SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

Agenda Item 10.4

Meeting Date : March 16, 2017

Subject : 2016-17 Second Interim Financial Report

☐ Information Item Only
☐

prepare Interim Financial Reports each year. The intent of these reports is to pr ovide an "early warning" system to indicate whether a district can meet its current or future year financial obligations. TSp<*his is the second of two interim financial reports presented to the Board of Education for the 2016-17 year. The report provides financial information as of January 31, 2017.

Financial Considerations : With the approval of Proposition 30, recent approval of Proposition 55 and Local Control Funding Formula (LCFF), the 2016-17 budget is balanced and the district believes it will end the current year in a positive financial condition. As required for a "positive" certification by the Sacramento County Office of Education, the district certifies that it will meet its financial obligations for the current fiscal year and two subsequent years.

The district has not settled agreements with all bargaining units for FY 2016-17, 2017-18 and 2018-19. However,

Attachment 1

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

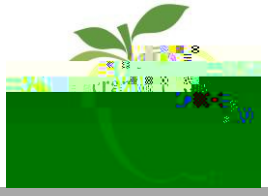
Documents Attached:
1

Board of Education Executive Summary

Business Services

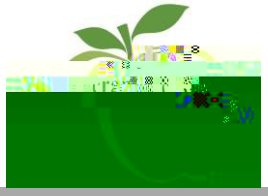
Second Interim Financial Report 2016-2017 and Budget Update

March 16, 2017



I. OVERVIEW/HISTORY:

School districts are required to file two Interim Financial Reports during the year. The First Interim Report, as of October 31st, requires Board appsoD-O(1)1[(T)]TJ0 Tc(0)Tw3.04 0 Td( )Tj0.005 Tc -0.005 Tw 1.32 0 Td



IV. Goals, Objectives and Measures:

Maintain a balanced budget for FY 2016-17 and continue to follow the budget calendar timeline and Local Control Accountability Plan (LCAP) to ensure a balanced 2017-2018 to

City Unified

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
Mai Vang, Area 5
Natalie Rosas, Student Board Member

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SACRAMENTO CITY UNIFIED SCHOOL DISTRICT - BUDGET SERVICES

ESTIMATED FINANCIAL PROJECTION FACTORS

	2016-17	2017-18	2018-19
State Statutory COLA	0%	1.48%	2.40%
GAP Funding Rate for Local Control Funding Formula (LCFF)	55.28%	23.67%	44.14%
California Consumer Price Index (CPI)	2.37%	2.72%	2.92%

LCFF ENTITLEMENT FACTORS				
Entitlement Factors per ADA	**K-3**	**4-6**	**7-8**	**9-12**
2015-16 Initial Grants	$7,083	$7,189	$7,403	$8,578
COLA at 0%	$0	$0	$0	$0
2016-17 Base Grants	$7,083	$7,189	$7,403	$8,578

Entitlement Factors per ADA	**K-3**	**4-6**	**7-8**	**9-12**
2016-17 Base Grants	$7,083	$7,189	$7,403	$8,578
Adjustment Factors	10.40% CSR	-	-	2.6% CTE
CSR and CTE amounts	$737	-	-	$223
2016-17 Adjusted Base Grants	$7,820	$7,189	$7,403	$8,801

Supplemental Grants (% Adj. Base)	20%	20%	20%	20%
Concentration Grants (Above 55% Threshold)	50%	50%	50%	50%

MULTI-YEAR BUDGET ASSUMPTIONS: 2016-17 THROUGH 2018-19

REVENUES:

Local Control Funding Formula (LCFF)

Fiscal Year 2016-17 is funded on 38,851.68 Average Daily Attendance (ADA).

2016-17 Local Control Funding Formula (LCFF) ADA is based on greater of prior year or current year ADA. Since SCUSD is in declining enrollment, 2015-16 (prior year) ADA is used for 2016-17.

Local Control Funding Formula (LCFF) includes, formally Tier III programs, Transportation and TIIG.

2017-18 assumes funded on 38,783.37 ADA (prior year ADA).

2018-19 assumes funded on 38,688.37 ADA (prior year ADA).

MULTI-YEAR BUDGET ASSUMPTIONS: 2016-17 THROUGH 2018-19 (Continued)

Federal Revenues

Federal Revenues assume an increase of 10.38% for 2016-17 due to School Improvement Grant (SIG) award to the District in December 2016.

2017-18 assumes a reduction of 5.7%. 2018-19 is maintained at the 2017-18 funding level.

OTHER STATE REVENUES:

Special Education & Transportation

Special Education is funded at the same ratio as 2015-16. It reflects the decline in ADA.

For 2016-17, 2017-18, and 2018-19 the Special Education and Transportation contribution is fully supported by the unrestricted monies from the General Fund.

For 2016-17, 2017-18, and 2018-19 Special Education Transportation Apportionments are maintained.

State Categorical Programs

Includes resource funds outside the Local Control Funding Formula (LCFF).

Class Size Reduction

2016-17 assumes K-3 CSR at 24:1.

Lottery

The expected annual funding is projected at $181 per ADA for 2016-17 (unrestricted $140 and $41 restricted) and outlying years.

2016-17 and outlying years include reduction due to Adult Education ADA no longer funded.

LOCAL REVENUES:

Other Local Revenue

Local Revenue assumes a similar level of funding in outlying years as 2016-17. As revenues are approved by the Board, they will be incorporated.

EXPENDITURES:

Certificated Salaries

Certificated staffing for 2016-17 assume full implementation of K-3 Class Size Reduction. Class sizes are as follows:

- Kindergarten at 24:1
- Grades 1-3 at 24:1
- Grades 4-6 at 33:1 (Contract maximum)
- Grades 7-8 at 31:1 (Contract maximum)
- Grades 9-12 at 32:1 (Contract maximum)

MULTI-YEAR BUDGET ASSUMPTIONS: 2016-17 THROUGH 2018-19 (Continued)

Other Outgo/Transfers/ Contributions	Contributions to Restricted Programs – The 2016-17 budget and outlying years includes contributions to cover program encroachments from the general unrestricted budget for the Special Education, Routine Restricted Maintenance, and Special Education Transportation programs. 2016-17 Routine Restricted Maintenance is based over 2% of GF budget. Routine Restricted Maintenance must be increased to no less than 2% of GF budget by 2017-18 and 3% by 2020-21. In Lieu Property Taxes are transferred to charter schools.
One-Time Revenues/Expenditures	2016-17 includes $9.1 Million one-time discretionary revenue. 2016-17 includes $3 Million set aside for OPEB. 2016-17 includes $5 Million for technology upgrades and equipment 2016-17 includes $1 Million for classroom libraries.

BEGINNING BALANCE/RESERVES:

Beginning Balance	Based on 2015-16 actual ending fund balance.
Reserves	The 2016-17, 2017-18, and 2018-19 projections fund the 2% General Fund Reserve for economic uncertainty, provided steps are taken to reach budget reduction goals. Starting in 2015-16, set asides for fund reserves and OPEB are increased to prepare for 2017-18 and beyond.

2016-17 BUDGET OVERVIEW

BUDGET OVERVIEW

Sacramento City Unified School District financial goal is 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 Final State Budget, these documents reflect the budget for 2016-17 and multi-year projections for 2017-18 and 2018-19.

Sacramento City Unified School District Budget is comprised of three major components: (1) Fund Balance (Ending and Beginning Balance); (2) Revenues; and (3) Expenditures.

Three conditions impact the Sacramento City Unified School District Budget:

CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.	X	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio for the current and two subsequent fiscal years is consistent with historical ratios.	X	

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X

Revenues and Expenditures – Summary

Revenues and Expenditures – Summary

Salaries and

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								
1) LCFF Sources		8010-8099	365,331,921.00	362,726,003.00	211,248,268.41	362,726,003.00	0.00	0.0%
2) Federal Revenue		8100-8299	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)
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 (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.000	0.000	0.000	0.000

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								

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								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	45,535,813.00	50,794,527.21	9,899,001.51	50,794,527.21	0.00	0.0%
3) Other State Revenue		8300-8599	59,477,914.40	74,089,394.32	42,861,084.95	74,089,394.32	0.00	0.0%
4) Other Local Revenue		8600-8799	4,839,297.00	5,656,160.35				

Description	Resource Codes	Object Codes

Description

Description	Resource Codes	Object Codes	Original Budget (A)

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)
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	0.0%

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 (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	27,231.03	13,001,303.34	10,102,673.29	13,001,303.34	0.00	0.0%
Buildings and Improvements of Buildings		6200	16,231,582.00	15,608,746.91	9,206,849.83			

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)

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

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)
NCLB: Title III, Immig								

Description	Resource Codes	Object Codes

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)

Description	Resource Codes	Object Codes	Original Budget (A)

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	Object Codes	Projected Year Totals (Form 01I) (A)

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)

Sacramento City Unified
Sacramento County

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 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 SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	362,726,003.00	0.92%	366,059,376.00	2.05%	373,549,176.00
2. Federal Revenues	8100-8299	50,794,527.21	-5.72%	47,886,569.21	0.00%	47,886,569.21
3. Other State Revenues	8300-8599	88,875,034.32	-33.30%	59,282,734.30	-0.71%	58,862,299.92
4. Other Local Revenues	8600-8799	8,757,272.05	0.00%	8,757,272.05	0.00%	8,757,272.05
5. Other Financing Sources						
a. Transfers In	8900-8929	1,438,122.00	1.11%	1,454,085.15	2.42%	1,489,274.01
b. Other Sources	8930-8979	0.00	0.00%	0.00		

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change

SPECIAL REVENUE FUNDS

Special Revenue Funds Definition

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 School, Adult Education, Child Development, Cafeteria and Deferred M

Sacramento City Unified
Sacramento County

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)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	14,515,553.00	13,986,083.00	6,527,206.00	13,986,083.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	2,346,745.00	2,223,339.00	1,140,473.00	2,223,339.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00			

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

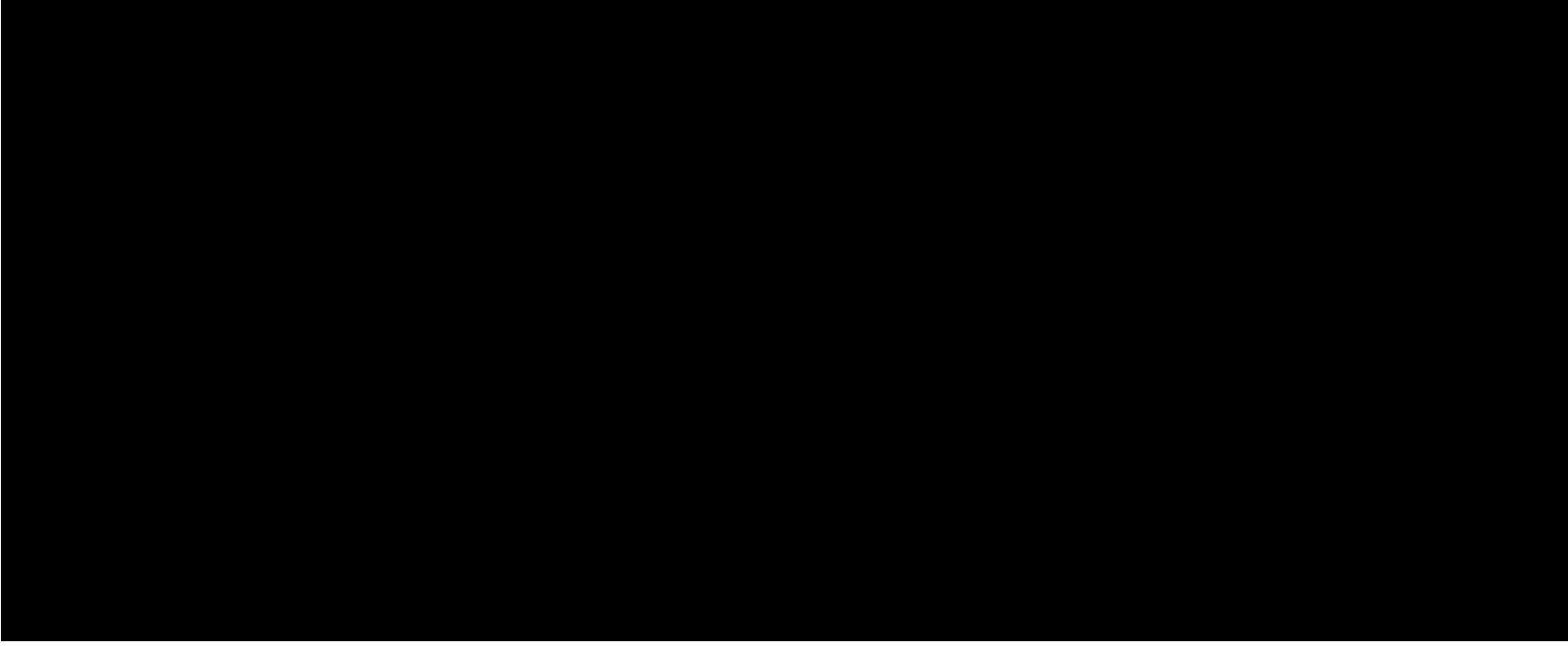
Description

Description

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)

Resource	2016/17

Description	Resource Codes



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

Description	Resource Codes	Object Codes	Original Budget (A)

Resource	Description	2016/17 Projected Year Totals
Total, Restricted Balance		0.00

[redacted]

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)
FEDERAL REVENUE								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interag								

Description

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								

Resource	2016/17

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)
CERTIFICATED SALARIES								
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 SALARIES								
Classified Support Salaries		2200	5,425,007.00	5,484,321.00	3,257,102.02	5,484,321.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	410,791.00	410,791.00	273,222.29	410,791.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	262,071.00	262,071.00	127,706.89	262,071.00	0.00	0.0%

Resource	Description	2016/17 Projected Year Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School	5,972,003.77
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cer	4,310,078.08
5330	Child Nutrition: Summer Food Service Program Operations	555,357.61
Total, Restricted Balance		10,837,439.46

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B/CS0 cs 0 0 0 scn 42.96 0 0m /Im14 Do Q 282n37.26 701.82 cm 0 0 m 42.96 0 l 42.96 -0.48 0.24 re f q /CS0 cs 0 0 0 scn 42.96 0 0m /Im13 Do Q 282n37.26 701.82 cm 0 0 m 42.96 0 l 42.96 -0.48 0.24 re f q /CS0 cs 0 0 0 scn 42.96 0 0m /Im12 Do Q 282n37.26 701.82 cm 0 0 m 42.96 0 l 42.96 -0.48 0.24 re f q /CS0 cs 0 0 0 scn 42.96 0 0m /Im11 Do Q 282n37.26 701.82 cm 0 0 m 42.96 0 l 42.96 -0.48 0.24 re f q /CS0 cs 0 0 0 scn 42.96 0 0m /Im10 Do Q 282n37.26 701.82 cm 0 0 m 42.96 0 l 42.96 -0.48 0.24 re f q /CS0 cs 0 0 0 scn 42.96 0 0m /Im9 Do Q 282n37.26 701.82 cm 0 0 m 42.96 0 l 42.96 -0.48 0.24 re f q /CS0 cs 0 0 0 scn 42.96 0 0m /Im8 Do Q 282n37.26 701.82 cm 0 0 m 42.96 0 l 42.96 -0.48 0.24 re f q /CS0 cs 0 0 0 scn 42.96 0 0m /Im7 Do Q 282n37.26 701.82 cm 0 0 m 42.96 0 l 42.96 -0.48 0.24 re f q /CS0 cs 0 0 0 scn 42.96 0 0m /Im6 Do Q 282n37.26 701.82 cm 0 0 m 42.96 0 l 42.96 -0.48 0.24 re f q /CS0 cs 0 0 0 scn 42.96 0 0m /Im5 Do Q 282n37.26 701.82 cm 0 0 m 42.96 0 l 42.96 -0.48 0.24 re f q /CS0 cs 0 0 0 scn 42.96 0 0m /Im4 Do Q 282n37.26 701.82 cm 0 0 m 42.96 0 l 42.96 -0.48 0.24 re f q /CS0 cs 0 0 0 scn 42.96 0 0m /Im3 Do Q 282n37.26 701.82 cm 0 0 m 42.96 0 l 42.96 -0.48 0.24 re f q /CS0 cs 0 0 0 scn 42.96 0 0m /Im2 Do Q 282n37.26 701.82 cm 0 0 m 42.96 0 l 42.96 -0.48 0.24 re f q /CS0 cs 0 0 0 scn 42.96 0 0m /Im1 Do Q 282n37.26 701.82 cm 0 0 m 42.96 0 l 42.96 -0.48 0.24 re f q /

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)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Emp								

Resource	Description	2016/17 Projected Year Totals
Total, Restricted Balance		0.00

CAPITAL PROJECTS FUNDS

Capital Projects

The Capital Projects Funds are used to account for resources used for the acquisition or construction of capital facilities by the District. This classification includes the Building, Capital Facilities Funds, and County School Facilities Funds.

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	20,560.14	20,560.14	0.00	20,560.14	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	257,633.11	0.00	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)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%

Classified Su230 0 1.9.409o QTd (516,171 0 0 1.44 552.6 678.96 cm /Im1.32 re1 cn 0.36cn 32.28 0 0 0.36 5521 re f q /CS0 cs 0 0 0 scn 0.336 0 0 12.72 321.6 666.2 0.24 1.1 cn 0.36cn 32.28 0 0 0.36 5521 re f q /CS0 cs 0 0 0 scn m /Im3

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 OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	3,215,012.80	2,088,756.88	3,215,012.80	0.00	0.0%
Buildings and Improvements of Buildings		6200	59,055,411.32	97,439,451.87	15,983,820.04	97,439,451.87	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	198,022.02	148,301.14	198,022.02	0.00	0.0%

Equi6536 0 01218 4 q /CS(0.36 0 0 14.16 552.6 609.84 cmm14 Do Q BT 0 g 5.5092 0 0 5.52 28.2 597 Tm (E)Tj ET q 28.2 595.932 64.08 6.12 re W n BT 5 /Im18 Q BT 0 g 5.5092 0 0 5.52 28.2 597 Tm (E)Tj ET q 28.2 595ET /CS.08 6.1

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								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	820,195.85	821,518.03	820,195.85	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	820,195.85	821,518.03	820,195.85	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00		

Sacramento City Unified
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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			

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals

Description	Resource Codes	Object Codes

Resource	Description	2016/17 Projected Year Totals
Total, Restricted Balance		0.00

Description	Resource Codes	Object Codes	Original Budget (A)

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)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00			

Description	Resource Codes	Object Codes	Original Budget (A)

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								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2016/17 Projected Year Totals
Total, Restricted Balance		0.00

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 LJAFA and normally on a full cost recovery basis. Proprietary funds are generally intended to be self-supporting. This classification includes the Retiree Benefits fund and 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)

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								