

**San Francisco Unified School District  
San Francisco, California**

**First Reading  
Regular Board of Education Meeting of June 6, 2023**

**Subject: Superintendent's Proposal 236-6Sp2  
Fiscal Year 2023-2024 Recommended Budget**

**REQUESTED ACTION:**

That the Superintendent's Recommended Budget for the San Francisco Unified School District and the San Francisco County Office of Education be submitted for First Reading as the Budget for Fiscal Year 2023-24 and be placed in the official files of the Secretary of the Board of Education; that the Superintendent is authorized to make any transfers necessary to correct erroneous account classifications or to effect any changes in accounts made necessary by changes in the method of expenditures within the purpose of the appropriation.

That in accordance with the California Education Code, the Superintendent is hereby authorized to convert the budget approved on School District forms to the official State forms prescribed by the State Superintendent of Public Instruction for legal adoptions and processing, and to transmit the Fiscal Year 2023-24 Budgets for the San Francisco Unified School District and the San Francisco County Office of Education to the Office of the State Superintendent of Public Instruction within five days of adoption of the budgets by the Board of Education or by July 1, 2023, whichever occurs earlier (Education Code Section 42127).

That transfers between major budget classifications shall be made in accordance with Board of Education Policy 3110, transfers between subsidiary accounts within a single major classification may be made by the Superintendent; where the Board of Education has authorized a lump sum appropriation for a program or a project, transfers to subsidiary appropriations as required by the City or State budgetary practices may be made by the Superintendent.

That in accordance with the California Education Code, the California School Accounting Manual and Governmental Accounting Standards Board (GASB) Statement No. 10, *Accounting and Financial Reporting for Risk Financing and Related Insurance Issues*, the Superintendent is authorized to establish a separate general ledger Internal Service Fund to account for self-insurance activities including workers' compensation, general liability, property insurance and dental insurance (Education Code Section 17566).

Submitted by:

Approved by:

Anne Marie Gordon  
Interim Head Financial Officer

Dr. Matt Wayne  
Superintendent of Schools