SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

Agenda Item# 10.1b

Meeting Date: **June 13, 2013**

Subject: Approve the Budget Revision of the 2012-13 Fiscal Year for the Period Ending April 30, 2013

- ☐ 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 budget revision of the 2012-13 fiscal year for the period ending April 30, 2013.

Background/Rationale: The Budget Revision includes actual revenues and expenditures on all funds as of April 30, 2013. The budget report also includes budget revisions through the end of April 2013.

Financial Considerations: The revised operating budget for each fund reflects adjustments and/or transfers within object codes. Details of the various budget revisions are included within the budget report.

Documents Attached:
1. 2012-13 Budget Revision for the Period Ending April 30, 2013

Estimated Time of Presentation: 10 minutes
Submitted by: Ken A. Forrest, Chief Business Officer
Gerardo Castillo, CPA, Director III, Budget Services
Approved by: Jonathan P. Raymond, Superintendent

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SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

BUDGET REVISION

PERIOD ENDING APRIL 30, 2013

INTRODUCTION

This report provides information on the Sacramento City Unified School District's budget and financial status.

This report consists of three elements of information for each fund presented: 1) Fund Description and Budget Update, 2) Budget Status and 3) Budget Revisions. These three elements are described more fully below.

FUND DESCRIPTION AND BUDGET UPDATE

For each fund, a narrative describes the fund's legal use. This **description** may also include other information, specific to our district, which relates to the fund.

The **budget update** includes the date the budget was last revised, and details any increases or decreases to the fund that have occurred since the last Board-Approved Budget Revision.

BUDGET REVISIONS

Each fund includes a **"Budget Revisions"** page which identifies any changes to the budget that have occurred since the last Budget Revision. These revisions must be ratified by the Governing Board. Some changes involve transfers within the fund. Other changes may increase or decrease the fund's total revenues, expenditures or ending balance. Details of budget increases or decreases are included in the Budget Revision Section.

The "Budget Revisions" page includes the following:

- Operating Budget displays the budget as it was last revised and approved by the Board, and indicates the date of Board approval.

- Proposed Budget Revisions include all increases, decreases, and transfers that have occurred since the last approved Budget Revision.

- Revised Operating Budget incorporates the proposed budget revisions into the Operating Budget. This Revised Operating Budget is carried forward to the Budget Status Report.

BUDGET STATUS REPORT

Each fund includes a **"Budget Status Report"** which provides the following information:

- The 2012-2013 Adopted Budget was adopted by the Governing Board in June 2012.

- The Revised Operating Budget includes all changes that have occurred since the budget was adopted.

- Actuals include all revenues received, bills paid or transfers made through the current reporting period.

- Encumbered transactions are purchase commitments based upon approved purchase requisitions, purchase orders or contracts.

- Balance of Revised Operating Budget calculates the available balance after deducting the actual and encumbered transactions from the Operating Budget. A positive balance represents revenues not yet received or expenditures not yet made. A negative balance means revenues have been received or expenditures have been made in excess of the Operating Budget.

- % of Budget Used, provides the reader with the percent of the Operating Budget used through the current reporting period.

FUNDS

GENERAL FUND

DESCRIPTION

The General Fund is used to record the ordinary day-to-day operations of the school district, and normally reflects all general revenue to the district. The General Fund also contains categorical programs such as the Economic Impact Aid Program, NCLB Title I Program and others.

BUDGET UPDATE

The Revised Operating Budget reflects adjustments and/or transfers within object codes since the budget was last revised. The following is a summary of any changes which have occurred since the last revision. Specific revisions are presented on the "Budget Revisions" page.

BUDGET STATUS REPORT

The Budget Status Report for the General Fund displays financial information in three ways:

- Part 1, General Fund, presents a summary of the actual revenues and expenditures for the General Fund. Also included are encumbrances for outstanding purchase orders or various contract services.

- Part 2, General Fund, presents in summary form a breakdown of the General Fund by the following components of the fund:

  General Programs (unrestricted) - The activities funded by general purpose revenues.

  Restricted Programs (partially funded) - The categorical programs (which include Special Education, Home-to-School Transportation, Special Education Transportation, Ongoing Maintenance, and Energy Education Project) that are partially funded by restricted revenues.

  Restricted Programs (fully funded) - The federal, state and local special projects which are fully funded by the restricted funding source.

GENERAL FUND *Continued*

	BUDGETED REVENUES/TRANSFERS	BUDGETED EXPENDITURES/TRANSFERS	BUDGETED FUND BALANCE
Restricted:			
21st Century Community Learning Centers	545,000	545,000	
4th R Portable Replacement	62,800	62,800	
After School Education & Safety	(87,003)	(87,003)	
California Wellness Foundation	50,000	50,000	
Chronic Absence Project	5,000	5,000	
Civic Permits	50,480	50,480	
E Rate	1,791	1,791	
Governor's CTE	70,816	70,816	
High School Exit Exam	18,340	18,340	
ILP - Teens & TAY	(22,916)	(22,916)	
MHSA - Bullying	15,000	15,000	
Packard Grant	135,000	135,000	
Partnership Academies	203,953	203,953	
Public Health Institute	2,500	2,500	
Sacramento Region Community Foundation	1,500	1,500	
Safe and Supportive Schools	238,848	238,848	
Sierra Health Foundation	11,800	11,800	
Spec Ed-IDEA Preschool Entitlement	54	54	
Spec Ed-Mental Health Services (Fed)	126,470	126,470	
Spec Ed-Mental Health Services (State)	882,342	882,342	
Target Field Trip Grant	700	700	
Title II - Part A, Admin	45,000	45,000	
Vanir Foundation	956	956	
Unrestricted:			
Deferred Maintenance - Tier III	202,394	202,394	
Donation Account	242,572	242,572	
Mandated Cost Reimbursements	7,780	7,780	
Miscellaneous Income	457,599	457,599	
State Lottery	11,394	11,394	
Transfers In	-	-	
Fund Balance/Carry Over Purchase Orders	-	2,131,580	(2,131,580)
Change This Period	3,280,170	5,411,750	(2,131,580)

* OE-8.3: The Superintendent will inform the Board of significant transfers of money within funds or other changes substantially affecting the district's financial condition

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

BUDGET REVISIONS

GENERAL FUND

Period Ending: April 30, 2013	Revised Budget 01/2013	Proposed Budget Revisions	Revised Budget 04/2013
REVENUES			
REVENUE LIMIT SOURCES	220,572,465	0	220,572,465
FEDERAL REVENUE	54,634,379	932,456	55,566,835
OTHER STATE REVENUES	103,713,847	1,310,015	105,023,862
OTHER LOCAL REVENUES	8,038,531	1,037,698	9,076,229
TOTAL REVENUES	386,959,223	3,280,170	390,239,392
EXPENDITURES			
CERTIFICATED SALARIES	162,498,064	2,550,465	165,048,528
CLASSIFIED SALARIES	48,202,972	614,656	48,817,628
EMPLOYEE BENEFITS	105,592,195	691,067	106,283,262
BOOKS AND SUPPLIES	21,061,684	-529,677	20,532,007
SERVICES/OTHER OPERATING EXP	55,095,811	2,025,401	57,121,212
CAPITAL OUTLAY	364,891	59,838	424,728
INDIRECT SUPPORT	-1,375,232	0	-1,375,232
OTHER OUTGO	2,169,460	0	2,169,460
TOTAL EXPENDITURES	393,609,846	5,411,750	399,021,596
OTHER FINANCING SOURCES/USES			
INTERFUND TRANSFERS IN	710,568	0	710,568
INTERFUND TRANSFERS OUT	0	0	0
OTHER SOURCES	0	0	0
OTHER USES	0	0	0
TOTAL OTHER FINANCING SOURCES/USES	710,568	0	710,568
NET INCREASE (DECREASE) IN FUND BALANCE	-5,940,055	-2,131,580	-8,071,635
Beginning Fund Balance, July 1	21,113,495	0	21,113,495
Audit Adjustments	0	0	0
Ending Fund Balance, June 30	15,173,440	-2,131,580	13,041,860
Reserved Fund Balance	545,000	0	545,000
Designated Fund Balance	0	0	0
Economic Uncertainties	8,979,822	0	8,979,822
Reserve H&W Contribution	0	0	0
Reserves for 2013-14 Budget	3,582,000	-1,699,208	1,882,792
Categorical Reserves to be Expensed	2,066,619	-432,372	1,634,247
Unappropriated Fund Balance	0	0	0

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

2012-13 BUDGET STATUS REPORT

GENERAL FUND

Period Ending: April 30, 2013	Revised Budget 01/2013	Revised Budget 04/2013	Actuals to Date	Encumbered	Balance of Operating Budget	% of Budget Used
REVENUES						
REVENUE LIMIT SOURCES	220,572,465	220,572,465	131,310,644	0	89,261,821	60%
FEDERAL REVENUE	54,634,379	55,566,835	24,219,662	0	31,347,173	44%
OTHER STATE REVENUES	103,713,847	105,023,862	75,798,649	0	29,225,213	72%
OTHER LOCAL REVENUES	8,038,531	9,076,229	7,268,424	0	1,807,806	80%
TOTAL REVENUES	386,959,223	390,239,392	238,597,379	0	151,642,013	61%
EXPENDITURES						
CERTIFICATED SALARIES	162,498,064	165,048,528	126,175,683	0	38,872,845	76%
CLASSIFIED SALARIES	48,202,972	48,817,628	39,902,010	0	8,915,618	82%
EMPLOYEE BENEFITS	105,592,195	106,283,262	82,899,749	0	23,383,513	78%
BOOKS AND SUPPLIES	21,061,684	20,532,007	6,586,009	4,008,145	9,937,853	52%
SERVICES/OTHER OPERATING EXP	55,095,811	57,121,212	37,105,042	12,004,386	8,011,784	86%
CAPITAL OUTLAY	364,891	424,728	231,266	124,439	69,023	84%
INDIRECT SUPPORT	-1,375,232	-1,375,232	-686,900	0	-688,332	50%
OTHER OUTGO	2,169,460	2,169,460	1,944,318	2,631	222,512	90%
TOTAL EXPENDITURES	393,609,846	399,021,596	294,157,177	16,139,602	88,724,817	78%
OTHER FINANCING SOURCES/USES						
INTERFUND TRANSFERS IN	710,568	710,568	0	0	710,568	0%
INTERFUND TRANSFERS OUT	0	0	0	0	0	0%
OTHER SOURCES	0	0	0	0	0	0%
OTHER USES	0	0	0	0	0	0%
TOTAL OTHER FINANCING SOURCES/USES	710,568	710,568	0	0	710,568	0%
NET INCREASE (DECREASE) IN FUND BALANCE	-5,940,055	-8,071,635				
Beginning Fund Balance, July 1	21,113,495	21,113,495				
Audit Adjustments	0	0				
Ending Fund Balance, June 30	15,173,440	13,041,860				
Reserved Fund Balance	545,000	545,000				
Designated Fund Balance	0	0				
Economic Uncertainties	8,979,822	8,979,822				
Reserve H&W Contribution	0	0				
Reserves for 2013-14 Budget	3,582,000	1,882,792				
Categorical Reserves to be Expensed	2,066,619	1,634,247				
Unappropriated Fund Balance	0	0				

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

2012-13 BUDGET STATUS REPORT

GENERAL UNRESTRICTED PROGRAMS WITHIN THE GENERAL FUND

Period Ending: April 30, 2013	Revised Budget 01/2013	Revised Budget 04/2013	Actuals to Date	Encumbered	Balance of Operating Budget	% of Budget Used
REVENUES						
REVENUE LIMIT SOURCES	211,165,233	211,165,233	131,310,644	0	79,854,589	62%
FEDERAL REVENUE	0	0	0	0	0	0%
OTHER STATE REVENUES	49,238,702	49,460,270	36,265,005	0	13,195,265	73%
OTHER LOCAL REVENUES	3,621,583	4,321,754	3,298,067	0	1,023,688	76%
TOTAL REVENUES	264,025,518	264,947,258	170,873,716	0	94,073,542	64%
EXPENDITURES						
CERTIFICATED SALARIES	113,024,617	114,171,563	91,071,643	0	23,099,920	80%
CLASSIFIED SALARIES	22,439,486	22,851,785	18,990,197	0	3,861,588	83%
EMPLOYEE BENEFITS	63,442,182	63,740,580	52,458,790	0	11,281,790	82%
BOOKS AND SUPPLIES	4,923,225	5,681,063	2,402,871	1,058,734	2,219,458	61%
SERVICES/OTHER OPERATING EXP	18,598,728	18,632,697	13,969,935	2,590,000	2,072,762	89%
CAPITAL OUTLAY	185,298	192,072	111,273	39,534	41,265	79%
INDIRECT SUPPORT	-3,439,222	-3,474,497	-788,989	0	-2,685,508	23%
OTHER OUTGO	2,136,453	2,136,453	1,911,884	2,631	221,937	90%
TOTAL EXPENDITURES	221,310,767	223,931,715	180,127,604	3,690,899	40,113,212	82%
OTHER FINANCING SOURCES/USES						
INTERFUND TRANSFERS IN	710,568	710,568	0	0	710,568	0%
INTERFUND TRANSFERS OUT	0	0	0	0	0	0%
OTHER SOURCES	-42,896,158	-42,896,158	-37,035,909	0	-5,860,249	86%
OTHER USES	0	0	0	0	0	0%
TOTAL OTHER FINANCING SOURCES/USES	-42,185,590	-42,185,590	-37,035,909	0	-5,149,681	88%
NET INCREASE (DECREASE) IN FUND BALANCE	529,161	-1,170,047				
Beginning Fund Balance, July 1	12,577,660	12,577,660				
Audit Adjustments	0	0				
Ending Fund Balance, June 30	13,106,822	11,407,613				
Reserved Fund Balance	545,000	545,000				
Designated Fund Balance	0	0				
Economic Uncertainties	8,979,822	8,979,822				
Reserve H&W Contribution	0	0				
Reserves for 2013-14 Budget	3,582,000	1,882,792				
Categorical Reserves to be Expensed	0	0				
Other	0	0				
Unappropriated Fund Balance	0	0				

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

2012-13 BUDGET STATUS REPORT

RESTRICTED PROGRAMS (PARTIALLY FUNDED) WITHIN THE GENERAL FUND

Period Ending: April 30, 2013	Revised Budget 01/2013	Revised Budget 04/2013	Actuals to Date	Encumbered	Balance of Operating Budget	% of Budget Used
REVENUES						
REVENUE LIMIT SOURCES	9,407,232	9,407,232	0	0	9,407,232	0%
FEDERAL REVENUE	8,879,260	8,879,260	2,219,816	0	6,659,444	25%
OTHER STATE REVENUES	26,591,548	26,591,548	17,837,623	0	8,753,925	67%
OTHER LOCAL REVENUES	93,653	93,653	13,620	0	80,033	15%
TOTAL REVENUES	44,971,693	44,971,693	20,071,058	0	24,900,635	45%
EXPENDITURES						
CERTIFICATED SALARIES	23,369,817	23,369,817	18,277,697	0	5,092,120	78%
CLASSIFIED SALARIES	18,237,818	18,237,818	14,810,785	0	3,427,033	81%
EMPLOYEE BENEFITS	27,718,240	27,718,240	20,880,269	0	6,837,971	75%
BOOKS AND SUPPLIES	2,035,250	1,955,635	1,277,493	473,757	204,385	90%
SERVICES/OTHER OPERATING EXP	16,270,166	16,341,487	13,541,111	2,211,727	588,649	96%
CAPITAL OUTLAY	44,195	52,489	14,967	14,234	23,287	56%
INDIRECT SUPPORT	184,316	184,316	0	0	184,316	0%
OTHER OUTGO	0	0	0	0	0	0%
TOTAL EXPENDITURES	87,859,802	87,859,802	68,802,323	2,699,719	16,357,761	81%
OTHER FINANCING SOURCES/USES						
INTERFUND TRANSFERS IN	0	0	0	0	0	0%
INTERFUND TRANSFERS OUT	0	0	0	0	0	0%
OTHER SOURCES	42,888,109	42,888,109	37,029,000	0	5,859,109	86%
OTHER USES	0	0	0	0	0	0%
TOTAL OTHER FINANCING SOURCES/USES	42,888,109	42,888,109	37,029,000	0	5,859,109	
NET INCREASE (DECREASE) IN FUND BALANCE	0	0				
Beginning Fund Balance, July 1	0	0				
Audit Adjustments	0	0				
Ending Fund Balance, June 30	0	0				
Reserved Fund Balance	0	0				
Designated Fund Balance	0	0				
Economic Uncertainties	0	0				
Reserve H&W Contribution	0	0				
State Budget Adjustments	0	0				
Categorical Reserves to be Expensed	0	0				
Other	0	0				
Unappropriated Fund Balance	0	0				

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

2012-13 BUDGET STATUS REPORT

RESTRICTED PROGRAMS (FULLY FUNDED) WITHIN THE GENERAL FUND

Period Ending: April 30, 2013	Revised Budget 01/2013	Revised Budget 04/2013	Actuals to Date	Encumbered	Balance of Operating Budget	% of Budget Used
REVENUES						
REVENUE LIMIT SOURCES	0	0	0	0	0	0%
FEDERAL REVENUE	45,755,119	46,687,575	21,999,847	0	24,687,729	47%
OTHER STATE REVENUES	27,883,597	28,972,044	21,696,021	0	7,276,023	75%
OTHER LOCAL REVENUES	4,323,295	4,660,822	3,956,738	0	704,084	85%
TOTAL REVENUES	77,962,011	80,320,441	47,652,605	0	32,667,836	59%
EXPENDITURES						
CERTIFICATED SALARIES	26,103,630	27,507,148	16,826,343	0	10,680,805	61%
CLASSIFIED SALARIES	7,525,668	7,728,025	6,101,028	0	1,626,997	79%
EMPLOYEE BENEFITS	14,431,773	14,824,442	9,560,690	0	5,263,752	64%
BOOKS AND SUPPLIES	14,103,209	12,895,310	2,905,645	2,475,654	7,514,011	42%
SERVICES/OTHER OPERATING EXP	20,226,917	22,147,028	9,593,996	7,202,659	5,350,373	76%
CAPITAL OUTLAY	135,398	180,167	105,026	70,671	4,471	98%
INDIRECT SUPPORT	1,879,675	1,914,950	102,089	0	1,812,861	5%
OTHER OUTGO	33,008	33,008	32,434	0	574	98%
TOTAL EXPENDITURES	84,439,276	87,230,078	45,227,251	9,748,984	32,253,844	63%
OTHER FINANCING SOURCES/USES						
INTERFUND TRANSFERS IN	0	0	0	0	0	0%
INTERFUND TRANSFERS OUT	0	0	0	0	0	0%
OTHER SOURCES	8,049	8,049	6,909	0	1,140	86%
OTHER USES	0	0	0	0	0	0%
TOTAL OTHER FINANCING SOURCES/USES	8,049	8,049	6,909	0	1,140	
NET INCREASE (DECREASE) IN FUND BALANCE	-6,469,216	-6,901,588				
Beginning Fund Balance, July 1	8,535,835	8,535,835				
Audit Adjustments	0	0				
Ending Fund Balance, June 30	2,066,619	1,634,247				
Reserved Fund Balance	0	0				
Designated Fund Balance	0	0				
Economic Uncertainties	0	0				
Reserve H&W Contribution	0	0				
State Budget Adjustments	0	0				
Categorical Reserves to be Expensed	2,066,619	1,634,247				
Education Jobs Fund	0	0				
Unappropriated Fund Balance	0	0				

RESTRICTED FUNDS

- Charter School
- Adult Education Fund
- Cafeteria Fund
- Child Development Fund
- Deferred Maintenance Fund
- Building Fund
- General Obligation Bonds Fund
- Capital Facilities Fund
- County School Facilities Fund
- Self Insurance Fund
- Dental/Vision Fund
- Retiree Benefits Fund

CHARTER SCHOOL FUND

DESCRIPTION

Operation of this Charter School Fund began in the 1996-97 school year. State funds generated by "dependent" charter schools are deposited directly into this Fund. This Charter School Fund is also used to track expenses for charter schools that are invoiced by the district such as payroll and administrative services.

BUDGET UPDATE

The Revised Operating Budget reflects adjustments and/or transfers within object codes since the budget was last revised. The following is a summary of any changes which have occurred since the last revision. Additional information appears on the Budget Revisions page.

	BUDGETED REVENUES/ TRANSFERS	BUDGETED EXPENDITURES/ TRANSFERS	BUDGETED FUND BALANCE
Charter Block Grant	588,489	588,489	0
Donations	1,011	1,011	0
Fund Balance/Carry Over	0	0	0
Change this Period	589,500	589,500	0

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

BUDGET REVISIONS

CHARTER SCHOOL FUND

Period Ending: April 30, 2013	Revised Budget 01/2013	Proposed Budget Revisions	Revised Budget 04/2013
REVENUES			
REVENUE LIMIT SOURCES	8,547,198	450,053	8,997,251
FEDERAL REVENUE	251,917	0	251,917
OTHER STATE REVENUES	1,884,117	138,436	2,022,553
OTHER LOCAL REVENUES	120,415	1,011	121,426
TOTAL REVENUES	10,803,647	589,500	11,393,147
EXPENDITURES			
CERTIFICATED SALARIES	5,112,095	0	5,112,095
CLASSIFIED SALARIES	702,122	5,400	707,522
EMPLOYEE BENEFITS	2,911,080	0	2,911,080
BOOKS AND SUPPLIES	236,105	565,055	801,160
SERVICES/OTHER OPERATING EXP	1,114,615	19,045	1,133,660
CAPITAL OUTLAY	87,800	0	87,800
OTHER OUTGOING	0	0	0
INDIRECT SUPPORT	0	0	0
TOTAL EXPENDITURES	10,163,817	589,500	10,753,317
OTHER FINANCING SOURCES/USES			
INTERFUND TRANSFERS IN	0	0	0
INTERFUND TRANSFERS OUT	-710,568	0	-710,568
OTHER SOURCES	0	0	0
OTHER USES	0	0	0
TOTAL OTHER FINANCING SOURCES/USES	-710,568	0	-710,568
NET INCREASE (DECREASE) IN FUND BALANCE	-70,738	0	-70,738
Beginning Fund Balance, July 1	881,773	0	881,773
Audit Adjustments	0	0	0
Ending Fund Balance, June 30	811,035	0	811,035
Reserved Fund Balance	0	0	0
Designated Fund Balance			
Economic Uncertainties	811,035	0	811,035
Other	0	0	0
Unappropriated Fund Balance	0	0	0

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

2012-13 BUDGET STATUS REPORT

CHARTER SCHOOL FUND

Period Ending: April 30, 2013	Revised Budget 01/2013	Revised Budget 04/2013	Actuals to Date	Encumbered	Balance of Operating Budget	% of Budget Used
REVENUES						
REVENUE LIMIT SOURCES	8,547,198	8,997,251	4,786,262	0	4,210,989	53%
FEDERAL REVENUE	251,917	251,917	139,321	0	112,596	55%
OTHER STATE REVENUES	1,884,117	2,022,553	1,416,044	0	606,509	70%
OTHER LOCAL REVENUES	120,415	121,426	120,578	0	847	99%
TOTAL REVENUES	10,803,647	11,393,147	6,462,206	0	4,930,941	57%
EXPENDITURES						
CERTIFICATED SALARIES	5,112,095	5,112,095	4,188,756	0	923,339	82%
CLASSIFIED SALARIES	702,122	707,522	543,663	0	163,859	77%
EMPLOYEE BENEFITS	2,911,080	2,911,080	2,288,793	0	622,287	79%
BOOKS AND SUPPLIES	236,105	801,160	114,237	61,255	625,667	22%
SERVICES/OTHER OPERATING EXP	1,114,615	1,133,660	272,479	47,846	813,336	28%
CAPITAL OUTLAY	87,800	87,800	78,858	7,696	1,247	99%
OTHER OUTGOING	0	0	0	0	0	0%
INDIRECT SUPPORT	0	0	0	0	0	0%
TOTAL EXPENDITURES	10,163,817	10,753,317	7,486,785	116,797	3,149,735	71%
OTHER FINANCING SOURCES/USES						
INTERFUND TRANSFERS IN	0	0	0	0	0	0%
INTERFUND TRANSFERS OUT	-710,568	-710,568	0	0	-710,568	0%
OTHER SOURCES	0	0	0	0	0	0%
OTHER USES	0	0	0	0	0	0%
TOTAL OTHER FINANCING SOURCES/USES	-710,568	-710,568	0	0	-710,568	0%
NET INCREASE (DECREASE) IN FUND BALANCE	-70,738	-70,738				
Beginning Fund Balance, July 1	881,773	881,773				
Audit Adjustments	0	0				
Ending Fund Balance, June 30	811,035	811,035				
Reserved Fund Balance	0	0				
Designated Fund Balance						
Economic Uncertainties	811,035	811,035				
Other	0	0				
Unappropriated Fund Balance	0	0				

ADULT EDUCATION FUND

DESCRIPTION

The State Education Code requires that Adult Education be established as a separate fund within the school district. Due to the state budget crisis, some Adult Education funding has changed to unrestricted funds that will be an apportionment to the district's General Fund, based on the 2007-08 Adult Education apportionment from the state. Adult Education categorical funds continue to be restricted.

BUDGET UPDATE

The Revised Operating Budget reflects adjustments and/or transfers within object codes since the budget was last revised. The following is a summary of any changes which have occurred since the last revision. Additional information appears on the Budget Revisions page.

	BUDGETED REVENUES/ TRANSFERS	BUDGETED EXPENDITURES/ TRANSFERS	BUDGETED FUND BALANCE
Developmental Disability Clerical	10,000	10,000	0
Adult Education Parent Fees/Misc.	3,473	3,473	0
Fund Balance/Carry Over	0	0	0
Change this Period	13,473	13,473	0

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

BUDGET REVISIONS

ADULT EDUCATION FUND

Period Ending: April 30, 2013	Revised Budget 01/2013	Proposed Budget Revisions	Revised Budget 04/2013
REVENUES			
REVENUE LIMIT SOURCES	0	0	0
FEDERAL REVENUE	1,591,974	0	1,591,974
OTHER STATE REVENUES	352,384	10,000	362,384
OTHER LOCAL REVENUES	4,352,598	3,473	4,356,071
TOTAL REVENUES	6,296,956	13,473	6,310,429
EXPENDITURES			
CERTIFICATED SALARIES	2,189,402	-12,197	2,177,205
CLASSIFIED SALARIES	1,328,992	16,872	1,345,863
EMPLOYEE BENEFITS	2,001,357	-1,679	1,999,678
BOOKS AND SUPPLIES	394,554	1,236	395,790
SERVICES/OTHER OPERATING EXP	676,633	9,241	685,875
CAPITAL OUTLAY	0	0	0
OTHER OUTGOING	0	0	0
INDIRECT SUPPORT	20,169	0	20,169
TOTAL EXPENDITURES	6,611,108	13,473	6,624,581
OTHER FINANCING SOURCES/USES			
INTERFUND TRANSFERS IN	0	0	0
INTERFUND TRANSFERS OUT	0	0	0
OTHER SOURCES	0	0	0
OTHER USES	0	0	0
TOTAL OTHER FINANCING SOURCES/USES	0	0	0
NET INCREASE (DECREASE) IN FUND BALANCE	-314,152	0	-314,152
Beginning Fund Balance, July 1	1,905,517	0	1,905,517
Audit Adjustments	0	0	0
Ending Fund Balance, June 30	1,591,365	0	1,591,365
Reserved Fund Balance	0	0	0
Designated Fund Balance	0	0	0
Economic Uncertainties	0	0	0
Other	1,591,365	0	1,591,365
Unappropriated Fund Balance	0	0	0

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

2012-13 BUDGET STATUS REPORT

ADULT EDUCATION FUND

Period Ending: April 30, 2013	Adopted Budget 01/2013	Revised Budget 04/2013	Actuals to Date	Encumbered	Balance of Operating Budget	% of Budget Used
REVENUES						
REVENUE LIMIT SOURCES	0	0	0	0	0	0%
FEDERAL REVENUE	1,591,974	1,591,974	746,300	0	845,674	47%
OTHER STATE REVENUES	352,384	362,384	94,548	0	267,836	26%
OTHER LOCAL REVENUES	4,352,598	4,356,071	3,420,235	0	935,836	79%
TOTAL REVENUES	6,296,956	6,310,429	4,261,082	0	2,049,346	68%
EXPENDITURES						
CERTIFICATED SALARIES	2,189,402	2,177,205	1,905,771	0	271,434	88%
CLASSIFIED SALARIES	1,328,992	1,345,863	1,084,900	0	260,963	81%
EMPLOYEE BENEFITS	2,001,357	1,999,678	1,609,950	0	389,728	81%
BOOKS AND SUPPLIES	394,554	395,790	213,867	167,609	14,315	96%
SERVICES/OTHER OPERATING EXP	676,633	685,875	383,069	249,842	52,964	92%
CAPITAL OUTLAY	0	0	0	0	0	0%
OTHER OUTGOING	0	0	0	0	0	0%
INDIRECT SUPPORT	20,169	20,169	0	0	20,169	0%
TOTAL EXPENDITURES	6,611,108	6,624,581	5,197,557	417,450	1,009,573	85%
OTHER FINANCING SOURCES/USES						
INTERFUND TRANSFERS IN	0	0	0	0	0	0%
INTERFUND TRANSFERS OUT	0	0	0	0	0	0%
OTHER SOURCES	0	0	0	0	0	0%
OTHER USES	0	0	0	0	0	0%
TOTAL OTHER FINANCING SOURCES/USES	0	0	0	0	0	0%
NET INCREASE (DECREASE) IN FUND BALANCE	-314,152	-314,152				
Beginning Fund Balance, July 1	1,905,517	1,905,517				
Audit Adjustments	0	0				
Ending Fund Balance, June 30	1,591,365	1,591,365				
Reserved Fund Balance	0	0				
Designated Fund Balance	0	0				
Economic Uncertainties	0	0				
Other	1,591,365	1,591,365				
Unappropriated Fund Balance	0	0				

CAFETERIA FUND

DESCRIPTION

A Cafeteria Fund may be used only to record the income received and expenditures made to operate cafeterias. A cafeteria equipment reserve may also be established for the replacement of worn-out or obsolete equipment.

BUDGET UPDATE

The Revised Operating Budget reflects adjustments and/or transfers within object codes since the budget was last revised. The following is a summary of any changes which have occurred since the last revision. Additional information appears on the Budget Revisions page.

	BUDGETED REVENUES/ TRANSFERS	BUDGETED EXPENDITURES/ TRANSFERS	BUDGETED FUND BALANCE
Fund Balance/Carry Over	0	696,500	(696,500)
Change this Period	0	696,500	(696,500)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

BUDGET REVISIONS

CAFETERIA FUND

Period Ending: April 30, 2013	Revised Budget 01/2013	Proposed Budget Revisions	Revised Budget 04/2013
REVENUES			
REVENUE LIMIT SOURCES	0	0	0
FEDERAL REVENUE	17,355,787	0	17,355,787
OTHER STATE REVENUES	1,410,000	0	1,410,000
OTHER LOCAL REVENUES	1,442,564	0	1,442,564
TOTAL REVENUES	20,208,351	0	20,208,351
EXPENDITURES			
CERTIFICATED SALARIES	0	0	0
CLASSIFIED SALARIES	6,895,017	-195,000	6,700,017
EMPLOYEE BENEFITS	3,699,571	0	3,699,571
BOOKS AND SUPPLIES	8,165,692	676,098	8,841,790
SERVICES/OTHER OPERATING EXP	378,981	-32,904	346,077
CAPITAL OUTLAY	224,338	248,306	472,644
OTHER OUTGOING	0	0	0
INDIRECT SUPPORT	877,686	0	877,686
TOTAL EXPENDITURES	20,241,285	696,500	20,937,785
OTHER FINANCING SOURCES/USES			
INTERFUND TRANSFERS IN	0	0	0
INTERFUND TRANSFERS OUT	0	0	0
OTHER SOURCES	0	0	0
OTHER USES	0	0	0
TOTAL OTHER FINANCING SOURCES/USES	0	0	0
NET INCREASE (DECREASE) IN FUND BALANCE	-32,934	-696,500	-729,434
Beginning Fund Balance, July 1	5,692,782	0	5,692,782
Audit Adjustments	0	0	0
Ending Fund Balance, June 30	5,659,848	-696,500	4,963,348
Reserved Fund Balance	0	0	0
Designated Fund Balance		0	
Economic Uncertainties	0	0	0
Other	5,659,848	-696,500	4,963,348
Unappropriated Fund Balance	0	0	0

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

2012-13 BUDGET STATUS REPORT

CAFETERIA FUND

Period Ending: April 30, 2013	Revised Budget 01/2013	Revised Budget 04/2013	Actuals to Date	Encumbered	Balance of Operating Budget	% of Budget Used
REVENUES						
REVENUE LIMIT SOURCES	0	0	0	0	0	0%
FEDERAL REVENUE	17,355,787	17,355,787	10,128,164	0	7,227,623	58%
OTHER STATE REVENUES	1,410,000	1,410,000	800,547	0	609,453	57%
OTHER LOCAL REVENUES	1,442,564	1,442,564	983,999	0	458,565	68%
TOTAL REVENUES	20,208,351	20,208,351	11,912,711	0	8,295,640	59%
EXPENDITURES						
CERTIFICATED SALARIES	0	0	0	0	0	0%
CLASSIFIED SALARIES	6,895,017	6,700,017	4,911,807	0	1,788,210	73%
EMPLOYEE BENEFITS	3,699,571	3,699,571	2,756,574	0	942,997	75%
BOOKS AND SUPPLIES	8,165,692	8,841,790	7,528,637	920,043	393,110	96%
SERVICES/OTHER OPERATING EXP	378,981	346,077	166,320	147,415	32,342	91%
CAPITAL OUTLAY	224,338	472,644	23,679	447,607	1,358	100%
OTHER OUTGOING	0	0	0	0	0	0%
INDIRECT SUPPORT	877,686	877,686	680,531	0	197,156	78%
TOTAL EXPENDITURES	20,241,285	20,937,785	16,067,547	1,515,065	3,355,173	84%
OTHER FINANCING SOURCES/USES						
INTERFUND TRANSFERS IN	0	0	0	0	0	0%
INTERFUND TRANSFERS OUT	0	0	0	0	0	0%
OTHER SOURCES	0	0	0	0	0	0%
OTHER USES	0	0	0	0	0	0%
TOTAL OTHER FINANCING SOURCES/USES	0	0	0	0	0	0%
NET INCREASE (DECREASE) IN FUND BALANCE	-32,934	-729,434				
Beginning Fund Balance, July 1	5,692,782	5,692,782				
Audit Adjustments	0	0				
Ending Fund Balance, June 30	5,659,848	4,963,348				
Reserved Fund Balance	0	0				
Designated Fund Balance						
Economic Uncertainties	0	0				
Other	5,659,848	4,963,348				
Unappropriated Fund Balance	0	0				

CHILD DEVELOPMENT FUND

DESCRIPTION

The Child Development Fund may be used only to record the income received and expenditures made to operate child development programs.

BUDGET UPDATE

The Revised Operating Budget reflects adjustments and/or transfers within object codes since the budget was last revised. The following is a summary of any changes which have occurred since the last revision. Additional information appears on the Budget Revisions page.

	BUDGETED REVENUES/ TRANSFERS	BUDGETED EXPENDITURES/ TRANSFERS	BUDGETED FUND BALANCE
Donations	2,000	2,000	0
Fund Balance/Carry Over	0	55,556	(55,556)
Change this Period	2,000	57,556	(55,556)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

BUDGET REVISIONS

CHILD DEVELOPMENT FUND

Period Ending: April 30, 2013	Revised Budget 01/2013	Proposed Budget Revisions	Revised Budget 04/2013
REVENUES			
REVENUE LIMIT SOURCES	0	0	0
FEDERAL REVENUE	11,189,298	0	11,189,298
OTHER STATE REVENUES	5,027,843	0	5,027,843
OTHER LOCAL REVENUES	2,387,260	2,000	2,389,260
TOTAL REVENUES	18,604,401	2,000	18,606,401
EXPENDITURES			
CERTIFICATED SALARIES	5,667,109	229,848	5,896,957
CLASSIFIED SALARIES	4,598,878	108,786	4,707,665
EMPLOYEE BENEFITS	6,650,294	158,972	6,809,266
BOOKS AND SUPPLIES	1,446,285	-442,282	1,004,003
SERVICES/OTHER OPERATING EXP	465,112	-1,269	463,843
CAPITAL OUTLAY	6,411	3,500	9,911
OTHER OUTGOING	0	0	0
INDIRECT SUPPORT	477,376	0	477,376
TOTAL EXPENDITURES	19,311,465	57,556	19,369,021
OTHER FINANCING SOURCES/USES			
INTERFUND TRANSFERS IN	0	0	0
INTERFUND TRANSFERS OUT	0	0	0
OTHER SOURCES	0	0	0
OTHER USES	0	0	0
TOTAL OTHER FINANCING SOURCES/USES	0	0	0
NET INCREASE (DECREASE) IN FUND BALANCE	-707,064	-55,556	-762,620
Beginning Fund Balance, July 1	1,888,897	0	1,888,897
Audit Adjustments	0	0	0
Ending Fund Balance, June 30	1,181,833	-55,556	1,126,277
Reserved Fund Balance	0	0	0
Designated Fund Balance	0	0	0
Economic Uncertainties	0	0	0
Other	1,181,833	-55,556	1,126,277
Unappropriated Fund Balance	0	0	0

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

2012-13 BUDGET STATUS REPORT

CHILD DEVELOPMENT FUND

Period Ending: April 30, 2013	Revised Budget 01/2013	Revised Budget 04/2013	Actuals to Date	Encumbered	Balance of Operating Budget	% of Budget Used
REVENUES						
REVENUE LIMIT SOURCES	0	0	0	0	0	0%
FEDERAL REVENUE	11,189,298	11,189,298	7,634,692	0	3,554,606	68%
OTHER STATE REVENUES	5,027,843	5,027,843	3,579,081	0	1,448,762	71%
OTHER LOCAL REVENUES	2,387,260	2,389,260	1,548,595	0	840,664	65%
TOTAL REVENUES	18,604,401	18,606,401	12,762,369	0	5,844,033	69%
EXPENDITURES						
CERTIFICATED SALARIES	5,667,109	5,896,957	4,920,662	0	976,295	83%
CLASSIFIED SALARIES	4,598,878	4,707,665	3,706,659	0	1,001,005	79%
EMPLOYEE BENEFITS	6,650,294	6,809,266	5,393,524	0	1,415,742	79%
BOOKS AND SUPPLIES	1,446,285	1,004,003	339,095	196,935	467,972	53%
SERVICES/OTHER OPERATING EXP	465,112	463,843	269,646	62,290	131,908	72%
CAPITAL OUTLAY	6,411	9,911	5,357	3,220	1,334	87%
OTHER OUTGOING	0	0	0	0	0	0%
INDIRECT SUPPORT	477,376	477,376	6,369	0	471,007	1%
TOTAL EXPENDITURES	19,311,465	19,369,021	14,641,313	262,445	4,465,263	77%
OTHER FINANCING SOURCES/USES						
INTERFUND TRANSFERS IN	0	0	0	0	0	0%
INTERFUND TRANSFERS OUT	0	0	0	0	0	0%
OTHER SOURCES	0	0	0	0	0	0%
OTHER USES	0	0	0	0	0	0%
TOTAL OTHER FINANCING SOURCES/USES	0	0	0	0	0	0%
NET INCREASE (DECREASE) IN FUND BALANCE	-707,064	-762,620				
Beginning Fund Balance, July 1	1,888,897	1,888,897				
Audit Adjustments		0				
Ending Fund Balance, June 30	1,181,833	1,126,277				
Reserved Fund Balance	0	0				
Designated Fund Balance	0	0				
Economic Uncertainties	0	0				
Other	1,181,833	1,126,277				
Unappropriated Fund Balance	0	0				

DEFERRED MAINTENANCE FUND

DESCRIPTION

The State of California appropriates funds for the purpose of major repair or replacement of plumbing, heating, air conditioning, electrical, roofing, floor systems and the exterior and interior painting of school buildings or such other items of maintenance as approved by the State Allocation Board. Under the Deferred Maintenance Program the state, within funds available, apportions an amount equal to one dollar ($1.00) for each one dollar of local funds, up to a maximum of 1/2 per cent of the total General and Adult Education Funds budgeted by the school district, exclusive of any amounts budgeted for capital outlay or debt service. To qualify, the district developed a five-year Deferred Maintenance Program. For fiscal years 2008-09 through 2014-15, the Deferred Maintenance Program has been included in the state's Tier III Flexibility Program. Therefore, these funds are unrestricted.

BUDGET UPDATE

The Revised Operating Budget reflects adjustments and/or transfers within object codes since the budget was last revised. The following is a summary of any changes which have occurred since the last revision. Additional information appears on the Budget Revisions page.

	BUDGETED REVENUES/ TRANSFERS	BUDGETED EXPENDITURES/ TRANSFERS	BUDGETED FUND BALANCE
Interest/Local	158	158	0
Fund Balance/Carry Over	0	0	0
Change this Period	158	158	0

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

BUDGET REVISIONS

DEFERRED MAINTENANCE FUND

Period Ending: April 30, 2013	Revised Budget 01/2013	Proposed Budget Revisions	Revised Budget 04/2013
REVENUES			
REVENUE LIMIT SOURCES	0	0	0
FEDERAL REVENUE	0	0	0
OTHER STATE REVENUES	0	0	0
OTHER LOCAL REVENUES	219	158	377
TOTAL REVENUES	219	158	377
EXPENDITURES			
CERTIFICATED SALARIES	0	0	0
CLASSIFIED SALARIES	3,422	0	3,422
EMPLOYEE BENEFITS	2,704	0	2,704
BOOKS AND SUPPLIES	8,244	158	8,402
SERVICES/OTHER OPERATING EXP	46,435	0	46,435
CAPITAL OUTLAY	0	0	0
OTHER OUTGOING	0	0	0
INDIRECT SUPPORT	0	0	0
TOTAL EXPENDITURES	60,806	158	60,964
OTHER FINANCING SOURCES/USES			
INTERFUND TRANSFERS IN	0	0	0
INTERFUND TRANSFERS OUT	0	0	0
OTHER SOURCES	0	0	0
OTHER USES	0	0	0
TOTAL OTHER FINANCING SOURCES/USES	0	0	0
NET INCREASE (DECREASE) IN FUND BALANCE	-60,587	0	-60,587
Beginning Fund Balance, July 1	91,587	0	91,587
Audit Adjustments	0	0	0
Restatements	0	0	0
Ending Fund Balance, June 30	31,000	0	31,000
Reserved Fund Balance	0	0	0
Designated Fund Balance	0	0	0
Economic Uncertainties	0	0	0
Other	31,000	0	31,000
Unappropriated Fund Balance	0	0	0

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

2012-13 BUDGET STATUS REPORT

DEFERRED MAINTENANCE FUND

Period Ending: April 30, 2013	Revised Budget 01/2013	Revised Budget 04/2013	Actuals to Date	Encumbered	Balance of Operating Budget	% of Budget Used
REVENUES						
REVENUE LIMIT SOURCES	0	0	0	0	0	0%
FEDERAL REVENUE	0	0	0	0	0	0%
OTHER STATE REVENUES	0	0	0	0	0	0%
OTHER LOCAL REVENUES	219	377	377	0	0	100%
TOTAL REVENUES	219	377	377	0	0	100%
EXPENDITURES						
CERTIFICATED SALARIES	0	0	0	0	0	0%
CLASSIFIED SALARIES	3,422	3,422	3,422	0	0	100%
EMPLOYEE BENEFITS	2,704	2,704	2,432	0	272	90%
BOOKS AND SUPPLIES	8,244	8,402	4,095	1,238	3,070	63%
SERVICES/OTHER OPERATING EXP	46,435	46,435	9,590	675	36,170	22%
CAPITAL OUTLAY	0	0	0	0	0	0%
OTHER OUTGOING	0	0	0	0	0	0%
INDIRECT SUPPORT	0	0	0	0	0	0%
TOTAL EXPENDITURES	60,806	60,964	19,539	1,913	39,512	35%
OTHER FINANCING SOURCES/USES						
INTERFUND TRANSFERS IN	0	0	0	0	0	0%
INTERFUND TRANSFERS OUT	0	0	0	0	0	0%
OTHER SOURCES	0	0	0	0	0	0%
OTHER USES	0	0	0	0	0	0%
TOTAL OTHER FINANCING SOURCES/USES	0	0	0	0	0	0%
NET INCREASE (DECREASE) IN FUND BALANCE	-60,587	-60,587				
Beginning Fund Balance, July 1	91,587	91,587				
Audit Adjustments	0	0				
Restatements	0	0				
Ending Fund Balance, June 30	31,000	31,000				
Reserved Fund Balance	0	0				
Designated Fund Balance	0	0				
Economic Uncertainties	0	0				
Other	31,000	31,000				
Unappropriated Fund Balance	0	0				

BUILDING FUND

DESCRIPTION

The Building Fund is established to separately account for the expenditure of proceeds from the sale of bonds and receives reimbursement through transfers from the General Obligation Bonds Fund; proceeds from the sale of real property; and the lease of real property. Proceeds from Certificates of Participation (COPs) are also recorded in this fund.

BUDGET UPDATE

The Revised Operating Budget reflects adjustments and/or transfers within object codes since the budget was last revised. The following is a summary of any changes which have occurred since the last revision. Additional information appears on the Budget Revisions page.

	BUDGETED REVENUES/ TRANSFERS	BUDGETED EXPENDITURES/ TRANSFERS	BUDGETED FUND BALANCE
Local/Interest	34,360	34,360	0
Fund Balance/Carry Over	0	26,804	(26,804)
Change this Period	34,360	61,164	(26,804)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

BUDGET REVISIONS

BUILDING FUND

Period Ending: April 30, 2013	Revised Budget 01/2013	Proposed Budget Revisions	Revised Budget 04/2013
REVENUES			
REVENUE LIMIT SOURCES	0	0	0
FEDERAL REVENUE	0	0	0
OTHER STATE REVENUES	0	0	0
OTHER LOCAL REVENUES	46,126	34,360	80,487
TOTAL REVENUES	46,126	34,360	80,487
EXPENDITURES			
CERTIFICATED SALARIES	0	0	0
CLASSIFIED SALARIES	361,451	0	361,451
EMPLOYEE BENEFITS	77,861	0	77,861
BOOKS AND SUPPLIES	571,999	-93,924	478,075
SERVICES/OTHER OPERATING EXP	784,219	78,323	862,542
CAPITAL OUTLAY	16,720,159	49,961	16,770,121
OTHER OUTGOING	0	26,804	26,804
INDIRECT SUPPORT	0		0
TOTAL EXPENDITURES	18,515,689	61,164	18,576,854
OTHER FINANCING SOURCES/USES			
INTERFUND TRANSFERS IN	4,152,198	0	4,152,198
INTERFUND TRANSFERS OUT	0	0	0
OTHER SOURCES	0	0	0
OTHER USES	0	0	0
TOTAL OTHER FINANCING SOURCES/USES	4,152,198	0	4,152,198
NET INCREASE (DECREASE) IN FUND BALANCE	-14,317,365	-26,804	-14,344,169
Beginning Fund Balance, July 1	23,545,029	0	23,545,029
Audit Adjustments	0	0	0
Restatements	0	0	0
Ending Fund Balance, June 30	9,227,664	-26,804	9,200,860
Reserved Fund Balance	0	0	0
Designated Fund Balance	0	0	0
Economic Uncertainties	0	0	0
Other	9,227,664	-26,804	9,200,860
Unappropriated Fund Balance	0	0	0

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

2012-13 BUDGET STATUS REPORT

BUILDING FUND

Period Ending: April 30, 2013	Revised Budget 01/2013	Revised Budget 04/2013	Actuals to Date	Encumbered	Balance of Operating Budget	% of Budget Used
REVENUES						
REVENUE LIMIT SOURCES	0	0	0	0	0	0%
FEDERAL REVENUE	0	0	0	0	0	0%
OTHER STATE REVENUES	0	0	0	0	0	0%
OTHER LOCAL REVENUES	46,126	80,487	80,202	0	285	100%
TOTAL REVENUES	46,126	80,487	80,202	0	285	100%
EXPENDITURES						
CERTIFICATED SALARIES	0	0	0	0	0	0%
CLASSIFIED SALARIES	361,451	361,451	265,508	0	95,943	73%
EMPLOYEE BENEFITS	77,861	77,861	67,261	0	10,600	86%
BOOKS AND SUPPLIES	571,999	478,075	230,957	91,957	155,160	68%
SERVICES/OTHER OPERATING EXP	784,219	862,542	128,744	69,672	664,127	23%
CAPITAL OUTLAY	16,720,159	16,770,121	5,105,705	3,396,052	8,268,364	51%
OTHER OUTGOING	0	26,804	26,804	0	0	100%
INDIRECT SUPPORT	0	0	0	0	0	0%
TOTAL EXPENDITURES	18,515,689	18,576,854	5,824,978	3,557,680	9,194,195	51%
OTHER FINANCING SOURCES/USES						
INTERFUND TRANSFERS IN	4,152,198	4,152,198	4,152,198	0	0	100%
INTERFUND TRANSFERS OUT	0	0	0	0	0	0%
OTHER SOURCES	0	0	0	0	0	0%
OTHER USES	0	0	0	0	0	0%
	0					
TOTAL OTHER FINANCING SOURCES/USES	4,152,198	4,152,198	4,152,198	0	0	
NET INCREASE (DECREASE) IN FUND BALANCE	-14,317,365	-14,344,169				
Beginning Fund Balance, July 1	23,545,029	23,545,029				
Audit Adjustments	0	0				
Restatements	0	0				
Ending Fund Balance, June 30	9,227,664	9,200,860				
Reserved Fund Balance	0	0				
Designated Fund Balance						
Economic Uncertainties	0	0				
Other	9,227,664	9,200,860				
Unappropriated Fund Balance	0	0				

GENERAL OBLIGATION BONDS FUND

DESCRIPTION

This fund receives General Obligation bond proceeds. Allocations are subsequently transferred to the appropriate capital project funds such as the Building Fund for non-state-approved projects and the State School Building Fund for state-approved projects.

BUDGET UPDATE

The Revised Operating Budget reflects adjustments and/or transfers within object codes. Additional information appears on the Budget Revisions page.

	BUDGETED REVENUES/ TRANSFERS	BUDGETED EXPENDITURES/ TRANSFERS	BUDGETED FUND BALANCE
Fund Balance/Carry Over	0	0	0
Change this Period	0	0	0

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

BUDGET REVISIONS

GENERAL OBLIGATION BONDS FUND

Period Ending: April 30, 2013	Revised Budget 01/2013	Proposed Budget Revisions	Revised Budget 04/2013
REVENUES			
REVENUE LIMIT SOURCES	0	0	0
FEDERAL REVENUE	0	0	0
OTHER STATE REVENUES	0	0	0
OTHER LOCAL REVENUES	0	0	0
TOTAL REVENUES	0	0	0
EXPENDITURES			
CERTIFICATED SALARIES	0	0	0
CLASSIFIED SALARIES	0	0	0
EMPLOYEE BENEFITS	0	0	0
BOOKS AND SUPPLIES	0	0	0
SERVICES/OTHER OPERATING EXP	0	0	0
CAPITAL OUTLAY	0	0	0
OTHER OUTGOING	0	0	0
INDIRECT SUPPORT	0	0	0
TOTAL EXPENDITURES	0	0	0
OTHER FINANCING SOURCES/USES			
INTERFUND TRANSFERS IN	0	0	0
INTERFUND TRANSFERS OUT	0	0	0
OTHER SOURCES	0	0	0
OTHER USES	0	0	0
TOTAL OTHER FINANCING SOURCES/USES	0	0	0
NET INCREASE (DECREASE) IN FUND BALANCE	0	0	0
Beginning Fund Balance, July 1	0	0	0
Audit Adjustments	0	0	0
Ending Fund Balance, June 30	0	0	0
Reserved Fund Balance	0	0	0
Designated Fund Balance	0	0	0
Economic Uncertainties	0	0	0
Other	0	0	0
Unappropriated Fund Balance	0	0	0

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

2012-13 BUDGET STATUS REPORT

GENERAL OBLIGATION BONDS FUND

Period Ending: April 30, 2013	Revised Budget 01/2013	Revised Budget 04/2013	Actuals to Date	Encumbered	Balance of Operating Budget	% of Budget Used
REVENUES						
REVENUE LIMIT SOURCES	0	0	0	0	0	0%
FEDERAL REVENUE	0	0	0	0	0	0%
OTHER STATE REVENUES	0	0	0	0	0	0%
OTHER LOCAL REVENUES	0	0	0	0	0	0%
TOTAL REVENUES	0	0	0	0	0	0%
EXPENDITURES						
CERTIFICATED SALARIES	0	0	0	0	0	0%
CLASSIFIED SALARIES	0	0	0	0	0	0%
EMPLOYEE BENEFITS	0	0	0	0	0	0%
BOOKS AND SUPPLIES	0	0	0	0	0	0%
SERVICES/OTHER OPERATING EXP	0	0	0	0	0	0%
CAPITAL OUTLAY	0	0	0	0	0	0%
OTHER OUTGOING	0	0	0	0	0	0%
INDIRECT SUPPORT	0	0	0	0	0	0%
TOTAL EXPENDITURES	0	0	0	0	0	0%
OTHER FINANCING SOURCES/USES						
INTERFUND TRANSFERS IN	0	0	0	0	0	0%
INTERFUND TRANSFERS OUT	0	0	0	0	0	0%
OTHER SOURCES	0	0	0	0	0	0%
OTHER USES	0	0	0	0	0	0%
TOTAL OTHER FINANCING SOURCES/USES	0	0	0	0	0	
NET INCREASE (DECREASE) IN FUND BALANCE	0	0				
Beginning Fund Balance, July 1	0	0				
Audit Adjustments	0	0				
Restatements	0	0				
Ending Fund Balance, June 30	0	0				
Reserved Fund Balance	0	0				
Designated Fund Balance	0	0				
Economic Uncertainties	0	0				
Other	0	0				
Unappropriated Fund Balance	0	0				

CAPITAL FACILITIES FUND

DESCRIPTION

The Capital Facilities Fund is used to record monies received for fees levied as a condition of approving a development. Included with this fund are proceeds from Developer Fees and Mello-Roos Fees.

BUDGET UPDATE

The Revised Operating Budget reflects adjustments and/or transfers within object codes since the budget was last revised. The following is a summary of any changes which have occurred since the last revision. Additional information appears on the Budget Revisions page.

	BUDGETED REVENUES/ TRANSFERS	BUDGETED EXPENDITURES/ TRANSFERS	BUDGETED FUND BALANCE
Tax Receipts	497,894	497,894	0
Fund Balance/Carry Over	0	(462,894)	462,894
Change this Period	497,894	35,000	462,894

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

BUDGET REVISIONS

CAPITAL FACILITIES FUND

Period Ending: April 30, 2013	Revised Budget 01/2013	Proposed Budget Revisions	Revised Budget 04/2013
REVENUES			
REVENUE LIMIT SOURCES	0	0	0
FEDERAL REVENUE	0	0	0
OTHER STATE REVENUES	0	0	0
OTHER LOCAL REVENUES	4,289,807	497,894	4,787,701
TOTAL REVENUES	4,289,807	497,894	4,787,701
EXPENDITURES			
CERTIFICATED SALARIES	0	0	0
CLASSIFIED SALARIES	8,000	4,000	12,000
EMPLOYEE BENEFITS	2,000	1,000	3,000
BOOKS AND SUPPLIES	38,781	20,066	58,847
SERVICES/OTHER OPERATING EXP	1,847,177	4,800	1,851,977
CAPITAL OUTLAY	7,275,075	-29,866	7,245,209
OTHER OUTGOING	3,088,215	35,000	3,123,215
INDIRECT SUPPORT	0	0	0
TOTAL EXPENDITURES	12,259,247	35,000	12,294,247
OTHER FINANCING SOURCES/USES			
INTERFUND TRANSFERS IN	0	0	0
INTERFUND TRANSFERS OUT	0	0	0
OTHER SOURCES	0	0	0
OTHER USES	0	0	0
TOTAL OTHER FINANCING SOURCES/USES	0	0	0
NET INCREASE (DECREASE) IN FUND BALANCE	-7,969,440	462,894	-7,506,546
Beginning Fund Balance, July 1	20,122,708	0	20,122,708
Audit Adjustments	0	0	0
Ending Fund Balance, June 30	12,153,268	462,894	12,616,162
Reserved Fund Balance	0	0	0
Designated Fund Balance	0	0	0
Economic Uncertainties	0	0	0
Other	12,153,268	462,894	12,616,162
Unappropriated Fund Balance	0	0	0

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

2012-13 BUDGET STATUS REPORT

CAPITAL FACILITIES FUND

Period Ending: April 30, 2013	Revised Budget 01/2013	Revised Budget 04/2013	Actuals to Date	Encumbered	Balance of Operating Budget	% of Budget Used
REVENUES						
REVENUE LIMIT SOURCES	0	0	0	0	0	0%
FEDERAL REVENUE	0	0	0	0	0	0%
OTHER STATE REVENUES	0	0	0	0	0	0%
OTHER LOCAL REVENUES	4,289,807	4,787,701	3,124,655	0	1,663,046	65%
					0	0%
TOTAL REVENUES	4,289,807	4,787,701	3,124,655	0	1,663,046	65%
EXPENDITURES						
CERTIFICATED SALARIES	0	0	0	0	0	0%
CLASSIFIED SALARIES	8,000	12,000	9,493	0	2,507	79%
EMPLOYEE BENEFITS	2,000	3,000	2,283	0	717	76%
BOOKS AND SUPPLIES	38,781	58,847	33,008	25,818	20	100%
SERVICES/OTHER OPERATING EXP	1,847,177	1,851,977	24,016	52,840	1,775,121	4%
CAPITAL OUTLAY	7,275,075	7,245,209	159,005	668,756	6,417,447	11%
OTHER OUTGOING	3,088,215	3,123,215	3,089,870	0	33,345	99%
INDIRECT SUPPORT	0	0	0	0	0	0%
TOTAL EXPENDITURES	12,259,247	12,294,247	3,317,675	747,415	8,229,157	33%
OTHER FINANCING SOURCES/USES						
INTERFUND TRANSFERS IN	0	0	0	0	0	0%
INTERFUND TRANSFERS OUT	0	0	0	0	0	0%
OTHER SOURCES	0	0	0	0	0	0%
OTHER USES	0	0	0	0	0	0%
TOTAL OTHER FINANCING SOURCES/USES	0	0	0	0	0	0%
NET INCREASE (DECREASE) IN FUND BALANCE	-7,969,440	-7,506,546				
Beginning Fund Balance, July 1	20,122,708	20,122,708				
Audit Adjustments	0	0				
	0					
Ending Fund Balance, June 30	12,153,268	12,616,162				
Reserved Fund Balance	0	0				
Designated Fund Balance	0					
Economic Uncertainties	0	0				
Other	12,153,268	12,616,162				
Unappropriated Fund Balance	0	0				

COUNTY SCHOOL FACILITIES FUND

DESCRIPTION

The Schools Facilities Fund accounts for state modernization finds nonstructural improvements of school facilities more than 30 years old and portable buildings (Proposition 1A) more than 20 years old. These funds are subsequently transferred to the state school building fund for actual expenditures.

BUDGET UPDATE

The Revised Operating Budget reflects adjustments and/or transfers within object codes since the budget was last revised. The following is a summary of any changes which have occurred since the last revision. Additional information appears on the Budget Revisions page.

	BUDGETED REVENUES/ TRANSFERS	BUDGETED EXPENDITURES/ TRANSFERS	BUDGETED FUND BALANCE
Fund Balance/Carry Over	0	0	0
Change this Period	0	0	0

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

BUDGET REVISIONS

COUNTY SCHOOL FACILITIES FUND

Period Ending: April 30, 2013	Revised Budget 01/2013	Proposed Budget Revisions	Revised Budget 04/2013
REVENUES			
REVENUE LIMIT SOURCES	0	0	0
FEDERAL REVENUE	0	0	0
OTHER STATE REVENUES	4,152,198	0	4,152,198
OTHER LOCAL REVENUES	0	0	0
TOTAL REVENUES	4,152,198	0	4,152,198
EXPENDITURES			
CERTIFICATED SALARIES	0	0	0
CLASSIFIED SALARIES	0	0	0
EMPLOYEE BENEFITS	0	0	0
BOOKS AND SUPPLIES	0	0	0
SERVICES/OTHER OPERATING EXP	0	0	0
CAPITAL OUTLAY	0	0	0
OTHER OUTGOING	0	0	0
INDIRECT SUPPORT	0	0	0
TOTAL EXPENDITURES	0	0	0
OTHER FINANCING SOURCES/USES			
INTERFUND TRANSFERS IN	0	0	0
INTERFUND TRANSFERS OUT	-4,152,198	0	-4,152,198
OTHER SOURCES	0	0	0
OTHER USES	0	0	0
TOTAL OTHER FINANCING SOURCES/USES	-4,152,198	0	-4,152,198
NET INCREASE (DECREASE) IN FUND BALANCE	0	0	0
Beginning Fund Balance, July 1	0	0	0
Audit Adjustments		0	
Ending Fund Balance, June 30	0	0	0
Reserved Fund Balance	0	0	0
Designated Fund Balance			
Economic Uncertainties	0	0	0
Other	0	0	0
Unappropriated Fund Balance	0	0	0

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

2012-13 BUDGET STATUS REPORT

COUNTY SCHOOL FACILITIES FUND

Period Ending: April 30, 2013	Revised Budget 01/2013	Revised Operating Budget 04/2013	Actuals to Date	Encumbered	Balance of Operating Budget	% of Budget Used
REVENUES						
REVENUE LIMIT SOURCES	0	0	0	0	0	0%
FEDERAL REVENUE	0	0	0	0	0	0%
OTHER STATE REVENUES	4,152,198	4,152,198	4,152,198	0	0	100%
OTHER LOCAL REVENUES	0	0	0	0	0	0%
TOTAL REVENUES	4,152,198	4,152,198	4,152,198	0	0	100%
EXPENDITURES						
CERTIFICATED SALARIES	0	0	0	0	0	0%
CLASSIFIED SALARIES	0	0	0	0	0	0%
EMPLOYEE BENEFITS	0	0	0	0	0	0%
BOOKS AND SUPPLIES	0	0	0	0	0	0%
SERVICES/OTHER OPERATING EXP	0	0	0	0	0	0%
CAPITAL OUTLAY	0	0	0	0	0	0%
OTHER OUTGOING	0	0	0	0	0	0%
INDIRECT SUPPORT	0	0	0	0	0	0%
TOTAL EXPENDITURES	0	0	0	0	0	0%
OTHER FINANCING SOURCES/USES						
INTERFUND TRANSFERS IN	0	0	0	0	0	0%
INTERFUND TRANSFERS OUT	-4,152,198	-4,152,198	-4,152,198	0	0	100%
OTHER SOURCES	0	0	0	0	0	0%
OTHER USES	0	0	0	0	0	0%
TOTAL OTHER FINANCING SOURCES/USES	-4,152,198	-4,152,198	-4,152,198	0	0	
NET INCREASE (DECREASE) IN FUND BALANCE	0	0				
Beginning Fund Balance, July 1	0	0				
Audit Adjustments						
Restatements						
Ending Fund Balance, June 30	0	0				
Reserved Fund Balance	0	0				
Designated Fund Balance						
Economic Uncertainties						
Other						
Unappropriated Fund Balance	0	0				

SELF INSURANCE FUND
(Workers' Compensation)

DESCRIPTION

Self-Insurance Funds are derived from the transfer of monies from the district's other operating funds into a self-insurance reserve to pay claims for Workers' Compensation. This fund was established in accordance with the State Education Code.

BUDGET UPDATE

The Revised Operating Budget reflects adjustments and/or transfers within object codes since the budget was last revised. The following is a summary of any changes which have occurred since the last revision. Additional information appears on the Budget Revisions page.

	BUDGETED REVENUES/ TRANSFERS	BUDGETED EXPENDITURES/ TRANSFERS	BUDGETED FUND BALANCE
Fund Balance/Carry Over	0	659,000	(659,000)
Change this Period	0	659,000	(659,000)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

BUDGET REVISIONS

SELF INSURANCE FUND

Period Ending: April 30, 2013	Revised Budget 01/2013	Proposed Budget Revisions	Revised Budget 04/2013
REVENUES			
REVENUE LIMIT SOURCES	0	0	0
FEDERAL REVENUE	0	0	0
OTHER STATE REVENUES	0	0	0
OTHER LOCAL REVENUES	4,213,121	0	4,213,121
TOTAL REVENUES	4,213,121	0	4,213,121
EXPENDITURES			
CERTIFICATED SALARIES	0	0	0
CLASSIFIED SALARIES	169,200	30,000	199,200
EMPLOYEE BENEFITS	80,473	13,000	93,473
BOOKS AND SUPPLIES	58,000	0	58,000
SERVICES/OTHER OPERATING EXP	3,905,448	616,000	4,521,448
CAPITAL OUTLAY	0	0	0
OTHER OUTGOING	0	0	0
INDIRECT SUPPORT	0	0	0
TOTAL EXPENDITURES	4,213,121	659,000	4,872,121
OTHER FINANCING SOURCES/USES			
INTERFUND TRANSFERS IN	0	0	0
INTERFUND TRANSFERS OUT	0	0	0
OTHER SOURCES	0	0	0
OTHER USES	0	0	0
TOTAL OTHER FINANCING SOURCES/USES	0	0	0
NET INCREASE (DECREASE) IN FUND BALANCE	0	-659,000	-659,000
Beginning Fund Balance, July 1	3,620,207	0	3,620,207
Audit Adjustments	0	0	0
Ending Fund Balance, June 30	3,620,207	-659,000	2,961,207
Reserved Fund Balance	0	0	0
Designated Fund Balance	0	0	0
Economic Uncertainties	0	0	0
Other	3,620,207	-659,000	2,961,207
Unappropriated Fund Balance	0	0	0

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

2012-13 BUDGET STATUS REPORT

SELF INSURANCE FUND

Period Ending: April 30, 2013	Revised Budget 01/2013	Revised Budget 04/2013	Actuals to Date	Encumbered	Balance of Operating Budget	% of Budget Used
REVENUES						
REVENUE LIMIT SOURCES	0	0	0	0	0	0%
FEDERAL REVENUE	0	0	0	0	0	0%
OTHER STATE REVENUES	0	0	0	0	0	0%
OTHER LOCAL REVENUES	4,213,121	4,213,121	3,048,266	0	1,164,855	72%
TOTAL REVENUES	4,213,121	4,213,121	3,048,266	0	1,164,855	72%
EXPENDITURES						
CERTIFICATED SALARIES	0	0	0	0	0	0%
CLASSIFIED SALARIES	169,200	199,200	171,431	0	27,769	86%
EMPLOYEE BENEFITS	80,473	93,473	78,715	0	14,758	84%
BOOKS AND SUPPLIES	58,000	58,000	2,333	9,667	46,000	21%
SERVICES/OTHER OPERATING EXP	3,905,448	4,521,448	4,454,761	65,119	1,569	100%
CAPITAL OUTLAY	0	0	0	0	0	0%
OTHER OUTGOING	0	0	0	0	0	0%
INDIRECT SUPPORT	0	0	0	0	0	0%
TOTAL EXPENDITURES	4,213,121	4,872,121	4,707,239	74,786	90,096	98%
OTHER FINANCING SOURCES/USES						
INTERFUND TRANSFERS IN	0	0	0	0	0	0%
INTERFUND TRANSFERS OUT	0	0	0	0	0	0%
OTHER SOURCES	0	0	0	0	0	0%
OTHER USES	0	0	0	0	0	0%
TOTAL OTHER FINANCING SOURCES/USES	0	0	0	0	0	0%
NET INCREASE (DECREASE) IN FUND BALANCE	0	-659,000				
Beginning Fund Balance, July 1	3,620,207	3,620,207				
Audit Adjustments	0	0				
Ending Fund Balance, June 30	3,620,207	2,961,207				
Reserved Fund Balance	0	0				
Designated Fund Balance	0	0				
Economic Uncertainties	0	0				
Other	3,620,207	2,961,207				
Unappropriated Fund Balance	0	0				

DENTAL/VISION FUND

DESCRIPTION

The Dental Vision Fund was established in June 1995 for the district's self-funded programs. It provides more accountability and tracking capabilities for the district.

BUDGET UPDATE

The Revised Operating Budget reflects adjustments and/or transfers within object codes since the budget was last revised. The following is a summary of any changes which have occurred since the last revision. Additional information appears on the Budget Revisions page.

	BUDGETED REVENUES/ TRANSFERS	BUDGETED EXPENDITURES/ TRANSFERS	BUDGETED FUND BALANCE
Fund Balance/Carry Over	0	0	0
Change this Period	0	0	0

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

BUDGET REVISIONS

DENTAL/VISION FUND

Period Ending: April 30, 2013	Revised Budget 01/2013	Proposed Budget Revisions	Revised Budget 04/2013
REVENUES			
REVENUE LIMIT SOURCES	0	0	0
FEDERAL REVENUE	0	0	0
OTHER STATE REVENUES	0	0	0
OTHER LOCAL REVENUES	7,450,000	0	7,450,000
TOTAL REVENUES	7,450,000	0	7,450,000
EXPENDITURES			
CERTIFICATED SALARIES	0	0	0
CLASSIFIED SALARIES	89,231	0	89,231
EMPLOYEE BENEFITS	67,086	0	67,086
BOOKS AND SUPPLIES	0	0	0
SERVICES/OTHER OPERATING EXP	7,293,683	0	7,293,683
CAPITAL OUTLAY	0	0	0
OTHER OUTGOING	0	0	0
INDIRECT SUPPORT	0	0	0
TOTAL EXPENDITURES	7,450,000	0	7,450,000
OTHER FINANCING SOURCES/USES			
INTERFUND TRANSFERS IN	0	0	0
INTERFUND TRANSFERS OUT	0	0	0
OTHER SOURCES	0	0	0
OTHER USES	0	0	0
TOTAL OTHER FINANCING SOURCES/USES	0	0	0
NET INCREASE (DECREASE) IN FUND BALANCE	0	0	0
Beginning Fund Balance, July 1	220,147	0	220,147
Audit Adjustments	0	0	0
Ending Fund Balance, June 30	220,147	0	220,147
Reserved Fund Balance	0	0	0
Designated Fund Balance			
Economic Uncertainties	0	0	0
Other	220,147	0	220,147
Unappropriated Fund Balance	0	0	0

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

2012-13 BUDGET STATUS REPORT

DENTAL/VISION FUND

Period Ending: April 30, 2013	Revised Budget 01/2013	Revised Budget 04/2013	Actuals to Date	Encumbered	Balance of Operating Budget	% of Budget Used
REVENUES						
REVENUE LIMIT SOURCES	0	0	0	0	0	0%
FEDERAL REVENUE	0	0	0	0	0	0%
OTHER STATE REVENUES	0	0	0	0	0	0%
OTHER LOCAL REVENUES	7,450,000	7,450,000	5,923,586	0	1,526,414	80%
TOTAL REVENUES	7,450,000	7,450,000	5,923,586	0	1,526,414	80%
EXPENDITURES						
CERTIFICATED SALARIES	0	0	0	0	0	0%
CLASSIFIED SALARIES	89,231	89,231	85,178	0	4,053	95%
EMPLOYEE BENEFITS	67,086	67,086	49,285	0	17,801	73%
BOOKS AND SUPPLIES	0	0	0	0	0	0%
SERVICES/OTHER OPERATING EXP	7,293,683	7,293,683	6,572,637	0	721,046	90%
CAPITAL OUTLAY	0	0	0	0	0	0%
OTHER OUTGOING	0	0	0	0	0	0%
INDIRECT SUPPORT	0	0	0	0	0	0%
TOTAL EXPENDITURES	7,450,000	7,450,000	6,707,100	0	742,900	90%
OTHER FINANCING SOURCES/USES						
INTERFUND TRANSFERS IN	0	0	0	0	0	0%
INTERFUND TRANSFERS OUT	0	0	0	0	0	0%
OTHER SOURCES	0	0	0	0	0	0%
OTHER USES	0	0	0	0	0	0%
TOTAL OTHER FINANCING SOURCES/USES	0	0	0	0	0	0%
NET INCREASE (DECREASE) IN FUND BALANCE	0	0				
Beginning Fund Balance, July 1	220,147	220,147				
Audit Adjustments	0	0				
Ending Fund Balance, June 30	220,147	220,147				
Reserved Fund Balance	0	0				
Designated Fund Balance	0	0				
Economic Uncertainties	0	0				
Other	220,147	220,147				
Unappropriated Fund Balance	0	0				

RETIREE BENEFITS FUND

DESCRIPTION

The Retiree Benefits Fund was established in June 1995 to provide more accountability and tracking capabilities for the district. This fund accumulates a surcharge against all funds and programs to pay current retirement health costs.

BUDGET UPDATE

The Revised Operating Budget reflects adjustments and/or transfers within object codes since the budget was last revised. The following is a summary of any changes which have occurred since the last revision. Additional information appears on the Budget Revisions page.

	BUDGETED REVENUES/ TRANSFERS	BUDGETED EXPENDITURES/ TRANSFERS	BUDGETED FUND BALANCE
Fund Balance/Carry Over	0	0	0
Change this Period	0	0	0

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

BUDGET REVISIONS

RETIREE BENEFITS FUND

Period Ending: April 30, 2013	Revised Budget 01/2013	Proposed Budget Revisions	Revised Budget 04/2013
REVENUES			
REVENUE LIMIT SOURCES	0	0	0
FEDERAL REVENUE	0	0	0
OTHER STATE REVENUES	0	0	0
OTHER LOCAL REVENUES	21,022,551	0	21,022,551
TOTAL REVENUES	21,022,551	0	21,022,551
EXPENDITURES			
CERTIFICATED SALARIES	0	0	0
CLASSIFIED SALARIES	0	0	0
EMPLOYEE BENEFITS	0	0	0
BOOKS AND SUPPLIES	0	0	0
SERVICES/OTHER OPERATING EXP	24,741,763	0	24,741,763
CAPITAL OUTLAY	0	0	0
OTHER OUTGOING	0	0	0
INDIRECT SUPPORT	0	0	0
TOTAL EXPENDITURES	24,741,763	0	24,741,763
OTHER FINANCING SOURCES/USES			
INTERFUND TRANSFERS IN	0	0	0
INTERFUND TRANSFERS OUT	0	0	0
OTHER SOURCES	0	0	0
OTHER USES	0	0	0
TOTAL OTHER FINANCING SOURCES/USES	0	0	0
NET INCREASE (DECREASE) IN FUND BALANCE	-3,719,212	0	-3,719,212
Beginning Fund Balance, July 1	15,891,204	0	15,891,204
Audit Adjustments	0	0	0
Ending Fund Balance, June 30	12,171,992	0	12,171,992
Reserved Fund Balance	0	0	0
Designated Fund Balance	0	0	0
Economic Uncertainties	0	0	0
Other	12,171,992	0	12,171,992
Unappropriated Fund Balance	0	0	0

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

2012-13 BUDGET STATUS REPORT

RETIREE BENEFITS FUND

Period Ending: April 30, 2013	Revised Budget 01/2013	Revised Budget 04/2013	Actuals to Date	Encumbered	Balance of Operating Budget	% of Budget Used
REVENUES						
REVENUE LIMIT SOURCES	0	0	0	0	0	0%
FEDERAL REVENUE	0	0	0	0	0	0%
OTHER STATE REVENUES	0	0	0	0	0	0%
OTHER LOCAL REVENUES	21,022,551	21,022,551	15,888,924	0	5,133,627	76%
TOTAL REVENUES	21,022,551	21,022,551	15,888,924	0	5,133,627	76%
EXPENDITURES						
CERTIFICATED SALARIES	0	0	0	0	0	0%
CLASSIFIED SALARIES	0	0	0	0	0	0%
EMPLOYEE BENEFITS	0	0	0	0	0	0%
BOOKS AND SUPPLIES	0	0	0	0	0	0%
SERVICES/OTHER OPERATING EXP	24,741,763	24,741,763	22,059,101	62,256	2,620,406	89%
CAPITAL OUTLAY	0	0	0	0	0	0%
OTHER OUTGOING	0	0	0	0	0	0%
INDIRECT SUPPORT	0	0	0	0	0	0%
TOTAL EXPENDITURES	24,741,763	24,741,763	22,059,101	62,256	2,620,406	89%
OTHER FINANCING SOURCES/USES						
INTERFUND TRANSFERS IN	0	0	0	0	0	0%
INTERFUND TRANSFERS OUT	0	0	0	0	0	0%
OTHER SOURCES	0	0	0	0	0	0%
OTHER USES	0	0	0	0	0	0%
TOTAL OTHER FINANCING SOURCES/USES	0	0	0	0	0	0%
NET INCREASE (DECREASE) IN FUND BALANCE	-3,719,212	-3,719,212				
Beginning Fund Balance, July 1	15,891,204	15,891,204				
Audit Adjustments	0	0				
Ending Fund Balance, June 30	12,171,992	12,171,992				
Reserved Fund Balance	0	0				
Designated Fund Balance	0	0				
Economic Uncertainties	0	0				
Other	12,171,992	12,171,992				
Unappropriated Fund Balance	0	0				