

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 SCHEDULE OF FIRST 5 REVENUES AND EXPENDITURES
 For the Year Ended June 30, 2020

	<u>Academic and Support Services*</u>	<u>Child Care*</u>
Revenues		
Other local sources	\$ 436,978	\$ 441,618
Expenditures:		
Certificated salaries	272,710	187,838
Classified salaries		71,196
Employee benefits	156,105	137,558
Books and supplies	5,443	4,195
Contract services and operating expenditures	2,720	2,997
Indirect costs		37,834
Total expenditures	436,978	441,618
Change in fund balance		
Fund balance, July 1, 2019		
Fund balance, June 30, 2020	\$	\$

* Revenues and expenditures for the First 5 Grant are reflected in the District's Child Development Fund. See pages 64 to 65 of the financial statements for a complete presentation of the Child Development Fund.

See accompanying notes to supplementary information.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
NOTES TO SUPPLEMENTARY INFORMATION
June 30, 2020

A -

Average daily attendance is a measurement of the number of pupils attending classes of the District. The purpose of attendance accounting from a fiscal standpoint is to provide the basis on which apportionments of state funds are made to school districts. This schedule provides information regarding the attendance of students at various grade levels and in different programs.

B - Schedule of Instructional Time

The District has received incentive funding for increasing instructional time as provided by the Incentives for Longer Instructional Day. This schedule presents information on the amount of instructional time offered by the District, and whether the District complied with the provisions of Education Code Sections 46201 through 46206. The District submitted a COVID-19 School Closure Certification with the State Superintendent of Public Instruction (SSPI) in connection with the effected school days impacted by COVID-19. The Certification was submitted to the SSPI on June 26, 2020.

C -

The Schedule of Expenditure of Federal Awards includes the federal award activity of Sacramento City Unified School District and is presented on the accrual basis of accounting. The information in this schedule

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
NOTES TO SUPPLEMENTARY INFORMATION
June 30, 2020

NOTE 1 - PURPOSE OF SCHEDULES (Continued)

D -

This schedule provides the information necessary to reconcile the Unaudited Actual Financial Report to the Audited Financial Statements.

E -

dated

This schedule provides information on the District's financial condition over the past three years and its anticipated condition for the 2020-2021 fiscal year, as required by the State Controller's Office.

L

Schedule of Charter Schools

This schedule provides information for the California Department of Education to monitor financial reporting by Charter Schools.

G -

This schedule provides information about the First 5 Sacramento County Program.

INDEPENDENT AUDITOR'S REPORT

[REDACTED]

Board of Education
Sacramento City Unified School District
Sacramento, California

Report on Compliance with State Laws and Regulations

We have audited Sacramento City Unified School District's compliance with the types of compliance requirements described in the State of California's 2019-20 *Guide for Annual Audits of K-12 Local Education Agencies* (SACFA) and the "Audit Guide" applicable to the state laws and regulations

[REDACTED]

The District did not offer an Early Retirement Incentive Program; therefore, we did not perform any procedures related to the Early Retirement Incentive Program.

The District does not have any Juvenile Court Schools; therefore, we did not perform any procedures related to Juvenile Court Schools.

The District does not have any Middle or Early College High Schools; therefore, we did not perform any

procedures related to Middle or Early College High Schools.

We did not perform any procedures related to Apprenticeship: Related and Supplemental Instruction because the District does not have programs that meet this criteria.

The District did not qualify for District of Choice in the current year; therefore, we did not perform any procedures related to District of Choice.

Qualified Opinion on Compliance with State Laws and Regulations

[REDACTED]

[Redacted Table Content]

REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN
AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS

Board of Education
Sacramento City Unified School District
Sacramento, California

We have audited, in accordance with the auditing standards generally accepted in the United States of
America and the standards applicable to financial audits contained in *Government Auditing Standards*,

[Redacted Table Content]

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH
THE FIRST 5 SACRAMENTO COUNTY PROGRAM

Board of Education
Sacramento City Unified School District
Sacramento, California

Report on Compliance on First 5 Sacramento County Program

We have audited Sacramento City Unified School District's compliance with the terms of compliance

[REDACTED]

[REDACTED]

requirements described in the Program Guidelines for the First 5 Sacramento County Program that could have a direct and material effect on the First 5 Sacramento County Program for the year ended June 30,

[REDACTED]

FINDINGS AND RECOMMENDATIONS

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2020

2020-001 SIGNIFICANT DEFICIENCY – CASH IN COUNTY TREASURY RECONCILIATIONS (30000)

Criteria

Timely and accurate balance sheet account reconciliation preparation and review are a prudent and necessary practice of normal business operations. All accounts reconciliations are an important function of monitoring and financial reporting.

Condition

As of 6/30/20, the reconciliations were not being prepared, reviewed and approved on a monthly basis.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2020

SECTION II - FINANCIAL STATEMENT FINDINGS

2020-002 DEFICIENCY - SEGREGATION OF DUTIES IN JOURNAL ENTRY PROCESSING (30000)

Criteria

Sound accounting policies and proper segregation of duties require an internal control system be in place

to ensure each transaction is complete, accurate, and reviewed by a knowledgeable person prior to

[REDACTED]

[REDACTED]

[REDACTED]

processing.

Condition

Three individuals in the Accounting Services department have the ability to prepare and post journal entries

[REDACTED]

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2020

SECTION III

No matters were reported.

(Continued)

**STATUS OF PRIOR YEAR
FINDINGS AND RECOMMENDATIONS**

[REDACTED]

Year Ended June 30, 2020

2019-001 DEFICIENCY - SEGREGATION OF DUTIES IN JOURNAL ENTRY PROCESSING (30000)

Three individuals in the Accounting Services department have the ability to prepare and post

journal entries into the financial system.

Recommendation: We recommend that the District implement an internal control generating a log of journal entries prepared and posted by the same individual and require an independent individual to review and verify on a periodic basis.

: Not implemented.

: See current year finding 2020-002.

2019-002 DEFICIENCY – STATE COMPLIANCE – AFTER SCHOOL EDUCATION AND SAFETY

[REDACTED]

Condition: The After School Education and Safety (ASES) Program improperly reported 31 days of

