



# SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 11.11

**Meeting Date:** August 5, 2021

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

- Information Item Only
- 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:** Enterprise Funds, as outlined in the California Department of Education’s Standardized Account Code Structure (SACS), may be used to account for activities for which fees are charged to external users for goods or services. Fund 61- Cafeteria Enterprise Fund will be used to account for District managed/student operated catering businesses to provide in-house catering, external catering, and agency catering; and will be subject to the annual independent audit.

**Financial Considerations:** Financial reporting for SCUSD government-wide audited financial statements.

**LCAP Goal(s):** Operational Excellence

**Documents Attached:**

1. Resolution No. 3215: Establish Fund 61 – Cafeteria Enterprise Fund

<p><b>Estimated Time of Presentation:</b> N/A <b>Submitted by:</b> Rose Ramos, Chief Business Officer <b>Approved by:</b> Jorge A. Aguilar, Superintendent</p>
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**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 non-student related catering programs and other non-related 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 5<sup>th</sup> 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