

City Unified
School District

BOARD OF EDUCATION

Agenda Item 9.3

Meeting Date: May 16, 2019

Subject: 2018-19 Third Interim Financial Report

- Information Item Only
- Approval on Consent Agenda
- Conference (for discussion only)
- Conference/First Reading /Action Authorized

Board of Education Executive Summary

I. Overview/History:

2018-19 Third Interim Financial Report
May 16, 2019

City Unified
School District

II. Driving Governance:

negative certification. Staff has continued working closely with the District's appointed Fiscal Advisor to identify savings and budget cuts and develop a Fiscal Recovery Plan

Board of Education Executive Summary

Business Services

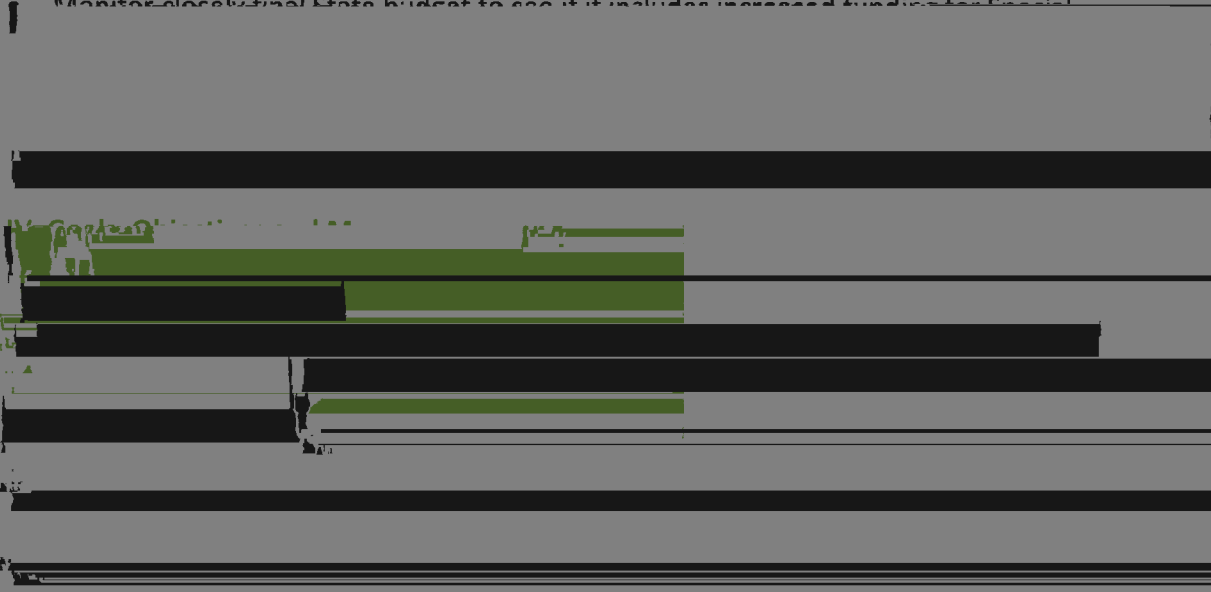
2018-19 Third Interim Financial Report

May 16, 2019

Sacramento
City Unified
School District

- Impact of salary increase for teachers per the May 2, 2019 arbitration ruling

• Monitor closely final State budget to see if it includes increased funding for Special



V: Major Initiatives:

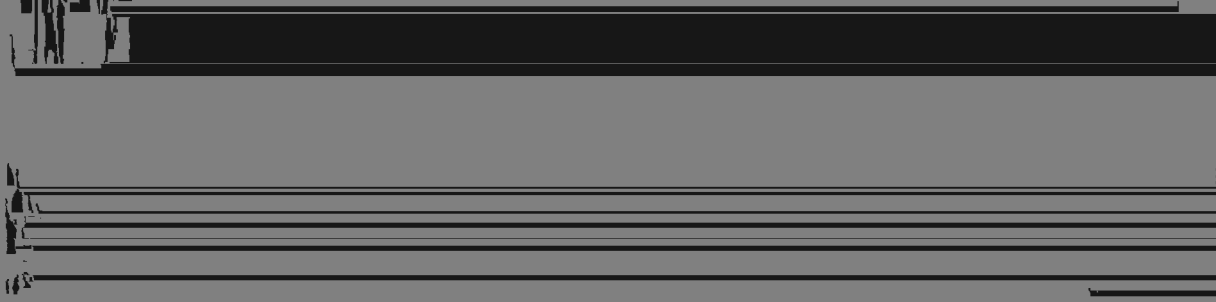
Education

The Third Interim Financial Report includes updated assumptions and projections made with

VI Results:

the best information available at this time.

Follow the timeline and financial planning calendar; take action on all necessary budget adjustments and reductions. It will be important to discontinue the reliance on one-time funds.



Board of Education Executive Summary

Business Services



[REDACTED]

County Guidance and Other Assumptions Utilized for Third Interim Report - The Sacramento

County Superintendent of Schools provides guidance to school districts for the First and Second Interim reports. All assumptions in the Third Interim report were prepared using the Second Interim Memo to School Districts plus two assumptions utilizing the latest news from the May Biden release on May 9, 2020.

[REDACTED]

Board of Education Executive Summary



Business Services

2018-19 Third Interim Financial Report

Sacramento
City Unified
School District

		2018/19	2019/20	2020/21	2021/22
[REDACTED]					
[REDACTED]					
[REDACTED]					
[REDACTED]					
[REDACTED]					
[REDACTED]					
[REDACTED]					
[REDACTED]					
[REDACTED]					
[REDACTED]					
		\$454.27	\$475.48		
		\$106.03	\$113.24		
		\$355.01	\$361.17		
		\$1.93	\$1.67		
				(\$16.14)	(\$19.67)
				(\$28.70)	(\$32.72)
[REDACTED]					
[REDACTED]					
[REDACTED]					
[REDACTED]					
[REDACTED]					
[REDACTED]					
[REDACTED]					
[REDACTED]					
[REDACTED]					
[REDACTED]					
[REDACTED]					
[REDACTED]					
[REDACTED]					
		Projected	Projected	Projected	Projected
[REDACTED]					
[REDACTED]					
[REDACTED]					
[REDACTED]					
[REDACTED]					
[REDACTED]					
[REDACTED]					
[REDACTED]					
[REDACTED]					
[REDACTED]					
[REDACTED]					
[REDACTED]					
[REDACTED]					
[REDACTED]					
[REDACTED]					

Board of Education Executive Summary

Business Services

2018-19 Third Interim Financial Report

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Any reductions made earlier than this timeframe significantly reduces the amount of adjustments that would be needed. Additional reductions may be included in the 2019/20 budget adoption.

Board-Approved Reductions Update – The following information is provided to show all board-

[REDACTED]

approved reductions taken to address the budget deficit this year:

• Prior to the First Interim –The Board approved budget adjustments totaling \$71.1 million
[REDACTED]

These include:

- o Position control true up \$5 million
- o Debt service to facility funds \$5 million
- o Lowering OPEB contribution by \$3 million

o Supplemental Services were reduced to 2017/18 level for a total of \$4.5 million
[REDACTED]

Board of Education Executive Summary

Business Services

2018-19 Third Interim Financial Report

May 16, 2019



attendance data for the instructional programs that are funded on an annual basis

[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]

decrease of approximately \$485,000.

Local Income - There are four factors that will increase local income at this time:

[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]

Board of Education Executive Summary

Business Services

2018-19 Third Interim Financial Report
May 16, 2019



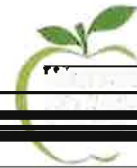
- Supplies based on historical trends estimated savings totaling \$1.2 million

4. **Program Additional Costs** - The Third Interim Report projects additional costs over budget levels for Utilities by \$687,000.
5. **Contributions/Transfers Out** - There are five programs the District contributes towards. They include Routine Restricted Maintenance, Special Education, Child Development Fund, Adult Education Fund and Charter School Fund. All except Special Education, Charter School Fund and Child Development Fund are projected at the budgeted levels.

Special Education - A detailed analysis is provided in Exhibit C, Table 1.

Category	2018-19 Budget	2018-19 Actual	2018-19 Variance
Special Education	[REDACTED]	[REDACTED]	[REDACTED]
Child Development Fund	[REDACTED]	[REDACTED]	[REDACTED]
Adult Education Fund	[REDACTED]	[REDACTED]	[REDACTED]
Charter School Fund	[REDACTED]	[REDACTED]	[REDACTED]
Routine Restricted Maintenance	[REDACTED]	[REDACTED]	[REDACTED]

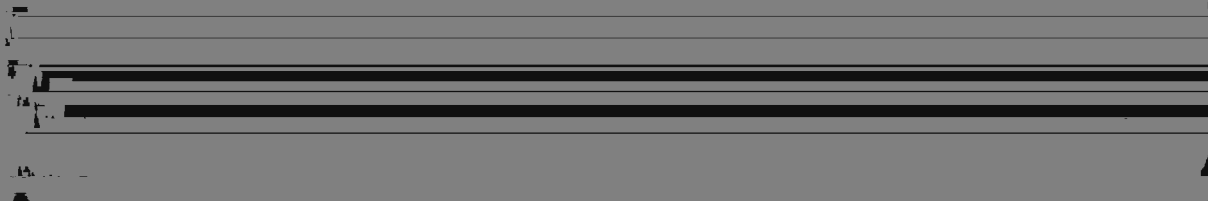
Board of Education Executive Summary



2018-19 Third Interim Financial Report
May 16, 2019

City Unified
School District

- 8. Board Approved Program Reductions** - As mentioned earlier in the memo, at the March 7, 2019 board meeting, the board approved reducing several positions for the future years. In addition, prior Board action included reducing contributions to Child Development Fund by \$700,000 in 2019/20 and future years.



parameters require 8 less positions in 2020/21 and 13 less positions in 2021/22 a decrease of \$516,000 and \$958,000 respectively.

Board of Education Executive Summary

Business Services



[REDACTED]

May 16, 2019

the multi-year projection includes Transfers out to the Adult Education Fund, Child

Development Fund and Charter School Fund.

- **Restricted Routine Maintenance (RRM)** - As mentioned in prior Interim reports, the RRM budget must be maintained at 3% of the General Fund actual expenditures starting in 2019/20. Proposition 51 requires that any LEA which

[REDACTED]

receives funding pursuant to the Leroy F. Green School Facilities Act of 1998 after

[REDACTED]

Board of Education Executive Summary

Business Services

2018-19 Third Interim Financial Report

May 16, 2019

- **Adult Education Fund** - A similar level of support as the current year to the Adult Education Fund of approximately \$250,000.

- **Child Development Fund** – For 2019/20 and future years, the support to Child Development is decreasing from \$2.3 million to \$1.4 million. Approximately \$200,000 of this contribution is attributed to the 730% increase in enrollment.

Board of Education Executive Summary

Business Services

2018-19 Third Interim Financial Report

[Redacted content]

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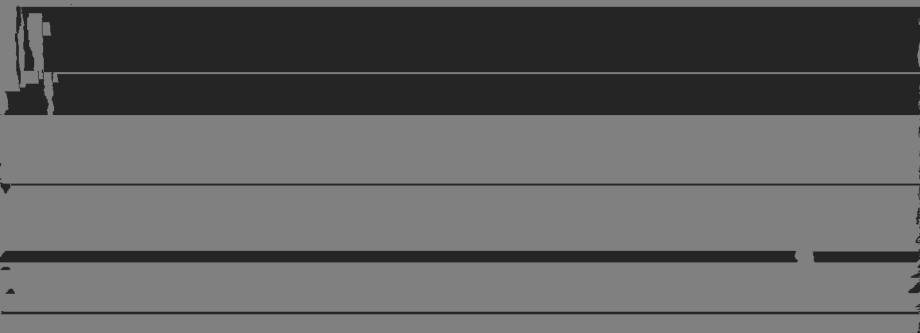
Sacramento
CALIFORNIA

School District

Guiding rinciple

All students graduate with the greatest number

Sacramento City Unified School District



Board of Education

Jessie Ryan, President, Area 7
Darrel Woo, Vice President, Area 6
Michael Minnick, 2nd Vice President, Area 4
Lisa Murawski, Area 1
Leticia Garcia, Area 2

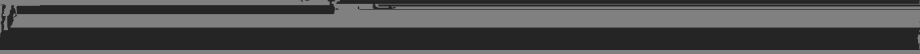


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GENERAL FUND – SUMMARY REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE.....

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GENERAL FUN

General Fund Definition

The General Fund is the general operating fund of the District and accounts for all revenues and

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

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[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

2) Federal Revenue	8100-8299	0 00	0 00					0 0%
3) Other State Revenue	8300-8599	14 678 544 00	14 678 544 00	9 727 024 31	14 678 544 00	0 00		0 0%
4) Other Local Revenue	8600-8799	3 769 621 00	4,403,694 10	3,891,231 71	6,078,004 10	1,674,310 00		38 0%
5) TOTAL, REVENUES		416,953,068 00	418,156 625 10	320 115 576 08	419 345 610 10			

1) Unassigned Salaries	1000-1999	161 291 671 57	163 239 041 26		160 836 196 22	2 402 755 04		1 5%
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2) Classified Salaries	2000-2999	43,764,608 99	42,042,245 11	34 098 554 47	41 547 245 11	495 000 00		1 2%
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2) Employee Benefits	3000-3999	117 078 059 85	114 755 418 00	88 788 204 88	114 057 418 00	668 641 88		0 6%
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[REDACTED]

Account	Original Budget	Operating Budget	Actuals To Date	Totals	(Col B & D)	(E/B)

Account	Original Budget	Operating Budget	Actuals To Date	Totals	(Col B & D)	(E/B)

Account	Original Budget	Operating Budget	Actuals To Date	Totals	(Col B & D)	(E/B)

Account	Original Budget	Operating Budget	Actuals To Date	Totals	(Col B & D)	(E/B)

Account	Original Budget	Operating Budget	Actuals To Date	Totals	(Col B & D)	(E/B)

Account	Original Budget	Operating Budget	Actuals To Date	Totals	(Col B & D)	(E/B)

Account	Original Budget	Operating Budget	Actuals To Date	Totals	(Col B & D)	(E/B)

Account	Original Budget	Operating Budget	Actuals To Date	Totals	(Col B & D)	(E/B)

Account	Original Budget	Operating Budget	Actuals To Date	Totals	(Col B & D)	(E/B)

Account	Original Budget	Operating Budget	Actuals To Date	Totals	(Col B & D)	(E/B)

	Board Approved	Projected Year	Difference	% Diff

0.4%
0.0%

0.00

0.0%

Description	Resource Codes	Codes	(A)	(B)	(C)	(D)	(E)	(F)
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LCFF SOURCES

(5,128.00)

0.00

Principal Apportionment

0.0%

0.3%

0.00

-0.1%

0.00

0.00

0.0%

Education Destabilization Account (State Aid - General Fund)

0049

50,400,000.00

50,400,000.00

48,550,000.00

50,400,000.00

(1,850,000.00)

Object Original Budget Operating Budget Actuals To Date Totals (Col B - E-D) (E/D)

1.3%

2 107 219 00

125,246,022.94

CLASSIFIED SALARIES

0.00

EMPLOYEE BENEFITS

BOOKS AND SUPPLIES

Certificated Teachers' Salaries 1100 133,440,339.00 136,410,908.69 104,153,684.54 134,661,144.69 1,749,764.00

Certificated Support Personnel Salaries 1200 2,759,785.57 2,810,810.00 2,055,881.00 2,010,810.00

0.0%

10,593,088.58

0.00

-7.2%

0.00

(1,403,561.54)

12,957,532.04

0.00

Certificated Supervisors' and Administrators' Salaries 1300 18,985,378.00 18,293,409.79 14,896,289.21 18,038,409.79 255,000.00 1.4%

Other Certificated Salaries 1900 1,971,710.69 940,117.59 1,493,718.75 477,991.94 24.2%

Description	Resource Codes	Codes	(A)	(B)	(C)	(D)	(E)	(F)
CAPITAL OUTLAY								
				0.00				0.00

Revenues, Expenditures, and Changes in Fund Balance

0.0%

OTHER OUTGO (excluding Transfers of Indirect Costs)

0.00 0.0%

	6400		0.00	0.00	0.00	0.00	0.00	0.00%
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Land Improvements	6170		90 000 00	49 409 35	15 628 97	49 409 35		0.0%
Buildings and Improvements of Buildings	6200		0.00	1 333 31	97 799 35	1 333 31	0.00	0.0%
Books and Media for New School Libraries	6300		0.00	0.00	0.00	0.00	0.00	0.00%

-0.2%

OTHER OUTGO - TRANSFERS OF INDIRECT COSTS

Equipment	6400		20 117 14	109 166 93	27 394 62	109 166 93	0.00	0.0%
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Object	Original Budget	Board Approved Operating Budget	Actuals To Date	Projected Year Totals	Difference (Col B & D)	(E/B)	
INTERFUND TRANSFERS							
INTERFUND TRANSFERS IN							
		647,372.30				0.0%	
INTERFUND TRANSFERS OUT							
From: Bond Interest and							
				0.00		0.0%	
				0.00		0.0%	
					0.00	0.0%	
Other Authorized Interfund Transfers In	8919	1,903,369.00	1,866,800.00	1,393,045.00	1,866,800.00	0.00	0.0%
		(89,134,727.33)	(88,790,128.80)				-5.9%
(a) TOTAL, INTERFUND TRANSFERS IN		1,903,369.00	1,866,800.00	1,393,045.00	1,866,800.00	0.00	-5.9%
To: Child Development Fund	7611	2,345,207.00	2,345,207.00		2,054,383.00	290,824.00	12.4%
(a - b + c - d + e)				1,393,045.00			-6.5%
To: Special Reserve Fund	7612	0.00	0.00	0.00	0.00	0.00	
County School Facilities Fund	7613	0.00	0.00	0.00	0.00	0.00	
To: Cafeteria Fund	7616	0.00	0.00	0.00	0.00	0.00	0.0%

Sacramento City Unified Sacramento County	General Fund	Board Approved	Actuals To Date	Projected Year Totals	Difference (Col. B & D)	467439.00	0.00
	Restricted (Resources 2000-8999)	Budget					

Object Expenditures, and Changes in Fund Balance

LC							
Principal Apportionment							
State Aid - Current Year	8011		0.00	0.00			

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

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FF SOURCES

State Aid - Prior Years	8019		0.00	0.00	0.00	0.00	0.00	
Tax Relief Subventions								
Homeowners' Exemptions	8021				0.00	0.00	0.00	
Timber Yield Tax	8022			0.00	0.00	0.00	0.00	
Other Subventions/In-lieu Taxes	8029		0.00	0.00	0.00	0.00	0.00	
			0.00					

0.0%

County & District Taxes								
Secured Roll Taxes	8041		0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll Taxes	8042			0.00	0.00	0.00	0.00	0.0%
Prior Year's Taxes	8043			0.00	0.00	0.00	0.00	0.0%
			0.00					

0.0%

			0.00					
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0.00

				1 192.28				
Supplemental Taxes	8044		0.00	0.00	0.00	0.00	0.00	
Education Revenue Augmentation Fund (ERAF)	8045			0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)	8047			0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes	8048			0.00	0.00	0.00	0.00	
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses	8081			0.00	0.00	0.00	0.00	

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%
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Description	Resource Codes	Object Codes	Original Budget (A)	Operating Budget (B)	Actuals To Date (C)	Totals (D)	(Col B & D) (E)	(E/B) (F)
								0 0%
								0 0%
								0 0%
								0 0%
Delinquent Taxes		8617	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 0%
Non-Ad Valorem Taxes								
Other	6500	8622	0 00	0 00	0 00	0 00	0 00	0 0%
	6500							0 0%
	6500							0 0%
Not Subject to LCFF Deduction		8625	0 00	0 00	0 00	0 00	0 00	
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0 00	0 00	0 00	0 00	0 00	0 0%
Sales								0 0%
Sale of Equipment/Supplies		8631	0 00	0 00	0 00	0 00	0 00	
Sale of Publications		8632	0 00	0 00	0 00	0 00	0 00	
Food Service Sales		8634	0 00	0 00	0 00	0 00	0 00	
All Other Sales		8639	0 00	0 00	0 00	0 00	0 00	0 0%
Leases and Rentals		8650	0 00	0 00	0 00	0 00	0 00	0 0%
Interest		8660	0 00	0 00	0 00	0 00	0 00	0 0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0 00	0 00	0 00	0 00	0 00	

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Sacramento County CERTIFICATED SALARIES			Restricted (Resources 2000-9999)					Form 011

CLASSIFIED SALARIES

0.0%

EMPLOYEE BENEFITS

2.7%

BOOKS AND SUPPLIES

2,168,246.00

SERVICES AND OTHER OPERATING EXPENDITURES

Certificated Pupil Support Salaries	1200	7,102,194.00	7,406,220.77	6,021,042.65	5,662,046.77	1,822,422.00	24.4%
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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
								-0.1%
								0.0%

Sacramento County

Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Form 011

B. EXPENDITURES

						165,156,695.76		
				26,291,219.73				0.0%

1) CFE Sources	8010-8999		309,504,000.00	300,074,387.00	305,407,320.00	300,500,000.00	(4,000,000.00)	
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**C. EXCESS (DEFICIENCY) OF REVENUES
OVER EXPENDITURES BEFORE OTHER**

FINANCING SOURCES/USES								

D. OTHER FINANCING SOURCES/USES

2) Federal Revenue	8400-8999		59,070,000.00	59,595,740.00	60,000,000.00	59,595,740.00	0.00	0.0%
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3) Other State Revenue	8300-8599		67,215,792.00	69,556,035.92	43,895,736.90	69,556,035.92	0.00	0.0%
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Original Budget	Board Approved Revised Budget	Projected Year Total	Difference	% Diff
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70,500,751.28

Description	Resource Codes	Codes	(A) Revenues, Expenditures, and Changes in Fund Balance	(B)	(C)	(D)	(F)
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E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)

FUND BALANCE, RESERVES

(35,950,457.05) (29,645,214.04) (8,779,023.33) (17,917,586.04)

6,000,000.00

1) Beginning Fund Balance

a) As of July 1 - Unaudited

9791 129,076,860.751.28 70,500,751.28

0.00 0.0%

6,000,000.00

70,500,751.28

70,500,751.28

70,500,751.28

d) Other Restatements

9795

0.00

0.00

0.00

0.00

0.0%

2018-19 End of Year Projection

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Sacramento County								
Summary - Unrestricted/Restricted Revenues, Expenditures, and Changes in Fund Balance								
Principal Apportionment								
State Aid - Current Year		8011	259,531,043.00	258,478,414.00	209,996,429.00	258,961,871.00	483,457.00	0.2%
Education Protection Account State Aid - Current Year		8012	53,190,208.00	53,190,125.00	43,956,949.00	53,126,530.00	(63,595.00)	
Tax Relief Subventions								
Homeowners' Exemptions		8021	725,933.00	700,635.00	355,269.23	700,635.00	0.00	
Timber Yield Tax		8022	16.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	1,656,087.00	0.00	
FEDERAL REVENUE								
County & District Taxes		8041		70,320,573.00	38,220,663.61	70,320,573.00	0.00	0.0%
Secured Roll Taxes								
Unsecured Roll Taxes		8042	1,451,507.00	2,204,222.00	2,686,420.20	2,204,222.00	0.00	0.0%
Prior Years' Taxes								
		8043	783,033.00	520,798.00	963,030.25	520,798.00	0.00	

	Original Budget	Board Approved	Projected Year	Difference	% Diff
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll	8615	0 00	0 00	0 00	0 0%
Unsecured Roll	8616	0 00	0 00	0 00	0 0%
Prior Years' Taxes	8617	0 00	0 00	0 00	0 0%
Supplemental Taxes	8618	0 00	0 00	0 00	0 0%
Non-Ad Valorem Taxes	8624	0 00	0 00	0 00	0 0%

Description	Resource Codes	Codes	(A)	(B)	(C)	(D)	(E)	(F)
								-7.4%
Other		8622	0 00	0 00	0 00	0 00	0 00	0.0%
				0 00				0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0 00	0 00	0 00	0 00	0 00	0.0%
Penalties and Interest from Delinquent Non-LCFF								
Taxes		8629	0 00	0 00	0 00	0 00	0 00	0.0%
Sales								
Sale of Equipment/Supplies		8631	47,000 00	47,000 00	8,409 01	47,000 00	0 00	0.0%
Sale of Publications		8632	0 00	0 00	0 00	0 00	0 00	0.0%
Food Service Sales		8634	0 00	0 00	0 00	0 00	0 00	0.0%
All Other Sales		8635	0 00	0 00	0 00	0 00	0 00	0.0%

Leases and Rentals		8650	4,400,000 00	4,400,000 00	4,341,370 30	4,399,700 00	(58,629 70)	-1.3%
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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Go/B & D) (E)	% Diff (F/B) (F)
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CERTIFICATED SALARIES

Sacramento City Unified				General Fund			34 67439 0000000	
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CLASSIFIED SALARIES

8,853,258.07

1.7%

EMPLOYEE BENEFITS

995,416.87

	Original Budget	Board Approved	Actual To Date	Projected Year	Difference	% Diff
Land	6100	0.00	0.00	0.00	0.00	0.0%
Land Improvements	6170	147,234.03	040,153.25	179,868.82	040,163.26	0.28%
				0.00		
CAPITAL OUTLAY		0.00		0.00	0.00	
					0.00	
					0.00	
				5,328,453.17		
OTHER CATEGORIES						
Books and Media for New School Libraries or Major Expansion of School Libraries						
	6300	0.00	0.00	0.00	0.00	0.0%
Equipment						
	6400	132,581.14	1,679,806.08	943,797.32	1,679,806.08	0.00
Equipment Replacement						
	6500	56,561.00	78,317.36	58,496.63	78,317.36	0.00
TOTAL CAPITAL OUTLAY			13,438,445.30	3,927,993.19	13,438,445.30	0.00
					0.00	
Tuition						
Tuition for Instruction Under Interdistrict Attendance Agreements						
	7110			0.00	0.00	0.0%

Resource	Description	2018-19 Projected Year Totals
6300	Lottery: Instructional Materials	0.02
9010	Other Restricted Local	1,428.62
Total, Restricted Balance		1,346,617.72

	ESTIMATED FUNDED ADA		ESTIMATED P-2 REPORT ADA		ESTIMATED FUNDED ADA Projected Year Total	DIFFERENCE (Col D - B)	PERCENTAGE DIFFERENCE (Col E / B)
	Original Budget	Board Approved Operating Budget	Projected Year Total	ADA			

Sacramento Form A1

Description	(A)	(B)	(C)	(D)	(E)	(F)
A. DISTRICT						
1. Total District Regular ADA						
	22,577.85	22,594.04		22,594.04	0.00	0%

Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LOI and Extended Year, and Community Day School (includes necessary small schools)

			0.00	0.00		
ADA)						
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LOI and Extended Year, and Community Day School (includes necessary small schools)						
	0.00	0.00			0.00	0%
	38,877.88	38,881.81	38,717.28			0%
		45.12	45.12	45.12		0%
	30.34	24.79	24.79	24.79	0.00	0%
					0.00	0%
	0.00	0.00	0.00			0%
				0.00		0%
	71.74	72.31	72.31	72.31	0.00	0%
	38,849.59	38,885.32	38,489.80			0%
		0.00		0.00		0%

Sacramento City Unified
Sacramento County

General Fund
Multiyear Projections
Unrestricted

34 67439 000000
Form MYPI

337 663 871 30

Quantity (Form AU) (C) (A) (B) (C) (D) (E)

509,263.43

1 889 354 07

Description

Codes

(A)

(B)

(C)

(D)

(E)

(Enter projections for subsequent years 1 and 2 in Columns C and E;
current year - Column A - is extracted)

0.87%

77,708,389.33

73.11%

1 Total (Sum lines B1 thru B10)

1 LOSER

Object	Projected Year Totals (Form 011)	% Change (Cols. C-A/A)	2019-20 Projection	% Change (Cols. E-C/C)	2020-21 Projection
	0.00		58,040,074.07		58,040,074.07
					0.00
					0.00
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)					219,503,638.94
A REVENUES AND OTHER FINANCING SOURCES					
1 LCFF/Revenue Limit Sources	8010-8099	0.00%	0.00	0.00%	0.00
		1.91%			54,016,560.56
			22,580,481.97		23,320,750.97
					54,000,254.70
					70,210,857.70
3 Other State Revenues	8300-8599	-10.58%	49,074,031.92	6.28%	52,157,918.92
					0.00
			2,676,740.80		7,015,221.80
					0.00
					0.00
			210,346,665.96		
			(8,877,499.07)		
			1,446,617.77		0.00

	Projected Year		2018-20	2020-21	
	Title	% Change		Title	% Change

Description	Object Codes	(Form 011) (A)	(Cols C-A/A) (B)	Projection (C)	(Cols E-C/C) (D)	Projection (E)

a Stabilization Arrangements 9750 19-20 are to
classified 201 assumes at 7%
meet 3%

2018-19 End of Year Elimination

Sacramento City Unified		General Fund			21,671,000,000,000	
Description (Enter projections for subsequent years 1 and 2 in Columns C and E current year - Column A - is extracted)	Projected Year	%	2019-20	%	2020-21	
	Totals (Form 011) (A)	Change (Cols C-A/A) (B)	Projection	Change (Cols E-C/C) (D)	Projection (E)	
A REVENUES AND OTHER FINANCING SOURCES						
1 LCFF/Revenue Limit Sources	8010-8099	398,589,062.00	1.29%	411,716,737.00	1.90%	419,546,386.00

Sacramento County Multiyear Projections Unrestricted/Restricted Form MYP

Object						
			-18.55%	8,635,405.25		8,435,405.25
				1,931,391.28		
			-0.40%	536,977,870.52		
						64,513,657.51
					2.83%	
			1.36%			

(1,994,308.67)

(21,017,030.69)

70,500,751.28
52,583,165.24

Object	Projected Year Totals (Form 011)	% Change (Cols C-A/A)	2019-20 Projection	% Change (Cols F-C/C)	2020-21 Projection
			25,021,134.55		
					13,680,783.66
E. AVAILABLE RESERVES (Unrestricted except as noted)					
1 General Fund					
Stabilization Assessments	0350	0.00	0.00		
					37,762.15
			0.00		
Demand for Economic Incentives	0390	11,601,547.00			
				YES	NO

Perfor Year Presentation

County

Cashflow Worksheet - Budget Year

Object	2000-2000	2000-2000	2000-2000	2000-2000	2000-2000	2000-2000
	75,050,277.00					
8020-8079				0.00	0.00	56,154,300.45
8080-8099					(1,154,176.78)	0.00
8100-8299						23,574.30
8600-8799	1,481,000.00	303,922.90		515,890.54		613,705.56
8810-8920						
8930-8979						
				41,227,037.50		24,904,706.16
1000-1999	1,614,970.00			40,055,500.00	20,001,403.00	40,000,000.00
2000-2999	2,840,774.77			5,235,430.10		5,451,659.50
3000-3999	3,000,000.00					
4000-4999					1,351,004.00	500,000.00
A BEGINNING CASH						48,289,551.17
B RECEIPTS						33,628,831.50
LCFF/Revenue Limit Sources						
Principal Apportionment			38,288,571.00		22,358,746.00	27,882,354.00
Property Taxes		0.00	791.90			1,208,212.87
Miscellaneous Funds		0.00	0.00	1,107,537.31		11,809,639.54



58,628,479.41



8010-8019

37,245,500.00

22,163,000.00

22,281,230.46

35,778,446.87

0.00

740,000.00

948,000.00



(Enter Month Name)

A

A BEGINNING CASH

B RECEIPTS

LCFF/Revenue Limit Sources

Principal Apportionment

Property Taxes

Miscellaneous Funds

Federal Revenue

Other State Revenue

0.00

6288,000.00

Other Local Revenue

All Other Financing Sources

TOTAL RECEIPTS

C DISBURSEMENTS

Certificated Salaries

Classified Salaries

Employee Benefits

Other Personnel

Services

Capital Outlay

Other Outgo

Object

ACTUALS THROUGH THE MONTH OF

	66 376 809 7F	51 124 486 8F			3 494 584 41	7 916 127 0F	65 942 486 24
B RECEIPTS							
LCFF/Revenue Limit Sources							
Principal Apportionment	8010-8019	13 613 852 3F	13 613 852 35	37 747 440 9R	24 504 934 21	24 504 934 25	37 747 440 9R
Property Taxes	8020-8079		0.00	0.00	0.00	0.00	1 212 847 50
Miscellaneous Funds							55 978 135 54
Federal Revenue							
Other State Revenue							18
Other Local Revenue							
All Other Financing Sources							
TOTAL RECEIPTS							
C DISBURSEMENTS							
Certificated Salaries							
Classified Salaries							
Employee Benefits							
Books and Supplies							
Services							
Other Outgo							
Interfund Transfers Out							0.00
All Other Financing Uses							
D BALANCE SHEET ITEMS							
Due From Other Funds							
Stores							
Prepaid Expenditures							

End of Year Projection
 2018-19 INTERIM REPORT
 Cashflow Worksheet - Budget Year (2)

Sacramento City Unified
 Sacramento County

34 67439 0000000
 Form CASH

Object	March	April	May	June	July	August	September	October	November	December	TOTAL	BUDGET
B_RECEIPTS												
8010-8010	10,407,734.36	9,584,834.50	9,584,834.50	9,584,834.50	9,584,834.50	9,584,834.50	9,584,834.50	9,584,834.50	9,584,834.50	9,584,834.50	108,000,000.00	108,000,000.00
8020-8079		10,846,603.81	22,679,262.24	8,902,984.16							42,018,850.21	42,018,850.21
8080-8099	(1,699,015.36)	0.00	(1,243,582.40)				(1,577,857.12)				(4,520,454.88)	(4,520,454.88)
Principal Apportionment												
Property Taxes												
Miscellaneous Funds		0.00										
Other State Revenue												
Other Local Revenue		528,418.49									528,418.49	528,418.49
All Other Financing Sources		0.00		0.00							0.00	0.00
TOTAL RECEIPTS												
8300-8599	6,359,753.44	2,054,401.51	2,657,243.90	6,341,212.81	3,354,620.81	13,607,412.00	56,654,262.90	56,654,262.90	56,654,262.90	56,654,262.90	136,615,350.26	136,615,350.26
Certificated Salaries		21,346,230.52	20,431,579.21								41,777,809.73	41,777,809.73
Classified Salaries												
Employee Benefits							2,050,000.00				2,050,000.00	2,050,000.00
Books and Supplies												
Services		3,333,659.21									3,333,659.21	3,333,659.21
Capital Outlay					76,868.16	163,200.92					240,069.08	240,069.08
Other Outgo					640,410.74						640,410.74	640,410.74
Interfund Transfers Out												
All Other Financing Uses		0.00									0.00	0.00
TOTAL DISBURSEMENTS												
SHEET ITEMS												
Cash Held in Treasury												

2020/21 Through June	Object	Mar	Apr	May	June	Accrual	Adjustments	Total	Budget
BEGINNING CASH									
	3010-801E	\$38,315,075.23	\$ 25,268,843.70	\$ 25,268,843.70	\$ 38,433,529.17	\$ (0.00)		\$333,186,785.00	\$333,186,785.00
			\$					\$ 1,188,482.00	(112,245,867.00)
		\$ (1,714,421.38)							
	3100-829E		\$ 835,340.11	\$ 180,524.96	\$ 11,501,008.41				
		\$ 695,320.17			\$ 6,341,212.89	\$ 7,141,658.82		\$ 8,435,405.25	
								\$ 1,986,629.07	\$ 1,986,629.07
	8930-897E						\$ 13,607,412.00		
						\$ 24,761,935.46			
	1000-199E	\$21,623,175.91	\$ 20,686,657.9					\$547,746,644.31	\$217,785,509.87
			\$ 5,127,559.4E	\$ 6,117,498.24	\$ 16,760,652.20	\$ 6,100,644.2E		\$ 217,785,509.87	
			\$	\$ 235,627.77	\$			\$	
			\$				\$ 2,224,719.1		
		\$ 5,963,844.96	\$ 7,010,466.97	\$ 184,085.96	\$ 57,832,810.28	\$ 25,873,254.81		\$ 77,216,984.94	\$ 77,216,984.94
			\$ 57,397.50		\$ 76,888.16				
					\$ 8,110.77	\$ 1,114,458.7			
								\$ 2,103,107.30	
			\$	\$				\$	
			\$ 176,252.12		\$ 188,388.88			\$	
			\$	\$				\$	
								\$	
						\$ 802,309.20	\$ 3,643,638.88	\$ 11,312,808.38	
								\$	
								\$	
								\$	
		\$ 777,539.58	\$ 400,367.57	\$ 726,370.29	\$ 736,751.68			\$ 24,230,688.02	