



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 11.11

Meeting Date: August 5, 2021

- Approval on Consent Agenda**
- Conference (for discussion only)**
- Conference/First Reading (Action Anticipated: _____)**
- Conference/Action**
- Action**
- Public Hearing**

Division

_____: Business Services

Recommendation

_____: Approve Resolution No. 3215 – To Establish Fund 61 – Cafeteria
Enterprise Fund

Background/Rationale

:

Sacramento City Unified School District
Resolution No. 3215

A RESOLUTION OF THE GOVERNING BOARD AUTHORIZING
THE ESTABLISHMENT OF FUND 61
CAFETERIA ENTERPRISE FUND

WHEREAS, Enterprise Funds, as outlined in the California Department of Education's Standardized Account Code Structure, may be used to account for any activity for which a fee is charged to external users for goods and services; and

WHEREAS, Fund 13 Cafeteria Special Revenue Fund, of the California Department of Education's Standardized Account Code Structure, is already established and used to account separately for federal, state and local resources to operate a Local Education Agency's food service program; and

WHEREAS, Fund 61 Cafeteria Enterprise Fund, of the California Department of Education's Standardized Account Code Structure, allows California school districts to account for local food service revenues and expenditures separately from Fund 13; and

WHEREAS, the Sacramento City Unified School District wishes to operate a food service program that includes nonstudent related catering programs and other nonrelated Fund 13 local food programs; and

BE IT RESOLVED that the Governing Board of Trustees hereby authorizes the Sacramento County Auditor and Treasurer to establish a restricted fund to be known as the Cafeteria Enterprise Fund (61).

THIS RESOLUTION is effective on the date of adoption until revoked or superseded.

APPROVED, PASSED AND ADOPTED by the Governing Board of the Sacramento City Unified School District this 5th day of August, 2021, by the following vote:

AYES: _____
NOES: _____
ABSTAIN: _____
ABSENT: _____

ATTESTED TO:

Jorge A. Aguilar
Secretary of the Board of Education

Christina Pritchett
President of the Board of Education