

**SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION**

Agenda Item # **10.1**

Meeting Date: March 20, 2014

Subject : Business and Financial Information

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

Board of Education Executive Summary

Business Services

Purchase Order Board Report for the Period of
January 15, 2014 through February 14, 2014
March 20, 2014



I. OVERVIEW/HISTORY:

At the April 25, 2011 Board meeting, staff proposed providing a report comparable to one provided by member Rodriguez from the Hawthorne School District at the April 7, 2011 Board meeting. This particular report is generated from the district's on-line finance/human resources system, called "Escape On-Line."

Staff will provide this system-generated report at the first Board meeting of every month. The report will provide information from the 15th through the 14th of the month.

While this report was discussed during the presentations around contracts, the report provides information on purchases – including supplies – that require the redelivery and acceptance of the items ordered. This information item only and does not require Board approval. As of the next meeting, staff will continue to present contracts (along with a contract code limit in the Consent Agenda portion of the report) for approval for Purchase Orders and contracts below the Public Contract Code limit before the Board for approval as currently presented.

II. DRIVING GOVERNANCE:

- Education Code Section 17605 states, "The governing board by majority vote may adopt a rule, delegating to any officer or employee of the district as the board may designate, the authority to purchase supplies, materials, apparatus, equipment and services. No rule shall authorize any officer or employee to make any purchases involving an expenditure by the district in excess of the amount specified by Section 20111 of the Public Contract Code. The rule shall prescribe the limits of the delegation as to time, money and subject matter."
- Board Policy 3312 states, "All purchases shall be made by formal contract or purchase orders, or shall be accompanied by a receipt."

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The Location column indicates the location of the originator of the requisition. It may be a school site or department but indicates who has ordered the particular item.

The Fund column indicates the primary source of funding. For example, Fund 01 is the General Fund. It is important to note that the General Fund does not necessarily mean "unrestricted funds." Categorical funds such as Title I, Economic Impact Aid and Special Education are accounted for in the General Fund. Further in the report on page 29, there is a summary that shows the fund number and name of that particular fund.

Finally, the report shows the Account Amount. This is the amount of the particular requisition or order when the PO is generated.

Beginning on page 30 of the attached report, there are PO Changes. These are purchase orders that were generated and have had changes to the amount by increasing or decreasing the PO. There are many reasons that a PO may need to be increased or decreased. Unknown price increases or something as simple as the addition of tax and shipping may create an increase to a PO. Frequently, blanket orders are set up for an estimated amount and may be decreased throughout the year. Decreases are noted as a negative number in the report.

IV. Goals, Objectives and Measures:

Promote transparency by providing additional information to the Board and public on expenditures made by the district throughout the year.

V. Major Initiatives:

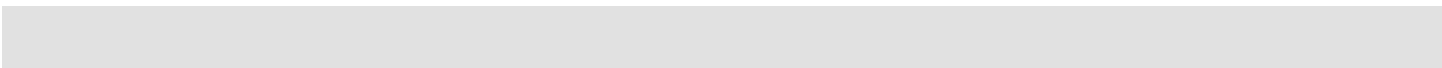
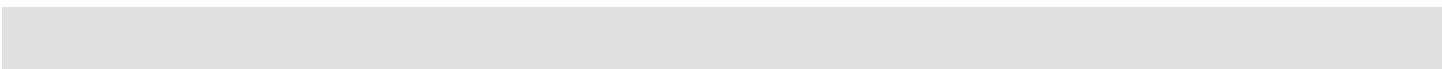
Use information as a guide to ensure continuous improvement.

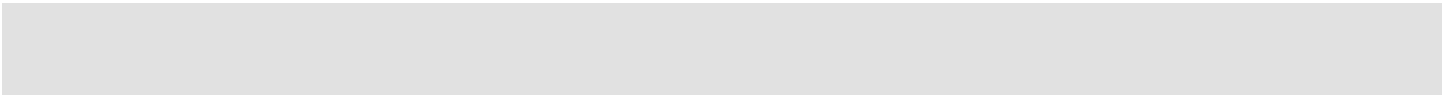
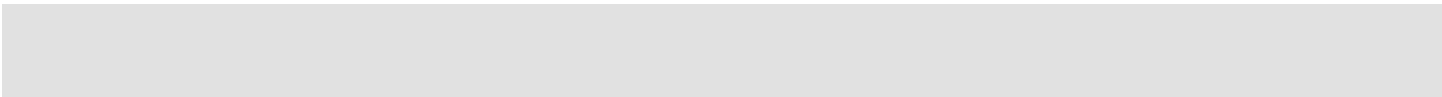
VI. Results:

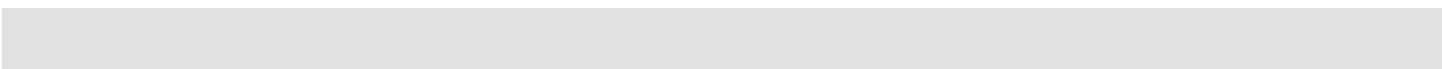
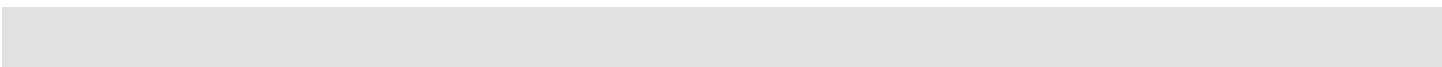
The attached information provides further transparency.

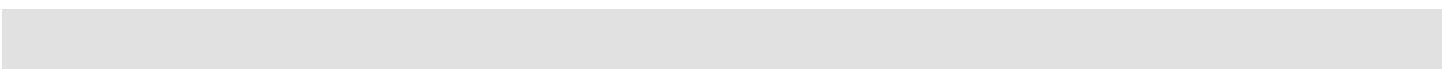
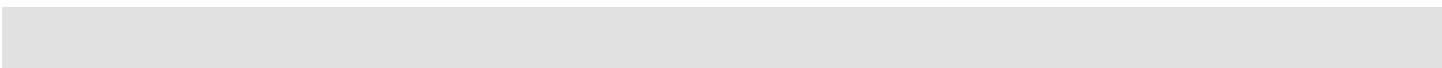
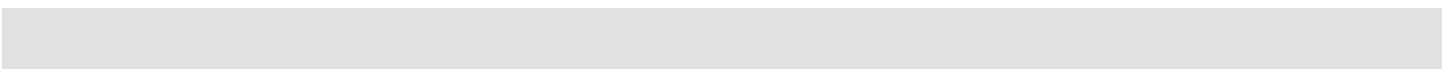
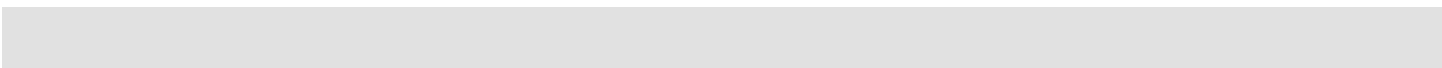
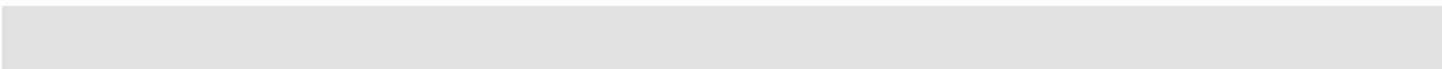
VII. Lessons Learned/Next Steps:

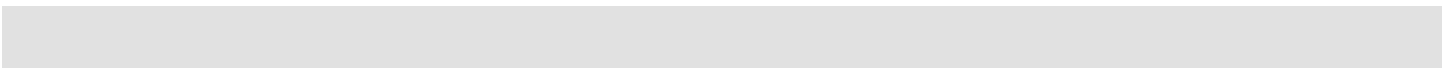
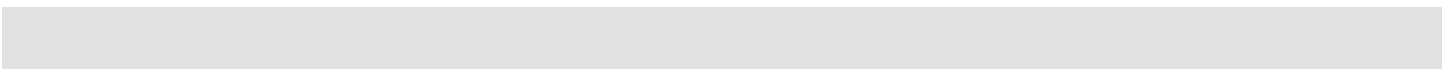
Provide report monthly.



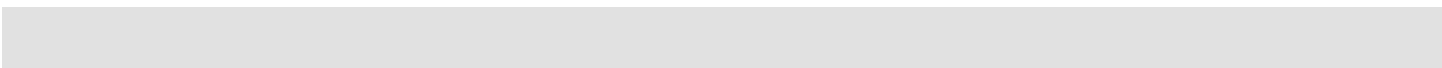
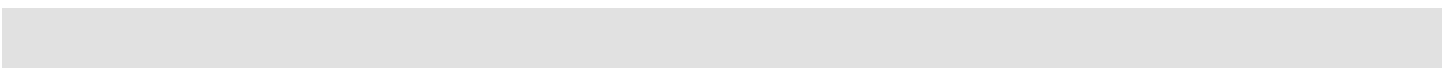
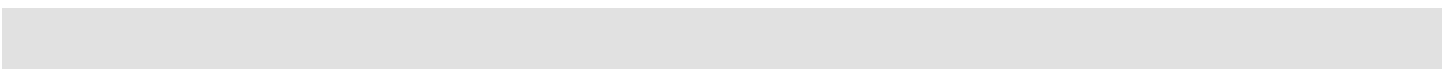
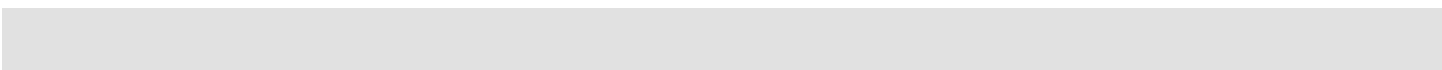
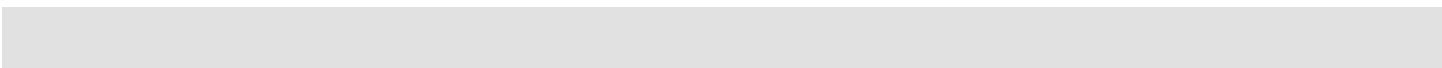


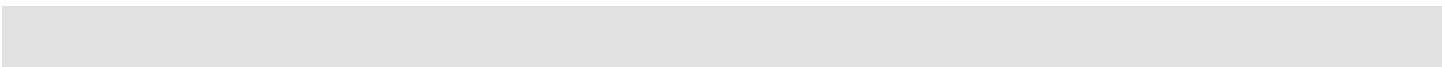


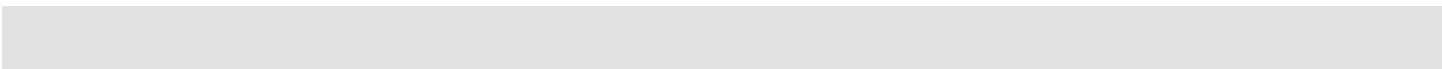
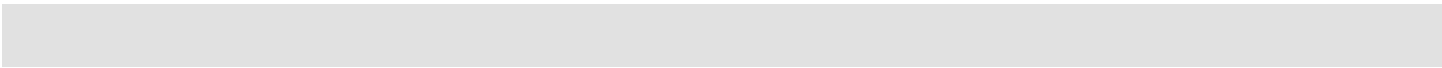
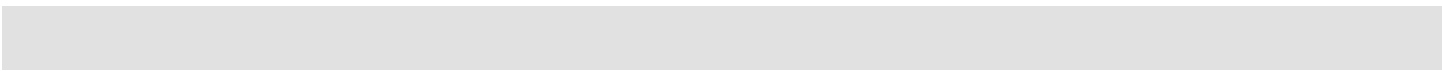


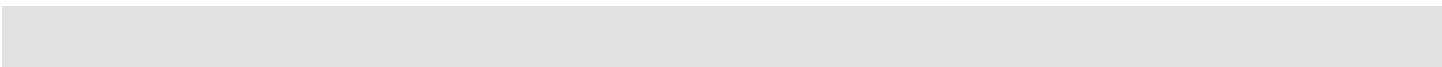
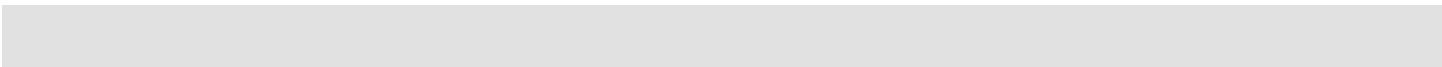
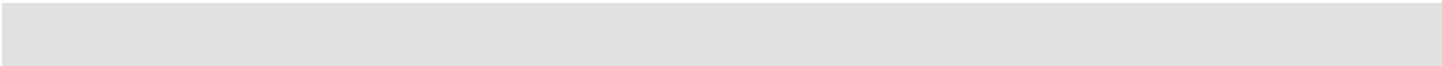


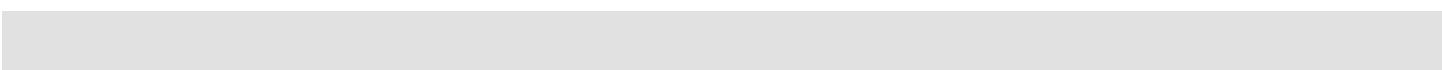
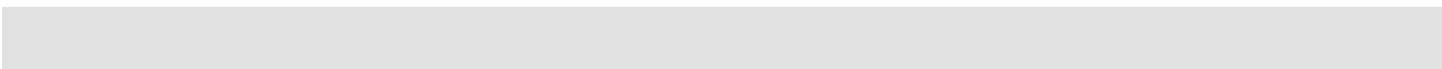
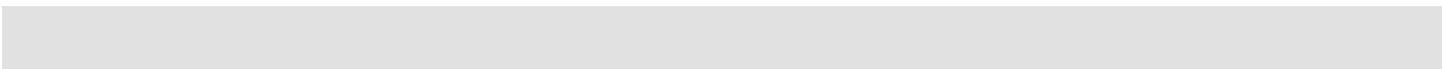


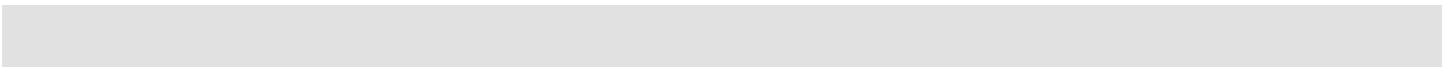
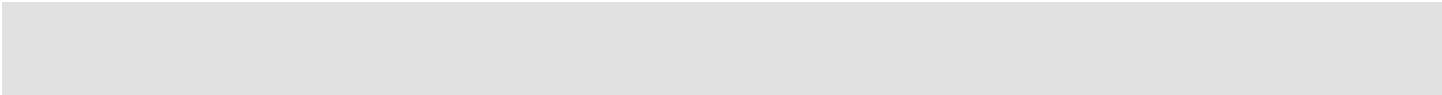


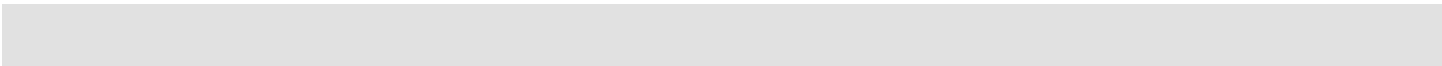


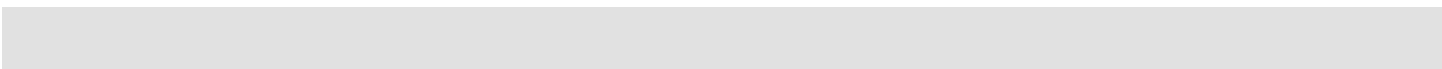
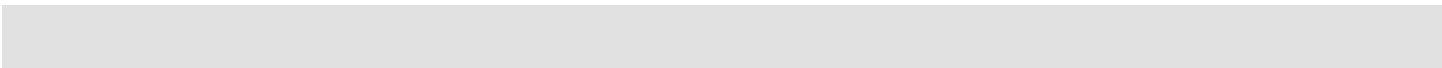


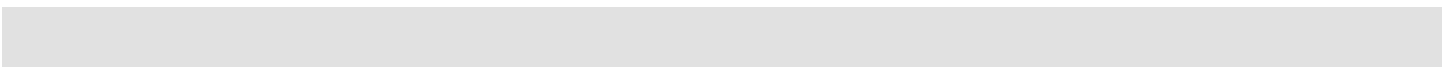
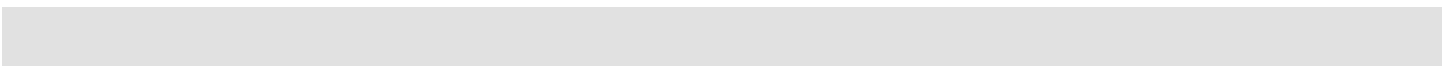
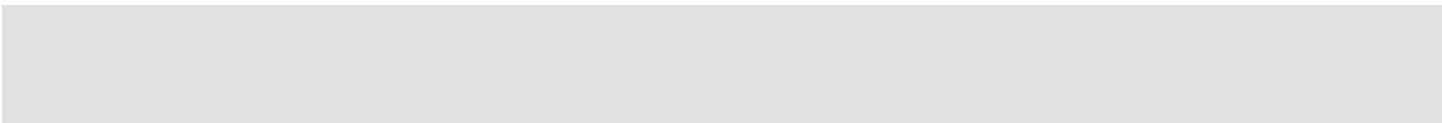
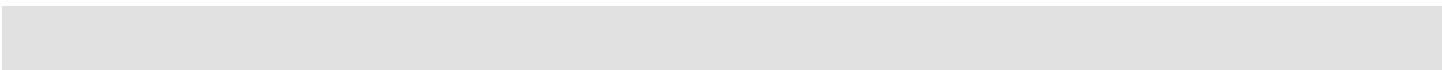


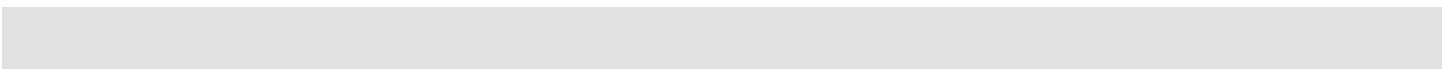
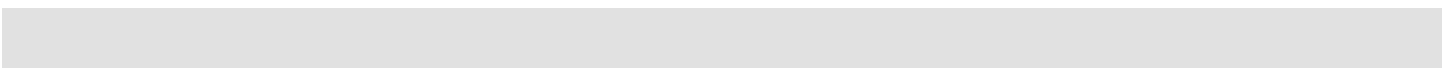
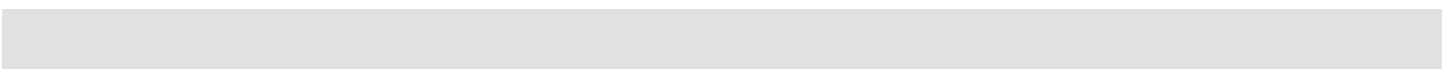


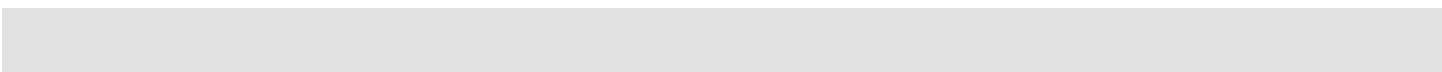
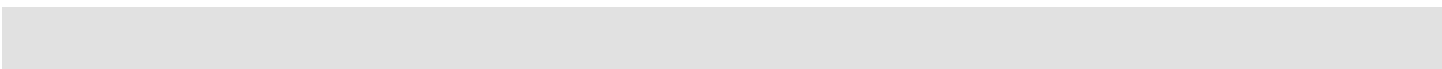
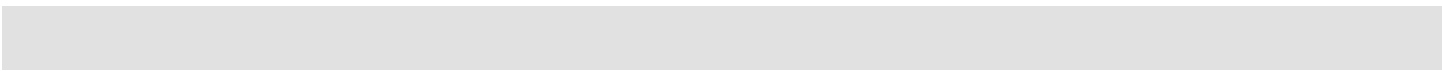












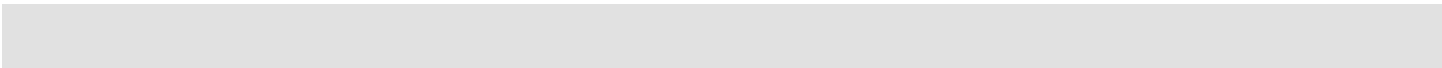
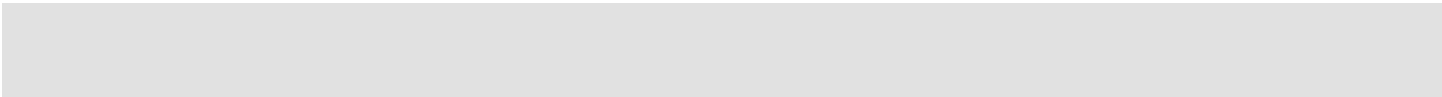
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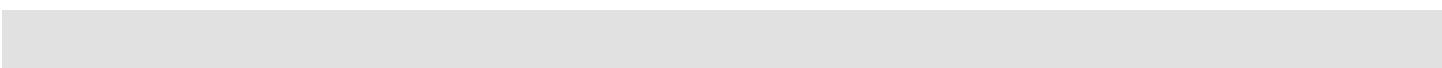
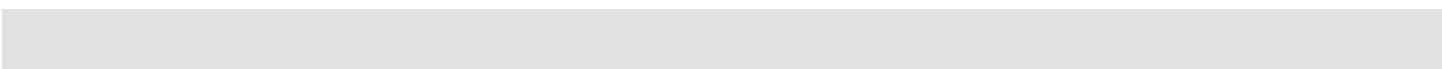
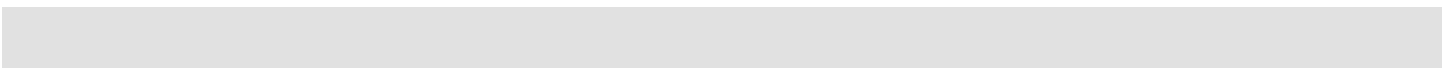
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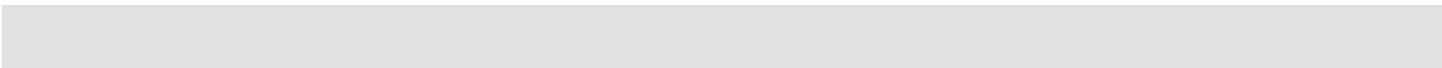
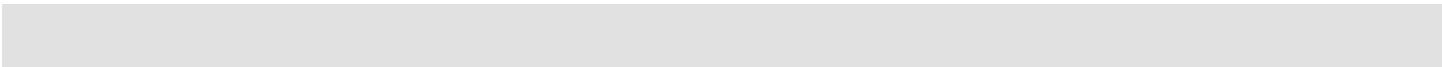
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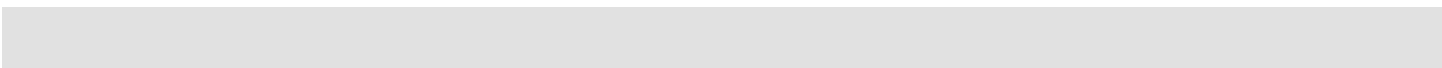
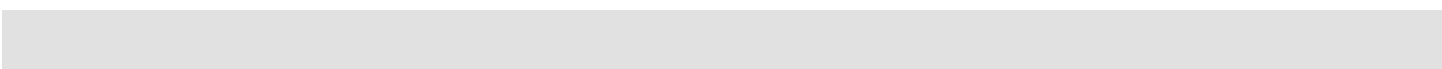
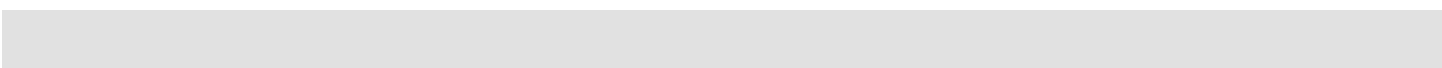
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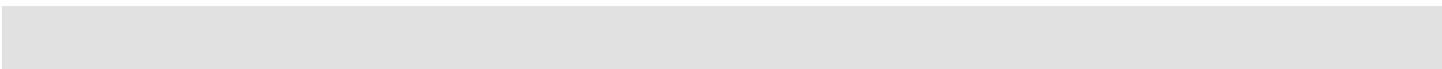
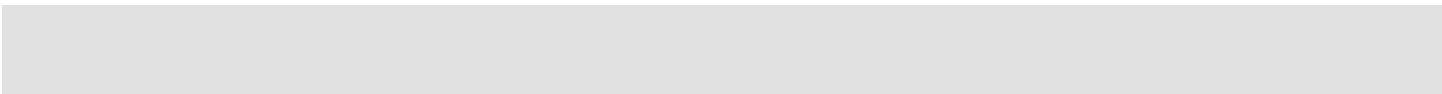
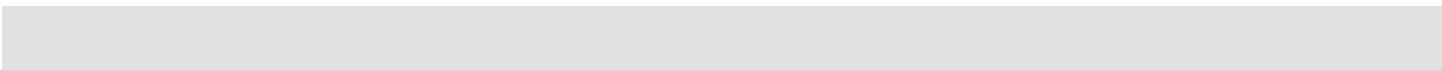


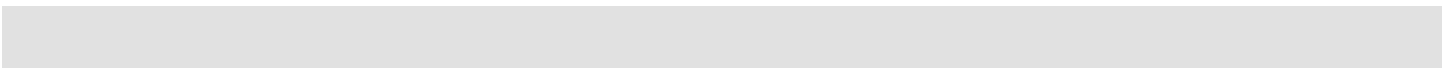
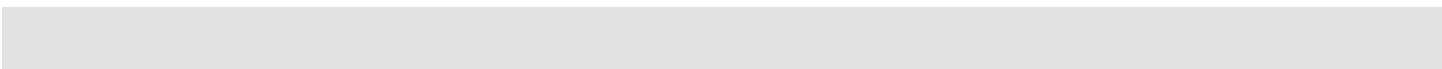


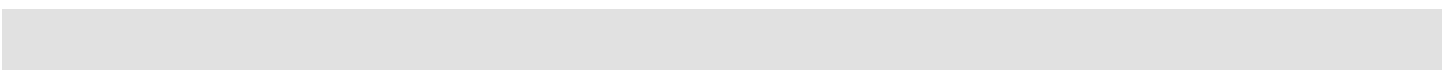
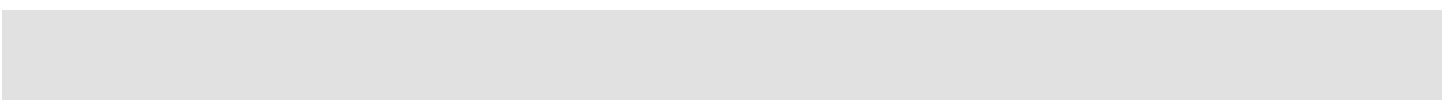
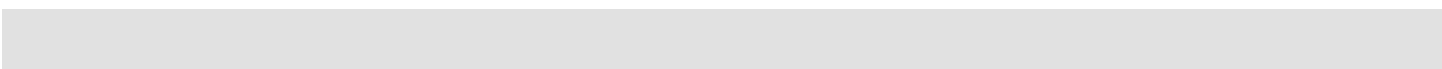
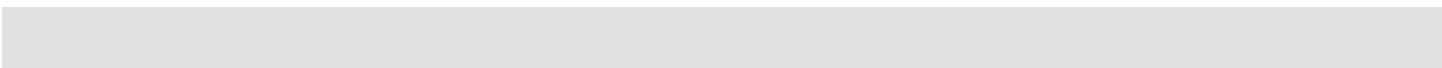




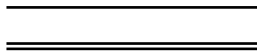
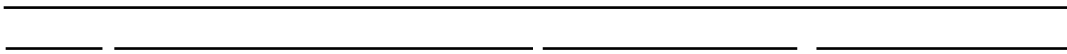
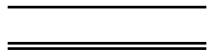
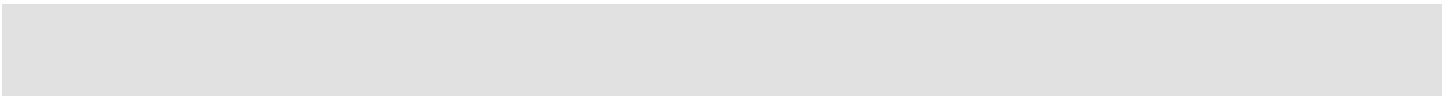
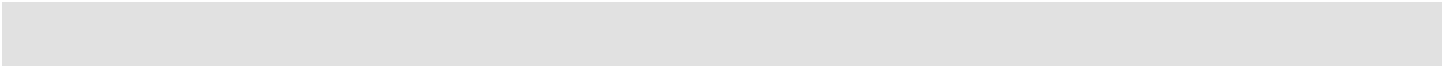




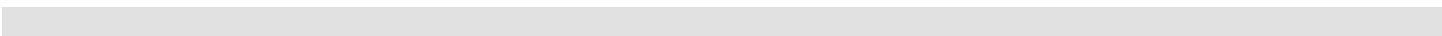
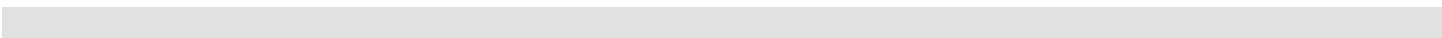














Board of Education Executive Summary

Business Services

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Business Services

Approve Cash Flow Report for the Period Ending December 31, 2013

March 20, 2014



IV. GOALS, OBJECTIVES AND MEASURES:

Provide cash flow information to the Board. In addition, this report will provide information related to the need for a borrowing instrument, such as a TRAN, as a source of cash. The Sacramento County Office of Education reviews cash flow information to ensure that the district is able to meet its financial obligations and maintain a positive cash balance as of June 30, 2014.

V. MAJOR INITIATIVES:

- Maintain positive cash flow through June 30, 2014.
- Continuous review of financial options available to the district.

VI. RESULTS:

Continuous review of cash flow information will inform the Board and public of cash flow issues.

VII. LESSONS LEARNED/NEXT STEPS:

- Cash flow reports will be provided monthly to the Board as an information item.

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