

SACRAMENTO COUNTY UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

Sacramento

Agenda Item # 10.1

[REDACTED]

Meeting Date: June 6, 2024

[REDACTED]

Information Item Only

Agenda Item # 10.1

Documents Attached:

1. Executive Summary
2. 2023-24 Third Interim Financial Report

Estimated Time: 10 Minutes

Submitted by: Janea Marking, Chief Business & Operations Officer
Lisa Allen, Superintendent

Board of Education Executive Summary

Business Services

2023-24 Third Interim Financial Report

June 6, 2024

Sacramento
City Unified
School District

I. OVERVIEW/HISTORY

Interim financial reports provide information on district's financial condition for the fiscal year and two subsequent years. The Governing Board of a school district certifies the district's financial condition to the County Office of Education through these reports. The Third Interim

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

Board of Education Executive Summary

Sacramento

[REDACTED]

June 6, 2024

- Update budget and actual trend data within financial projections, follow the budget timeline, and take action on all necessary budget adjustments.
- Use the Third Interim Financial Report to guide preparation for the 2023-24 Unaudited

[REDACTED]



Board of Education Executive Summary

Business Services

2023-24 Third Interim Financial Report

June 6, 2024

Changes from 2023-24 Second Interim Report to the Third Interim Report

Item	2023-24 Second Interim Report	2023-24 Third Interim Report
1.1	remains unchanged.	

Board of Education Executive Summary



C	
\$500,355,264	\$502,833,480
\$0	\$157,711,903
\$12,193,850	\$139,262,588
\$7,877,703	\$13,668,496

June 6, 2024

The District receives funding for its general operations from various sources. A summary of the major funding sources is illustrated below:

Board of Education Executive Summary

Business Services

2023-24 Third Interim Financial Report

Sacramento
City Unified
School District

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

June 6, 2024

\$312,484,482

The General Fund is used for the majority of the functions within the District. As illustrated:

[REDACTED]	\$227,660,268
[REDACTED]	\$57,221,167
[REDACTED]	\$155,832,114
[REDACTED]	

\$1,510,300

Board of Education Executive Summary

Business Services

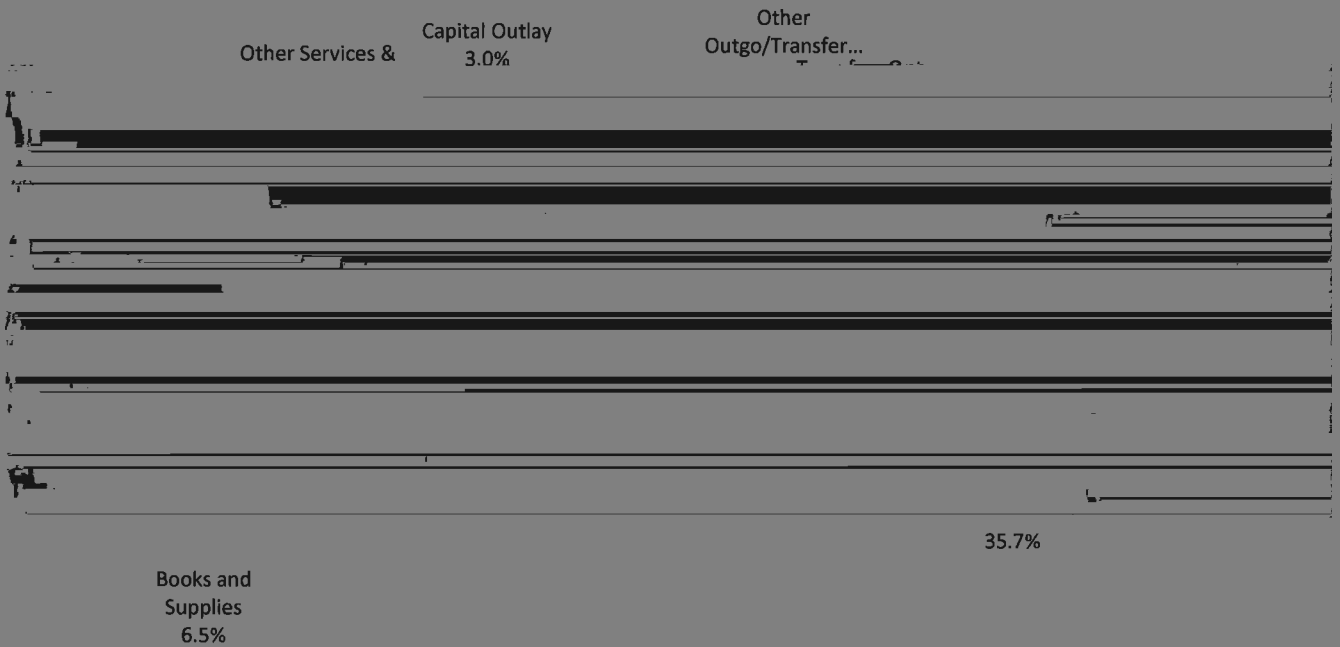
2023-24 Third Interim Financial Report

June 6, 2024



Graphical representation of total general fund expenditures by percentage:

Total General Fund Expenditures 2023-24 Third Interim





Board of Education Executive Summary

Business Services

2022-23 Final Interim Financial Report

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

June 6, 2024

General Fund Contributions to Restricted Programs

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

Business Services

2023-24 Third Interim Financial Report

June 6, 2024

2023-24 Third Interim Fund Balance Component Summary

Description	2023-24 Third Interim		
	Restricted	Restricted	Committed
NONSPECIFIC			
Revolving Cas repays	\$325,000		\$325,000
TOTAL - NONSPECIFIC	\$325,000	\$0	\$325,000
RESTRICTED			
Restricted Categorical Balances		\$124,860,891	\$124,860,891
TOTAL - RESTRICTED	\$0	\$124,860,891	\$124,860,891
COMMITTED			
		\$0	\$0
TOTAL - COMMITTED		\$0	\$0
ASSIGNED			
Supplemental / Concentration Funds		\$0	\$0
		\$0	\$0
RESERVE FOR ECONOMIC UNCERTAINTIES			
Economic Uncertainty (REU-2%)			
TOTAL - RESERVE FOR ECONOMIC UNCERTAINTIES			
ASSIGNED/UNAPPROPRIATED			
TOTAL - FUND BALANCE			
	\$17,367,624	\$0	\$17,367,624
	\$60,474,475		\$60,474,475
	\$78,167,099	\$124,860,891	\$203,027,991

The Government Financial Officers Association (GFOA) recommends a prudent reserve of 17%, representing two months' average payroll – for the District two months' average payroll is approximately \$105M.

Board of Education Executive Summary

Business Services

2023-24 Third Interim Financial Report

June 6, 2024

Sacramento
City Unified
School District

adjustments for special education

Fiscal Year 2025-26

- LCFF COLA of 2.66%. Enrollment of 36,136 and funded ADA of 33,644
- Federal and State Revenue projected to remain constant

Board of Education Executive Summary

Sacramento
City Unified

Business Services

[REDACTED]

June 6, 2024

unrestricted classified cost increases. Other classified salary adjustments include a recent bargaining agreement settlement that included a 4% salary increase for 2023-24

retroactive July 1st 2023 and an additional 2% increase for 2024-25 for Teachers

[REDACTED]

Board of Education Executive Summary

Business Services

2023-24 Third Interim Financial Report

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Sacramento
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- Other certificated salary adjustments include removing one-time expenditures related to carryover funds and a transition of ESSER funded positions to Learning Recovery Emergency Block grant and FEMA funds for a one year extension. Additional

Board of Education Executive Summary

Business Services

2023-24 Third Interim Financial Report

June 6, 2024



Table of Combined Unassigned and Designated Budget Fund Balances

	(54,904,744)	(110,642,460)	(78,933,882)
			92,385,531

			68,932,518
--	--	--	------------

Unassigned/Unappropriated

--	--	--	--

Description	2023-24 Third Interim Budget	Projected 2024-25	Projected 2025-26
Total Revenues	813,476,467	661,108,210	662,288,205
Total Expenditures	870,749,472	774,118,931	743,590,348
Net Increase/(Decrease)			
Beginning Fund Balance	257,932,735	203,027,991	
Ending Fund Balance	203,937,001	62,385,531	12,451,610

Board of Education Executive Summary

Business Services

[Redacted content]

June 6, 2024

Conclusion

[Redacted content]

2 3-
e F c e

**Sacramento
City Unified
School District**

Guiding Principle

All students graduate with the greatest number of postsecondary choices from the widest array of options.

Board of Education
June 6, 2024



Lavinia Grace Phillips, President, Area 7

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GENERAL FUND

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GE FUN

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 law or 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

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

funds are paid from the General Fund. The General Fund also contains categorical programs such as

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

2023-24 End of Year Projection
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

Resource	Object	Original	Board Approved	Actuals To	Projected Year	Difference	% Diff Column B &
A. REVENUES							
		500,346,764.00					
		516,399,328.26					
				137,181,895.93			
				108,993,669.93	139,679,571.32		
		13,219,895.90			8,049,010.27		-6.0%
		27,570,885.08					
					2,350,050.84		
				1,114,268.79			
			(8,610,122.07)		(8,856,861.41)		
			73,271,895.19	22,328,127.07	68,172,508.82		
2) Federal Revenue	8100-8299	0.00	0.00	147,086.16	0.00	0.00	0.0%
		2,475,399.00		0.00	2,475,399.00		
						0.00	
						(128,013,844.32)	(6,000,000.00)
						(57,473,074.29)	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES							
		135,640,173.48		0.00		0.00	
B9) D. OTHER FINANCING SOURCES/USES							
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)							

c) Committed

17,367,624.00

71,083,560.56

Sacramento County

Unrestricted Resources (2022-23)

196,129,452.00

260,933,495.00

E832RFETN(2023-24)

Other Commitments

Revenues, Expenditures, and Changes in Fund-Balance

115,844,768.00

114,092,723.00

(1,970,792.00)

Projected Year Totals (D)

Difference (Col B & D) (E)

% Diff Column B & D (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 Column B & D (F)

676,780.00

676,685.00

333,477.25

0.00

d) Assigned

Other Assignments

9780

2,260,058.00

95,962,615.00

51,223,794.54

95,962,615.00

0.00

e) Unassigned/Unappropriated

Reserve for Economic Uncertainties

9789

13,929,776.00

17,009,348.00

3,568,564.43

3,339,725.00

0.00

4,137,666.00

17,367,624.00

2,408,454.00

15,757,170.00

0.00

0.00

0.00

0.00

0.00%

LCFF SOURCES

(11,145,781.00)

Principal Apportionment

0.00%

State Aid - Current Year

8011

0.00%

Forest Reserve Funds 8280 0.00 0.00 0.00 0.00 0.00 0.00 0.00

Salmon City Unified General Fund 0.00 Form 011
 Salmon County Unrestricted (Resources 0000-1999) E03ZRFETT(2023-24)
 Revenues, Expenditures, and Changes in Fund Balance

Board

Flood Control Funds 8270 0.00 0.00 0.00 0.00 0.00 0.00 0.00
 Wildfire Reserve Funds 8280 0.00 0.00 0.00 0.00 0.00 0.00 0.00
 FEMA 8281 0.00 0.00 0.00 0.00 0.00 0.00

3061, 3110,
 3150, 3155,
 3180, 3182,

Title I, Part A, Drain 3010 8290

Title I, Part D, Local Delinquent Programs 3025 8290

Title II, Part A, Supporting Effective Instruction 4035 8290

3075 8290

American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	4,377,377.00	4,377,377.00	2,616,902.00	4,377,377.00	0.00	0.0%
Board								
% Diff								
OTHER LOCAL REVENUE								
Other Local Revenue		8616						
County and District Taxes		8617						
		8618						
		8622					0.00	0.0%
		8625						
Secured Roll		8629		0.00		0.00		
Unsecured Roll				0.00	0.00			
Prior Years' Taxes				122,807.23	163,686.23		0.00	
			0.00	0.00		0.00	0.00	0.0%
				0.00			0.00	0.0%
Non-Ad Valorem Taxes				1,651,324.00	1,560,861.24	1,651,324.00		0.0%
Parcel Taxes			0.00	3,750,000.00	7,064,923.00	3,750,000.00		0.0%
Other			0.00	0.00	0.00	0.00		
Community Redevelopment Funds Not Subject to LCFF Deduction			0.00	0.00	1,555,143.26	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes			0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	50,000.00			122,807.23		0.0%
Sale of Publications		8632			(1,878.89)	0.00		
Food Service Sales		8634	0.00	0.00	0.00	0.00		
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00
Leases and Rentals		8650	1,651,324.00				0.00	
Interest		8680	1,250,000.00	0.00			0.00	
Net Increase (Decrease) in the Fair Value of Investments		8682		0.00		0.00		
Fees and Contracts			386,000.00	1,250,896.74	1,560,836.12	1,539,720.43		
Adult Education Fees		8671	0.00	0.00		0.00	0.00	
		8672						

2023-24 End of Year Projection
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

	Resource	Object	Original	Board Approved	Actuals To	Projected Year	Difference	% Diff Column B &
Other Transfers of Appropriations								
From Districts or Charter Schools	All Other	8791	0.00	0 00	0.00	0 00	0 00	0 0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0 0%
From JPAs	All Other	8793	0 00	0 00	0.00	7,877,702.66	0 00	0.0%
All Other Transfers to from All Other		8799	0 00	0 00	0 00	0 00	0 00	0 0%
					2,148,041 10	1,883,801 28		
TOTAL, OTHER LOCAL REVENUE			4,151,175.00	7,588,878.97	11,908,571 56		288,823 69	3 8%
TOTAL REVENUES			510,000,000.00	500,000,000.00	575,000,000.00	75,000,000.00	14 9%	
					1,952,456.38			
						(56,073.79)		
CERTIFICATED SALARIES								
BOOKS AND SUPPLIES								

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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)
Transfers of Indirect Costs		7310	(6,616,548.80)	(7,218,308.43)	(197,666.15)	(7,405,042.08)	186,733.65	-2.6%
Transfers of Indirect Costs - Interfund		7350	(4,277,780.85)	(4,304,040.04)	(363,107.69)	(4,454,049.23)	146,989.19	3.4%
			(2,338,767.95)	(2,914,268.39)	(165,558.46)	(2,989,091.31)	674,510.44	22.9%
			0.00	2,475,399.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS		7611		(9,519,112.07)	(159,772.84)	(9,850,024.44)	330,912.37	3.5%
		7612					0.00	
		7613	0.00			0.00		
		7616			0.00			
		7619				107,137.79		
						107,137.79		
TOTAL, EXPENDITURES				446,816,518.04	0.00	452,254,288.32	(5,437,770.28)	-1.2%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Bond Interest and Redemption Fund		8914		0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8918	2,475,399.00			2,475,399.00	0.00	0.0%

	Original	Board Approved	Actual To Date	Projected Year	Difference	% Diff
Stabilization Arrangements	9750	0.00	0.00			
Other Commitments	9760	0.00	0.00	0.00		
	9780					
Other Assignments		0.00	0.00	0.00		
e) Unassigned/Unappropriated		0.00	0.00	0.00		
Reserve for Economic Uncertainties	9789		0.00			
LCFF SOURCES	9790	0.00		0.00		
Principal Apportionment						
Education Protection Account State Aid						
Current Year			0.00	0.00		
State Aid - Prior Years	8019	0.00	0.00			
Tax Refiler Subventions						
Homestead Exemptions	8021	0.00	0.00			
Timber Yield Tax	8022					
Other Subventions/In-Lieu Taxes	8029		0.00			
County & District Taxes						
Secured Roll Taxes	8041		0.00	0.00	0.00	
Unsecured Roll Taxes	8042		0.00			
Prior Years' Taxes	8043		0.00			
Supplemental Taxes	8044					
Education Revenue Augmentation Fund (ERAF)	8045		0.00	0.00		
Community Redevelopment Funds (SR)	8047					
	8080					
Penalties and Interest from Delinquent Taxes	8048		0.00	0.00	0.00	
			0.00		0.00	0.0%
		0.00	0.00			
Royalties and Bonuses	8081	2,478,216.00	1,658,417.00	2,478,216.00	0.00	
Other In-Lieu Taxes	8082				0.00	0.0%
Less: Non-LCFF						
(50%) Adjustment		9,572,361.00	11,392,586.05	(378,028.71)	11,785,251.00	
		0.00	0.00			
Subtotal, LCFF Sources		905,127.00	10,240.78	986,333.60		
LCFF Transfers					0.00	
		0.00	0.00			
			0.00	0.00		

Flood Control Funds	8270	0.00						
Wildlife Reserve Funds	8280	0.00						
FEMA	8281	0.00	7,162,886.54	7,162,886.54	15,362,886.54	8,200,000.00	114.5%	
Interagency Contracts Between LEAs	8285	0.00	0.00	0.00	0.00	0.00	0.0%	
Deep Through Revenues from Federal						0.00		

Sacramento County Restricted Resources 2000-9999

		Revenue Expenditures and Changes in Fund Balances		4,513,621.74					

Title I, Part A, Basic	3010	8290	20,256,355.00	Board	4,513,621.74	20,256,355.00	0.00	9.9%
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						0.00			
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				174,742.00					
--	--	--	--	------------	--	--	--	--	--

				2,121,300.00					
--	--	--	--	--------------	--	--	--	--	--

						0.00			
--	--	--	--	--	--	------	--	--	--

Title II, Part A, Supporting Effective Instruction	4035	8290	9,160,217.35					
			2,076,947.00	2,993,453.74	2,993,453.74	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)
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Other State Revenue	All Other	9500	54,400,007.00	65,040,400.00	20,000,540.00	75,000,400.00	11,967,007.00	17.2%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll								
Unsecured Roll								
Market Taxes								
Supplemental Taxes								
Non-Ad Valorem Taxes								
Parcel Taxes								
Other								
Community Redevelopment Funds Not Subject to LCFF Deduction								
TOTAL, OTHER STATE REVENUE			99,923,159.68	115,349,692.83	70,110,896.57	127,068,757.54	11,719,064.71	10.2%
Penalties and Interest from Delinquent Non-LCFF Taxes								
Sales								
Sale of Equipment/Supplies								
Sale of Publications								
Real Estate Taxes								
All Other Sales								
Leases and Rentals								
Miscellaneous								
Other								
Interest								
Capital Gains								
Dividends								
Royalties								
Miscellaneous								
Other								
Interest								
Capital Gains								
Dividends								
Royalties								
Miscellaneous								
Other								
Interest								
Capital Gains								
Dividends								
Royalties								
Miscellaneous								
Other								

From JPAs	6360	8793	0 00	0 00	0 00	0.00	0.00	0 0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0 00	0 00	0 00	0.00	0.00	0 0%

Sacramento City Unified General Fund Form 011

			56,170,689.56	46,437,797.20	56,556,614.70			
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Revenues, Expenditures, and Changes in Fund Balance

Description	Resource	Object	Original Budget	Beard Approved Operating	Actuals To Date	Projected Year Totals	Difference (Col B & D)	% Diff Column B & C
From JPAs	All Other	8793	0 00	0 00	0 00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0 00	0 00	0 00	0.00	0.00	0.0%
OTHER LOCAL REVENUE			2,001,900.40	4,934,129.37	12,134.93	5,736,133.39	1,720,663.12	84.5%
TOTAL REVENUES			204,066,186.29	91,290,981.68	75,367,182.44	298,448,897.14	22,920,685.75	8.3%

CERTIFICATED SALARIES

				9,967,400.79		10,212,018.48	(244,617.69)	
					9,317,164.76	11,600,404.16		
			4,311,726.68			3,416,887.21		
			34,523,944.01			31,781,366.78	(1,115,617.49)	
						37,649,947.18		
					3,640,216.91	4,613,474.30	58,803.96	1.3%
				27,016,330.24	20,578,093.11	26,717,360.30	298,969.94	
						72,285.07		-1.3%
							(28,147.75)	
						6,669,416.23		2.8%
Certificated Pupil Support Salaries		1200	11,166,098.27					-0.8%
Certificated Supervisors' and Administrators'		1300						

Other Commitments	9760	85,832,540.00	0.00	0.00		
d) Assigned						
Sacramento City Unified Sacramento County	9780	2,780,098.00	848,577.00	0.00		
e) Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9789	13,929,776.00	17,009,348.00	17,367,624.00		
Unassigned/Unappropriated Amount	9790	60,958,011.66	71,083,560.56	60,474,475.19		% Diff

Form 011
E83ZRFETN(2023-24)

Revenues, Expenditures, and Changes in Fund Balance

LCFF SOURCES

Principal Apportionment						
Education Protection Account - State Aid	8012					
Tax Relief Subventions						
		115,844,768.00	114,092,723.00	93,805,614.00	114,092,723.00	0.0%
Other Subventions/In-Lieu Taxes	8029	0.00	660,685.00	333,477.25	660,685.00	0.0%
County & District Taxes		0.00			0.00	0.0%
Secured Roll Taxes	8041					0.0%
Unsecured Roll Taxes						
		90,638,481.00	95,962,615.00	51,223,794.54	95,962,615.00	0.0%
Prior Years' Taxes	8043	2,922,607.00	3,339,725.00	3,568,564.43	3,339,725.00	0.0%
Supplemental Taxes	8044	565,370.00	740,087.00	1,333,437.07	740,087.00	0.0%
Education Fund - Unappropriated	8045					
Community Redevelopment Funds (SB 617/699/1992)	8047				0.00	
Penalties and Interest from Delinquent Taxes	8048	0.00		0.00	0.00	
		4,497,977.00	4,500,707.00	4,650,708.00	4,500,707.00	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)	(F)
			0.00	0.00	0.00	0.00	0.00	0.0%
Other Restricted Levies			0.00	0.00	0.00	0.00	0.00	0.0%
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' 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								
Parcel Taxes		8624	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8631	50,000.00	122,807.23	163,686.23	0.00	0.00	0.0%
		8625						
		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Property Taxes		8634	0.00	0.00	0.00	0.00	0.00	0.0%
		8639						
		8650	1,650,240.00	1,800,850.00	1,800,141.43	1,799,776.85	0.00	0.0%
		8660	1,250,000.00	3,750,000.00		3,750,000.00	0.00	0.0%
		8662			1,555,143.26			
			0.00	0.00				0.0%
			0.00				0.00	
			813,851.00			813,851.00	0.00	0.0%
							0.00	
			0.00	0.00	0.00			
								0.0%
Sale of Publications			0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales			0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales			0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals							0.00	0.0%
Interest					7,064,923.00			
Net Increase (Decrease) in the Fair Value of Investments			0.00	0.00		0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671			0.00	0.00	0.00	
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	
		8673			0.00		0.00	
								0.0%
								0.0%
								0.0%
					0.00		0.00	0.0%

Sacramento City Unified

All Other Transfers In from All Others	8799	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
TOTAL OTHER LOCAL REVENUE		6,184,125.10	11,653,004.34	17,243,166.17	13,663,496.05	2,015,491.71	17.3%	
		120,400,000.00	121,000,000.00	121,000,000.00	121,000,000.00	121,000,000.00		
				192,204,458.13		(480,146.66)	-0.2%	
						(117,269.11)		
						(1,786,079.32)		

Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Code	Original	Approved	Actuals To	Projected	Difference	Column B is
CERTIFICATED SALARIES								
Certificated Teachers' Salaries								
Certificated Pupil Support Salaries								
Certificated Supervisors' and Administrators'		1300						
					252,551,878.36	312,484,482.44	(2,395,836.78)	
							(197,181.91)	
			28,130,170.93		27,224,516.23		(986,153.35)	
Other Certificated Salaries		1900		17,105,256.53				-0.1%
TOTAL CERTIFICATED SALARIES								
					23,178,836.63		(77,160.18)	
						5,964,969.13	(154,975.15)	
					77,095,450.00	79,774,480.00	(4,989,079.00)	
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	12,084,466.41	12,115,441.89	9,950,220.45	12,312,623.80		-1.6%
Classified Support Salaries		2200						

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

Communications	5900	1,601,619.48	1,561,793.93	1,010,719.04	1,734,079.00	(100,000.45)	6.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES							

CAPITAL OUTLAY
Sacramento County

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

E83ZRFETN(2023-24)

Land				0.00	0.00	0.00	
Land Improvements							

Description and Measurements of Outlays	Board					% Diff
	Original	Approved	Actual To	Projected	Difference	

[REDACTED]							
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[REDACTED]							
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[REDACTED]							
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		111,859,298.06		83,083,451.17	155,833,993.00	(9,692,448.48)	6.6%
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	6100	0.00	0.00				0.0%
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	6100		1,202,000.00	971,091.97	1,202,000.00	(11,200.00)	
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	6200			15,000,000.00	15,000,000.00		
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	6300				0.00		
--	------	--	--	--	------	--	--

[REDACTED]							
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Books and Media for In-Classroom Libraries or Major Expansion of School Libraries		0.00	0.00	0.00		0.00	0.0%
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Equipment					3,848,090.46		-30.5%
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[REDACTED]							
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[REDACTED]							
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TOTAL, CAPITAL OUTLAY							-8.5%
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OTHER OUTGO (excluding Transfers of Indirect Costs)

[REDACTED]							
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[REDACTED]							
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Tuition							
Tuition for Instruction Under Interdistrict Attendance Agreements	7110				0.00		0.0%

State Special Schools	7130	0.00		0.00	0.00	0.00	
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Tuition, Excess Costs, and/or Deficit Payments							
Payments to Districts or Charter Schools	7441	298,919.99	0.00	0.00	265,952.26	13,820.55	4.9%

Payments to County Offices	7442	6600		1,107,894.00	0.00	0.00	0.0%
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Payments to JPAs	7443	0.00	0.00	0.00	0.00		
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Transfers of Debt Through Districts		946,176.94	74,516,393.62	20,396,680.00	26,606,644.60	(9,000,251.07)	
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[REDACTED]							
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[REDACTED]							
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[REDACTED]							
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To Districts or Charter Schools	7611	0.00					
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[REDACTED]							
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[REDACTED]							
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Resource	Description	2023-24
2600	Expanded Learning Opportunities Program	14,450,070.83
3312	Special Ed: IDEA Local Assistance, Part B, Sec 611, Early Intervening Services	1,529,725.00
3318	Special Ed: IDEA Part B, Sec 619, Preschool Grants Early Intervening Services	40,738.00
5650	FEMA Public Assistance Funds	15,362,886.54
5810	Other Restricted Federal	149,347.86
6211	Literacy Coaches and Reading Specialists Grant Program	3,450,474.00
6266	Educator Effectiveness, FY 2021-22	5,274,473.67
6300	Lottery: Instructional Materials	121,126.80
6327	CA Community Schools Partnership Act Implementation Grant	2,621,592.00
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6374	CalWORKS for BOCP or Adult Education	1,021.00
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	Projection 2025-26 Restricted	Combined
339	2,478,216	90,140,555
340	40,320,735	10,320,735
341	108,830,159	14,913,983
342	2,224,108	6,912,932
343	153,853,219	62,288,205
344	70,609,457	12,855,997
345	29,224,849	19,120,270
346	84,478,117	12,865,757
347	13,112,380	11,881,996
348	88,037,488	9,692,183
349	1,768,330	1,854,565
350	5,952,705	1,510,300
351	(4,738,900)	(1,451,819)
352	288,444,427	(4,738,900)
353	(134,591,208)	13,590,348
354	-	1,302,143
355	-	2,368,261
356	135,862,323	
357	1,271,115	(8,933,882)
358	67,661,403	12,385,531
359	68,932,518	3,451,648
360		325,000
361		4,824,442
362		18,932,518
363		(10,630,312)

Object	2023-24 Beginning Balance	July 2023	August 2023	September 2023	October 2023	November 2023	December 2023	January 2024	February 2024	March 2024	April 2024	May 2024	June 2024	A Proj Est	Total Projected	Bud Est
															7,711,903	157,711,903
															\$	\$
															\$	\$ 90,886,035

Sacramento City Unified School District 2023-24 Third Interim Cash Flow Projections

Object	2024-25 Beginning Balance	July 2024	August 2024	September 2024	October 2024	November 2024	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	A	Adjustments	Total Projected	Budget
JEP-8099			404													\$ (14,381,861)	\$ (14,381,861)
100-8259		81,137	1,377,957	1,019,879	827,907	1,019,879	72,921	698,695	542,176	672,664	3,628,892	697,777	8,748,871	14,073,777	14,073,777	\$ 40,370,745	\$ 40,370,745
			3,260,566	3,555,979	3,555,979	20,412	6,092,594	2,936,054	2,936,054	4,796,771	3,489,604	12,288,659	5,005,498	14,475,883	14,475,883	\$ 124,913,583	\$ 124,913,583
			100,149	703,193	703,193	30,045	630,000	94,471	94,471	47,500	1,113,071	158,218	293,098	2,380,750	2,380,750	\$ 6,912,932	\$ 6,912,932

