

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

Agenda Item 8.8

Meeting Date : December 7, 2017

Subject : Approve 2017-18 First Interim Financial Report

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

Division : Business Services

Recommendation : Approve the 2017-18 First Interim Financial Report with a Positive Certification.

Background/Rationale : Education Code Section 42130 requires school districts to

LCAP Goal(s): Family and Community Empowerment; College, Career and Life Ready Graduates; Operational Excellence

Documents Attached:

1. Executive Summary
2. 2017-18 First Interim Financial Report
3. Budget Revisions

Estimated Time: 5 m inutes

Submitted by : Gerardo Castillo, CPA, Chief Business Officer

Approved by : Jorge A. Aguilar, Superintendent



III. BUDGET:

The budget is a fluid document, and while the budget is balanced for 2017-2018, there are many unknowns at this time. In preparing the assumptions for the multi-year projection items such as one-time funds used to balance 2017-2018, increased costs for step and column salary increases as well as health benefit increases must be factored in. The first interim includes the recent settlement with UPE and SCTA. Revenue increases based on state projections for LCFFs as well as enrollment are included in the multi-year projections. Staff continue to closely monitor enrollment, average daily attendance, state revenue and other areas that

2017-2018 First Interim Financial Report



Our Vision

Let's take a simple idea and start a revolution.
Let's pledge that children come first.

Board of Education
December 7, 2017

Sacramento City Unified School District

Board of Education

Jay Hansen, President, Area 1
Jessie Ryan, Vice President, Area 7
Darrel Woo, 2nd Vice President, Area 6
Ellen Cochrane, Area 2
Christina Pritchett, Area 3
Michael Minnick, Area 4
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SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

MULTI-YEAR BUDGET ASSUMPTIONS: 2017-18 THROUGH 2019-20 (Continued)

- Federal Revenues
- x Federal Revenues assume a reduction of 5% in 2017-18.
 - x 2018-19 and 2019-20 are maintained at the 2017-18 funding level.

OTHER STATE REVENUES:

- Special Education & Transportation
- x Special Education is funded at the same ratio as 2016-17. It reflects the decline in ADA.
 - x For 2017-18, 2018-19, and 2019-20 the Special Education and Transportation contributions are fully supported by the unrestricted monies from the General Fund.
 - x For 2017-18, 2018-19, and 2019-20 Special Education Transportation Apportionments are maintained.

- State Categorical Programs
- x Includes resource funds outside the Local Control Funding Formula (LCFF).

- Class Size Reduction
- x 2017-18 and 2018-19 continues K-3 CSR at 24:1.

- Lottery
- x The expected annual funding is projected at \$189 per ADA for 2017-18 (unrestricted \$144 and restricted \$45) and outlying years.
 - x 2017-18 and outlying years include reduction to Adult Education ADA no longer funded.

LOCAL REVENUES:

- Other Local Revenue
- x Local Revenue assumes a similar level of funding in outlying years as 2017-18. As revenues are approved by the Board, they will be incorporated.

EXPENDITURES:

CertificacoDC BT /TT0 1 Tf -0.005 Tc 0.005 Tw 11.04 0 0 11.04 506(d by)10.9(t)-4.7(he)-1.6(B)3.9(oa)9.3(r)-4(a3

MULTI-YEAR BUDGET ASSUMPTIONS: 2017-18 THROUGH 2019-20 (Continued)

- Classified Salaries
- x Classified staffing for 2017-18, 2018-19, and 2019-20 are based on 2017-18 staffing levels.
 - x Salaries are commensurate with approved salary schedules and contractual agreements. This includes salary step movement, less attrition credit.
- Employee Benefits
- x For 2017-18 estimated statutory benefits for Certificated staff is 17.61%.
 - x For 2017-18 estimated statutory benefits for Classified staff is 24.91%.
 - x Health benefits are projected to increase approximately 6% for 2018-19 and 2019-20, and will be funded dependent upon negotiated agreements with employee groups.
 - x PostRetirement Health Benefits are based on 2017-18 participation. The district does not regularly pre-fund the future cost of post-retirement benefits. A negotiated agreement with SCTA includes a contribution from employees towards postretirement benefits.
- Supplies, Services, Utilities, Capital Outlay
- x 2017-18 and outlying years are projected with a 1% increase in utilities.
- Indirect Support
- x The indirect rate is consistently applied to each program allowed by law.
 - x The approved rate is 4.2% for 2017-18.
- Other Outgo/Transfers/Contributions
- x Contributions to Restricted Programs The 2017-18 budget and outlying years includes contributions to cover program encroachments from the general unified budget for the Special Education, Routine Restricted Maintenance, and Special Education Transportation programs.
 - x 2017-18 Routine Restricted Maintenance is based over 2% of GF budget.
 - x Routine Restricted Maintenance must be increased to no less than 2% of GF budget by 2017-18 and 3% by 2020-21.
 - x In Lieu Property Taxes are transferred to charter schools.
- One-Time Revenues/Expenditures
- x 2017-18 includes \$5.6 Million one-time discretionary revenue.
 - x 2017-18 includes \$6 Millions set aside for Textbook Adoption.

2017-18 BUDGET OVERVIEW

BUDGET OVERVIEW

Sacramento City Unified School District financial goals to maintain the required level of reserve, maximize district revenues and ensure district revenues are used to achieve the educational goals of the district. Based on the Governor's Adopted Budget, these documents reflect the budget for 2017-18 and multi-

NOTICE OF CRITERIA AND STANDARDS REVIEW. This interim report was based upon and reviewed using the state-adopted Criteria and Standards. (Pursuant to Education Code (EC) sections 33129 and 42130)

Signed: _____
District Superintendent or Designee

Date: _____

NOTICE OF INTERIM REVIEW. All action shall be taken on this report during a regular or authorized special



GENERAL FUND

General Fund Definition

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

Revenues and Expenditures-Summary

■ LocalControl

Revenues and Expenditures-Summary(cont.)

		2017-18 Expenditures Restricted Funds	
	Operational Expenses \$42,372,305 21%		
Books and Supplies \$20,925,744 10%		Capital and Outgo \$5,609,886 3%	
			Salaries and Benefits \$132,393,945 66%
			Total Expenditures \$201,301,880

					2017-18 Expenditures General Fund By Function	
		General Administration	Plant Services \$46,190,993 9%			
Ancillary Services \$3,702,982 1%		\$22,565,880 4%		Other Outgo \$4,356,244 1%	Instruction \$334,465,965 63%	
Community Services \$6,129 <1%						
Pupil Services \$50,364,851 9%						
Instruction Related \$72,832,626 14%						
					Total Instructional Support \$407,298,591 77%	

Description	Resource Codes	Object Codes
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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)



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)
CAPITAL OUTLA Y								
Land		6100	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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912						

S&) City Unified
S& o County

2017-18 First Interim
General Fund
Restricted (Resources 2000-9999)
Revenue, Expenditures, and Changes in Fund Balance

34 67439 0000000
Form 011

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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)
LCFF SOURCES								

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)
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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)
CERTIFICATED SALARIE S								
Certificated Teachers' Salaries		1100	28,874,005.00	31,463,284.01	5,945,910.12	31,463,284.01	0.00	0.0%
Certificated Pupil Support Salaries		1200	5,781,806.00	5,741,288.57	1,068,036.67	5,741,288.57	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)
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Description	Resource Codes
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2017-18 First Interim
 General Fund
 Summary - Unrestricted/Restricted
 Revenues, Expenditures, and Changes in Fund Balance

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)
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2017-18 First Interim
 General Fund
 Summary - Unrestricted/Restricted
 Revenues, Expenditures, and Changes in Fund Balance

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)
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2017-18 First Interim
 General Fund
 Summary - Unrestricted/Restricted
 Revenues, Expenditures, and Changes in Fund Balance

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								

<u>Resource</u>	<u>Description</u>	<u>2017-18 Projected Year Totals</u>
7338	College Readiness Block Grant	1,226,790.76
9010	Other Restricted Local	1,133,765.74
Total, Restricted Balance		<u>2,360,556.50</u>

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) A. REVENUES AND OTHER FINANCING SOURCE 1. LCFF/Revenue Limit Source	8010-8099					

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
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Description

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)
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Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)
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Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
2. Special education pass-through funds						

SPECIAL REVENUE FUNDS

Special Revenue Funds Definition

The Special Revenue Funds are used to account for the needs of specific revenue sources that are legally restricted to expenditures for specified purposes. This class is defined by the following criteria: (a) Tc -0.0011 Tw -21.585 -

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 Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	16,680,305.00	16,680,305.00	3,146,639.00	16,680,305.00	0.00	0.0%
2) Federal Revenue		8100-8299	238,761.00	245,373.77				

Description Resource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)
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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 Column B & D (F)
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Program	6387	8590	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 Column B & D (F) 2401.16% q1 169
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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 Column B & D (F)
CAPITAL OUTLA Y								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	167,175.00	0.00	167,175.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	167,175.00	0.00	167,175.00	0.00	0.0%

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 Column B & D (F)
INTERFUND TRANSFER						

<u>Resource</u>	<u>Description</u>	<u>2017/18 Projected Year Totals</u>
6264	Educator Effectiveness (15-16)	147,827.00
6300	Lottery: Instructional Materials	630.72
7338	College Readiness Block Grant	212,784.79
9010	Other Restricted Local	129,623.16
Total, Restricted Balance		<u>490,865.67</u>

Original Budget
(A)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)
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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)
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Difference

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 Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	231,997.00	231,997.00	0.00	231,997.00	0.00	0.0%
Travel and Conferences		5200	0.00	15,357.26	2,197.08	15,357.26	0.00	0.0%
Dues and Memberships		5300	0.00					

<u>Resource</u>	<u>Description</u>	<u>2017/18 Projected Year Totals</u>
6391	Adult Education Block Grant Program	0.43
Total, Restricted Balance		<u>0.43</u>

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 Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,500,000.00	1,477,160.32	(1,352,013.96)	1,477,160.32		
F. FUND BALANCE, RESERVE S								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,297,883.25	1,297,883.25		1,297,883.25	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,297,883.25	1,297,883.25		1,297,883.25		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,297,883.25	1,297,883.25		1,297,883.25		
2) Ending Balance, June 30 (E + F1e)			2,797,883.25	2,775,043.57		2,775,043.57		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			326,458.39	326,458.39				

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 Column B & D (F)
CERTIFICATED SALARIE S								
Certificated Teachers' Salaries		1100	4,936,086.00	4,936,086.00	1,443,022.48	4,936,086.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	644,987.00	644,987.00	154,988.91	644,987.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	768,158.00	768,158.00	225,225.41	768,158.00	0.00	0.0%
Other Certificated Salaries		1900	4,676.00	4,676.00	18,046.36	4,676.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			6,353,907.00					

Description	Resource Codes	Object Codes	Original Budget (A)
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Board Approved

<u>Resource</u>	<u>Description</u>	<u>2017/18 Projected Year Totals</u>
6130	Child Development: Center-Based Reserve Account	326,458.39
Total, Restricted Balance		<u>326,458.39</u>

Description Resource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)
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Project 16 CS0 cs 1o-1. & 1 1 1 1S0 cj ET /CS0 cs E 1 1 scn
Totals
(D)

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 Column B & D (F)
CERTIFICATED SALARIE S								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIE S								
Classified Support Salaries		2200	6,209,999.00	6,209,999.00	1,409,005.42	6,209,999.00	0.00	0.0%

9.28 nd AdE 6 cm /lm23 Do Q BT415.50926.84 0.24 re f q /CS0 cat0.24 09,999.00

Description Resource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)
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<u>Resource</u>	<u>Description</u>	<u>2017/18 Projected Year Totals</u>
5310	Child Nutrition: School Programs (e.g., School Lunch, School	4,119,728.40
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cer	6,185,987.19
5330	Child Nutrition: Summer Food Service Program Operations	307,752.40
Total, Restricted Balance		<u>10,613,467.99</u>

Description	Resource Codes
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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 Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(146,089.06)	(88,455.60)	(146,089.06)		
F. FUND BALANCE, RESERVE S								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	160,613.37	160,613.37		160,613.37	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			160,613.37	160,613.37		160,613.37		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			160,613.37	160,613.37		160,613.37		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)
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Description	Resource Codes	Object Codes
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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 Column B & D (F)
INTERFUND TRANSFERS						

CAPITAL PROJECTS FUNDS

Capital Projects Funds Definition

The Capital Projects Funds are used to account for resources used for the acquisition or construction of

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 Column B & D (F)
A. REVENUES						

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 Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND						

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)
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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 Column B & D (F)
INTERFUND TRANSFER	0000.000.000.000.0/TTscn Tftj ETn 0.36 0 1 128 24. 5 1 ansf	INTE	FUND TRANSFERS O	J OS0 cq 28 24. 4 7678	9.2T629.2.12W nrTm j ETn 0.36 0 1 1108o08314. 5 1 ansf	0S0 cQ s4S0 c 0 scn 0.36 16637		

<u>Resource</u>	<u>Description</u>	<u>2017/18 Projected Year Totals</u>
9010	Other Restricted Local	4,961,937.56
Total, Restricted Balance		<u>4,961,937.56</u>

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 Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)						

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 Column B & D (F)
OTHER STATE REVENUE								

Description Resource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference
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Description	Resource Codes	Object Codes	Original Budget (A)
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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 Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	1,834.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	1,834.00	0.00		
B. EXPENDITURES								

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 Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND								
BALANCE (C + D4)			(637,453.33)	(637,453.33)	(221,671.91)	(637,453.33)		
F. FUND BALANCE, RESERVE S								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								



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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 Column B & D (F)
CAPITAL OUTLA Y								
Land		6100	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)
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PROPRIETARY FUNDS

Proprietary Funds Definition

Proprietary Funds are used to account for activities that are more business-like than government-like in nature. Business-type activities include those for which a fee is charged to external users or to other organizational units of the LEA, normally on a full cost-recovery basis. Proprietary funds are generally intended to be self-supporting. This classification includes the Self-Insurance fund, which includes the Dental/Vision fund.





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 Column B & D (F)
CERTIFICATED SALARIES								
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	

Description	Resource Codes	Object Codes	Original Budget (A)
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<u>Resource</u>	<u>Description</u>	<u>2017/18 Projected Year Totals</u>
	Total, Restricted Net Position	<u>0.00</u>

Description

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
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. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0%
2. Charter School County Program Alternative Education ADA						

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										

ACTUALS THROUGH THE MONTH OF (Enter Month Name):	Object

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).

Deviations from the standards must be explained and may affect the interim certification.

3. CRITERION: ADA to Enrollment

STANDARD: Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the current fiscal year or two subsequent fiscal years has not increased from the historical average ratio from the three prior fiscal years by more than one half of one percent (0.5%).

3A. Calculating the District's ADA to Enrollment Standard

DATA ENTRY: Unaudited Actuals data that exist will be extracted into the P-2 ADA column for the First Prior Year; otherwise, enter First Prior Year data. P-2 ADA for the second and third prior years are preloaded. Budget Adoption data that exist will be extracted into the Enrollment column; otherwise, enter Enrollment data for all fiscal years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2014-15)			

4. CRITERION: LCFF Revenue

5. CRITERION: Salaries and Benefits

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the current fiscal year or two subsequent fiscal years has not changed from the historical average ratio from the three prior fiscal years by more than the greater of three percent or the district's required reserves percentage.

6. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state and other local) or expenditures (including books and supplies, and services and other operating), for any of the current fiscal year or two subsequent fiscal years, have not changed by more than five percent since budget adoption.

Changes that exceed five percent in any major object category must be explained.

District's Other Revenues and Expenditures Standard Percentage Range:

-5.0% to +5.0%

District's Other Revenues and Expenditures Explanation Percentage Range:

-5.0% to +5.0%

6A. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. First Interim data for the Current Year are extracted. If First Interim Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the second column.

Explanations must be entered for each category if the percent change for any year exceeds the district's explanation percentage range.

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2017-18)	51,515,753.00	58,699,260.06	13.9%	Yes
1st Subsequent Year (2018-19)	51,515,753.00	58,399,260.06	13.4%	Yes
2nd Subsequent Year (

6B. Calculating the District's Change in Total Operating Revenues and Expenditures

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2017-18)	112,753,222.00	139,731,335.39		

7.

9. CRITERION: Fund and Cash Balances

A. FUND BALANCE STANDARD: Projected general fund balance will be positive at the end of the current fiscal year and two subsequent fiscal years.

10. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, 1st and 2nd Subsequent Year data will be extracted. If not, enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the two subsequent years.

Percentage Level	District ADA		
5% or \$66,000 (greater of)	0	to	300
4% or \$66,000 (greater of)	301	to	1,000
3%	1,001	to	30,000
2%	30,001	to	400,000
1%	400,001	and	over

SUPPLEMENTAL INFORMATION

S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than \$20,000 and more than five percent since budget adoption.

1c. MET - Projected transfers out have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

1d. NO - There have been no capital project cost overruns occurring since budget adoption that may impact the general fund operational budget.

Project Information:
(required if YES)

S6B. Comparison of the District's Annual Payments to Prior Year Annual Payment

DATA ENTRY: Enter an explanation if Yes.

- 1a. Yes - Annual payments for long-term commitments have increased in one or more of the current or two subsequent fiscal years. Explain how the increase in annual payments will be funded.

Explanation:
(Required if Yes
to increase in total
annual payments)

The General Fund will begin to pay a portion of the Lease Revenue bonds, increasing over three subsequent years. The Bond Interest and Redemption Fund will cover the other increases in annual payments due to the sale of Measure Q and R Bonds.

S7B. Identification of the District's Unfunded Liability for Self-insurance Programs

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budget Adoption data that exist (Form 01CS, Item S7B) will be extracted; otherwise, enter Budget Adoption and First Interim data in items 2-4.

1. a. Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB; which is covered in Section S7A) (If No, skip items 1b-4)

Yes

1.0.02 192.48 29.28 refBT0 g9 12.9 refq/CS0 cTm(12.9 r0.36 315 624.24 cm/lm13.69 622.48 29.28 refBT04 cm/lm3 DotveCS, r9ie647.8 ref8.66 0 0.36 315 624.24 cm125.92 c1T09.28 ion S

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits

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Current Year
(2017-18)

1st Subsequent Year
(2018-19)

2nd Subsequent Year
(2019-20)

7. Amount included for any tentative salary schedule increases

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Certificated (Non-management) Health and Welfare (H&W) Benefits

Current Year
(2017-18)

1st Subsequent Year
(2018-19)

2nd Subsequent Year
(2019-20)

1. Are costs of H&W benefit changes included in the interim and MYPs?
2. Total cost of H&W benefits
3. Percent of H&W cost paid by employer
4. Percent projected change in H&W cost over prior year

Certificated (Non-management) Prior Year Settlements Negotiated
Since Budget Adoption

Classified (Non-management) Health and Welfare (H&W) Benefits	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Are costs of H&W benefit changes included in the interim and MYPs?			

S8C. Cost Analysis of District's Labor Agreements - Management/Supervisor/Confidential Employees

S9. Status of Other Funds

Analyze the status of other funds that may have negative fund balances at the end of the current fiscal year. If any other fund has a projected negative fund balance, prepare an interim report and multiyear projection for that fund. Explain plans for how and when the negative fund balance will be addressed.

S9A. Identification of Other Funds with Negative Ending Fund Balances

DATA ENTRY: Click the appropriate button in Item 1. If Yes, enter data in Item 2 and provide the reports referenced in Item 1.

1. Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?g



Period Ending: October 31, 2017	Adopted Budget 07/2017	Proposed Budget Revisions	Revised Budget 10/2017
REVENUES			
LCFF SOURCES	367,365,706	5,730,50	

Period Ending: October 31, 2017	Adopted Budget 07/2017	Proposed Budget Revisions	Revised Budget 10/2017
REVENUES			
LCFF SOURCES	16,680,305	0	16,680,305
FEDERAL REVENUE	238,761	6,613	245,374
OTHER STATE REVENUES	825,474	212,785	1,038,259
OTHER LOCAL REVENUES	0	154,962	154,962
TOTAL REVENUES	17,744,540	374,360	18,118,900
EXPENDITURES			
CERTIFICATED SALARIE S	7,063,226	147,827	7,211,053
CLASSIFIED SALARIE S	986,833	0	986,833
EMPLOYEE BENEFITS	6,084,947	0	6,084,947
BOOKS AND SUPPLIES	357,299	3,171,326	3,528,625
SERVICES/OTHER OPERATING EXP	1,564,277	52,056	1,616,333
CAPITAL OUTLA Y	0	167,175	167,175
INDIRECT SUPPORT	0		

Period Ending: October 31, 2017	Adopted Budget 07/2017	Proposed Budget Revisions	Revised Budget 10/2017
REVENUES			
LCFF SOURCES	0	0	0
FEDERAL REVENUE	680,230	158,123	838,353

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
BUDGET REVISIONS
CAFETERIA FUND

Period Ending: October 31, 2017	Adopted Budget 07/2017	Proposed Budget Revisions	Revised Budget 10/2017
REVENUES			
LCFF SOURCES	0	0	0
FEDERAL REVENUE	23,070,000	0	23,070,000
OTHER STATE REVENUES	1,635,636	0	1,635,636
OTHER LOCAL REVENUES	1,178,000	0	1,178,000
TOTAL REVENUES	25,883,636	0	25,883,636
EXPENDITURES			
CERTIFICATED SALARIE S	0	0	0
CLASSIFIED SALARIE S	6,867,380	0	6,867,380
EMPLOYEE BENEFITS	4,462,396	0	4,462,396
BOOKS AND SUPPLIES	13,162,620	11,561	13,174,181
SERVICES/OTHER OPERATING EXP	257,817	0	257,817
CAPITAL OUTLA Y	87,972	0	87,972
INDIRECT SUPPORT	1,045,451	448	1,045,899
OTHER OUTGO	0	0	0
TOTAL EXPENDITURES	25,883,636	12,009	25,895,645
OTHER FINANCING SOURCES/USES			
INTERFUND TRANSFERS IN	0	0	0
INTERFUND TRANSFERS OUT	0	0	0
OTHER SOURCES	0	0	0
OTHER USES	0	0	0
TOTAL OTHER FINANCING SOURCES/USES	0	0	0
NET INCREASE (DECREASE) IN FUND BALANC E	0	-12,009	-12,009
Beginning Fund Balance, July 1	5,021,285	5,825,557	10,846,842
Audit Adjustments	0	0	0
Ending Fund Balance, June 30	5,021,285	5,813,548	10,834,833
Reserved Fund Balance	0	0	0
Designated Fund Balance	0	0	0
Economic Uncertainties	0	0	0
Assigned	5,021,285	5,813,548	10,834,833
Unappropriated Fund Balance	0	0	0

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
BUDGET REVISIONS
DEFERRED MAINTENANCE FUND

Period Ending: October 31, 2017	Adopted Budget 07/2017	Proposed Budget Revisions	Revised Budget 10/2017
REVENUES			
LCFF SOURCES	0	0	0
FEDERAL REVENUE	0	0	0
OTHER STATE REVENUES	0	0	0
OTHER LOCAL REVENUES	0	0	0
TOTAL REVENUES	0	0	0
EXPENDITURES			
CERTIFICATED SALARIE S	0	0	0
CLASSIFIED SALARIE S	0	0	0
EMPLOYEE BENEFITS	0	0	0
BOOKS AND SUPPLIES	0	116,089	116,089
SERVICES/OTHER OPERATING EXP	0	24,600	24,600
CAPITAL OUTLA Y	0	5,400	5,400
INDIRECT SUPPORT	0	0	0
OTHER OUTGO	0	0	0
TOTAL EXPENDITURES	0	146,089	146,089
OTHER FINANCING SOURCES/USES			
INTERFUND TRANSFERS IN	0	0	0
INTERFUND TRANSFERS OUT	0	0	0
OTHER SOURCES	0	0	0
OTHER USES	0	0	0
TOTAL OTHER FINANCING SOURCES/USES	0	0	0
NET INCREASE (DECREASE) IN FUND BALANC E	0	-146,089	-146,089
Beginning Fund Balance, July 1	0	160,613	160,613
Audit Adjustments	0	0	0
Ending Fund Balance, June 30	0	14,524	14,524
Reserved Fund Balance	0	0	0
Designated Fund Balance	0	0	0
Economic Uncertainties	0	0	0
Assigned	0	14,524	14,524
Unappropriated Fund Balance	0	0	0

Period Ending: October 31, 2017

Adopted
Budget
07/2017

Proposed
Budget
Revisions

Revised
Budget
10/2017

REVENUES

Period Ending: October 31, 2017	Adopted Budget 07/2017	Proposed Budget Revisions	Revised Budget 10/2017
REVENUES			
LCFF SOURCES	0	0	0
FEDERAL REVENUE	0	0	0
OTHER STATE REVENUES	0	0	0

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
BUDGET REVISIONS
SELF INSURANCE FUND

Period Ending: October 31, 2017	Adopted Budget 07/2017	Proposed Budget Revisions	Revised Budget 10/2017
REVENUES			
LCFF SOURCES	0	0	0
FEDERAL REVENUE	0	0	0
OTHER STATE REVENUES	0	0	0
OTHER LOCAL REVENUES	14,129,147	0	14,129,147
TOTAL REVENUES	14,129,147	0	14,129,147
EXPENDITURES			
CERTIFICATED SALARIE S	0	0	0
CLASSIFIED SALARIE S	317,733	0	317,733
EMPLOYEE BENEFITS	206,731	0	206,731
BOOKS AND SUPPLIES	30,000	10,000	40,000
SERVICES/OTHER OPERATING EXP	13,588,852	-10,000	13,578,852
CAPITAL OUTLA Y	0	0	0
INDIRECT SUPPORT	0	0	0
OTHER OUTGO	0	0	0
TOTAL EXPENDITURES	14,143,316	0	14,143,316
OTHER FINANCING SOURCES/USES			
INTERFUND TRANSFERS IN	0	0	0
INTERFUND TRANSFERS OUT	0	0	0
OTHER SOURCES	0	0	0
OTHER USES	0	0	0
TOTAL OTHER FINANCING SOURCES/USES	0	0	0
NET INCREASE (DECREASE) IN FUND BALANC E	-14,169	0	-14,169
Beginning Fund Balance, July 1	6,061,394	3,800,920	9,862,314
Audit Adjustments	0	0	0
Ending Fund Balance, June 30	6,047,225	3,800,920	9,848,145
Reserved Fund Balance	0	0	0
Designated Fund Balance	0	0	0
Economic Uncertainties	0	0	0
Assigned	6,047,225	3,800,920	9,848,145
Unappropriated Fund Balance	0	0	0