-

OE-6: Financial Administration	Superintendent		Board of Education	
	In Compliance	Not in Compliance	In Compliance	Not in Compliance

Interpretation:

OE-6.1	Superintendent		Board of Education	
	In Compliance	Not in Compliance	In Compliance	Not in Compliance

Interpretation:

Indicators for Compliance:

-
-
-
-
-

EVIDENCE OF COMPLIANCE
• 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, 2011 through December 31, 2011, Payroll processed $172 million in gross payroll (38,613 checks). During that period, 233 makeup checks were processed for an error rate of .6%.
• 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, 18,179 payments were made with 16,797 paid by Accounts Payable in 30 days or less, or 92.4%. A breakdown of the 1,382 invoices (7.6%) which were paid over 30 days after receipt of invoice are as follows: 31-60 days (5.97%) 61-90 days (1.05%) 90+ days (.59%)
• Random sampling is included in the calculation above which reflects that 92.4% of payments made by Accounts Payable were completed in 30 days or less.

OE-6.3	Superintendent		Board of Education	
	In Compliance	Not in Compliance	In Compliance	Not in Compliance

Interpretation:

OE-6.4	Superintendent	Board of Education

Indicators for Compliance:

-
-

EVIDENCE OF COMPLIANCE
• The 2011 Financial Audit

OE-6.7	Superintendent	Board of Education

OE-6.9	Superintendent		Board of Education	
	In Compliance	Not in Compliance	In Compliance	Not in Compliance

Interpretation:

Indicators for Compliance:

-
-

EVIDENCE OF COMPLIANCE
• Certificates of Participation (COP) remarketing and the request for Tax Revenue Anticipation Notes (TRAN) were approved by the Board of Education as follows: - COP was approved on 2/3/11. - Tax Revenue Anticipation Notes (TRAN) was approved on 4/25/11 and 3/1/12. Back up details for these items 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.

OE-6.10	Superintendent		Board of Education	
	In Compliance	Not in Compliance	In Compliance	Not in Compliance

Interpretation:

Indicators for Compliance:

-
-
-
-

EVIDENCE OF COMPLIANCE
• The 2011-12 Adopted Budget was presented to the Board of Education on 6/23/11. Interim Financial Reports for 2010-11 and 2011-12 were presented to the Board of Education on 3/3/11, 6/2/11 and 12/14/11. The Financial Audit for the Year Ending 2011 was presented to the Board of Education on 1/12/12. 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 73 of the 2011 Financial Audit reflects a 2.1% Reserve for Economic Uncertainty which meets the required amount for the district. The 2011 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.

OE-6.11	Superintendent		Board of Education	
	In Compliance	Not in Compliance	In Compliance	Not in Compliance

Interpretation:

Indicators for Compliance:

-

EVIDENCE OF COMPLIANCE
• In addition to the Adopted Budget, Interim Financial Reports and the Year-

OE-6.13	Superintendent		Board of Education	
	In Compliance	Not in Compliance	In Compliance	Not in Compliance

Interpretation:

Indicators for Compliance:

-
-
-

EVIDENCE OF COMPLIANCE
• 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 90 of the 2011 Financial Audit indicates that no material weaknesses were identified. The 2011 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.

Attachment A

DAILY JOURNAL CORPORATION

CALIFORNIA NEWSPAPER SERVICE BUREAU

LEGAL ADVERTISING

INVOICE

~ SINCE 1911 ~

901 H ST STE 312, SACRAMENTO, CA 95814

Karen Bowman
SAC. CITY USD PURCHASING/CONTRAC

SC#: 2161062

RECOMMENDED BID AWARDS – Supplies/Equipment

[redacted]

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 [redacted]

Attachment C

		Board Approved Operating Budget	Actuals To Date	Projected Year Totals	Difference (Col B & D)	% D (E/B

[redacted]

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

Agenda Item# 10.2

Meeting Date: March 3, 2011

Subject: **2010-11 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

[redacted] Administrative Services

[redacted]

[redacted]

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

Subject: 2011-12 First Interim Financial Report

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

Attachment E

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

Agenda Item# 10.1

Meeting Date: February 2, 2012

Subject: **Governor's Budget Proposal and 2011-12 and 2012-13 Budget Recommendations and Reductions**

☐ Information Item Only

☐ Conference (for discussion only)
☐ Conference/First Reading (Action Anticipated: _____)
☐ Conference/Action
☒ Action
☐ Public Hearing

Division: Administrative Services

Board of Education Executive Summary

Administrative Services

[redacted]

Board of Education Executive Summary

Administrative Services

Governor's Budget Proposal and 2011-12 and 2012-13 Budget Recommendations and Reductions

February 2, 2012

II. Driving Governance:

- Education Code section 42130 requires the Superintendent to submit two Interim reports to the Board of Education during each fiscal year. The first report shall cover the financial and budgetary status of the district for the period ending October 31. The

Board of Education Executive Summary

Administrative Services

Governor's Budget Proposal and 2011-12 and 2012-13
Budget Recommendations and Reductions
February 2, 2012

Board of Education Executive Summary

Administrative Services

Governor's Budget Proposal and 2011-12 and 2012-13
Budget Recommendations and Reductions
February 2, 2012

[redacted]

PARS Payments Charged to Retiree Benefits Fund **$3,740,000**

[redacted]

was approved using Public Agency Retirement Services (PARS). As a result of that incentive which saved the district money over time, payments [redacted]

Governor's Budget Proposal and 2011-12 and 2012-13
Budget Recommendations and Reductions
February 2, 2012

Based on discussion at the January 12 Board meeting, the monthly stipends

Governor's Budget Proposal and 2011-12 and 2012-13
Budget Recommendations and Reductions

The Arts and Music Grant currently funds 5.6 FTE music teacher positions. The elimination of these positions would save $565,000.

Administrative Services
Governor's Budget Proposal and 2011-12 and 2012-13
Budget Recommendations and Reductions
February 3, 2012

Increase Class Sizes to Contract Maximum **$4,790,000**

Class sizes are currently staffed at grades K-1 at 24.9:1, grades 2-3 at 29:1, grades 4-6 at 33:1, grades 7-8 at 31:1 and grades 9-12 at 35:1. This proposal would staff at contract maximums of kinder at 32:1, grades 1-3 at 31:1, grades 4-6 at 33:1, grades 7-8 at 31:1 and grades 9-12 at 35:1. This

Board of Education Executive Summary

Administrative Services

Governor's Budget Proposal and 2011-12 and 2012-13
Budget Recommendations and Reductions
February 2, 2012

[redacted]

This proposal would reduce Assistant Principals by 9.5 FTE positions. [redacted]