



# SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item #11.1

**Meeting Date:** November 21, 2013

**Subject:** Business and Financial Information

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

**Division:** Business Services

**Recommendation:** Receive business and financial information.

**Background/Rationale:**

Cash Flow Report for the Period Ending September 30, 2013  
Investment Report as of September 30, 2013

**Financial Considerations:** Reflects standard business information.

**Documents Attached:**

- 1a. Executive Summary: Cash Flow Report for the Period Ending September 30, 2013
- 1b. Cash Flow Report for the Period Ending September 30, 2013
2. Investment Report as of September 30, 2013

**Estimated Time:** N/A

<b>Approved by:</b> Amari Watkins, Director, Accounting Services Jonathan P. Raymond, Superintendent
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Fund 01 - Actuals through September								Fiscal Year 2013/14	
	Object	Beginning Balance	July	August	September	October	November	Total	Budget
A. BEGINNING CASH	9110		9,329,475.19	59,451,537.05	77,794,575.55				
B. RECEIPTS									
Revenue Limit									
Principal Apportionment	8010-8019		9,927,832.00	9,927,927.00	27,784,855.00			47,640,614.00	175,025,331.26
Property Taxes	8020-8079		1,202,013.28		864.88			1,202,878.16	55,912,537.00
Miscellaneous Funds	8080-8099		916.26		753,481.11			752,564.85	4,878,160.76
Federal Revenues	8100-8299		165,015.38	107,747.69	4,359,721.90			4,632,484.97	44,450,559.53
Other State Revenues	8300-8599		1,324,716.89	2,416,508.00	6,267,456.00			10,008,680.89	109,520,368.71
Other Local Revenues	8600-8799		2,525,020.76	889,154.18	489,260.13			3,903,435.07	5,112,405.28
Interfund Transfers In	8910-8929								1,617,168.00
All Other Financing Sources	8930-8979								
Undefined Objects									
TOTAL RECEIPTS		.00	15,145,514.57	13,341,336.87	38,148,676.80	.00	.00	66,635,528.24	386,760,209.02
C. DISBURSEMENTS									
Certificated Salaries	1000-1999		1,579,120.24	3,222,611.65	14,775,296.74			19,577,028.63	166,346,229.85
Classified Salaries	2000-2999		2,210,870.26	3,353,734.52	4,271,201.23			9,835,806.01	49,522,067.11
Employee Benefits	3000-3999		1,691,069.73	2,558,897.92	9,828,174.95			14,078,142.60	110,158,054.41
Books and Supplies	4000-4999		389,231.15	510,634.22	472,223.37				
Services	5000-5999		661,323.85	2,228,520.75	3,320,084.27			6,209,928.87	50,423,852.61
Capital Outlays	6000-6599		37.66	14,122.62	44,962.37			59,047.33	235,372.46
Other Outgo	7000-7499			49,671.99	6,944.20			56,616.19	544,545.90
Interfund Transfers Out	7600-7629								34,874.00
All Other Financing Uses	7630-7699								
Undefined Objects									
TOTAL DISBURSEMENTS		.00	6,531,577.57	11,838,849.69	32,704,998.73	.00	.00	51,075,425.99	389,781,824.66
D. BALANCE SHEET TRANSACTIONS									
Assets									
Cash Not In Treasury	9111-9199	735,691.28	92,514.86	44,743.34	56,846.27			80,411.93	
Accounts Receivable	9200-9299	87,158,809.40	50,854,142.04	19,434,178.18	3,168,833.80			73,457,154.02	
Due From Other Funds	9310	1,827,097.34	33,375.39	1,580.70				34,956.09	
Stores	9320	129,179.95	204.67	1,665.34	658.20			2,528.21	
Prepaid Expenditures	9330	55,685.64	55,685.64					55,685.64	
Other Current Assets	9340								
Undefined Objects									
SUBTOTAL ASSETS		89,906,463.61	51,035,922.60	19,482,167.56	3,112,645.73	.00	.00	73,630,735.89	
(continued)									

Selection Grouped by Org, Fund, Filtered by (Org = 97, Actuals Thru Period = 3, Fund = 01, Use SACS? = Y, Restricted? = Y, Cash JE Only? = N, Separate? = Y)



	<u>Amount Invested</u>	<u>Estimated Annual Earnings</u>	<u>Investment Director</u>	<u>% Yield</u>
Sacramento County Pooled Investment Fund:				
General Fund	\$ 29,460,127	\$ 119,903	Sacramento County Investment	0.41%
Special Revenue Funds <sup>1</sup>	\$ 4,748,700	\$ 19,327	Sacramento County Investment	0.41%
Debt Service Fund	\$ 163,757	\$ 666	Sacramento County Investment	0.41%
Internal Service Funds <sup>2</sup>	\$ 11,075,552	\$ 45,077	Sacramento County Investment	0.41%
Capital Project Funds <sup>3</sup>	\$ 45,114,662	\$ 183,617	Sacramento County Investment	0.41%
Local Agency Investment Fund:				
2001 Investment Fund	\$ 905,007	\$ 2,353	LAIF	0.26%
Investment Agreements For:				
2001 COP - Serna Center/Refunding	\$ 2,791,250	\$ 0	US Bank	0.00%
2002 Variable Rate Demand COP	\$ 114,833	0		