SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

Agenda Item # 9.4

Meeting Date: March 21, 2013

Subject: Coherent Governance Operational Expectations 6 (OE-6) – Financial Administration

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

Division: Administrative Services

Recommendation: Approve Coherent Governance Policy Operational Expectations 6 (OE-6) – Financial Administration

Background/Rationale: The Board has directed the Superintendent to provide Monitoring Reports on a regular schedule at open session Board meetings. Monitoring determines the degree to which Board policies are being met. This report is designed to share progress toward the results the Board expects to see for the school system, as well as the effectiveness of the system's operations. This report, therefore, is a review of the organization's performance as it relates to Operational Expectations 6 – Financial Administration.

The report includes the following information:

- The policy.
- The Superintendent's certification.
- Reasonable Interpretation of the policy.
- Evidence of compliance.

After the Board meets in open session to discuss the report, two additional sections of the report will be completed by the Board chair:

- Disposition of the Board. (The policy is found by the Board to be "in compliance," "in compliance with exceptions," or "not in compliance.")
- Comments.

The Board will discuss the data and conclusions from the Monitoring Report in open session. At the end of the discussion, the Board will vote as to whether it will accept the report, as presented, as evidence of reasonable interpretation and reasonable progress toward achieving the Board's policy. The Board will determine whether the policy is "in compliance," "in compliance with exceptions," or "not in compliance." If the policy is found to be "in compliance with exceptions," or "not in compliance," the Board has the option to direct the Superintendent

to correct the non-compliance indicators and report back to the Board at a time outside the regular monitoring schedule.

Financial Considerations: None.

Documents Attached:

1. OE-6 Monitoring Report
2. Attachment A
3. Attachment B
4. Attachment C
5. Attachment D
6. Attachment E
7. Attachment F
8. Attachment G
9. Attachment H

Estimated Time of Presentation: 5 minutes
Submitted by: Jonathan P. Raymond, Superintendent
Approved by: N/A

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
Operational Expectation Monitoring Report
OE-6: Financial Administration
March 21, 2013

PART I: THE POLICY

OE-6: Financial Administration

The Superintendent will assure that all organizational assets are adequately protected, properly maintained, appropriately used and not placed at undue risk.

PART II: SUPERINTENDENT'S CERTIFICATION

I certify that the information in this report is true for the period
beginning _____ and ending _____.
Based on this report, I believe the school system is

___ In compliance
___ In compliance with exceptions
___ Not in compliance

Signed: _____ Date: _____
Jonathan P. Raymond, Superintendent

PART III: DISPOSITION OF THE BOARD

Based on this report and our discussion, the Board of Education finds this OE policy to be

___ In compliance
___ In compliance with exceptions
___ Not in compliance

Signed: _____ Date: _____
Jeff Cuneo, Board President

PART IV: COMMENTS

_____

_____

_____

_____

_____

PART V: INTERPRETATION

I interpret "financial activity or condition" to mean expenditures or use of fund balance without Board approval throughout the fiscal year. This does not include uncontrollable circumstances such as a major increase in energy prices, reduced revenue because of lower than projected student attendance or major unexpected maintenance expenditures.

I interpret “materially deviates” to mean material as defined by 5% of net assets/equity or ½ percent of total revenues or ½ percent of total expenditures.
Further, I interpret “fiscal condition” to mean an unbalanced current year budget or actions that cause an unbalanced budget. Unbalanced current year budget is defined as having a negative fund balance.

OE-6.1: ***The Superintendent will assure that payroll and legitimate debts of the district are promptly paid when due.***

Interpretation:

I interpret “payroll and legitimate debts of the district” to mean that all payments are legal, valid and approved by the proper district authority.

Further, I interpret “promptly paid when due” to mean that payments are made with a timeline that complies with the law, meets vendor/employee expectations and avoids late payment or finance charges.

Indicators for Compliance:

- System or process errors do not affect the compensation of groups of employees
- Payroll errors will be less than one percent
- Payroll deductions are distributed to the associated governmental entity or vendor within statutory, contractual or agreed upon timelines
- Other debts are paid within 30 days of receipt of invoice by Accounts Payable
- Random sampling will be done quarterly on the Escape Finance System to test that debts are paid within 30 days of receipt of invoice by Accounts Payable

EVIDENCE OF COMPLIANCE **February 2, 2012 to March 1, 2013**
• There were no system or process errors that impacted the compensation of groups of employees. No complaints were received by any bargaining units that their group of employees were impacted by a system or process error.
• From July 1, 2012 through December 31, 2012, Payroll processed $100,991,273.37 in gross payroll, 36,408 payroll warrants. During that period, due to late timesheets, changes in pay rates, new hires, and retro back pay adjustments, furloughs and payroll error corrections 727 warrants totaling $241,323.49 for an error rate of .24%. See Attachment A for example of calculation.
• Governmental entities and vendors received payroll deductions within statutory, contractual and agreed upon timelines. No notices were received that timelines were not met.
• During a six month period, 13,808 payments were made with 13,237 paid by Accounts Payable in 30 days or less, or 95.9%. A breakdown of the 571 invoices (4.1%) which were paid over 30 days after receipt of invoice is as follows: - 31-60 days – 349 invoices (2.5%) - 61-90 days – 123 invoices (0.9%) - 90+ days – 99 invoices (0.7%)
• Random sampling is included in the calculation above which reflects that 95.9% of payments made by Accounts Payable were completed in 30 days or less.

Compliance Status	In Compliance

OE-6.2: ***The Superintendent will assure that all purchases are based upon comparative prices of items of similar value, including consideration of both cost and long-term quality.***

Interpretation:

I interpret "comparative prices of items of similar value" to mean that cost and quality are included as criteria when making purchasing decisions for items which do not require a competitive bidding process.

Indicators for Compliance:

- Purchases are in compliance with California Public Contract Code
- Purchases are made from among district negotiated price lists, State of California negotiated price lists, "piggyback" bids from other public agencies including the State or are single vendor purchases within the limits for the Procurement of Goods and Services

EVIDENCE OF COMPLIANCE **February 2, 2012 to March 1, 2013**
• Purchasing Services Department adheres to California Public Contract Code (PCC) through the proper publication and notification of bids and RFP's. Conformance with PCC 20650 and Education Code 81641 is followed. Notice of publication is advertised in the local newspaper; copies of publication notices are maintained on file with the bid or RFP document. See Attachment B for example.
• Purchasing Services Department utilizes California Multiple Awards Services contracts (CMAS) negotiated by the State of California for competitive price lists. There were no CMAS projects utilized this year but are available to utilize when needed.
• Piggyback bids from other public agencies are also used, as allowed by Education Code 20118. Examples of piggyback bids that were approved by the Board of Education include: - AMS.Net - ongoing - Ray Morgan Co. - ongoing

Compliance Status	In Compliance

OE-6.3: ***The Superintendent will use a competitive bidding procedure for the purchase of supplies, materials and equipment, and any contracted services except professional services, for all transactions in excess of $50,000.***

Interpretation:

I interpret "competitive bidding procedure" to mean that the district will comply with the California Public Contract Code and the California Education Code in regards to limitations and thresholds for purchases and contracts made by public school districts.

Indicators for Compliance:

- Purchases over the limits set by California Public Contract Code are in compliance with appropriate California Public Contract Code and California Education Code
- Competitive bidding process follows the California Public Contract Code regulations or as an alternative, "piggyback" bids from other public agencies including the State as authorized by California Public Contract Code 20118 will be used as a substitute for bidding by the district if in the best interest of the district
- Requests for Proposal sealed bid process is used for purchases over the limits set by California Public Contract Code

EVIDENCE OF COMPLIANCE February 2, 2012 to March 1, 2013
• All purchases above the legal bid limit are competitively bid and recommended bid awards are taken to the Board of Education for approval. See Attachment C for example.
• Piggyback bids are taken to the Board of Education for approval. Examples of piggyback bids that were approved by the Board of Education include: - AMS.Net - ongoing - Ray Morgan Co. - ongoing
• Requests for Proposal are issued to obtain competitive proposals/qualifications from firms that provide professional services. Examples include: - Architectural Services - Telecommunication Services - Student Information System - Employee Benefits Insurance Broker

Compliance Status	In Compliance

OE-6.4: ***The Superintendent will coordinate and cooperate with the Board's appointed Financial Auditor for an annual audit of all district funds and accounts.***

Interpretation:

I interpret this to mean that the district will provide timely and accurate schedules and information as requested by the Financial Auditor.

Indicators for Compliance:

- Financial Auditor reports no concerns regarding district cooperation with the auditing process
- Completed audits and audited results are reported to the California Department of Education in accordance with statutory guidelines

EVIDENCE OF COMPLIANCE February 2, 2012 to March 1, 2013
• 2012 Financial Audit letter to the Board of Education dated December 12, 2012 states, "We did not encounter any difficulties in dealing with management relating to the performance of the audit." The 2012 Financial Audit can be found on the district's website at: www.scusd.edu/financial-statements-auditors-reports.
• The district did not receive any notification that the Financial Audits were not filed within the statutory guidelines.

Compliance Status	In Compliance

OE-6.5: ***The Superintendent will make all reasonable efforts to collect any funds due the district from any source.***

Interpretation:

I interpret "reasonable efforts" to mean that a procedure and ISO 9001 process is in place to generate regularly scheduled invoices for amounts due to the district and that no material (as defined by external auditor) write-off of accounts receivable are made at the end of each year.
I interpret "any funds due the district" to mean federal, state and miscellaneous/local accounts receivable in all funds (General Fund, Child Development, Adult Education, etc.) except for Student Body funds.

Indicators for Compliance:

- State and federal aid is recalculated and verified as part of the annual audit
- The prior year-end audit indicates no material (as defined by external auditor) losses anticipated from accounts receivable

EVIDENCE OF COMPLIANCE **February 2, 2012 to March 1, 2013**
• The 2012 Financial Audit did not reflect any audit adjustments related to state and federal aid. The 2012 Financial Audit can be found on the district's website at: www.scusd.edu/financial-statements-auditors-reports.
• The 2012 Financial Audit did not reflect any audit adjustments related to accounts receivable. The 2012 Financial Audit can be found on the district's website at: www.scusd.edu/financial-statements-auditors-reports.

Compliance Status	In Compliance

OE-6.6: ***The Superintendent will keep complete and accurate financial records by funds and accounts in accordance with Generally Accepted Accounting Principles and the Governmental Accounting Standards Board.***

Interpretation:

I interpret this to mean that the district will prepare accurate and timely interim and year-end financial reports in conformity with Generally Accepted Accounting Principles and the Governmental Accounting Standards Board.

Indicators for Compliance:

- Interim and year-end financial reports will conform to Generally Accepted Accounting Principles, Governmental Accounting Standards Board and California School Accounting Manual
- The prior-year audit opinion states that the district's financial records and reporting are in compliance with Generally Accepted Accounting Principles and Governmental Accounting Standards Board

EVIDENCE OF COMPLIANCE **February 2, 2012 to March 1, 2013**
• Interim reports are prepared on state required forms and presented to the Board of Education within prescribed timelines. These forms conform to GAAP, GASB and CSAM methods. See Attachment D for example.

- The 2012 Financial Audit report states, "In our opinion, the financial statement referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Sacramento City Unified School District as of June 30, 2012, and the respective changes in financial position and cash flows, where applicable, for the year then ended, in conformity with accounting principles generally accepted in the United States of America." The 2012 Financial Audit can be found on the district's website at: www.scusd.edu/financial-statements-auditors-reports.

Compliance Status	In Compliance

OE-6.7: ***The Superintendent will publish an annual external Financial Audit in addition to an Adopted Budget and First and Second Interim Financial Reports as prescribed by State and Education Code guidelines.***

Interpretation:

I interpret "publish" to mean that the district makes the Adopted Budget, Interim Financial Reports and Year-End External Financial Audit available to the public in written and electronic form.

I interpret "annual external Financial Audit in addition to an Adopted Budget and First and Second Interim Financial Reports" to mean reports adopted or reviewed by the Board.

Indicators for Compliance:

- Adopted Budget, Interim Financial Reports and Year-End External Financial Audit is presented to the Board
- Adopted Budget, Interim Financial Reports and Year-End External Financial Audit is available to the public in written form and in electronic form on the district's website

EVIDENCE OF COMPLIANCE **February 2, 2012 to March 1, 2013**
• The 2012-13 Adopted Budget was presented to the Board of Education on 6/21/12. Interim Financial Reports for 2011-12 and 2012-13 were presented to the Board of Education on 3/15/12, 5/17/12 and 12/20/12. The Financial Audit for the year ending 6/30/12 was presented to the Board of Education on 1/10/13. See Attachment E for examples of agenda items.
• The Adopted Budget, Interim Financial Reports and the Year-End External Audit are presented to the Board and public in written form and are also available on the district's website at: - Adopted Budget: www.scusd.edu/board-meeting-archive. Then go to the meeting date. - Interim Financial Reports: www.scusd.edu/board-meeting-archive. Then go to the meeting date. - External Audit: www.scusd.edu/financial-statements-auditors-reports.

Compliance Status	In Compliance

OE-6.8: ***The Superintendent may not expend more funds than have been received in the fiscal year unless revenues are made available through other legal means, including the use of fund balances, the transfer of funds from reserve funds or from Certificates of Participation or parcel taxes.***

Interpretation:

I interpret "may not expend more funds than have been received" to mean that the district must produce a balanced budget with revenues (as defined by Generally Accepted Accounting Principles) equal to or exceeding expenditures (as defined by Generally Accepted Accounting Principles) unless the district uses authorized reserves from the fund balance or other authorized district funds.

Indicators for Compliance:

- The Board receives financial reports indicating changes to fund balances and reserves
- The district's fund balances include the required amount of reserve for economic uncertainties
- Year-end fund balances meet or exceed the Board approved budget with the exception of differences due to routine business such as the timing of budgeted revenues or expenses
- Board approval for use of reserves

EVIDENCE OF COMPLIANCE **February 2, 2012 to March 1, 2013**
• In addition to the Adopted Budget, Interim Financial Reports and the Year-End Financial Statements, the Board of Education received Budget Revisions on 3/15/12, 5/17/12 and 12/20/12.
• Page 68 of the 2012 Financial Audit reflects a 2.2% Reserve for Economic Uncertainty which meets the required amount for the district. The 2012 Financial Audit can be found on the district's website at www.scusd.edu/financial-statements-auditors-reports.
• The Unaudited Actual Financial Report presented to the Board of Education on 10/4/12 reflected year-end fund balances. There were no audit adjustments to any fund balance.

Compliance Status	In Compliance

OE-6.9: ***The Superintendent may not indebt the organization.***

Interpretation:

I interpret "indebt the organization" to mean that any new debt, other than routine liabilities, will be Board approved. Routine liabilities will include such items as payroll due to hiring of staff, accounts payable and Board approved contracts.

Indicators for Compliance:

- Any new debt such as Certificates of Participation or Tax Revenue and Anticipation Notes will have Board approval
- Alignment with Board approved budget

EVIDENCE OF COMPLIANCE February 2, 2012 to March 1, 2013
• The Tax Revenue Anticipation Notes (TRAN) was approved by the Board of Education on 5/3/12. Back up details for this item can be found on the district's website at: www.scusd.edu/board-meeting-archive. Then go to the meeting date.
• As part of the Board agenda items, financial considerations are outlined in the agenda cover page and executive summary. See Attachment F for example.

Compliance Status	In Compliance

OE-6.10: ***The Superintendent may not expend monies from reserve funds.***

Interpretation:
I interpret "expend monies from reserve funds" to mean that the district will not, without direct Board approval or through the budgeting process use funds in either a reserve fund set aside by Generally Accepted Accounting Principles or a Board controlled designated reserve fund.

Indicators for Compliance:

- Interim and year-end reports for the current year will reflect reserves in line with Board approved use of reserve funds
- Maintain 2% Reserve for Economic Uncertainties unless Board authorized reduction
- Annual Financial Audit will reflect 2% reserve
- First and Second Interim Financial Reports will reflect Board approved Reserve for Economic Uncertainties for the current year

EVIDENCE OF COMPLIANCE February 2, 2012 to March 1, 2013
• The 2012-13 Adopted Budget was presented to the Board of Education on 6/21/12. Interim Financial Reports for 2011-12 and 2012-13 were presented to the Board of Education on 3/15/12, 5/17/12 and 12/20/12. The Financial Audit for the Year Ending 2012 was presented to the Board of Education on 1/10/13. All reports reflect reserves in line with Board of Education approvals for the use of reserves.
• No Board of Education authorization was received to reduce the required 2% Reserve for Economic Uncertainties. All reports reflect the current year meeting the required reserve.
• Page 68 of the 2012 Financial Audit reflects a 2.2% Reserve for Economic Uncertainty which meets the required amount for the district. The 2012 Financial Audit can be found on the district's website at: www.scusd.edu/financial-statements-auditors-reports.
• Interim Financial Reports, as noted above, reflect the required Board approved Reserve for Economic Uncertainties for the current year. See Attachment G for example.

Compliance Status	In Compliance

OE-6.11: ***The Superintendent may not permanently transfer money from one fund to another.***

Interpretation:

I interpret this to mean that the district will not make permanent financial transfers between funds, which are not Board approved and according to Generally Accepted Accounting Principles. Temporary transfers of funds per the California Education Code will be allowed as long as a "blanket" resolution authorizing temporary transfers between funds for cash flow purposes is approved by the Board during the fiscal year.

Indicators for Compliance:

- All actual financial transfers between funds are included in the annual budget approved by the Board or are separately approved by the Board

EVIDENCE OF COMPLIANCE **February 2, 2012 to March 1, 2013**
• In addition to the Adopted Budget, Interim Financial Reports and the Year-End Financial Statements, the Board of Education received Budget Revisions on 3/15/12, 5/17/12 and 12/20/12. www.scusd.edu/board-meeting-archive. Then go to the meeting date.

Compliance Status	In Compliance

OE-6.12: ***The Superintendent may not allow any required reports to be overdue or inaccurately filed.***

Interpretation:

I interpret this to mean that all necessary reports (defined as federal, state or county required reports) related to the district's financial activity will be filed accurately and when due.

Indicators for Compliance:

- Accurate and timely Interim and Year-End Reports will be presented to the Board that conform to Generally Accepted Accounting Principles and the California School Accounting Manual
- The district did not receive formal notification of any required financial reports that have not been filed accurately or returned funds due to reports that were past due

EVIDENCE OF COMPLIANCE **February 2, 2012 to March 1, 2013**
• Interim and Year-End Reports are prepared on state required forms and presented to the Board of Education within prescribed time lines: - First Interim by 12/15 - Second Interim by 3/15 - Third Interim by 6/15 - Year-End Reports by 9/30 These forms, used by all school districts in California, conform to GAAP, GASB and CSAM methods.
• No formal notifications were received by the district indicating that financial reports were not filed accurately. No funds were returned due to reports that were past due.

Compliance Status	In Compliance

OE-6.13: ***The Superintendent may not receive, process or disburse funds under controls that are insufficient under generally accepted accounting procedures.***

Interpretation:

I interpret this to mean that internal controls over the financial reporting process and over compliance are annually evaluated and documented, and are in compliance with Generally Accepted Accounting Principles. Internal controls will also be in compliance with other related requirements established under Governmental Accounting Standards Board and by OMB Circular A-133, Audits of States, Local Governments and Non-profit Organizations.

Indicators for Compliance:

- Budget staff monitor school site and program transactions to ensure expenditures are in compliance with required guidelines
- An unqualified audit opinion with no material weaknesses or significant deficiencies is received in the annual Financial Audit
- ISO 9001 processes and procedures are documented and available for employees to access

EVIDENCE OF COMPLIANCE **February 2, 2012 to March 1, 2013**
• Budget staff approve purchasing requisitions prior to the actual expenditure taking place. At that time, the purchase is reviewed for appropriateness using the particular funding source for guidelines. In addition, outside of the budget department, the Performance Management Specialist monitors school site categorical budgets to ensure conformity with requirements, guidelines and regulations. See Attachment H for example of a purchase requisition with approvals.
• Page 84 of the 2012 Financial Audit indicates that no material weaknesses were identified. The 2012 Financial Audit can be found on the district's website at: www.scusd.edu/financial-statements-auditors-reports.
• ISO 9001 process and procedures are documented and available for employees to use by accessing the district's intranet page. All forms indicate the department that created them and a four digit identification number. The district's intranet can be accessed through: www.scusd.edu/intranet.

Compliance Status	In Compliance

Attachment A

Pay02a — **Payroll Detail**

Pay Date 07/01/2012 through 12/31/2012

Employee	(ID)SSN4	Check/ACH	Net Pay	Gross	Retirement	OASDI	Medi	Taxes	Misc Red	Misc Ded	Summer Pay
Total for Sacramento City Unified School District			79,165,068.75		7,474,695.12		1,369,057.83		4,385,217.36		8,503,337.60-
Employees	6,421			100,991,273.37		1,226,851.13		12,876,295.89		2,997,424.89	
Checks	5,819	TOTAL WARRANTS									
ACH	30,589										

5,819.
30,589.

36,408. *

Pay01a — **Payroll Summary by Org**

Pay Date 07/05/2012 through 12/21/2012

Adjustments	
241,317.08	504
6.41	176
	47
241,323.49	727

..0..CA

241,323.49 ÷
100,991,273.37 = PERCENTAGE OF DOLLAR ADJUSTMENTS
0.002390
.24%

Attachment B

DAILY JOURNAL CORPORATION

CALIFORNIA NEWSPAPER SERVICE BUREAU

P.O. Box 54026 LOS ANGELES CALIFORNIA 90054-0026
PHONE: (213) 229-5300 FAX (213) 229-5481
FEDERAL TAX ID:95-4133299

LEGAL ADVERTISING

INVOICE

Invoice Number	Date
A2161062	8/29/2011
Customer Account Number 1124105274	
Customer Payment Reference B12-00358	
Special Project	

For payment processing, please forward to: Page 1 of 1

Ordered by:
KAREN BOWMAN
SAC. CITY USD PURCHASING/CONTRACTS
3051 REDDING AVE
SACRAMENTO, CA 95820 USA

KAREN BOWMAN
SAC. CITY USD PURCHASING/CONTRACTS
3051 REDDING AVE
SACRAMENTO, CA 95820 USA

DUE UPON RECEIPT

Type	Order No	Description		Amount
Invoice	A2161062	PAPER & TRAY PRODUCTS #110805 GOV2 GOVERNMENT LEGAL NOTICE (77580 THE DAILY RECORDER 08/22,08/29/2011		92.40
		$ 16.50 2.80 Inches * 2 Inserts*	92.40	

PLEASE PROCESS FOR PAYMENT IMMEDIATELY. DUE UPON RECEIPT.
Please make check payable to: Daily Journal Corporation

Total:	**92.40**
Payment:	**0.00**
Please Pay:	**92.40**

Please detach and return this portion with payment. To ensure proper credit to your account, please write your customer number on your check. If you have any questions about your account, please call 9164442355.

Invoice Date	Invoice Number	Customer Number
8/29/2011	A2161062	1124105274

A0000023269 18

Government Advertising - Division 1124

Please Pay **92.40**

DAILY JOURNAL CORPORATION
CALIFORNIA NEWSPAPER SERVICE BUREAU
ATTN: ACCOUNTS RECEIVABLE
PO BOX 54026
LOS ANGELES, CA 90054-0026

KAREN BOWMAN
SAC. CITY USD PURCHASING/CONTRACTS
3051 REDDING AVE
SACRAMENTO, CA 95820 USA

RECOMMENDED BID AWARDS – Supplies/Equipment

Bid No. 110805 Nutrition Services – Paper and Tray Products

Recommendation: See Below
Amount: Awarded to seven (7) vendors in the amounts listed below:

Funding Source: Nutrition Services

This bid award is for Nutritional Services Paper and Tray Product. This is a one (1) year bid with the possibility of two (2), one (1) year extensions. Purchasing Services recommends the listed vendors based on established bid criteria as the lowest responsive bidders meeting specifications.

BIDDER	BIDDER LOCATION	AMOUNT
Sysco Sacramento, Inc. (Trays)	Pleasant Grove CA	$187,775.00
Monahan Paper (Foil, Trays, Wrap)	Oakland CA	$ 98,922.50
P&R Paper Product (Trays, Containers)	Redlands CA	$ 80,318.85
Bunzl Industries (Pan liners, Scour pads)	Tracy CA	$ 24,005.15
Central Sanitary Supply (Containers)	Modesto CA	$ 13,447.00
American-Tex Chem Corp. (Sporks)	San Bernardino CA	$ 11,700.00
Cleansource (Gloves)	San Jose CA	$ 499.80

Line items 16, 17, 19 & 20 of warehouse delivery items are not awarded due to incomplete specifications.

APPROVAL OF DECLARED SURPLUS MATERIALS AND EQUIPMENT

ITEM	SITE/DEPARTMENT	TOTAL VALUE	DISPOSAL METHOD
Computer Equipment	Cesar E. Chavez Elementary Child Development, Serna Center Crocker/Riverside Elementary Edward Kemble Elementary	None	Recycle
Audio/Visual Equipment	Crocker/Riverside Elementary	None	Recycle

RECOMMENDED BID AWARDS – FACILITIES PROJECTS

No. PC11-700-0004-0144 Lease-Leaseback Agreement for
Alice Birney/Hubert Bancroft Portable Moves

Results and recommendations will be available at Board meeting

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) Revenue Limit Sources		8010-8099	203,532,750.14	220,572,465.32	22,166,599.48	220,572,465.32	0.00	0.0%
2) Federal Revenue		8100-8299	40,200,765.00	53,482,288.19	5,499,558.20	53,482,288.19	0.00	0.0%
3) Other State Revenue		8300-8599	101,253,009.00	104,868,785.48	29,280,121.43	104,868,785.48	0.00	0.0%
4) Other Local Revenue		8600-8799	2,449,550.07	5,399,864.74	2,979,574.27	5,399,864.74	0.00	0.0%
5) TOTAL, REVENUES			347,436,074.21	384,323,403.73	59,925,853.38	384,323,403.73		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	150,516,765.55	159,612,343.00	34,061,185.88	159,612,343.00	0.00	0.0%
2) Classified Salaries		2000-2999	44,745,070.00	47,596,342.96	14,038,231.27	47,596,342.96	0.00	0.0%
3) Employee Benefits		3000-3999	96,654,613.00	104,445,894.22	23,632,182.78	104,445,894.22	0.00	0.0%
4) Books and Supplies		4000-4999	10,179,929.66	22,442,397.23	1,723,533.51	22,442,397.23	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	46,071,621.00	53,688,557.92	11,949,421.60	53,688,557.92	0.00	0.0%
6) Capital Outlay		6000-6999	239,872.00	359,333.03	105,960.52	359,333.03	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,125,000.00	2,166,685.12	28,699.85	2,166,685.12	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,386,229.00)	(1,388,968.06)	(182,447.11)	(1,388,968.06)	0.00	0.0%
9) TOTAL, EXPENDITURES			349,146,642.21	388,922,585.42	85,356,768.30	388,922,585.42		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,710,568.00)	(4,599,181.69)	(25,430,914.92)	(4,599,181.69)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	710,568.00	710,568.00	0.00	710,568.00	0.00	
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			710,568.00	710,568.00	0.00	710,568.00		

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)			(1,000,000.00)	(3,888,613.69)	(25,430,914.92)	(3,888,613.69)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	15,377,666.00	21,113,495.14		21,113,495.14	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)			15,377,666.00	21,113,495.14		21,113,495.14		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,377,666.00	21,113,495.14		21,113,495.14		
2) Ending Balance, June 30 (E + F1e)			14,377,666.00	17,224,881.45		17,224,881.45		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	225,000.00	225,000.00		225,000.00		
Stores		9712	320,000.00	320,000.00		320,000.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	4,823,236.00	4,118,059.68		4,118,059.68		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	29,608.23	3,582,000.00		3,582,000.00		
Reserve for Declining ADA/Cash Defer	0000	9780	*29,608.23*					
Reserve for 2013-14 Budget	0000	9780		*3,582,000.00*				
Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	8,979,821.77	8,979,821.77		8,979,821.77		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

Agenda Item# 10.1

Meeting Date: June 21, 2012

Subject: **Public Hearing and Adoption of Proposed Fiscal Year 2012-13 Budget for All Funds**

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

Division: Administrative Services

Recommendation: Conduct a public hearing on the proposed 2012-13 Budget for all funds and adopt the proposed 2012-13 Budget for all funds.

Background/Rationale: By June 30th of each year, the school district must adopt a budget for all funds for the ensuing fiscal year. Prior to adoption of the budget, the Board must conduct a public hearing. This is in accordance with state prescribed procedures for single budget adoption, which require that the budget be adopted and submitted to the County Office of Education on state required forms by June 30th. The 2012-13 budget establishes expenditure authority for the district to conduct business in the coming year.

The proposed 2012-13 budget is based on the May Revise that was presented by the Governor on May 14, 2012, but incorporates recommendations from the Sacramento County Office of Education. While the Governor's May Revise is a very significant event in the process, the final impact to the district will not be known until the State Budget is signed. School districts have 45 days after the final state budget is signed to amend and resubmit their budget. In addition, the tax initiative election in November is a critical piece of the 2012-13 Adopted Budget which adds to the uncertainty.

The complete set of state required forms is quite voluminous and will be available on the district's website.

Financial Considerations: The proposed budget establishes expenditure authority for all funds.

Documents Attached:
1. Executive Summary
2. Adopted Budget documents are available for viewing in the Board of Education Office and on the web at http://www.scusd.edu/regular-board-education-meeting/regular-board-meeting-june-21-2012

Estimated Time of Presentation: 15 Minutes
Submitted by: Patricia A. Hagemeyer, Chief Business Officer
Approved by: Jonathan P. Raymond, Superintendent

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

Sacramento City Unified School District

Agenda Item# 9.3

Meeting Date: March 15, 2012

Subject: **2011-12 Second 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: Administrative Services

Recommendation: Approve the 2011-12 Second Interim Financial Report with a Qualified Certification.

Background/Rationale: Education Code Section 42130 requires school districts to prepare Interim Financial Reports each year. The intent of these reports is to provide an "early warning" system to indicate whether a district can meet its current or future year financial obligations. This is the second of three interim financial reports presented to the Board of Education for the 2011-12 year. The report provides financial information as of January 31, 2012.

Financial Considerations: With current projections and assumptions based on known information, the district believes it will end the current year in a positive financial condition. However, as discussed at several Board meetings and community budget meetings, the projected worst case budget deficit for 2012-13 is $43 million. Fifteen ($15) million is due to anticipated additional reduced revenues if the Governor's tax initiatives are not approved by voters in November 2012. At the February 2, 2012 meeting, the Board took actions totaling $28.9 million to help reduce the overall deficit. Staff and bargaining unit partners are working together to identify possible solutions to the additional shortfall. Despite the balanced current year and subsequent year budget balancing actions, staff are recommending a "qualified" certification status. This status indicates that the district cannot certify that it will meet its financial obligations for the current fiscal year and two subsequent years, as required for a "positive" certification by the Sacramento County Office of Education.

Documents Attached:
1. Executive Summary
2. 2011-12 Second Interim Financial Report

Estimated Time of Presentation: 15 minutes
Submitted by: Gerardo Castillo, CPA, Director III, Budget Services
Approved by: Patricia A. Hagemeyer, Chief Business Officer

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

Agenda Item# 10.2

Meeting Date: May 17, 2012

Subject: **2011-12 Third Interim Financial Report and Preliminary May Revise Update**

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

Division: Administrative Services

Recommendation: Approve the 2011-12 Third Interim Financial Report and receive preliminary information on the Governor's May Revise.

Background/Rationale: Education Code Section 42130 requires school districts to prepare Interim Financial Reports each year. The intent of these reports is to provide an "early warning" system to indicate whether a district can meet its current or future year financial obligations. This is the third of three Interim Financial Reports presented to the Board of Education for the 2011-12 year. The report includes financial information as of April 30, 2012 as requested by the Sacramento County Office of Education. While the Governor's January budget projection for 2012-13 was devastating to our district, the May Revise information is still unknown and not reflected in the Third Interim Report. Very difficult decisions have been made in order to ensure a balanced budget for the current and outlying years. It appears the May Revise will not provide any state relief.

Financial Considerations: The district will take all necessary actions to ensure balanced budgets that maintain the required Economic Uncertainties Reserve as specified for the 2011-12, 2012-13 and 2013-14 fiscal years. The Board approved recommendations to address the projected deficit for 2012-13 and will take the appropriate action for 2013-14.

Documents Attached:
1. Executive Summary
2. 2011-12 Third Interim Financial Report

Estimated Time of Presentation: 20 Minutes
Submitted by: Gerardo Castillo, CPA, Director III, Budget Services
Approved by: Patricia A. Hagemeyer, Chief Business Officer

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

Agenda Item# 10.2

Meeting Date: December 20, 2012

Subject: **2012-13 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: Administrative Services

Recommendation: Approve the 2012-13 First Interim Financial Report with a Qualified Certification.

Background/Rationale: Education Code Section 42130 requires school districts to prepare Interim Financial Reports each year. The intent of these reports is to provide an "early warning" system to indicate whether a district can meet its current or future year financial obligations. This is the first of two interim financial reports presented to the Board of Education for the 2012-13 year. The report provides financial information as of October 31, 2012.

Financial Considerations: With the approval of proposition 30, the district will not be facing mid-year revenue reductions. At this time, without any mid-year revenue reductions, the 2012-13 budget is balanced and the district believes it will end the current year in a positive financial condition. Due to anticipated reduced federal revenues of 8.5%, declining enrollment and increased costs for the two subsequent years, the district is filing a "qualified" certification status. This status indicates that the district cannot certify that it will meet its financial obligations for the current fiscal year and two subsequent years. As required for a "positive" certification by the Sacramento County Office of Education, Board action must be taken on all necessary budget adjustments for 2013-14 and 2014-15 and the district must maintain its required 2% reserve for economic uncertainties.

Documents Attached:
1. Executive Summary
2. 2012-13 First Interim Financial Report

Estimated Time of Presentation: 10 minutes
Submitted by: Gerardo Castillo, CPA, Director III, Budget Services
Approved by: Richard E. Odegaard, Interim Chief Business Officer

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

Agenda Item #10.2

Meeting Date: January 10, 2013

Subject: **Independent Audit Report for the Fiscal Year Ended June 30, 2012, Submitted by Crowe Horwath LLP**

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

Division: Administrative Services

Recommendation: Receive the Independent Audit Report for the Fiscal Year Ended June 30, 2012, submitted by Crowe Horwath LLP.

Background/Rationale: Education Code Section 41020, requires school districts to conduct an annual audit of all funds under the jurisdiction of the Governing Board. The Sacramento City Unified School District is currently under contract with Crowe Horwath LLP to conduct this annual audit of district records.

Crowe Horwath LLP has completed the audit for the 2011-12 fiscal year. State law requires that the Board of Education review the annual audit report. These reports are filed with the County Superintendent, State Department of Education and the State Controller's Office.

Financial Considerations: Contract for audit services - $66,500.

Documents Attached:
1. Executive Summary
2. Independent Audit Report for the Fiscal Year Ended June 30, 2012, Submitted by Crowe Horwath LLP

Estimated Time of Presentation: 10 Minutes
Submitted by: Richard E. Odegaard, Interim Chief Business Officer
Approved by: Jonathan P. Raymond, Superintendent

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

Agenda Item# 11.2

Meeting Date: June 14, 2012

Subject: **Public Hearing and Action on Resolution No. 2708: State Categorical Program Flexibility (Tier III) Transfer and 2012-13 Budget Update**

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

Division: Administrative Services

Recommendation: Approve Resolution # 2708 State Categorical Flexibility (Tier III) Transfer and 2012-13 Budget Update

Background/Rationale: Assembly Bill (AB) 189 (Chapter 606/2011), effective January 1, 2012, changes the public hearing requirement regarding the use of the State Categorical Program Flexibility (Tier III) funds. The public hearing meeting must be held prior to and independent of the meeting at which the 2012-13 annual budget will be adopted. AB 189 also requires a governing board to identify any program that is proposed to be closed in the agenda of the public hearing. All closed programs subject to Tier III funding requirements are listed on Attachment A. As part of the public hearing, testimony from the public, approval or disapproval of the proposed use of funding and explicit purposes for which the funding will be used must be established.

Senate Bill X3-4 authorizes districts and county offices to transfer funds received for approximately 40 programs to "any educational purpose, to the extent permitted by federal law." This flexibility allows the Board of Education to use categorical funds based on the district's goals for student achievement and to direct these limited resources to priorities set by the district.

Staff will present for information an update on the 2012-13 fiscal year budget.

Financial Considerations: $5,035,166 from closed programs used for other educational purposes.

Documents Attached:
1. Executive Summary
2. State Categorical Tier III Programs
3. Resolution No. 2708: State Categorical Program Flexibility (Tier III) Transfer

Estimated Time of Presentation: 15 Minutes
Submitted by: Patricia A. Hagemeyer, Chief Business Officer
Approved by: Jonathan P. Raymond, Superintendent

- AB189 states that the public hearing be held prior to and independent of a meeting where the governing board of a school district adopts a budget. AB189 also requires the governing board to identify the program or programs to be closed before the public hearing.

III. Budget:

The attachment outlines Tier III funds received by the district. This attachment also reflects the amount of funds originally received by the district in 2008-09 as well as reductions from 2010-11 through the proposed 2012-13 year. Savings from reduced or closed programs will be transferred from the Tier III program to the unrestricted general fund, utilizing the Standardized Account Code Structure (SACS) resource code 0000. Funds will be used for instruction and instructional related purposes. Those programs that are not closed will use funds as identified below with the SACS function codes:

Program	Function/Fund
Cal Safe Child Care Services	1000/Instruction 2100/Instructional Supervision
Community Day School	1000/Instruction
Gifted and Talented Education	1000/Instruction 2100/Instructional Supervision
Instructional Materials Block Grant	1000/Instruction
International Baccalaureate	1000/Instruction
Professional Development Block Grant	1000/Instruction
Regional Occupational Block Grant	1000/Instruction 2100/Instructional Supervision 3110/Guidance and Counseling 8100/Plant Maintenance
School Safety Competitive Grant	8300/Security
Targeted Instructional Improvement Block Grant	2100/Instructional Supervision 2420/Instructional Library-Media 2495/Parent Participation

In order to avoid a loss of average daily attendance by the elimination of co-curricular activities, staff will make the following recommendation on June 21: provide $1,004,000 in funding for co-curricular activities.

This would fund some stipends (not all) and athletic transportation funding would be reduced by half. The funding for this program would come from the closure of Freeport Elementary School as well as savings from total reductions approved by the Board on February 2, 2012 and the projected amount of funds needed to balance the budget for 2012-13.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

Agenda Item# 9.1

Meeting Date: March 1, 2012

Subject: **Resolution No. 2687: Authorizing the Issuance and Sale of the 2011-12 Tax and Revenue Anticipation Notes (TRAN)**

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

Division: Administrative Services

Recommendation: Approve Resolution No. 2687, Authorizing the Issuance and Sale of the 2011-12 Tax and Revenue Anticipation Notes (TRAN).

Background/Rationale: Tax and Revenue Anticipation Notes (TRAN) are authorized by law for use by school districts. TRANs are short-term borrowing instruments used by school districts to meet cash flow short falls of the General Fund caused by the uneven distribution of revenues, primarily state aid and property taxes. The TRANs are commonly issued by school districts. Our district has issued TRANs in previous years.

During periods when the TRAN proceeds are not required to meet current operating expenses, the proceeds may be invested in a higher-yield, interest-bearing account. The additional interest earnings help to offset the costs of the TRAN issuance. Due to the state of the current financial market, the interest earned will not offset the issuance costs. The worst case estimated cost to the district is $708,900.

District staff is working with a TRAN financing team to assist with the issuance. The financing team includes financial advisory services provided by KNN and bond counsel services provided by Orrick, Herrington and Sutcliffe. The 2011-12 Tax and Revenue Anticipation Notes, not to exceed $80 million, will be sold by a negotiated sale on or about April 11, 2012.

Financial Considerations: The potential net cost of approximately $700,000 to $780,000 is an estimate depending on final interest rates and terms.

Documents Attached:

1. Executive Summary
2. Draft Resolution No. 2687
3. Draft Preliminary Official Statement
4. Note Purchase Contract
5. Paying Agent Agreement
6. Continuing Disclosure Agreement

Estimated Time: 5 minutes
Submitted by: Patricia A. Hagemeyer, Chief Business Officer
Approved by: Jonathan P. Raymond, Superintendent

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 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. Revenue Limit Sources	8010-8099	220,572,465.32	-1.93%	216,321,638.45	1.78%	220,172,206.74
2. Federal Revenues	8100-8299	53,482,288.19	-12.49%	46,801,711.48	0.00%	46,801,711.48
3. Other State Revenues	8300-8599	104,868,785.48	0.00%	104,868,785.48	-3.76%	100,929,825.48
4. Other Local Revenues	8600-8799	5,399,864.74	0.00%	5,399,864.74	0.00%	5,399,864.74
5. Other Financing Sources						
a. Transfers In	8900-8929	710,568.00	0.00%	710,568.00	0.00%	710,568.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5)		385,033,971.73	-2.84%	374,102,568.15	-0.02%	374,014,176.44
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				159,612,343.00		158,024,638.91
b. Step & Column Adjustment				2,702,691.00		1,694,661.91
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(4,290,395.09)		(1,234,771.50)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	159,612,343.00	-0.99%	158,024,638.91	0.29%	158,484,529.32
2. Classified Salaries						
a. Base Salaries				47,596,342.96		46,947,230.48
b. Step & Column Adjustment				234,635.00		242,551.77
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(883,747.48)		202,596.80
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	47,596,342.96	-1.36%	46,947,230.48	0.95%	47,392,379.05
3. Employee Benefits	3000-3999	104,445,894.22	4.08%	108,704,319.42	2.68%	111,614,458.48
4. Books and Supplies	4000-4999	22,442,397.23	-6.69%	20,941,486.08	-5.97%	19,691,971.10
5. Services and Other Operating Expenditures	5000-5999	53,688,557.92	-1.35%	52,961,289.22	-1.97%	51,917,123.84
6. Capital Outlay	6000-6999	359,333.03	0.00%	359,333.03	0.00%	359,333.03
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,166,685.12	0.00%	2,166,685.12	0.00%	2,166,685.12
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,388,968.06)	8.07%	(1,501,029.43)	10.09%	(1,652,501.03)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		(6,801,325.00)
11. Total (Sum lines B1 thru B10)		388,922,585.42	-0.08%	388,603,952.83	-1.40%	383,172,653.91
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(3,888,613.69)		(14,501,384.68)		(9,158,477.47)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		21,113,495.14		17,224,881.45		2,723,496.77
2. Ending Fund Balance (Sum lines C and D1)		17,224,881.45		2,723,496.77		(6,434,980.70)
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	545,000.00		545,000.00		545,000.00
b. Restricted	9740	4,118,059.68		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	3,582,000.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	8,979,821.77		8,979,821.77		8,979,821.77
2. Unassigned/Unappropriated	9790	0.00		(6,801,325.00)		(15,959,802.47)
f. Total Components of Ending Fund Balance (Line D3eF must agree with line D2)		17,224,881.45		2,723,496.77		(6,434,980.70)

ReqPay99b

Requisition Snapshot with Notes and History

VENDOR - PO with Receiving — Fiscal Year 2011/12

Requisition Number R12-03620 — Requisition Date 11/29/2011

Summary

Created by	FANNYCH, 11/29/2011	PO #	P12-02846	Goods & Services	
Department	PURCH	Responsibility		Academic Dept	
Status	Complete				
On Hold	No	Attachments	Yes		
				Non Taxable	579.31
Requisitioner	Fanny Cheung	Board Date		Taxable	.00
Order Site	0530 - LUTHER BURBANK HIGH SCHOOL			Tax (7.75)	.00
Delivery Site	0530 - LUTHER BURBANK HIGH SCHOOL			Shipping (0.00)	.00
Delivery Date	02/11/2012	Room		Adjustment	.00
Project Info	UC COLLEGE VISITATIONS - COHORT 8 GRANT			Requisition Total	579.31

Requisition Vendor Information

126902/2 WARREN SCHNACK
5279 L ST. , SACRAMENTO, CA 95819

Purchasing

PO Date	01/12/2012	PO Printed Date	01/12/2012	Buyer	DANS - DAN SANCHEZ
Quote		Quote Date			
Dunn Count		Next Dunn Date		Dunn Site No	

Line Items

Change Level 0

	Description	Stores Item #	Unit	Order Qty	Rcvd Qty	Unit Price	Extended
1	***CONFIRMING REIMBURSEMENT PLEASE PAY TO THE ORDER OF WARREN SCHNACK*** REIMBURSEMENT ON LODGING AND MILEAGE FOR SR. COLLEGE FIELD TRIP TO VISIT UC MERCED, UC RIVERSIDE, USC, UCLA, UCSB, CAL POLY AND UCSC ON 10/27-29/11. HOSTEL $398.60 TOTAL MILEAGE: 1,063 MILES		ONLY	1	1	579.310	579.31

Accounts

	Amount	Encumbered	Expensed	Outstanding
01-5856-0-5832-00-1110-1000-250-0530-000 (2012) TrnspFld, Smlr Lrng, PrjYr,RgEdK12, Instruct	180.71		180.71	
01-5856-0-5810-00-1110-1000-250-0530-000 (2012) Tckt/Fees, Smlr Lrng, PrjYr,RgEdK12, Instruct	398.60		398.60	

History

02/02/2012	JESSICA-SU	Check 97-276128 was printed, paying Invoice REIMB 10-29-11.
02/02/2012	JESSICA-SU	Status set to Comlete
02/02/2012	IRENEGA	Status changed from Ready for Payment to Check Pending
02/02/2012	IRENEGA	Check processed for Invoice REIMB 10-29-11 on register AP000218.
01/12/2012	BOWMANK	Status changed from Printed to Ready for Payment by receiving
01/12/2012	BOWMANK	Line Item #1 received, Quantity: 1.
01/12/2012	BOWMANK	Original PO printed
01/11/2012	DAN-SANCHEZ	On Hold changed from "Yes" to "No"
12/22/2011	DAN-SANCHEZ	Requisition was put on Hold during approval process
12/22/2011	DAN-SANCHEZ	Status set to Approved
11/29/2011	FANNYCH	Status set to Submitted

ESCAPE ONLINE

097 - Sacramento City Unified School District

Generated for Patty Hagemeyer (PATTY), Mar 5 2012 5:57PM