Tax Relief Subventions		8041	75 208 610 00	0 00	75 208 610 00		0 00		0 0%
		8042	16 44	0 00	2 845 967 72		0 00	2 945 968 00	-2 7%
Timber Yield Tax		8043		0 00	888 492 21	888 492 00	0 00	888 492 00	0 0%
Other Subventions/in-Lieu Taxes				0 00	0 00				0 0%
County & District Taxes				0 00					
		8045		0 00	19 887 070 00	48 807 000 00	0 00		0 0%
		8047	10 450 902 70	0 00	10 450 902 70	9 887 550 00	0 00		-5 4%
Entry Years Taxes		8048	0 00	0 00	0 00		0 00	0 00	
		8081			0 00	0 00	0 00		
		8082			0 00	27 890 00	0 00		-8 4%
		8083			0 00	13 300 00	0 00		0 0%
Subvention Sources				0 00		13 300 00	0 00		0 0%
Education Revenue Augmentation Fund (ERAF)			18 867 979 69					18 867 980 00	
Community Redevelopment Funds (SB 617/699/1992)								9 887 550 00	
Penalties and Interest from Delinquent Taxes						0 00			0 0%

2019-20 Unaudited Actuals

Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted	Restricted	Total Fund col. D + E (F)	% Diff Column C & F
				573,568.18					47.48%
	3020, 3040, 3041 3045, 3050, 3061 3110, 3177, 3182, 4050, 4126, 4203	8290 8290			573,568.18		843,895.00	843,895.00	
Program Other NCLB / Every Student Succeeds Act Public Charter Schools Grant									
Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.00%
						0.00			
	3180, 3181, 3185, 4037, 4123, 4124, 4127, 4128, 5510, 5630			2,176,659.22	8,261,181.03				
				16,440,716.53	16,440,716.53		21,849,904.64	21,849,904.64	32.9%
TOTAL FFDFB&L REVENUE						165,908.00	427,243.00	427,243.00	11.6%
	3500-3599				382,879.34		427,243.00	427,243.00	
	All Other		573,457.39	1,789,712.53	2,363,169.92	155,908.00	39,474,593.75		
								30,968.00	67.5%
							0.00		
							0.00		
					1,548,748.00			1,593,194.00	-2.9%
								6,758,140.00	
						0.00			0.0%
			0.00						0.0%
	6010								8.7%
	6030								0.0%
	6650, 6690, 6695							0.00	-100.0%
	6230								0.0%
									-54.5%
									0.0%
									0.0%
				31,112,877.64	35,477,988.64				-19.7%
							68,141,388.18	72,729,737.18	-7.2%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget		Total Fund col. D + E (F)	% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)		
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									
			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Equipment/Supplies									
									18.0%
Sale of Publications									
					0.00		0.00	0.00	0.0%
Food Service Sales									
							0.00		0.0%
All Other Sales									
			0.00				0.00	0.00	0.0%
Leases and Rentals									
							0.00	2,638,431.45	0.6%
Interest									
				0.00	2,147,937.21		0.00	1,455,400.00	
Net Increase (Decrease) in the Fair Value of Investments									
		8662					0.00	0.00	0.0%
Non-Resident Students									
		8672	0.00				0.00		0.0%
		8632	0.00	0.00			0.00		
		8634	0.00	0.00	0.00	0.00		0.00	
		8650	0.00	0.00	0.00	0.00	0.00	0.00	
Interagency Services									
		8677	2,314,621.77	0.00	2,314,621.77	1,335,550.45	0.00	1,335,550.45	
Mitigation/Developer Fees									
		8681	0.00	0.00					0.0%
All Other Expenditures									
		8680	2,147,937.21			1,455,400.00			-32.2%
			0.00	0.00	0.00	0.00	0.00	0.00	
			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
			0.00		0.00	0.00		0.00	-42.3%
			0.00		0.00	0.00		0.00	0.0%
Other Local Revenue Plus: Misc Funds Non-LCFF (50%) Adjustment									
			15,200.00						-100.0%
Pass-Through Revenues From Local Sources									
		8697						0.00	0.0%
All Other Local Revenue									
		8698	0.00					0.00	0.0%

		2020-21 Budget	
	Total Fund	Total Fund	% Diff
			7.7%
	7,085,162.57		

Sacramento County Unrestricted and Restricted Form 01

Description	Resource Codes	Codes	(A)	(B)	(C)	(D)	(E)	(F)	C & F
-------------	----------------	-------	-----	-----	-----	-----	-----	-----	-------

CERTIFICATED SALARIES

CLASSIFIED SALARIES

TOTAL EMPLOYEE BENEFITS						119,653,134.21			7.5%
-------------------------	--	--	--	--	--	----------------	--	--	------

									785.3%
--	--	--	--	--	--	--	--	--	--------

EMPLOYEE BENEFITS

						1,731,921.50		0.00	
--	--	--	--	--	--	--------------	--	------	--

Certificated Dual-Sworn Salaries	1200		7,254,944.90		44,400,007.37	6,007,829.04	7,089,040.39	44,000,000.00	9.2%
----------------------------------	------	--	--------------	--	---------------	--------------	--------------	---------------	------

BOOKS AND SUPPLIES

									9.3%
						5,451,750.11			

SERVICES AND OTHER OPERATING EXPENDITURES

Certificated Supervisors' and Administrators' Salaries	1300		16,568,217.48	3,091,786.57	19,660,004.05	17,459,486.95	3,094,224.37	20,553,711.32	4.5%
Other Certificated Salaries	1800		942,773.64	9,342,360.53	10,285,134.17	1,095,162.55	9,112,279.48	10,207,442.03	-0.8%
TOTAL CERTIFICATED SALARIES									

		2019-20 Unaudited Actuals		2020-21 Budget		Total Fund		Total Fund		% Diff
		Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	
Object	Resource Codes	Codes	(A)	(B)	(C)	(D)	(E)	(F)	(G)	C & F
CAPITAL OUTLAY										
Land Improvements		6170	57,385 07	288,688 11	346,073 18	0 00	100,000 00	100,000 00	100,000 00	-71 1%
Buildings and Improvements of Buildings		6200	30 880 88	6 233 424 99	6 264 305 87	0 00	100 000 00	100 000 00	100 000 00	-88 4%
Equipment and Materials - Other - Libraries			1 100 796 00							
			0 00							
or Major Expansion of School Libraries		6300	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 0%
										0 0%
										0 0%
										0 0%
										0 0%
			(5,823,616 35)			(5,361,221 15)	5,361 221 15			0 0%
			(1,294 197 60)							
			(7,117,813 95)		(1,294 197 60)	(6)	5,361,221 15			
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS										

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget		Total Fund col. D + E (F)	% Diff Column C & F
			Unrestricted (A)	Restricted	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)		
1) Beginning Fund Balance									
AVANCE (C + D)		9791	61 133 834 79		70 329 345 32	84 699 102 92	8 349 507 89	93 048 610 81	
by Acct. Adjustments		9799	0 00	0 00	0 00	0 00	0 00	0 00	0 0%
				9 195 510 53			n nn		32 3%
							8 349 507 89		0 0%
		9719	n nn	n nn	0 00			0 00	0 0%
		9740							
		9750			0 00				0 0%
		9760			n nn	n nn			
								40 000 00	n nn%
							40,000 00		

[Redacted Table Content]

Resource	Description	Unaudited Actuals	Budget
6230	California Clean Energy Jobs Act	4,440,489.04	4,440,489.04

[Redacted Table Content]

SPECIAL REVENUE FUNDS

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 Cafeteria Funds.

Description	Resource Codes	Object Codes	2019-20 Amount	2020-21 Amount	Percent
			68 612.45		
G. ASSETS					
1) Cash					
a) in County Treasury					
		9110	2 935 207 19		
		d) Fair Value Adjustment to Cash in County Treasury		0.00	
b) in Banks					
		9120	5 731 43		
c) in Revolving Cash Account					
		9130	0 00		
d) with Fiscal Agent/Trustee					
		9135	0 00		
e) Collections Awaiting Deposit					
		9140	16 905.00		
2) Investments					
		9150	0.00		
3) Accounts Receivable					
		9200	2 442 198.90		
4) Due from Grantor Government					
		9290			
5) Due from Other Funds					
		9310	922 442 04		
6) Stores					
		9320	0.00		
7) Prepaid Expenditures					
		9330			
8) Other Current Assets					
		9340	0.00		

LCFF SOURCES

Original Apportionment

Sacramento County

Expenditures by Object

Form 09

State Aid - Current Year	15,102,506.00	15,102,506.00	
Education Protection Account State Aid - Current Year	1,369,697.00		
State Aid - Prior Years	(150,025.00)		-100.0%

Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
Unrestricted LCFF Transfers - Current Year				0.00	
All Other LCFF Transfers - Current Year					0.00%
		8011			
		8012		1,670,806.00	22.0%
		8019		0.00	
	0000	8091	0.00		0.0%
	All Other	8091	0.00	0.00	
Transfers to Charter Schools in Lieu of Property Taxes		8096	3,803,063.00	3,712,056.00	-2.4%
		8097	0.00	0.00	0.0%
		8099	0.00	0.00	0.0%
					-7.4%
Property Taxes Transfers		8110	0.00		0.0%
LCFF/Revenue Limit Transfers - Prior Years		8181		0.00	0.0%
		8182	0.00		0.0%
		8220		0.00	0.0%
		8221	0.00	0.00	0.0%
		8285	0.00	0.00	
	3010	8290			10.4%
	3025	8290	0.00		
	4035	8290	0.00	0.00	
	4201	8290		0.00	
	4300	8290			

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
		1100	7 219 389.32		1.6%
		1200	120 743.98	193 781.81	60.5%
		1300		729 657.53	-1.4%
		1800		3 766.00	05.00%
			69,109.42		
CERTIFICATED SALARIES					-7.2%
Certificated Teachers' Salaries			91 549 61	0.00	-100.0%
Certificated Pupil Support Salaries			98 698 20	135,046.05	36.8%
				934 553.53	
			2 322 393.60	2 710 866.25	16.70%
			4,611.48	4,579.97	-0.7%
			147,710.97	142 625 07	
Other Certificated Salaries			92,023 03	682 153.03	1.3%
TOTAL, CERTIFICATED SALARIES				0.00	
CLASSIFIED SALARIES					
TOTAL, EMPLOYEE BENEFITS				6 006 506.33	2.5%
Classified Instructional Salaries		2100		99 358 47	43.8%
Classified Support Salaries		2200	375 734 35	348 860 38	
		4100	6 161.85	79 720 14	
Classified Supervisors' and Administrators' Salaries		2300			
Clerical, Technical and Office Salaries		2400	460 410 55		-23.7%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
OTHER OUTGO (excluding Transfer of Indirect Costs)					
		7110	0.00		
		7141		0.00	
Tuition		7142	0.00	0.00	
Tuition for Instruction Under Interdistrict		7143		0.00	
				0.00	0.0%
			0.00	0.00	0.0%
				0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					0.0%
Payments to Districts or Charter Schools					
			0.00	0.00	
			394.54	0.00	-100.0%
TOTAL EXPENDITURES			17 618 133.00		
Payments to County Offices					0.0%
Other Transfers Out					
All Other Transfers		7281-7283			
All Other Transfers Out to All Others		7299	0.00		
Debt Service					
Debt Service - Interest		7138			

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	18,126,140.00	16,790,582.00	-7.4%
2) Federal Revenue		8100-8299	273,881.86	302,327.39	10.4%
3) Other State Revenue		8300-8599	1,462,646.18		
4) Other Local Revenue		8600-8799			
5) TOTAL REVENUES			19,862,668.04	17,092,909.39	-13.7%
B. EXPENDITURES (ALL FUNDS)					
			103,167.10	0.00	100.0%
			19,965,835.14		
					3.9%
				2,888,706.42	-0.2%
			372,424.42		5.5%
			19,583.57	519.00	-97.3%
1) Instruction	1000-1999		12,245,995.01	12,718,526.93	100.0%
Instruction Related Services	0000-0000		2,005,004.04		-100.0%
			2,084,278.91	1,654,584.69	
			17,618,133.00		
3) Pupil Services	3000-3999			393,068.96	
4) Ancillary Services	4000-4999			577,219.23	-75.4%
5) Community Services	5000-5999			0.00	
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		394.54	0.00	
8) Plant Services	8000-8999				10.0%
9) Other Outgo	9000-9999	Except 7600-7699		0.00	0.0%
10) TOTAL, EXPENDITURES				17,655,406.00	0.2%

			0.00	0.0%
				-45.2%

		2,149,372.00	1,975,815.00	-8.1%
		3,159,438.30	4,098,850.00	29.7%
		6,506,173.75		3.5%

Description	Revenue Code	2019-20	2020-21	Percent
			2,221,272.00	0.0%
		1,445,994.79	1,371,769.31	-1.3%
			252,026.87	
			0.00	
			62,920.00	-20.4%
				-54.9%

A. REVENUES

1) LCFF Sources	8010-8099	0.00		
2) Federal Revenue	8100-8299	1,197,363.45	656,334.68	
h) Transfers Out				
3) Other State Revenue	8300-8599			
4) Other Local Revenue	8600-8799			
5) TOTAL REVENUES			6,730,999.68	0.0%

b) Uses

B. EXPENDITURES

1) Certificated Salaries	1000-1999	2,296,601.82		
2) Classified Salaries	2000-2999			-5.1%
3) Employee Benefits	3000-3999	2,448,949.16	2,416,881.41	
4) Books and Supplies	4000-4999	132,506.59		90.2%
5) Services and Other Operating Expenditures	5000-5999	1,427,840.58	992,867.00	-30.5%

	2019-20	2020-21	Percent
b) Audit Adjustments			0.0%
c) As of July 1 - Audited (F1a + F1b)	77,004.70	353,245.00	359.0%
E. NET INCREASE (DECREASE) IN FUND			
Beginning Balance (F1c + F1d)	275,983.38	0.00	-100.0%
F. FUND BALANCE, RESERVES			0.0%
1) Beginning Fund Balance	9711	77,004.70	359.0%
a) As of July 1 - Unaudited	9712	0.00	0.0%
Stores			
	9793	0.00	0.00
		353,245.00	
	9795	0.00	0.00
		353,245.00	352.9%
2) Ending Balance, June 30 (E + F1e)	353,245.00	353,245.00	
Components of Ending Fund Balance			
a) Nonspendable			
Revolving Cash	0.00	0.00	
		0.00	
	0.00	0.00	
	0.00	0.00	

Sacramento County	Expenditures by Object		Form 11

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash			854,129.66		
a) in County Treasury		9110	85,186.03		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120			
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	182,701.26		
<hr/>					
2) Investments		9150	0.00		
3) Accounts Receivable		9200	248,997.49		
4) Due from Grantor Government		9290			
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
<hr/>					
			0.00		
<hr/>					
9) TOTAL ASSETS			1,418,447.44		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL DEFERRED OUTFLOWS			0.00		

Sacramento City Unified
Sacramento County

Adult Education Fund
Expenditures by Object

34 67439 0000000
Form 11

Description	Resource Codes	Object Codes	2019-20	2020-21	Percent
			Unaudited Actuals	Budget	Difference
			0.00		0.0%
				0.00	
LCFF Transfers					
			0.00		0.0%
LCFF Transfers - Current Year		8091	282 006.99	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	-60.7%
TOTAL, LCFF SOURCES			1 197 363.45	656 330.68	0.0%
FEDERAL REVENUE					
			0.00		
				1 024 789.00	
			888 179.00		
Federal Sources				0.00	
Career and Technical Education	3500-3599	8290		296,220.00	
All Other Federal Revenue	All Other	8290	915 356.46	360 114.68	
TOTAL, FEDERAL REVENUE					-45.2%
OTHER STATE REVENUE					
Other State Apportionments					

	2019-20	2020-21	Percent
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		1,838,189.70	
		269,638.20	0.0%
	185,20	0.00	
	2,206,601.92	2,221,279.90	2.8%

CERTIFICATED SALARIES

Certificated Teachers' Salaries	1100	1,901,290.64	-3.3%
Certificated Pupil Support Salaries	1200		
Other Certificated and Administrative Salaries			

Clerical, Technical and Office Salaries	1900	415,730.95	-283,175.75	-100.6%
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TOTAL CERTIFICATED SALARIES

CLASSIFIED SALARIES

	2100	128,685.58	152,948.34
	2200	496,666.14	

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subscriptions for Enrollments		5100	467,705.00	450,711.00	0.0%
			12,564.58		18.0%
			249,503.97		
Travel and Conferences		5200	0.00	16,000.00	-100.0%
			652,636.76		
Communications					-100.0%
					0.0%
Insurance		5400-5450	0.00	0.00	0.0%
			0.00	0.00	0.0%
			0.00	0.00	
				0.00	
		7141			
		7142	0.00	0.00	0.0%
		7143		0.00	
			0.00		
				0.00	
				0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	31,555.39	31,523.00	-0.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
					0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
					-20.4%
			79,027.51		
TOTAL EXPENDITURES					-6.4%
Transfers of Indirect Costs - Interfund		7350	79,027.51	62,920.00	
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS				62,920.00	-20.4%
			7,830,920.45	7,327,834.59	

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8810	1,600,000.00	596,834.91	
			1,600,000.00		0.0%
					-62.7%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
		7619		0.00	
(b) TOTAL, INTERFUND TRANSFERS OUT					0.0%
Other Authorized Interfund Transfers Out			0.00		
			0.00	0.00	
OTHER SOURCES/USES					
Other Sources					
SOURCES					
Transfers from Funds of Lapsed/Reorganized LEAs			0.00	0.00	
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
		8972	0.00	0.00	0.0%
		8979	0.00	0.00	0.0%
				0.00	0.0%
USES					
Proceeds from Capital Leases Transfers of Funds from Lapsed/Reorganized LEAs All Other Financing Sources		7001	0.00	0.00	
(c) TOTAL, SOURCES			0.00		
					0.0%
			0.00		
		8980	0.00	0.00	0.0%

Description	Function Code	Object Code	2019-20 Unaudited Actuals	2020-21 Budget	Percent Diff
					0.0%
				4,098,850.00	29.7%
					-6.6%
				1,030,224.07	-5.3%
					0.0%
			0.00		
				62,920.00	
			740,346.75		-11.0%
2) Federal Revenue		8100-8299	1,197,363.45	656,334.68	-45.2%
3) Other State Revenue		8300-8599	2,149,372.00	7,327,834.59	
4) Other Local Revenue		8600-8799	3,159,438.30		
5) TOTAL REVENUES				6,730,999.68	-54.9%
B. EXPENDITURES (Objects 1000-7999)					
			0.00		
			0.00		0.0%
			0.00		0.0%
			0.00		

Resource	Description	2019-20 Unaudited Actuals	2020-21 Budget
6371	CalWORKs for ROCP or Adult Education	184,152.00	184,152.00
7810	Other Restricted State	582,70	582,70

9010	Other Restricted Local	133,224.17	133,224.17
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Unaudited Actuals

Sacramento City Unified

Child Development Fund

01/07/20 0000000

1) LCFF Sources		0.0%
2) Federal Revenue		
3) Other State Revenue		
4) Other Local Revenue	1,402,380.63	
5) TOTAL REVENUES	13,024,887.30	3.1%

Sacramento County

Expenditures by Object

Form 12

5,205,766.39

Description	Resource Codes	Object Codes	2019-20	2020-21	Percent Difference
			Unaudited Actuals	Budget	
A. REVENUES					
		8010-8999	0.00	0.00	
		8100-8299	5,563,709.30	6,000,061.00	7.8%
		8300-8599	6,059,792.27	6,577,654.00	9.8%
			118,310.58		
		8600-8799	0.00	1,906,374.00	35.9%
				0.00	0.0%
				13,429,086.00	
			0.00		0.0%
			572,218.78		-17.4%
			14,432,594.44	13,867,878.00	-4.0%
			(1,098,614.11)		
1) Certificated Salaries		1000-1999		4,806,923.83	-7.7%
2) Classified Salaries		2000-2999		2,620,475.27	
3) Employee Benefits		3000-3999	5,378,095.50		-1.2%

Sacramento City Unified
Sacramento County

Child Development Fund
Expenditures by Object

34 67439 0000000
Form 12

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)					
			15,856.83	15,284.83	-102.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance				15,284.83	-2.2%
a) As of July 1 - Unaudited		9791		0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	
c) As of July 1 - Audited (F1a + F1b)			15,636.49	15,284.83	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Other				0.00	0.0%
f) Other				0.00	0.0%
g) Other				0.00	0.0%
h) Other				0.00	0.0%
i) Other				0.00	0.0%
j) Other				0.00	0.0%
k) Other				0.00	0.0%
l) Other				0.00	0.0%
m) Other				0.00	0.0%
n) Other				0.00	0.0%
o) Other				0.00	0.0%
p) Other				0.00	0.0%
q) Other				0.00	0.0%
r) Other				0.00	0.0%
s) Other				0.00	0.0%
t) Other				0.00	0.0%
u) Other				0.00	0.0%
v) Other				0.00	0.0%
w) Other				0.00	0.0%
x) Other				0.00	0.0%
y) Other				0.00	0.0%
z) Other				0.00	0.0%
Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			15,284.83	15,284.83	0.0%
Components of Ending Fund Balance				0.00	0.0%
a) Revolving Cash		9711	0.00		
b) Stores		9712	0.00	0.00	0.0%
c) Prepaid Items		9713	0.00		
d) All Others		9719		0.00	
e) Restricted		9740	0.00	0.00	0.0%
f) Committed					
Stabilization Arrangements		9750	0.00	0.00	
Other Commitments		9760	0.00		
g) Assigned					
Other Assignments		9780	15,284.83		
Child Development Fund	0000	9780	15,284.83		
Child Development Fund	0000	9780		15,284.83	

Unaudited Actuals

0.00

0.00

0.0%

5,563,709.30

6,000,061.00

5,563,709.30

0.00

0.00

0.00

-44.8%

Sacramento County

Expenditures by Object

6,058,797.37

5,522,651.00

Form 12

Description

Resource Codes

Object Codes

2019-20
Unaudited Actuals

2020-21
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 Red A Basic

8210

0.00

0.00

61.3%

0.00

All Other Federal Revenue

All Other

8290

7.8%

TOTAL, FEDERAL REVENUE

6,000,061.00

7.8%

OTHER STATE REVENUE

Child Nutrition Programs

8520

0.00

35.9%
0.0%

Child Development Apportionments

8530

0.00

0.0%

Pass-Through Revenues from
State Sources

8587

0.00

0.0%

State Preschool

6105

8590

5,142,204.05

5,016,912.00

-2.4%

All Other State Revenue

All Other

8590

916,593.32

505,739.00

-8.8%

TOTAL, OTHER STATE REVENUE

-8.8%

OTHER LOCAL REVENUE

Unaudited Actuals

		4,599,945.64	4,243,329.67	
				-1.1%
				-7.7%

Sacramento County	Expenditures by Object		1,265,053.97	-11.8%
		571,735.43	611,095.18	6.9%
				-4.2%
				5.6%

	2019-20	2020-21	Percent
	2,763,129.69	2,620,475.27	-5.2%
	1,870,888.17	1,410,887.88	-24.6%

				-4.1%
		127,306.06	115,745.35	-9.1%
				-4.0%
		0.00		
		2,142.99		-4.5%

CERTIFICATED SALARIES

				-1.2%
Certificated Teachers' Salaries	1100	0.00		-7.8%
Certificated Pupil Support Salaries	1200	130,317.69	102,535.08	-21.3%
Certificated Supervisors' and Administrators' Salaries	1300	466,211.53	467,859.88	0.4%
Other Certificated Salaries	1900	9,291.53		-100.0%
TOTAL, CERTIFICATED SALARIES		5,205,766.39	4,806,923.83	84.1%

CLASSIFIED SALARIES

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	7,163.39	10,000.00	39.6%
Dues and Memberships		5300	0.00	400.00	New
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	11,161.80	12,600.00	12.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	13,381.87	14,600.00	9.1%
Transfers of Direct Costs		5740	0.00	0.00	0.0%
			52,081.27	108,686.00	
Transfers of Direct Costs - Interfund		5750			108.7% 36.0%
Professional/Consulting Services and Granting Expenditures		5800			
					0.0%
				0.00	
				0.00	0.0%
Communications		5900	1,691.58	2,300.00	
TOTAL SERVICES AND OTHER OPERATING EXPENDITURES			118,310.58 0.00	207,028.00 0.00	75.0%
CAPITAL OUTLAY					
Land		6100	0.00 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		0.0%
Equipment Deal		6500			
			520,810.58		
				472,458.00	-17.4%
				18,352.58	

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	1 098 262 45	438 792 30	-60 0%
Other Authorized Interfund Transfers In		8919	0 00	0 00	0 0%
(a) TOTAL, INTERFUND TRANSFERS IN			1 098 262 45	438 792 30	-60 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%
SOURCES					
Other Sources					
of Participation		8971			0 0%
Transfers from Funds of					
Lapsed/Reorganized LEAs		8965	0 00	0 00	0 0%
Proceeds from Capital Leases		8972			0 0%
Long-Term Debt Proceeds					
AP Other Financing Sources		8979		0 00	0 0%
(c) TOTAL, SOURCES			0 00		0 0%
			0 00	0 00	
Transfers of Funds from			0 00	0 00	
Lapsed/Reorganized LEAs		7651	0 00		0 0%
			0 00		
				0 00	
USES					
				0 00	
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%
		8990	0 00	0 00	0 0%
			0 00	0 00	0 0%
				438 792 30	-60 0%

		2019-20	2020-21	Percent
		6,058,797.37	5,522,651.00	-8.8%
		1,402,380.63	1,906,374.00	35.9%
				3.1%
1) Instruction		10,412,887.10	10,159,810.50	
2) Instruction - Related Services		2,458,322.22	2,615,753.80	
3) Pupil Services		319,855.48		
4) Ancillary Services				0.0%
A. REVENUES				
5) Community Services		0.00	0.00	0.0%
6) Other State Revenue	8010-8099	0.00	0.00	0.0%
7) Federal Revenue	8100-8299	5,562,209.30	6,002,468.00	-17.8%
8) Other State Revenue	8300-8599			
4) Other Local Revenue	8600-8799			
5) TOTAL REVENUES		13,024,887.30	13,429,086.00	
B. EXPENDITURES (Objects 1000-7999)				
	Except 7600-7699	0.00		
10) TOTAL EXPENDITURES				
	1000-1999			-2.4%
	2000-2999			6.4%
	3000-3999		209,597.16	-34.5%
	4000-4999	0.00	0.00	
	5000-5999			
	6000-6999			
	7000-7999			
	9000-9999		0.00	0.0%
			13,867,878.30	

Sacramento City Unified
Sacramento County

Child Development Fund
Exhibit: Restricted Balance Detail

34 67439 0000000
Form 12

Resource	Description	Unaudited Actuals	Budget
	Total, Restricted Balance	0.00	0.00

Unaudited Actuals

Sacramento City Unified

Confidential Special Revenue Fund

31 03420 0000000

			0.00	-100.0%
Beginning Fund Balance				
a) As of July 1 - Unaudited	9791	12 582 506.51	12 807 058.35	1.8%
b) Audit Adjustments	9793		0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)				1.8%

Adjusted Beginning Balance (F1a + F1b)				
		12 582 506.51	12 807 058.35	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)					
			224 551.84		
F. FUND BALANCE, RESERVES					
			0.00		
			12 582 506.51	12 807 058.35	

Unaudited Actuals

Sacramento City Unified

Cafeteria Special Revenue Fund

34,674.39 0000000

		1,204,793.69		
				10.2%

Sacramento County

Expenditures by Object

1,204,793.69

Form 13

Description	2019-20	2020-21	Percent
		1,555,000.00	
		1,079,321.87	
			-5.6%
		0.00	0.0%

FEDERAL REVENUE

		0.00	0.0%
Child Nutrition Programs	8220	22,686,892.72	25,000,000.00
Donated Food Commodities	8221		0.00
			-100.0%
			-30.2%

TOTAL REVENUES

13.5%

TOTAL, FEDERAL REVENUE

4.6%

OTHER STATE REVENUE

Child Nutrition Programs	8520	1,066,873.87	45.8%
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Definition	Resource Code	Object Code	2019-20 Unaudited Actuals	2020-21 Budget	Percent Diff
Certificated Supervisors' and Administrators' Salaries			0.00		
TOTAL CERTIFICATED SALARIES			0.00	0.00	
CERTIFICATED SALARIES					
		1300		0.00	0.0%
		1900	0.00		0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200			
Classified Supervisors' and Administrators' Salaries		2300	6 853 518.78	6 908 500.45	0.8%
			626,242.02	856,839.89	36.8%
				377,813.31	45.8%
			0.00		0.0%
					-24.5%
				1 231 597.67	24.1%
Other Classified Salaries		2900	575 165.68	588 708.54	10.4%
TOTAL CLASSIFIED SALARIES					
EMPLOYEE BENEFITS					
STRS		3101-3102	29 088.97	21 954.89	
PERS		3201-3202	992 590.98		
OASDI/Medicare/Alternative		3301-3302			
Health and Welfare Benefits		3401-3402			

Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
From General Fund		8916	0.00		0.0%
INTERFUND TRANSFERS					
Other Authorized Interfund Transfers In		8919			0.0%
(a) TOTAL INTERFUND TRANSFERS IN			0.00	0.00	
Other Authorized Interfund Transfers Out		7610			
				0.00	
				0.00	
			0.00	0.00	
					0.0%
INTERFUND TRANSFERS OUT					
(b) TOTAL INTERFUND TRANSFERS OUT			0.00		0.0%
			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources				0.00	
Transfers from Funds of		8972		0.00	0.0%
Lapsed/Reorganized LEAs		8965			0.0%
		8979		0.00	0.0%
				0.00	0.0%
Proceeds from Capital Leases			0.00		
All Other Financing Sources			0.00		
Transfers of Funds from					
Lapsed/Reorganized LEAs		7651		0.00	
(c) TOTAL SOURCES			0.00	0.00	
USES					
			0.00		0.0%
			0.00		0.0%
			0.00		0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues			0.00		0.0%
Contributions from Restricted Revenues			0.00		0.0%
(e) TOTAL CONTRIBUTIONS			0.00	0.00	0.0%

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%
					0.0%
			4,618,773.07	3,082,009.75	
					27.2%
			2,058,054.45		
			59,993,124.22	27,972,630.73	53.5%
					0.0%
					0.0%
4) Other Local Revenue		8600-8799			-33.3%
5) TOTAL REVENUES					-33.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	565,538.53	665,640.41	0.0%
3) Employee Benefits		3000-3999		364,911.94	
4) Books and Supplies		4000-4999	5,350,705.09	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999		0.00	0.0%

			(25,856,163.33)	
		95,280,449.19		0.0%
		95,280,449.19	62,467,592.82	
	9795			
2) Ending Balance, June 30 (E + F1e)		62,467,592.82	36,611,429.49	
Components of Ending Fund Balance				
a) Nonspendable				
Revolving Cash	9711	0.00		
Prepaid Items	9713	0.00		
All Others	9719		0.00	0.0%
b) Restricted	9740	62,471,651.55	36,615,488.22	
c) Committed				
Stabilization Arrangements		0.00	0.00	
Other Commitments		0.00		0.0%
		0.00		0.0%
e) Unassigned/Unappropriated				
Reserve for Economic Uncertainties		0.00	0.00	
Unassigned/Unappropriated Amount			(4,058.73)	0.0%

36,230,733.46

Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
1) Cash					
a) in County Treasury		9110	33,122,749.93		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	684.83		
c) in Revolving Cash Account		9130	1,458,658.67		
d) with Fiscal Agent/Trustee		9135			
e) Collections Awaiting Deposit		9140			
2) Investments		9150	0.00		
			0.00		
			71,225,917.71		
2) TOTAL DEFERRED OUTFLOWS					
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	413,089.82		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340			
9) TOTAL ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Government		9500	0.00		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0 00	0 0%
TOTAL, FEDERAL REVENUE					
OTHER LOCAL REVENUE			0 00	0.00	0 0%
OTHER STATE REVENUE					
Other Local Revenue					
Tax Relief Subventions					
County and District Taxes					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00		0 0%
Other Subventions/In-Lieu Taxes		8616 8576	0.00		0.0%
All Other State Revenue		8617 8590	0.00	0.00	0 0% 0.0%
TOTAL, OTHER STATE REVENUE			0 00	0 00	0 0%
		8621			0.0%
		8622	0.00	0 00	0.0%
Other Restricted Levies		8625	0.00	0.00	0.0%
Secured Roll				0 00	0 0%
Unsecured Roll			0 00	0 00	0 0%
Prior Years' Taxes			0 00	0 00	0.0%
Supplemental Taxes				0 00	0 0%
Non-Ad Valorem Taxes					
Parcel Taxes			0 00	0 00	
Other			1,541,441.36		
Community Redevelopment Funds					
Not Subject to LCFF Deduction					
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0 00	1,910,705 83	-37 9%
Sales					
Sale of Equipment/Supplies		8631	0 00	3 082 009 75	0.0%
Leases and Rentals		8650		0 00	0.0%

Object Code	Amount	Percentage
	0.00	0.0%
	264,744.55	46.8%
		0.0%
		17.7%
STRS		0.0%
OASDI/Medicare/Alternative	42,195.05	16.9%
Health and Welfare Benefits		
Unemployment Insurance	279.24	
Workers' Compensation	9,113.72	13.2%
OPEB, Active Employees		0.0%
Other Employee Benefits	490.64	
CLASSIFIED SALARIES		
TOTAL, EMPLOYEE BENEFITS		27.2%
Classified Support Salaries	2200	0.00
Classified Supervisors' and Administrators' Salaries	2300	388,928.03
Books and Other Reference Materials		0.00
Clerical, Technical and Office Salaries	2400	300,793.98
Other Classified Salaries	2900	4,754,367.41
TOTAL, CLASSIFIED SALARIES		596,337.68
EMPLOYEE BENEFITS		5,350,705.09
3101-3102	0.00	0.0%
		0.0%
	0.00	
		0.0%
		0.0%
3401-3402	98,853.40	34.2%
3501-3502		328.62
3601-3602		

		2019-20	2020-21	Percent
			0.00	-100.0%
		0.00	0.00	0.0%
		6,485,026.22		
				-47.7%
				0.0%
			0.00	
				0.0%
		59,993,124.22	27,907,620.73	-53.5%
Professional/Consulting Services and Operating Expenditures	5800	2,058,054.45	0.00	-100.0%
				0.0%
			0.00	
			0.00	
		68,254,298.48		
TOTAL SERVICES AND OTHER OPERATING EXPENDITURES		2,058,054.45		
CAPITAL OUTLAY				
Land		61.00		

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Proceeds					
Proceeds from Sale of Bonds		8951			-100.0%
▲ Proceeds from Disposal of Capital Assets				0.00	0.0%

		8961		0.00	0.0%
				0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
OTHER SOURCES/USES		8971		0.00	0.0%
Proceeds from Capital Leases		8972			

			30,900,000.00	0.00	
		8973			0.0%
		8953	0.00		
		8979			0.0%

Other Sources					
(c) County School Aid			30,900,000.00	0.00	-100.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965			0.0%

					0.0%
--	--	--	--	--	------

Proceeds from Certificates of Participation			0.00		
Contributions from Unrestricted Revenues			0.00	0.00	0.0%
Contributions from Restricted Revenues					0.0%

(c) TOTAL CONTRIBUTIONS					
--------------------------------	--	--	--	--	--

All Other Financing Sources			0.00	0.00	

USES					
Transfers of Funds from					

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(32 812 856 37) (25 856 163 33)

Sacramento County

Expenditures by Function

Form 21

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
		9791	95,280,449.19	62,467,592.82	-34.4%
		9793	0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		9795		62,467,592.82	0.0%
					-21.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
b) Audit Adjustments				0.00	
c) As of July 1 - Audited (F1a + F1b)			95,280,449.19		-34.4%
d) Other Restatements			0.00	0.00	
		9711			0.0%
		9712			
2) Ending Balance, June 30 (E + F1e)		9713		0.00	0.0%
Components of Ending Fund Balance		9713		0.00	0.0%
Revolving Cash			0.00	0.00	
Stores			0.00	0.00	0.0%
Prepaid Items			0.00		
All Others			0.00		
Restricted			0.00		
Stabilization Arrangements				0.00	
Other Commitments (by Resource/Object)			0.00		

		2019-20	2020-21	Percent
		0.00	0.00	0.0%
		0.00		0.0%
		9,304,733.45	6,114,650.67	
			656,956.67	
				0.0%
			0.00	0.0%
		82,316.14	0.00	
A. REVENUES		226,288.90	40,000.00	-82.3%
				466.6%
1) LCFF Sources	8010-8099			
2) Federal Revenue	8100-8299	0.00	0.00	0.0%
3) Other State Revenue	8300-8599		0.00	
4) Other Local Revenue	8600-8799		9,735,000.00	86.8%
				-34.3%
5) TOTAL. REVENUES		9,304,733.45		-34.3%
B. EXPENDITURES				
1) Certificated Salaries	1000-1999	0.00	0.00	
2) Classified Salaries	2000-2999	0.00	0.00	
3) Employee Benefits	3000-3999	0.00	0.00	0.0%
4) Books and Supplies	4000-4999	0.00	0.00	-100.0%
				0.0%
5) Services and Other Operating Expenditures	5000-5999		0.00	
6) Capital Outlay	6000-6999	1,235,471.54	7,000,000.00	
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,668,507.00	2,695,000.00	-26.5%
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	0.0%
9) TOTAL. EXPENDITURES		5,212,583.58		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		4,092,149.87	(3,620,349.33)	-188.5%
D. OTHER FINANCING SOURCES/USES				

Account	Balance	Actuals	Percentage
	16,104,357.19		
		0.00	0.0%
	16,104,357.19	20,196,507.06	25.4%
		16,576,157.73	-17.9%
9711			
9712		0.00	
9713	0.00		0.0%
E. NET INCREASE / DECREASE IN FUND			
		0.00	
		0.00	
9740	20,196,507.06		
		0.00	0.0%
			0.0%
		0.00	0.0%
		0.00	0.0%
F. FUND BALANCE, RESERVES			
1) Beginning Fund Balance			
a) As of July 1 - Unaudited	9791	20,196,507.06	25.4%
b) Audit Adjustments	9793	0.00	
c) As of July 1 - Audited (F1a + F1b)			
d) Other Restatements	9795	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)		16,104,357.19	
2) Ending Balance, June 30 (E + F1e)			
Components of Ending Fund Balance		20,196,507.06	

Other Certificated Salaries			0.00	
TOTAL, CERTIFICATED SALARIES				0.0%
Classified Support Salaries			0.00	
Classified Supervisors' and Administrators' Salaries		0.00	0.00	
Clerical, Technical and Office Salaries				0.0%
Other Classified Salaries			0.00	0.0%
TOTAL CLASSIFIED SALARIES				0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
STRS					0.0%
PERS		1900	0.00 0.00	0.00	0.0% 0.0%
CLASSIFIED SALARIES				0.00	
		2200	0.00		0.0%
		2300			0.0%
Health and Welfare Benefits				0.00	0.0%
		2400	0.00	0.00	
		2900	0.00		
			0.00	0.00	
EMPLOYEE BENEFITS					
		3101-3102	0.00	0.00	
		3201-3202			
		3301-3302		0.00	
		3401-3402	0.00		
		3501-3502			
		3601-3602	0.00		

Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
				0.00	0.0%
				0.00	0.0%
					0.0%
					0.0%
				0.00	0.0%
					-100.0%
					-0.1%
					0.0%
					-82.3%
					0.0%
					488.6%
				0.00	0.0%
Travel and Conferences		5200	0.00	0.00	
			1,233,471.94	7,000,000.00	488.6%
			0.00	0.00	0.0%
Insurance		5400 5450	0.00	0.00	
		7438	1,098,507.00		
Operations and Housekeeping Services		7439 5500	0.00	2,685,000.00	4.9%
				0.00	
Rentals, Leases, Repairs, and Miscellaneous Instruments		5800	0.00	0.00	-26.5%

Unaudited Actuals
Capital Facilities Fund

Sacramento City Unified 24 67430 0000000

Sacramento County Form 25

(a) TOTAL, INTERFUND TRANSFERS IN 0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
To: State School Building Fund/ County School Facilities Fund		7613	0.00		0.0%
		7619	0.00		
INTERFUND TRANSFERS IN			0.00	0.00	
		8919	0.00	0.00	
			0.00	0.00	
INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Other Sources of Interfund Transfers Out
Transfers from Funds of
Lapsed/Reorganized LEAs

(b) TOTAL INTERFUND TRANSFERS OUT 0.0%

OTHER SOURCES/USES
Proceeds from Certificates
of Participation

			0.00		
SOURCES					
Proceeds from Disposal of Capital Assets		8953		0.00	

		8965	0.00	0.00	0.0%
				0.00	

All Other Financing Sources

		8971	0.00	0.00	0.0%
		8972	0.00	0.00	0.0%

Proceeds from Lease Revenue Bonds

		8973	0.00		0.0%
		8979		0.00	0.0%

Transfers of Funds from
Lapsed/Reorganized LEAs

		7651	0.00	0.00	0.0%
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(c) TOTAL, SOURCES 0.0%

USES		7699		0.00	0.0%
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TOTAL USES

Unaudited Actuals

0.00			
0.00			
0.00		0.00	
			-34.3%

Sacramento County

Expenditures by Function

Form 25

Description	Function Codes	Object Codes	Unaudited Actuals	Budget	Difference
A. REVENUES					
1) LCFF Sources		8010-8099		0.00	0.0%
2) Federal Revenue		8100-8299 Except	1 544 076.58	7 040 000.00 0.00	0.0%
3) Other State Revenue		7600-7699 8300-8588	3 668 507.00	2,695,000.00	-26.5% -28.8%
				0 725 000.00	
					-188.5%
4) Other Local Revenue		8600-8799	9 304 733.45	6 114 650.67	-34.3%
5) TOTAL REVENUES			9 304 733.45	6 114 650.67	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999			0.00	0.0%
2) Instruction - Related Services	2000-2999			0.00	0.0%
3) Pupil Services	3000-3999			0.00	0.0%
4) Administration	4000-4999			0.00	0.0%

		2019-20	2020-21	Percent
				-188.5%
		16,104,357.19	20,196,507.06	
			0.00	0.0%
			00,196,507.06	
		20,196,507.06	16,576,157.73	
E. NET INCREASE (DECREASE) IN FUND				
CHANGE (INCREASE)		1,620,349.33	(3,620,349.33)	0.0%
			0.00	
			0.00	
			16,576,157.73	
			0.00	
1) Beginning Fund Balance				0.0%
a) As of July 1 - Unaudited	9791	16,104,357.19	20,196,507.06	25.4%
b) Audit Adjustments	9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)				25.4%
d) Other Restatements	9795	0.00		

Resource	Description	Unaudited Actuals	Budget
0010	Other Restricted Local	20,196,507.06	16,576,157.73
Total, Restricted Balance		20,196,507.06	16,576,157.73

Unaudited Actuals

Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
		1,842,125.84		-1.0%
		1,842,125.84		-1.0%
				0.0%
		0.00		0.0%
				0.0%
		0.00		0.0%

Sacramento County

Expenditures by Object

14,260.63	15,500.00	8.7%
0.00		0.0%

Form 49

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES			1,812,767.63		53.7%
1) LCFF Sources		8010-8099			
2) Federal Revenue		8100-8299	0.00	0.00	
3) Other State Revenue		8300-8599	0.00	0.00	
4) Other Local Revenue		8600-8799		1,823,598.00	
5) TOTAL REVENUES				1,823,598.00	

B. EXPENDITURES

		7000-7029	0.00		
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Unaudited Actuals

			(962,236.00)	-3377.6%
F.				
		1,991,387.41	2,020,745.62	1.5%
		1,991,387.41	2,020,745.62	
				-47.6%
		0.00		0.0%
		0.00		0.0%
		0.00		0.0%
		0.00		

Sacramento County

Expenditures by Object

Form 49

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
			0.00		0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			29,358.21		
FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791			

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
0.0%					
FEDERAL REVENUE					
All Other Federal Revenue		8290	0 00	0 00	
TOTAL FEDERAL REVENUE			0 00	0 00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					0.0%
Restricted Levies - Other					0.0%
Homeowners' Exemptions		8575	0 00	0 00	0.0%
Other Subventions/In-Lieu Taxes		8576	0 00	0 00	
All Other State Revenue		8590	0 00	0 00	
TOTAL OTHER STATE REVENUE			0 00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue				0.00	0.0%
County and District Taxes				0.00	0.0%
Other Restricted Levies					
Secured Roll		8615	1,820,480.00	1,813,790.00	-0.4%
Unsecured Roll		8616	0 00	0 00	
Prior Years' Taxes		8617	0 00		
Supplemental Taxes		8618	0.00		
Non-Ad Valorem Taxes					
Parcel Taxes		8621			
Not Subject to LCFF Deduction				0.00	0.0%
Other		8622	0 00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8625	0 00		0.0%
Sales				0.00	
Sale of Equipment/Supplies			0.00		0.0%
Leases and Rentals		8631	0.00	0.00	0.0%
Interest		8650		9,800.00	

Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	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%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%

Description	Resource Codes	Object Code	Unaudited Actuals	Budget	Difference
			14,260.63		8.7%
Communications			0.00		0.0%
CAPITAL OUTLAY					
Professional/Consulting Services and Operating Expenditures		5800		15,500.00	
		5900		0.00	
Land		6100		0.00	
Land Improvements		6170	0.00	0.00	
Buildings and Improvements of Buildings		6200	0.00	0.00	
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%
			0.00	0.00	0.0%
					0.0%
					0.0%
					0.0%
					0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools					
To County Offices					
To JPAs					
All Other Transfers Out to All Others					
Debt Service					

Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
INTERFUND TRANSFERS			0.00		
INTERFUND TRANSFERS IN					
		7613			0.0%
		7619			0.0%
Other Authorized Interfund Transfers In		8919		0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00		
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund			0.00	0.00	
Other Authorized Interfund Transfers Out			0.00	0.00	
(b) TOTAL, INTERFUND TRANSFERS OUT					

Unaudited Actuals

Sacramento City Unified

Capital Project Fund for Blended Component Units

24-07420-0000000

Other Sources					0.0%
County School Bldg Aid					0.0%
Transfers from Funds of Leased/Reorganized LEAs		0.00	0.00		0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		0.00			0.0%

Sacramento County Expenditures by Object Form 49

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
OTHER SOURCES/USES					
			0.00		
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	
		8961	0.00	0.00	0.0%
		8965			0.0%
(c) TOTAL SOURCES			0.00		0.0%
		8971		0.00	
		8972			
			0.00		0.0%
(d) TOTAL USES					
Contributions from Unrestricted Revenues			0.00		
Contributions from Restricted Revenues			0.00		
All Other Financing Sources		8979	0.00	0.00	
(e) TOTAL CONTRIBUTIONS				0.00	0.0%

Sacramento City Unified Capital Project Fund for Blended Component Units 91 07100 0000000

					0.0%
					0.0%
			1 823 598.00		1.0%
		1 842 125.84	1 823 598.00		1.0%

Sacramento County Expenditures by Function Form 49

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
			0.00	0.00	
1) LCFF Sources		8010-8099	14,260.63	15,500.00	8.7%
2) Federal Revenue		8100-8299	1,798,507.00	2,770,334.00	
3) Other State Revenue		8300-8599	0.00	0.00	53.7%
4) Other Local Revenue		8600-8799	1,842,125.84		
5) TOTAL REVENUES			29,358.21	(962,236.00)	
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		0.0%
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%
			0.00	0.00	0.0%

Resource	Description	2019-20 Unaudited Actuals	2020-21 Budget
9010	Other Restricted Local	2,020,745.62	1,058,509.62
TOTAL		2,020,745.62	1,058,509.62

Sacramento City Unified
Sacramento County

Bond Interest and Redemption Fund
Expenditures by Object

34 67439 000000
Form 51

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
1) LCFF Sources			0.00	0.00	0.0%
A. REVENUES					
2) Federal Revenue					0.0%
3) Other State Revenue		8010-8099			-12.4%
4) Other Local Revenue		8100-8299	48 752 268 99	44 417 328 00	-8.9%
		8300-8599	376 868 00	330 000.00	
		8600-8799			
			49 129 137 72	44 747 325 00	-8.9%
<hr/>					
1) Certificated Salaries		1000-1999	0.00	0.00	
2) Classified Salaries		2000-2999			
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			0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299			0.0%
			0.00	0.00	
			0.00		0.0%
			50 078 531 00		
			(947 393 28)		302.1%
					0.0%
					0.0%
			1 331 988 50		-100.0%
					0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399		0.00	

Expenditure	2019-20	2020-21	Percent
	8290	0.00	0.0%
Homeowners' Exemptions	8571		-12.5%
Other Subventions/In-Lieu Taxes	8572		2.8%
			-12.4%

FEDERAL REVENUE

All Other Federal Revenue	0.00		
	43,622,217.00		-21.9%
			-10.5%
			-20.9%

OTHER STATE REVENUE

Tax Relief Subventions	1,572,741.72		-20.7%
Voted Indebtedness Levies	376,007.00	329,115.00	0.0%
	861.00	3,691,885.00	
TOTAL OTHER STATE REVENUE		0.00	

OTHER LOCAL REVENUE

Other Local Revenue			
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Sacramento City Unified
Sacramento County

Bond Interest and Redemption Fund
Expenditures by Object

34 67439 0000000
Form 51

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	20,126,531.00 0.00	0.00	0.0%
Debt Service - Interest		7438		19,432,524.00	-3.4%
Other Debt Service - Principal		7439	50,076,531.00 29,950,000.00	48,556,904.00 29,124,377.00	-2.8%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)					-3.0%
TOTAL EXPENDITURES			50,076,531.00	48,556,904.00	-3.0%
[REDACTED]					
[REDACTED]					
[REDACTED]					

	2019-20	2020-21	Percent
	8919		0.0%
			0.0%
	7619		0.0%
			0.0%
Other Sources			
INTERFUND TRANSFERS			
Transfers from Funds of Lapsed/Reorganized LEAs		0.00	0.0%
All Other Financing Sources	1,331,988.50	0.00	-100.0%
USES			
Other Authorized Interfund Transfers In	0.00	0.00	
Transfers of Funds from Lapsed/Reorganized LEAs	7651	0.00	0.0%
(a) TOTAL INTERFUND TRANSFERS IN			
INTERFUND TRANSFERS OUT			
To: General Fund	0.00	0.00	
Other Authorized Interfund Transfers Out	0.00	0.00	
(b) TOTAL INTERFUND TRANSFERS OUT			
OTHER SOURCES/USES			
	8965	0.00	
	8979		
	1,331,988.50	0.00	-100.0%
		0.00	

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Function

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%
				330,000.00	
				424,173,325.00	-8.9%
					-8.9%
1) Instruction	1000-1999				0.0%
2) Instruction - Related Services	2000-2999				0.0%
3) Pupil Services	3000-3999				0.0%
4) Ancillary Services	4000-4999				0.0%
5) Community Services	5000-5999				0.0%
6) General Administration	6000-6999				0.0%
8) Plant Services	8000-8999			0.00	0.0%
9) Other Outgo	9000-9999		50,076,531.00	48,556,901.00	-3.0%
10) TOTAL EXPENDITURES				48,556,901.00	
5) TOTAL REVENUES			49,129,137.72	44,747,325.00	
B. EXPENDITURES (Objects 1000-7999)				(3,809,576.00)	302.1%
			0.00	0.00	
		8900-8929	0.00	0.00	0.0%
		7600-7629	0.00	0.00	0.0%
		8930-8979	0.00	0.00	0.0%
		7630-7699	389,500.00	0.00	-100.0%
		8980-8999	0.00	0.00	
			0.00	0.00	
			0.00	0.00	
		Except 7600-7699			
			50,076,531.00		-3.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	77458.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			31 953 446.22		0.0%
			(4 911 87)	(3 809 576 00)	0.0%
					0.0%
					0.0%
		9711			
		9712	0.00	0.00	
		9713			
		9740	0.00	0.00	0.0%
					0.0%
					0.0%
d) Other Commitments (by Resource/Object)			0.00	0.00	0.0%
					-11.9%
b) Audit Adjustments		9793	0.00	0.00	
c) As of July 1 - Audited (F1a + F1b)			31 953 446 22	31 948 534 35	
d) Other Restatements			0.00		
e) Adjusted Beginning Balance (F1c + F1d)			31 953 446 22	31 948 534 35	
2) Ending Balance - June 30 (E + F1e)			31 948 534 25	31 948 534 35	44.0%

P P ETA S

Proprietary Funds are used to account for activities that are more business like than government like in

[REDACTED]

Unaudited Actuals

2) Federal Revenue			
3) Other State Revenue			0.00
4) Other Local Revenue	44,600,400.00	45,400,570.00	0.00%
[REDACTED]			
[REDACTED]			
[REDACTED]			

Sacramento County Expenses by Object Form 67

Description	Revenue Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
5) TOTAL REVENUES				15,128,576.00	2.9%
				0.00	
					3.1%
				271,479.62	30.7%
				54,060.19	436.1%
			13,651,964.17	14,453,613.75	5.9%
			0.00	0.00	0.0%

A. REVENUES

	8010-8099		14,206,695.94	0.00	6.5%
					0.0%
	8300-8599		0.00		0.0%
	8600-8799				
			44,600,400.00		

Description	Revenue Code	Object Code	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)					
			486 767.09	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9704	12 448 490 12	12 935 257 21	0.0%
b) Audit Adjustments					
		9793	0 00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			12 448 490 12		
d) Other Restatements					
		9795	0 00		
e) Adjusted Beginning Net Position (F1c + F1d)					
			12 448 490 12	12 935 257 21	3.9%
2) Ending Net Position, June 30 (E + F1e)					
			12 935 257 21	12 935 257 21	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets					
		9796	0 00	0.00	
b) Restricted Net Position					
		9797	0 00	0.00	0.0%
c) Unrestricted Net Position					
		9790	12 935 257 21	12 935 257 21	

10,544,087.22

0.00

Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
G. ASSETS					
1) Cash			0.00		
a) in County Treasury		9110			
1) Fair Value Adjustment to Cash in County Treasury		9111	2,506,262.17		
b) in Banks		9120	948.68		
c) with Fiscal Agent/Trustee		9135	250,000.00		
e) Collections Awaiting Deposit		9140			
2) Investments		9150	0.00		
3) Accounts Receivable		9200			
4) Due from Grantor Government		9290			
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenses		9330			
8) Other Current Assets		9340			

Description	Resource Codes	Object Codes	2019-20	2020-21	Percent
			Unaudited Actuals	Budget	Difference
OTHER STATE REVENUE			0.00		
STRS On-Behalf Pension Contributions	7690	8590		0.00	0.0%
All Other State Revenue	All Other	8590			
TOTAL OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue				45,000.00	-72.9%
Sales					0.0%
Sale of Equipment/Supplies		8631	0.00	0.00	
Interest		8660	165,849.00		3.8%
Miscellaneous (Donations, Grants, Etc.)					0.0%
TOTAL OTHER LOCAL REVENUE			0.00		0.0%
			14,693,463.03	15,126,576.00	2.9%
			14,693,463.03		
Fees and Contracts					
In-District Premiums/ Contributions		8674	14,527,614.03	15,081,576.00	
All Other Fees and Contracts		8689	0.00	0.00	
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799		0.00	
TOTAL OTHER LOCAL REVENUE					

Unaudited Actuals

01-07-100-0000000

Certificated Pupil Support Salaries	0.00		0.0%
Certificated Supervisors' and Administrators' Salaries	0.00	0.00	0.0%
TOTAL CERTIFICATED SALARIES	0.00		0.0%
	88,298.28		0.0%

Sacramento County Expenses by Object 0.00 4.2% Form 67
0.0%

Description	Resource Code	Object Code	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
			00,000.00	1,000.00	0.4%
				14,000.00	7.0%
				166.00	0.8%
				5,385.03	25.0%
			27,468.00		
				0.00	0.0%
				337.56	
CERTIFICATED SALARIES			207,753.09	271,479.62	30.7%
		1200		0.00	
		1300		0.00	
Books and Other Reference Materials				0.00	0.0%
				0.00	

Materials and Supplies 10,083.98 49,786.19 393.7%

Classified Support Salaries	0.00		0.0%
Certificated Supervisors' and Administrators' Salaries	0.00		0.0%

