

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 12.1h

Meeting	Date:	June 2, 2011	
<u>Subject</u>		ove the Budget Revision of the 2010-11 Fiscal Year, fo ng April 30, 2011	r the Period
	Conference (f	Consent Agenda for discussion only) First Reading (Action Anticipated:) Action	
<u>Learnin</u>	g Support	Unit/Department: Administrative Services	
	mendation: April 30, 201	: Approve the budget revision of the 2010-11 fiscal year, f	for the period
expendi	tures on all	nale: The Budget Revision includes actual revenues and funds as of April 30, 2011. The budget report also include the end of April 30, 2011.	
adjustm	ents and/or	rations: The revised operating budget for each fund refle transfers within object codes. Details of the various budg the budget report.	
	nts Attached: 2011 Budget R	Revision for the Period Ending April 30, 2011	
Estimate	d Time of Pre	esentation: N/A	
Submitte	d by: Gerardo	o Castillo, CPA, Director III, Budget Services	
Approved	d by: Patricia	A. Hagemeyer, Chief Business Officer	

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

2010-11 BUDGET REVISION

For the Period Ending April 30, 2011

Board of Education Meeting 6/2/11

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BUDGET REVISION

PERIOD ENDING APRIL 30, 2011

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 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.

<u>Restricted Programs (partially funded)</u> - The categorical programs (which include Special Education, Home-to-School Transportation, Special Education Transportation, American Indian Education and Foster Youth) that are partially funded by restricted revenues.

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

GENERAL FUND Continued

	BUDGETED REVENUES/	BUDGETED EXPENDITURES/	BUDGETED FUND
	TRANSFERS	TRANSFERS	BALANCE
Restricted:			
21st Century Community Learning Centers	49,880	49,880	
Advance Placement Test Fee Reimburse	3,365	3,365	
ARRA – State Fiscal Stabilization*	2,004,058	2,004,058	
Civic Permits	3,917	3,917	
Education Jobs Fund	844,689	844,689	
Fruit Tree/Jamba Juice	2,000	2,000	•
Gang Prevention Through Targeted Outreach	57,378	57,378	
Gang Reduction Intervention Program	10,000	10,000	
Gear Up	7,500	<i>7,</i> 500	•
Governor's CTE	153,000	153,000	
Independent Living Foster Youth	(16,005)	(16,005)	
Low Incidence Specialized Services	10,461	10,461	
McKinney-Vento Homeless Assistance	<i>7</i> 23	723	
Packard Grant	125,000	125,000	
Partnership Academies	212,220	212,220	
Quality Education Investment Act (QEIA)	511,527	511,527	•
Sacramento Region Community Foundation	500	500	
School Based Suicide Prevention	35,000	35,000	
SMUD – Earth Day	3,500	3,500	
Solar America	825	825	
Spec Ed – Alternative Dispute Resolution	15,000	15,000	
Spec Ed – IDEA Basic Local	(7,430)	(7,430)	
Spec Ed - IDEA Preschool Entitlement	27,857	27,857	
Spec Ed – IDEA Preschool Local	(39,816)	(39,816)	· · · · · ·
Special Education	7,949	7,949	
Stupski Foundation	34,811	34,811	
Supplementary Programs - Foster Youth	284,942	284,942	
Target Family Engagement	35,000	35,000	
Target Field Trip Grant	700	700	,
TUPE: Gr 6 – 12*	810,525	810,525	Pa
Vanir Foundation	4,230	4,230	r a

GENERAL FUND Continued

	BUDGETED REVENUES/ TRANSFERS	BUDGETED EXPENDITURES/ TRANSFERS	BUDGETED FUND BALANCE
	TRANSPERS	TRANSLERO	
Unrestricted:			
Arts & Music Block Grant - One Time	4,545	4,545	
CAHSEE Intensive Instruction & Service	(42,273)	(42,273)	
Calif. Peer Assistance & Review (CPARP)	21,620	21620	
Cal-SAFE Supportive Services	169,816	169,816	
Certificated Staff Mentoring Program	13,754	13,754	
Class Size Reduction 9 – 12	109,142	109,142	
Community Based English Tutoring Grants	(18,113)	(18,113)	
CSR K-3	(568,156)	(568,156)	
Donation Account	153,600	153,600	
International Baccalaureate (IB) Program	10,382	10,382	
Miscellaneous Income – Interest	1,018	1,018	
Physical Education Teacher Recruitment Grant	16,769	16 , 769	
Professional Development Block Grant	(4,231)	(4,231)	
Pupil Retention Block Grant	15,967	15,967	
School and Library Improvement Block Grant	14,108	14,108	
School Safety & Violence Prevention	2,119	2,119	
School Safety Consolidated Competitive Grant	27,900	27,900	
Specialized Secondary Program	28,076	28,076	
Staff Development – English Learner	187,441	187,441	
Staff Development Math & Reading (AB466)	4,832	4,832	
Targeted Instructional Improvement Block Grant	9,739	9,739	
Teacher Credentialing Block Grant	48,872	48,872	
Transfers Out	(1,606)	(1,606)	
Fund Balance/Carry Forward Purchase Orders	0	1,995,193	(1,995,193)
Change This Period	5,398,627	7,393,820	(1,995,193)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BUDGET REVISIONS GENERAL FUND

Period Ending: April 30, 2011	Revised Budget 01/2011	Proposed Budget Revisions	Revised Budget 04/2011
REVENUES			
REVENUE LIMIT SOURCES	220,962,447	0	220,962,447
FEDERAL REVENUE	78,419,786	3,070,522	81,490,308
OTHER STATE REVENUES	108,536,052	2,038,349	110,574,401
OTHER LOCAL REVENUES	8,019,785	291,362	8,311,147
TOTAL REVENUES	415,938,070	5,400,233	421,338,303
			•
EXPENDITURES			
CERTIFICATED SALARIES	177,711,890	2,421,195	180,133,085
CLASSIFIED SALARIES	51,698,515	-825,382	50,873,134
EMPLOYEE BENEFITS	102,359,764	345,660	102,705,424
BOOKS AND SUPPLIES	27,100,586	924,258	28,024,844
SERVICES/OTHER OPERATING EXP	53,730,297	4,643,091	58,373,388
CAPITAL OUTLAY	3,143,232	-110,536	3,032,697
INDIRECT SUPPORT	-2,096,385	-9,467	-2,105,852
OTHER OUTGO	2,629,758	5,000	2,634,758
TOTAL EXPENDITURES	416,277,658	7,393,820	423,671,478
OTHER FINANCING SOURCES/USES			
INTERFUND TRANSFERS IN	9,635,870	0	9,635,870
INTERFUND TRANSFERS OUT	-10,745,621	-1,606	-10,747,227
OTHER SOURCES	1,125,485	0	1,125,485
OTHER USES	0	• 0	0
TOTAL OTHER FINANCING SOURCES/USES	15,734	-1,606	14,128
NET INCREASE (DECREASE) IN FUND BALANCE	-323,854	-1,995,193	-2,319,047
Beginning Fund Balance, July 1	24,360,592	0	24,360,592
Audit Adjustments	0	0	0
Ending Fund Balance, June 30	24,036,738	-1,995,193	22,041,545
Reserved Fund Balance	545,000	0	545,000
Designated Fund Balance	0	0 275	8,688,375
Economic Uncertainties	8,589,000	99,375	1,000,000
Reserve H&W Contribution	1,000,000	-99,375	2,674,376
State Budget Adjustments	2,773,751 6 748 097	-99,375 -5,145,192	1,603,794
Categorical Reserves to be Expensed	6,748,987	3,150,000	7,530,000
Education Jobs Fund	4,380,000 0	3,130,000	0
Unappropriated Fund Balance	v	Ţ	•

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT 2010-11 BUDGET STATUS REPORT GENERAL FUND

	Revised Budget 01/2011	Revised Budget 04/2011	Actuals to Date	Encumbered	Balance of Operating Budget	% of Budget Used
Perlod Ending: April 30, 2011						
REVENUES						
REVENUE LIMIT SOURCES	220,962,447	220,962,447	149,548,665	0	71,413,782	68%
FEDERAL REVENUE	78,419,786	81,490,308	42,123,827	0	39,366,481	52%
OTHER STATE REVENUES	108,536,052	110,574,401	76,191,845	0	34,382,556	69% 87%
OTHER LOCAL REVENUES	8,019,785	8,311,147	7,223,774	0	1,087,373	61%
TOTAL REVENUES	415,938,070	421,338,303	275,088,111	0	146,250,192	65%
EXPENDITURES						•
CERTIFICATED SALARIES	177,711,890	180,133,085	139,886,471	0	40,246,614	78%
CLASSIFIED SALARIES	51,698,515	50,873,134	42,601,449	0	8,271,685	84%
EMPLOYEE BENEFITS	102,359,764	102,705,424	82,022,974	0	20,682,450	80%
BOOKS AND SUPPLIES	27,100,586	28,024,844	10,444,225	6,250,260	11,330,359	60% 85%
SERVICES/OTHER OPERATING EXP	53,730,297	58,373,388	38,903,146	10,498,883	8,971,359 1,016,197	65% 66%
CAPITAL OUTLAY	3,143,232	3,032,697	1,147,203 -731,884	869,298 0	-1,373,968	35%
INDIRECT SUPPORT	-2,096,385 2,629,758	-2,105,852 2,634,758	-731,864 2,018,769	77,472	538,517	80%
OTHER OUTGO	2,029,150	2,034,130			•	
TOTAL EXPENDITURES	416,277,658	423,671,478	316,292,352	17,695,912	89,683,214	79%
OTHER FINANCING SOURCES/USES						
INTERFUND TRANSFERS IN	9,635,870	9,635,870	4,698,455	0	4,937,415	49%
INTERFUND TRANSFERS OUT	-10,745,621	-10,747,227	-7,778,272	0	-2,968,955	72%
OTHER SOURCES	1,125,485	1,125,485	0. •	0	1,125,485	0% 0%
OTHER USES	0	0	0	0		076
TOTAL OTHER FINANCING SOURCES/USES	15,734	14,128	-3,079,817	0	3,093,945	0%
	202.054	-2,319,047				
NET INCREASE (DECREASE) IN FUND BALANCE	-323,854	-2,319,047			· - 	
Contact of Palance, July 4	24,360,592	24,360,592				•
Beginning Fund Balance, July 1 Audit Adjustments	0	0				
Ending Fund Balance, June 30	24,036,738	22,041,545				
Reserved Fund Balance	545,000	545,000			:	
Designated Fund Balance	0 500 000	0 8,688,375				
Economic Uncertaintles	8,589,000 1,000,000	1,000,000				•
Reserve H&W Contribution	2,773,751	2,674,376				•
State Budget Adjustments Categorical Reserves to be Expensed	6,748,987	1,603,794				
Education Jobs Fund	4,380,000	7,530,000				
Unappropriated Fund Balance	0	0				

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT 2010-11 BUDGET STATUS REPORT GENERAL UNRESTRICTED PROGRAMS WITHIN THE GENERAL FUND

	Revised Budget	Revised Budget 04/2011	Actuals to Date	Encumbered	Balance of Operating Budget	% of Budget Used
eriod Ending: April 30, 2011	01/2011	04/2011	10 2010			.
EVENUES						
REVENUE LIMIT SOURCES	211,891,323	211,891,323	149,548,665	0	62,342,658	71%
EDERAL REVENUE	0	0	0	0	0	0%
OTHER STATE REVENUES	55,322,415	55,374,724	37,669,481	0	17,705,243	68%
OTHER STATE REVENUES	5,255,500	5,410,118	4,835,002	. 0	575,116	89%
DTAL REVENUES	272,469,238	272,676,165	192,053,148	0	80,623,017	70%
			·			
KPENDITURES					-	
SERTIFICATED CALADIES	123,956,746	123,125,576	99,906,361	0	23,219,215	81%
CERTIFICATED SALARIES	25,186,309	25,318,299	21,379,244	0	3,939,055	84%
CLASSIFIED SALARIES	63,283,510	63,205,152	52,098,228	0	11,106,924	82%
MPLOYEE BENEFITS		5,373,630	3,817,475	1,401,524	154,631	97%
BOOKS AND SUPPLIES	5,541,096	24,025,207	17,152,139	2,693,354	4,179,714	83%
SERVICES/OTHER OPERATING EXP	23,467,530		92,202	93,553	106,641	64%
APITAL OUTLAY	217,697	292,396	-954,548	03,555	-4,040,267	19%
NDIRECT SUPPORT	-4,563,535	-4,994,815	•		528,759	80%
THER OUTGO	2,625,000	2,625,000	2,018,769	77,472	326,133	0078
OTAL EXPENDITURES	239,714,353	238,970,446	195,509,870	4,265,903	39,194,673	84%
				<u></u>		
THE CHANGING COHOCEGUISES						
THER FINANCING SOURCES/USES			2 000 455	0	4 937 415	39%
	8,035,870	8,035,870	3,098,455	0	4,937,415	39% 72%
INTERFUND TRANSFERS IN	8,035,870 -10,745,621	-10,747,227	-7,778,272	0	-2,968,955	72%
: INTERFUND TRANSFERS IN INTERFUND TRANSFERS OUT		-10,747,227 -31,872,705	-7,778,272 0	0	-2,968,955 -31,872,705	72% 0%
INTERFUND TRANSFERS IN INTERFUND TRANSFERS OUT OTHER SOURCES	-10,745,621	-10,747,227	-7,778,272	0	-2,968,955	72%
INTERFUND TRANSFERS IN INTERFUND TRANSFERS OUT OTHER SOURCES OTHER USES	-10,745,621 -30,923,476	-10,747,227 -31,872,705	-7,778,272 0	0	-2,968,955 -31,872,705	72% 0%
INTERFUND TRANSFERS IN INTERFUND TRANSFERS OUT OTHER SOURCES OTHER USES OTAL OTHER FINANCING SOURCES/USES	-10,745,621 -30,923,476 0	-10,747,227 -31,872,705 0	-7,778,272 0 0	0 0 0	-2,968,955 -31,872,705 0	72% 0% 0%
INTERFUND TRANSFERS IN INTERFUND TRANSFERS OUT OTHER SOURCES OTHER USES OTAL OTHER FINANCING SOURCES/USES	-10,745,621 -30,923,476 0 -33,633,227	-10,747,227 -31,872,705 0 -34,584,062	-7,778,272 0 0	0 0 0	-2,968,955 -31,872,705 0	72% 0% 0%
INTERFUND TRANSFERS IN INTERFUND TRANSFERS OUT OTHER SOURCES OTHER USES OTAL OTHER FINANCING SOURCES/USES JET INCREASE (DECREASE) IN FUND BALANCE	-10,745,621 -30,923,476 0 -33,633,227	-10,747,227 -31,872,705 0 -34,584,062	-7,778,272 0 0	0 0 0	-2,968,955 -31,872,705 0	72% 0% 0%
INTERFUND TRANSFERS IN INTERFUND TRANSFERS OUT OTHER SOURCES OTHER USES OTAL OTHER FINANCING SOURCES/USES JET INCREASE (DECREASE) IN FUND BALANCE	-10,745,621 -30,923,476 0 -33,633,227 -878,343	-10,747,227 -31,872,705 0 -34,584,062 -878,343	-7,778,272 0 0	0 0 0	-2,968,955 -31,872,705 0	72% 0% 0%
INTERFUND TRANSFERS IN INTERFUND TRANSFERS OUT OTHER SOURCES OTAL OTHER FINANCING SOURCES/USES NET INCREASE (DECREASE) IN FUND BALANCE Beginning Fund Balance, July 1 Audit Adjustments	-10,745,621 -30,923,476 0 -33,633,227 -878,343	-10,747,227 -31,872,705 0 -34,584,062 -878,343	-7,778,272 0 0	0 0 0	-2,968,955 -31,872,705 0	72% 0% 0%
INTERFUND TRANSFERS IN INTERFUND TRANSFERS OUT OTHER SOURCES OTAL OTHER FINANCING SOURCES/USES NET INCREASE (DECREASE) IN FUND BALANCE Beginning Fund Balance, July 1 Audit Adjustments Ending Fund Balance, June 30	-10,745,621 -30,923,476 0 -33,633,227 -878,343 13,786,094 0	-10,747,227 -31,872,705 0 -34,584,062 -878,343	-7,778,272 0 0	0 0 0	-2,968,955 -31,872,705 0	72% 0% 0%
INTERFUND TRANSFERS IN INTERFUND TRANSFERS OUT OTHER SOURCES OTAL OTHER FINANCING SOURCES/USES NET INCREASE (DECREASE) IN FUND BALANCE Beginning Fund Balance, July 1 Audit Adjustments Ending Fund Balance, June 30 Reserved Fund Balance	-10,745,621 -30,923,476 0 -33,633,227 -876,343	-10,747,227 -31,872,705 0 -34,584,062 -878,343 13,786,094 0	-7,778,272 0 0	0 0 0	-2,968,955 -31,872,705 0	72% 0% 0%
INTERFUND TRANSFERS IN INTERFUND TRANSFERS OUT OTHER SOURCES OTHER USES OTAL OTHER FINANCING SOURCES/USES NET INCREASE (DECREASE) IN FUND BALANCE Beginning Fund Balance, July 1 Audit Adjustments Ending Fund Balance, June 30 Reserved Fund Balance Designated Fund Balance	-10,745,621 -30,923,476 0 -33,633,227 -878,343 13,786,094 0 12,907,751 545,000 0	-10,747,227 -31,872,705 0 -34,584,062 -878,343 13,786,094 0 12,907,751 545,000	-7,778,272 0 0	0 0 0	-2,968,955 -31,872,705 0	72% 0% 0%
INTERFUND TRANSFERS IN INTERFUND TRANSFERS OUT OTHER SOURCES OTHER USES OTAL OTHER FINANCING SOURCES/USES NET INCREASE (DECREASE) IN FUND BALANCE Beginning Fund Balance, July 1 Audit Adjustments Ending Fund Balance, June 30 Reserved Fund Balance Designated Fund Balance Economic Uncertainties	-10,745,621 -30,923,476 0 -33,633,227 -878,343 13,786,094 0 12,907,751 545,000 0 8,589,000	-10,747,227 -31,872,705 0 -34,584,062 -878,343 13,786,094 0 12,907,751 545,000 0	-7,778,272 0 0	0 0 0	-2,968,955 -31,872,705 0	72% 0% 0%
INTERFUND TRANSFERS IN INTERFUND TRANSFERS OUT OTHER SOURCES OTHER USES OTAL OTHER FINANCING SOURCES/USES JET INCREASE (DECREASE) IN FUND BALANCE Beginning Fund Balance, July 1 Audit Adjustments Ending Fund Balance, June 30 Reserved Fund Balance Designated Fund Balance Economic Uncertainties Reserve H&W Contribution	-10,745,621 -30,923,476 0 -33,633,227 -878,343 13,786,094 0 12,907,751 545,000 0	-10,747,227 -31,872,705 0 -34,584,062 -878,343 13,786,094 0 12,907,751 545,000 0 8,688,375	-7,778,272 0 0	0 0 0	-2,968,955 -31,872,705 0	72% 0% 0%
INTERFUND TRANSFERS IN INTERFUND TRANSFERS OUT OTHER SOURCES OTHER USES OTAL OTHER FINANCING SOURCES/USES NET INCREASE (DECREASE) IN FUND BALANCE Beginning Fund Balance, July 1 Audit Adjustments Ending Fund Balance, June 30 Reserved Fund Balance Designated Fund Balance Economic Uncertainties Reserve H&W Contribution State Budget Adjustments	-10,745,621 -30,923,476 0 -33,633,227 -878,343 13,786,094 0 12,907,751 545,000 0 8,589,000 1,000,000	-10,747,227 -31,872,705 0 -34,584,062 -878,343 13,786,094 0 12,907,751 545,000 0 8,688,375 1,000,000 2,674,376 0	-7,778,272 0 0	0 0 0	-2,968,955 -31,872,705 0	72% 0% 0%
INTERFUND TRANSFERS IN INTERFUND TRANSFERS OUT OTHER SOURCES OTHER USES OTAL OTHER FINANCING SOURCES/USES MET INCREASE (DECREASE) IN FUND BALANCE Beginning Fund Balance, July 1 Audit Adjustments Ending Fund Balance, June 30 Reserved Fund Balance Designated Fund Balance Economic Uncertainties Reserve H&W Contribution	-10,745,621 -30,923,476 0 -33,633,227 -878,343 13,786,094 0 12,907,751 545,000 0 8,589,000 1,000,000 2,773,751	-10,747,227 -31,872,705 0 -34,584,062 -878,343 13,786,094 0 12,907,751 545,000 0 8,688,375 1,000,000 2,674,376	-7,778,272 0 0	0 0 0	-2,968,955 -31,872,705 0	72% 0% 0%

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT 2010-11 BUDGET STATUS REPORT RESTRICTED PROGRAMS (PARTIALLY FUNDED) WITHIN THE GENERAL FUND

REVENUE S REVENUE LIMIT SOURCES 9,071,124 9,071,124 0 0 0 3,071,124 FEDERAL REVENUE 9,089,800 9,082,460 4,559,598 0 4,522,682 OTHER REVENUE 9,089,800 9,082,460 4,595,598 0 4,522,682 OTHER REVENUE 9,089,800 9,082,460 4,595,598 0 4,522,682 OTHER LOCAL REVENUES 93,683 161,602 101,277 0 325 TOTAL REVENUES 93,683 161,602 101,277 0 325 TOTAL REVENUES 93,683 161,602 101,277 0 325 TOTAL REVENUES 94,678,497 46,678,016 24,373,805 0 22,595,211 EXPENDITURES CERTIFICATED SALARIES 22,689,754 16,230,324 0 4,539,429 CERTIFICATED SALARIES 15,716,384 16,586,710 (4,718,374 0 1,585,513 2,580,502 1,580,503 1		Revised Budget	Revised Budget	Actuals		Balance of Operating	% of
REVENUE LIMIT SOURCES 9,071,124 9,071,124 0 0 0 9,071,124 FEDERAL REVENUE 9,889,890 9,022,460 4,559,588 0 4,522,892 OTHER STATE REVENUES 28,623,830 19,172,393 0 8,919,300 OTHER LOCAL REVENUES 3,853 101,602 101,277 0 325 OTAL REVENUES 46,876,497 46,876,016 24,373,805 0 22,505,211 EXPENDITURES CERTIFICATED SALARIES 22,869,754 22,869,764 10,230,334 0 4,659,420 CLASSIFIED SALARIES 15,716,384 16,596,710 14,710,074 0 1,885,436 EMPLOYEE BENEFITS 24,684,164 24,494,700 15,934,308 0 5,600,392 SERVICES/OTHER OPERATING EXP 10,126,514 11,149,197 789,393 122,494 SERVICES/OTHER OPERATING EXP 10,126,514 12,253,572 11,149,623 894,316 209,593 CARTIAL OUTLAN 511,686 523,393 496,55 5,713 24,614 INDIRECT SUPPORT 253,178 253,178 3,178 0 20,000 OTHER OUTGO 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Ending: April 30, 2011		•		Encumbered		Budget Use
FEBERAL REVENUE 9,868,380 9,082,460 4,559,588 0 4,522,682 71114	UES			•••			
OTHER STATE REVENUES 28,823,330 28,823,330 19,712,330 0 8,910,930 OTHER LOCAL REVENUES 28,823,330 101,602 101,277 0 325 OTAL REVENUES 46,878,497 46,879,016 24,373,895 0 22,595,211 CXYPENDITURES CERTIFICATED SALARIES 22,889,754 22,889,754 18,239,334 0 4,839,420 CLASSIFIED SALARIES 18,716,384 18,296,710 14,710,974 0 1,885,835 CLASSIFIED SALARIES 19,716,384 19,296,754 10,125,834 10,297,443 11,819,197 789,353 324,894 20,003,803 DUPLOVER BENEETIS 24,884,194 24,940,700 18,343,300 0 5,560,392 28,807,644 24,940,700 18,943,106 29,943 28,947,106 21,106,196 22,272,443 11,819,197 789,353 324,894 32,557,21 11,486,23 89,316 29,963 29,407,106 20,000 COTAL EXPENDITURES 79,262,192 79,262,711 64,768,049 1,658,382 12,886,280 COTHER GUINGS 31,950,473 31,950,473 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	NUE LIMIT SOURCES	9,071,124	9,071,124	0		· ·	0%
OTHER LOCAL REVERUES 46,876,497 46,878,016 24,373,805 0 22,595,211 CXPENDITURES CERTIFICATED SALARIES CERTIFICATED SALARIES 18,176,384 16,596,710 14,1710,671 10 1,885,836 CLASSIFIED SALARIES 18,176,384 16,596,710 14,1710,671 10 1,885,836 CLASSIFIED SALARIES 22,889,724 22,889,724 22,889,724 22,889,734 18,230,334 0 4,433,422 CLASSIFIED SALARIES 18,176,384 18,230,334 0 1,885,836 1,985,836 24,190,199 24,724,443 1,189,197 750,333 34,844 SERVICESIOTHER OPERATING EXP 10,128,384 12,255,722 11,149,672 394,316 209,633 24,641 CAPITAL OUTLAY 511,688 522,363 40,036 5,171 25,104 INDIRECT SUPPORT 225,178 255,178 3,778 0 0 0 0 0 0 0 0 0 0 0 0 0	RAL REVENUE	9,089,890	9,082,460	4,559,598			50%
OTAL REVENUES 46,878,497 45,879,016 24,373,005 0 22,505,211 XXPENDITURES CERTIFICATED SALARIES 22,689,764 22,889,764 18,276,344 16,586,710 14,710,874 0 1,885,355 CLASSIFIED SALARIES 24,684,164 24,449,700 18,314,308 0 5,569,332 SERVICESIOTHER OPERATING EXP 10,126,334 11,263,343 22,283 31,490,335 324,834 326,713 24,1149,627 31,688 52,333 490,336 5,713 26,104 INDIRECT SUPPORT 253,178 253,178 253,178 3178 0 250,178 270,41	R STATE REVENUES	28,623,830				- · · · · · · · · · · · · · · · · · · ·	69%
XPENDITURES CERTIFICATED SALARIES 22,869,754 22,869,754 16,230,334 0 4,639,420 CLASSIFIED SALARIES 12,716,384 16,596,710 14,710,874 0 1,885,836 EMPLOYEE BENEFITS 24,684,164 24,494,700 16,324,308 0 5,506,332 SEMVILOYEE BENEFITS 24,684,164 24,494,700 16,324,308 0 5,506,332 SERVICESIOTHER OPERATING EXP 10,126,834 12,223,572 11,149,623 894,316 209,533 324,894 SERVICESIOTHER OPERATING EXP 10,126,834 12,223,572 11,149,623 894,316 209,533 CAPITAL OUTLAY 511,688 52,383 490,536 5,713 26,104 INDIRECT SUPPORT 253,178 253,178 3,178 0 250,000 DTHER OUTGO 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	R LOCAL REVENUES	93,653	101,602	101,277	0	325	100%
CERTIFICATED SALARIES 22,889,754 18,230,334 0 4,839,420	REVENUES	46,878,497	46,879,016	24,373,805	0	22,505,211	52%
CERTIFICATION TO ALARIES 18,716,384 16,796,710 14,710,874 0 1,883,836 CLASSIFIED SALARIES 18,716,384 16,596,710 14,710,874 0 1,883,836 CLASSIFIED SALARIES 24,684,164 24,494,700 16,934,308 0 5,560,392 800/OS AND SUPPLIES 2,100,199 2,277,443 1,189,197 798,533 324,594 8ERVICESIOTHER OPERATING EXP 10,128,834 12,253,572 11,149,623 394,316 299,633 24,111,49,623 394,316 299,633 24,111,49,623 394,316 299,633 24,111,49,623 394,316 299,633 24,111,49,623 394,316 29,633 24,111,49,623 394,316 29,633 24,111,49,623 394,316 29,633 24,111,49,623 394,316 29,633 24,111,49,623 394,316 29,633 29,633 20,63	DITURES						
CENTIFICATED SALANIES 18,716,384 16,596,710 14,710,874 0 1,883,836 EMPLOYE BENEFITS 24,684,164 24,49,700 18,934,308 0 5,560,392 BENYLOYE BENEFITS 24,684,164 24,49,700 18,934,308 0 5,560,392 BENYLOYE BENEFITS 24,684,164 24,49,700 18,934,308 0 5,560,392 324,594 SERVICESIOTHER OPERATING EXP 10,128,834 12,255,572 11,149,623 394,315 299,633 CAPITAL OUTLAY 511,688 522,353 490,536 5,713 26,104 INDIRECT SUPPORT 253,178 253,178 253,178 3,178 0 250,000 OTHER OUTGO 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	UCCATED CALADIES	22 869 754	22 869 754	18.230.334	0	4,639,420	80%
CLASSIEU STANKES CHAPLOYEE BENETIS 24,684,164 24,494,700 18,334,398 0 5,560,332 EMPLOYEE BENETIS 24,684,701 24,285,713 26,104 18,334,398 394,316 299,833 24,94,316 299,833 24,94,316 299,833 24,94,316 299,833 24,114 24,494,700 11,49,622 394,316 299,833 299,83 299,833 2							89%
BOOKS AND SUPPLIES 2,106,189 2,272,443 1,189,197 758,353 334,894 SERVICESIOTHER OPERATING EXP 10,128,834 12,255,572 11,149,823 894,316 209,633 CAPITAL OUTLAY 511,688 522,353 490,536 5,713 26,104 INDIRECT SUPPORT 253,178 253,178 3,178 0 250,000 DTHER OUTGO 0 0 0 0 0 0 0 OTAL EXPENDITURES 79,262,192 79,262,711 64,708,049 1,658,382 12,896,280 OTHER FINANCING SOURCES/USES INTERFUND TRANSFERS IN 0 0 0 0 0 0 0 0 OTHER SUPPLIES 31,950,473 31,950,473 0 0 0 31,950,473 OTHER USES 0 0 0 0 0 0 31,950,473 OTHER USES 0 0 0 0 0 0 31,950,473 OTHER USES 13,950,473 31,950,473 0 0 0 31,950,473 OTAL OTHER FINANCING SOURCES/USES 21,950,473 31,950,473 0 0 31,950,473 OTAL OTHER FINANCING SOURCES/USES 21,950,473 31,950,473 0 0 31,950,473 NET INCREASE (DECREASE) IN FUND BALANCE 433,222 433,222 Seginning Fund Balance, July 1 433,222 433,222 Audit Adjustments 0 0 0 Reserved Fund Balance Designated Fund Balance Reserved Fund Balance Designated Fund Balance Reserved Fund Balance Designated Fund Balance Reserved Fund Balance	·			•			77%
SERVICESIOTHER OPERATING EXP 10,128,834 12,253,572 11,149,823 894,316 209,633 CAPITAL OUTLAY 511,688 522,353 490,536 5,713 26,104 INDIRECT SUPPORT 253,178 253,178 3,178 0 0 0 0 0 0 0 0 0 0 0 0 0					=		86%
CAPITAL OUTLAY 511,688 522,353 490,536 5,713 26,104 INDRECT SUPPORT 253,178 253,178 3,178 0 250,000 DTHER OUTGO 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0							98%
NOTHER COUTON							95%
TOTAL EXPENDITURES 79,262,192 79,262,711 64,708,049 1,658,382 12,895,280 OTAL EXPENDITURES 79,262,192 79,262,711 64,708,049 1,658,382 12,895,280 OTHER FINANCING SOURCES/USES INTERFUND TRANSFERS IN 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0							1%
STHER FINANCING SOURCES/USES							0%
INTERFUND TRANSFERS IN 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	. EXPENDITURES	79,262,192	79,262,711	64,708,049	1,658,382	12,896,280	84%
Beginning Fund Balance, July 1 433,222 433,222 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	RFUND TRANSFERS IN RFUND TRANSFERS OUT ER SOURCES ER USES	0 31,950,473 0	0 31,950,473 0	0 0 0	0 0 0	0 31,950,473 0	0% 0% 0% 0%
Beginning Fund Balance, July 1 433,222 433,222 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							
Audit Adjustments 0 0 0 Ending Fund Balance, June 30 0 0 Reserved Fund Balance 0 0 0 Designated Fund Balance 0 0 Economic Uncertainties 0 0 Reserve H&W Contribution 0 State Budget Adjustments 0 0 Categorical Reserves to be Expensed 0 0 0	ICREASE (DECREASE) IN FUND BALANCE	-433,222	-433,222	<u> </u>			
Audit Adjustments 0 0 0 Ending Fund Balance, June 30 0 0 Reserved Fund Balance 0 0 0 Designated Fund Balance 0 0 0 Economic Uncertainties 0 0 0 Reserve H&W Contribution 0 0 0 State Budget Adjustments 0 0 0 Categorical Reserves to be Expensed 0 0	ning Fund Balance, July 1	433,222	433,222			··········	
Reserved Fund Balance 0 0 0 Designated Fund Balance 0 0 0 Economic Uncertainties 0 0 0 Reserve H&W Contribution 0 0 State Budget Adjustments 0 0 0 Categorical Reserves to be Expensed 0 0		0	0				
Designated Fund Balance 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	g Fund Balance, June 30	=	=			•	
Economic Uncertainties 0 0 0 Reserve H&W Contribution 0 0 State Budget Adjustments 0 0 0 Categorical Reserves to be Expensed 0 0		=					-
Reserve H&W Contribution 0 0 State Budget Adjustments 0 0 Categorical Reserves to be Expensed 0 0		•					
State Budget Adjustments 0 0 Categorical Reserves to be Expensed 0 0			-				
Categorical Reserves to be Expensed 0 0		=	· =				
Categorical Resalves to be Expensed		=	· ·			•	
0 U	-		-				
Other Unappropriated Fund Balance 0 0	Other	0					

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT 2010-11 BUDGET STATUS REPORT RESTRICTED PROGRAMS (FULLY FUNDED) WITHIN THE GENERAL FUND

eriod Ending: April 30, 2011	Revised Budget 01/2011	Revised Budget 04/2011	Actuals to Date	Encumbered	Balance of Operating Budget	% of Budget Used
EVENUES						
REVENUE LIMIT SOURCES	0	0	0	0	0	0% 52%
FEDERAL REVENUE	69,329,896	72,407,848	37,564,229	0	34,843,619 7,766,413	71%
OTHER STATE REVENUES	24,589,807	26,575,847	18,809,434	0	511,932	82%
OTHER LOCAL REVENUES	2,670,632	2,799,427	2,287,495	U	311,002	
OTAL REVENUES	96,590,335	101,783,122	58,661,158	0	43,121,964	58%
						· · · - · · · · · · · · · · · · · · · ·
XPENDITURES						
	30,885,390	34,137,755	21,749,776	0 .	12,387,979	64%
CERTIFICATED SALARIES	7,795,822	8,958,124	6,511,331	0	2,446,793	73%
CLASSIFIED SALARIES	14,392,090	15,005,571	10,990,438	0	4,015,133	73% 47%
EMPLOYEE BENEFITS	19,459,300	20,378,770	5,437,553	4,090,383	10,850,834	79%
BOOKS AND SUPPLIES	20,135,932	22,094,608	10,601,384	6,911,213	4,582,012	
SERVICES/OTHER OPERATING EXP	2,413,847	2,217,949	564,465	770,032	883,451	60% 8%
CAPITAL OUTLAY	2,213,972	2,635,786	219,486	0	2,416,300	0%
INDIRECT SUPPORT OTHER OUTGO	4,758	9,758	0	. 0	9,758	U 76
UTHER OUTGO				44 374 600	37,592,261	64%
TOTAL EXPENDITURES	97,301,113	105,438,321	56,074,433	11,771,628	31,342,241	
	97,301,113 1,600,000 0 98,488 0	1,600,000 0 1,047,717 0	1,500,000 0 0 0	0 0 0 0	0 0 1,047,717 0	100% 0% 0% 0%
INTERFUND TRANSFERS OUT OTHER SOURCES	1,600,000 0 98,488	1,600,000 0 1,047,717	1,600,000 0 0	0 0 0	0 0 1,047,717	100% 0% 0%
OTHER FINANCING SOURCES/USES INTERFUND TRANSFERS IN INTERFUND TRANSFERS OUT OTHER SOURCES OTHER USES TOTAL OTHER FINANCING SOURCES/USES	1,600,000 0 98,488 0	1,600,000 0 1,047,717 0	1,500,000 0 0 0	0 0 0 0	0 0 1,047,717 0	100% 0% 0%
OTHER FINANCING SOURCES/USES INTERFUND TRANSFERS IN INTERFUND TRANSFERS OUT OTHER SOURCES OTHER USES TOTAL OTHER FINANCING SOURCES/USES NET INCREASE (DECREASE) IN FUND BALANCE	1,600,000 0 98,488 0 1,698,488	1,600,000 0 1,047,717 0 2,647,717	1,500,000 0 0 0	0 0 0 0	0 0 1,047,717 0	100% 0% 0%
OTHER FINANCING SOURCES/USES INTERFUND TRANSFERS IN INTERFUND TRANSFERS OUT OTHER SOURCES OTHER USES TOTAL OTHER FINANCING SOURCES/USES NET INCREASE (DECREASE) IN FUND BALANCE	1,600,000 0 98,488 0 1,698,488 987,711	1,600,000 0 1,047,717 0 2,647,717 -1,007,482	1,500,000 0 0 0	0 0 0 0	0 0 1,047,717 0	100% 0% 0%
OTHER FINANCING SOURCES/USES INTERFUND TRANSFERS IN INTERFUND TRANSFERS OUT OTHER SOURCES OTHER USES TOTAL OTHER FINANCING SOURCES/USES NET INCREASE (DECREASE) IN FUND BALANCE Beginning Fund Balance, July 1 Audit Adjustments Ending Fund Balance, June 30	1,600,000 0 98,488 0 1,698,488 987,711	1,600,000 0 1,047,717 0 2,647,717 -1,007,482	1,500,000 0 0 0	0 0 0 0	0 0 1,047,717 0	100% 0% 0%
OTHER FINANCING SOURCES/USES INTERFUND TRANSFERS IN INTERFUND TRANSFERS OUT OTHER SOURCES OTHER USES TOTAL OTHER FINANCING SOURCES/USES NET INCREASE (DECREASE) IN FUND BALANCE Beginning Fund Balance, July 1 Audit Adjustments	1,600,000 0 98,488 0 1,698,488 987,711 10,141,276 0	1,600,000 0 1,047,717 0 2,647,717 -1,007,482 10,141,276 0 9,133,794	1,500,000 0 0 0	0 0 0 0	0 0 1,047,717 0	100% 0% 0%
OTHER FINANCING SOURCES/USES INTERFUND TRANSFERS IN INTERFUND TRANSFERS OUT OTHER SOURCES OTHER USES TOTAL OTHER FINANCING SOURCES/USES NET INCREASE (DECREASE) IN FUND BALANCE Beginning Fund Balance, July 1 Audit Adjustments Ending Fund Balance, June 30 Reserved Fund Balance Designated Fund Balance	1,600,000 0 98,488 0 1,698,488 987,711 10,141,276 0 11,128,987	1,600,000 0 1,047,717 0 2,647,717 -1,007,482 10,141,276 0 9,133,794	1,500,000 0 0 0	0 0 0 0	0 0 1,047,717 0	100% 0% 0%
OTHER FINANCING SOURCES/USES INTERFUND TRANSFERS IN INTERFUND TRANSFERS OUT OTHER SOURCES OTHER USES TOTAL OTHER FINANCING SOURCES/USES NET INCREASE (DECREASE) IN FUND BALANCE Beginning Fund Balance, July 1 Audit Adjustments Ending Fund Balance, June 30 Reserved Fund Balance Designated Fund Balance Economic Uncertainties	1,600,000 0 98,488 0 1,698,488 987,711 10,141,276 0 11,128,987	1,600,000 0 1,047,717 0 2,647,717 -1,007,482 10,141,276 0 9,133,794 0	1,500,000 0 0 0	0 0 0 0	0 0 1,047,717 0	100% 0% 0%
OTHER FINANCING SOURCES/USES INTERFUND TRANSFERS IN INTERFUND TRANSFERS OUT OTHER SOURCES OTHER USES TOTAL OTHER FINANCING SOURCES/USES NET INCREASE (DECREASE) IN FUND BALANCE Beginning Fund Balance, July 1 Audit Adjustments Ending Fund Balance, June 30 Reserved Fund Balance Designated Fund Balance Economic Uncertainties Reserve H&W Contribution	1,600,000 0 98,488 0 1,698,488 987,711 10,141,276 0 11,128,987 0	1,600,000 0 1,047,717 0 2,647,717 -1,007,482 10,141,276 0 9,133,794 0 0	1,500,000 0 0 0	0 0 0 0	0 0 1,047,717 0	100% 0% 0%
OTHER FINANCING SOURCES/USES INTERFUND TRANSFERS IN INTERFUND TRANSFERS OUT OTHER SOURCES OTHER USES TOTAL OTHER FINANCING SOURCES/USES NET INCREASE (DECREASE) IN FUND BALANCE Beginning Fund Balance, July 1 Audit Adjustments Ending Fund Balance, June 30 Reserved Fund Balance Designated Fund Balance Designated Fund Balance Economic Uncertaintles Reserve H&W Contribution State Budget Adjustments	1,600,000 0 98,488 0 1,698,488 987,711 10,141,276 0 11,128,987 0 0	1,600,000 0 1,047,717 0 2,647,717 -1,007,482 10,141,276 0 9,133,794 0 0	1,500,000 0 0 0	0 0 0 0	0 0 1,047,717 0	100% 0% 0%
INTERFUND TRANSFERS IN INTERFUND TRANSFERS OUT OTHER SOURCES OTHER USES TOTAL OTHER FINANCING SOURCES/USES NET INCREASE (DECREASE) IN FUND BALANCE Beginning Fund Balance, July 1 Audit Adjustments Ending Fund Balance, June 30 Reserved Fund Balance Designated Fund Balance Economic Uncertainties Reserve H&W Contribution State Budget Adjustments Categorical Reserves to be Expensed	1,600,000 0 98,488 0 1,698,488 987,711 10,141,276 0 11,128,987 0 0 0 0 6,748,987	1,600,000 0 1,047,717 0 2,647,717 -1,007,482 10,141,276 0 9,133,794 0 0 0 0 1,603,794	1,500,000 0 0 0	0 0 0 0	0 0 1,047,717 0	100% 0% 0%
DITHER FINANCING SOURCES/USES INTERFUND TRANSFERS IN INTERFUND TRANSFERS OUT OTHER SOURCES OTHER USES TOTAL OTHER FINANCING SOURCES/USES NET INCREASE (DECREASE) IN FUND BALANCE Beginning Fund Balance, July 1 Audit Adjustments Ending Fund Balance, June 30 Reserved Fund Balance Designated Fund Balance Economic Uncertainties Reserve H&W Contribution State Budget Adjustments	1,600,000 0 98,488 0 1,698,488 987,711 10,141,276 0 11,128,987 0 0	1,600,000 0 1,047,717 0 2,647,717 -1,007,482 10,141,276 0 9,133,794 0 0	1,500,000 0 0 0	0 0 0 0	0 0 1,047,717 0	100% 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 all 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
State Lottery Local Revenue AP Test Fee Fruit Tree/Jamba Juice Donations	184,213 25,843 79 500 1,556	184,213 25,843 79 500 1,556	
Fund Balance/Carry Forward Purchase Orders	0	0	0
Change this Period	212,191	212,191	0

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BUDGET REVISIONS CHARTER SCHOOL FUND

Period Ending: April 30, 2011	Revised Budget 01/2011	Proposed Budget Revisions	Revised Budget 04/2011
REVENUES			
REVENUE LIMIT SOURCES	8,192,462	0	8,192,462
FEDERAL REVENUE	810,834	0	810,834
OTHER STATE REVENUES	1,081,341	184,292	1,265,633
OTHER LOCAL REVENUES	236,880	27,899	264,780
TOTAL REVENUES	10,321,517	212,191	10,533,709
		· · · · · · · · · · · · · · · · · · ·	
EXPENDITURES			
CERTIFICATED SALARIES	5,017,076	159,414	5,176,490
CLASSIFIED SALARIES	766,532	0	766,532
EMPLOYEE BENEFITS	2,359,029	0	2,359,029
BOOKS AND SUPPLIES	1,796,568	-67,239	1,729,329
SERVICES/OTHER OPERATING EXP	1,182,994	96,163	1,279,158
CAPITAL OUTLAY	39,746	23,853	63,599 0
OTHER OUTGOING	0	0	0
INDIRECT SUPPORT	0	0	v
TOTAL EXPENDITURES	11,161,944	212,191	11,374,136
OTHER FINANCING SOURCES/USES INTERFUND TRANSFERS IN INTERFUND TRANSFERS OUT OTHER SOURCES OTHER USES TOTAL OTHER FINANCING SOURCES/USES	1,385,858 -652,870 0 0	0 0 0 0	1,385,858 -652,870 0 0 732,988
NET INCREASE (DECREASE) IN FUND BALANCE	-107,439	0	-107,439
Beginning Fund Balance, July 1	422,538	0	422,538 0
Audit Adjustments	0	. 0	
Ending Sund Ralance June 30	315,099	0	315,099
Ending Fund Balance, June 30 Reserved Fund Balance	0	0	(
Designated Fund Balance			
Economic Uncertainties	315,099	0	315,099
Other	0	0	(
Unappropriated Fund Balance	0	0	,
44			

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT 2010-11 BUDGET STATUS REPORT CHARTER SCHOOL FUND

Period Ending: April 30, 2011	Revised Budget 01/2011	Revised Budget 04/2011	Actuals to Date	Encumbered	Balance of Operating Budget	% of Budget Use
REVENUËS						
REVENUE LIMIT SOURCES	8,192,462	8,192,462	4,272,325	0	3,920,137	52%
FEDERAL REVENUE	810,834	810,834	218,601	0	592,233	27%
OTHER STATE REVENUES	1,081,341	1,265,633	887,045	C C	378,588	70%
OTHER LOCAL REVENUES	236,880	264,780	244,152	0	20,628	92%
TOTAL REVENUES	10,321,517	10,533,709	5,622,124	0	4,911,585	53%
EXPENDITURES						
	5,017,076	5,176,490	4,044,301	0	1,132,189	78%
CERTIFICATED SALARIES	786,532	766,532	641,251	ŏ	125,281	84%
CLASSIFIED SALARIES	2,359,029	2,359,029	2,199,365	0 .	159,664	93%
EMPLOYEE BENEFITS	1,796,568	1,729,329	264,245	141,948	1,323,135	23%
BOOKS AND SUPPLIES	1,182,994	1,279,158	527,140	83,725	668,292	48%
SERVICES/OTHER OPERATING EXP	39,746	63,599	61,390	1,485	723	99%
CAPITAL OUTLAY	35,740	00,000	0	0	0	0%
OTHER OUTGOING INDIRECT SUPPORT	ő	Ö	Ō	0	0	0%
OTAL EXPENDITURES	11,161,944	11,374,136	7,737,692	227,158	3,409,285	70%
OTHER FINANCING SOURCES/USES						
INTERFUND TRANSFERS IN	1,385,858	1,385,858	0	0	1,385,858	0%
INTERFUND TRANSFERS OUT	-652,870	-652,870	-23,455	0	-629,415	4%
OTHER SOURCES	0	0	0	0	0	0%
OTHER USES	. 0	. 0	0	0	0	0%
TOTAL OTHER FINANCING SOURCES/USES	732,988	732,988	-23,455	0	756,443	0%
NET INCREASE (DECREASE) IN FUND BALANCE	-107,439	-107,439				
NET INCREASE (DECREASE) IN FOND BALANCE						
	422,538 0	422,538 0				
Beginning Fund Balance, July 1 Audit Adjustments	-					
Audit Adjustments	315,099	315,099				
Audit Adjustments	-	315,099 0				
Audit Adjustments Ending Fund Balance, June 30	315,099 0	0				
Audit Adjustments Ending Fund Balance, June 30 Reserved Fund Balance	315,099 0 315,099	315,099				
Audit Adjustments Ending Fund Balance, June 30 Reserved Fund Balance Designated Fund Balance	315,099 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	BUDGETED	BUDGETED
	REVENUES/	EXPENDITURES/	FUND
	TRANSFERS	TRANSFERS	BALANCE
WIA – Governor's 15% Discretionary	67,500	67,500	
Adult Education Parent Fees/Misc.	91,236	91,236	
Fund Balance/Carry Forward Purchase Orders	0	(450)	450
Change this Period	158,736	158,286	450

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BUDGET REVISIONS ADULT EDUCATION FUND

Period Ending: April 30, 2011	Revised Budget 01/2011	Proposed Budget Revisions	Revised Budget 04/2011
REVENUES			
REVENUE LIMIT SOURCES	0	0	0
FEDERAL REVENUE	2,368,507	67,500	2,436,007 70,818
OTHER STATE REVENUES	70,818 3 440 574	91,236	3,210,807
OTHER LOCAL REVENUES	3,119,571	31,200	0,2,17,001
TOTAL REVENUES	5,558,896	158,736	5,717,632
EXPENDITURES			
CERTIFICATED SALARIES	4,284,866	-123,359	4,161,507
CLASSIFIED SALARIES	2,186,994	102,164	2,289,159
EMPLOYEE BENEFITS	3,064,796	28,931	3,093,727 1,064,650
BOOKS AND SUPPLIES	1,029,058	35,592	1,336,509
SERVICES/OTHER OPERATING EXP	1,249,186	87,324 25,318	29,018
CAPITAL OUTLAY	3,700 0	25,510	25,010
OTHER OUTGOING	434,179	2,316	436,495
INDIRECT SUPPORT	434,119	2,310	,
TOTAL EXPENDITURES	12,252,779	158,286	12,411,065
OTHER FINANCING SOURCES/USES			<u> </u>
INTERFUND TRANSFERS IN	8,284,762	0	8,284,762
INTERFUND TRANSFERS OUT	-2,408,000	0	-2,408,000
OTHER SOURCES	0	0	0
OTHER USES		0	T.
TOTAL OTHER FINANCING SOURCES/USES	5,876,762	0	5,876,762
			. 040.074
NET INCREASE (DECREASE) IN FUND BALANCE	-817,121	450	-816,671
			2.627.74(
Beginning Fund Balance, July 1	2,637,740	0	2,637,740
Audit Adjustments	0	V	`
•	4 000 646	450	1,821,069
Ending Fund Balance, June 30	1,820,619 0	0	(,,==,,==
Reserved Fund Balance	0	Ö	(
Designated Fund Balance	ő	0	(
Economic Uncertainties	1,820,619	450	1,821,069
Other Unappropriated Fund Balance	0	0	(

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT 2010-11 BUDGET STATUS REPORT ADULT EDUCATION FUND

Period Ending: April 30, 2011	Adopted Budget 01/2011	Revised Budget 04/2011	Actuals to Date	Encumbered	Balance of Operating Budget	% of Budget Used
REVENUES						
REVENUE LIMIT SOURCES	. 0	0	0	0	0	0%
FEDERAL REVENUE	2,368,507	2,436,007	210,076	0	2,225,931	9% 88%
OTHER STATE REVENUES	70,818	70,818	62,551	0	8,267 1,640,444	49%
OTHER LOCAL REVENUES	3,119,571	3,210,807	1,570,364	U	(,040,444	
TOTAL REVENUES	5,558,896	5,717,632	1,842,990	0	3,874,642	32%
EXPENDITURE\$						
	4 204 000	4,161,507	3,457,757	0	703,750	83%
CERTIFICATED SALARIES	4,284,866 2,186,994	2,289,159	1,890,880	0	398,279	83%
CLASSIFIED SALARIES	3,064,796	3,093,727	2,483,494	0	610,233	80%
EMPLOYEE BENEFITS BOOKS AND SUPPLIES	1,029,058	1,064,650	496,022	217,935	350,693	67%
SERVICES/OTHER OPERATING EXP	1,249,186	1,336,509	767,194	334,342	234,973	82%
CAPITAL OUTLAY	3,700	29,018	29,017	0	. 1	100%
OTHER OUTGOING	0	0	0	0	0	0% 5%
INDIRECT SUPPORT	434,179	436,495	20,949	0	415,546	376
TOTAL EXPENDITURES	12,252,779	12,411,065	9,145,313	552,277	2,713,475	78%
OTHER FINANCING SOURCES/USES INTERFUND TRANSFERS IN INTERFUND TRANSFERS OUT OTHER SOURCES OTHER USES	8,284,762 -2,408,000 0 0	8,284,762 -2,408,000 0	6,701,666 0 0 0	0 0 0 0	1,583,096 -2,408,000 0 0	81% 0% 0% 0%
TOTAL OTHER FINANCING SOURCES/USES	5,876,762	5,876,762	6,701,666	0	-824,904	114%
NET INCREASE (DECREASE) IN FUND BALANCE	-817,121	-816,671				
Beginning Fund Balance, July 1 Audit Adjustments	2,637,740 0	2,637,740 0	<u> </u>			
Ending Fund Balance, June 30	1,820,619	1,821,069				
Reserved Fund Balance	0	0				
Designated Fund Balance	0	0			•	
Economic Uncertainties	0	0				
Other	1,820,619 0	1,821,069 0				
Unappropriated Fund Balance	U	U				

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 Forward Purchase Orders	0	0	. 0
			· · · · · · · · · · · · · · · · · · ·
Change this Period	0	0	0

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BUDGET REVISIONS CAFETERIA FUND

Period Ending: April 30, 2011	Revised Budget 01/2011	Proposed Budget Revisions	Revised Budget 04/2011
REVENUES			•
REVENUE LIMIT SOURCES	0	0	٥
FEDERAL REVENUE	15,139,249	0	15,139,249
OTHER STATE REVENUES	848,565	0	848,565
OTHER LOCAL REVENUES	2,899,383	0	2,899,383
TOTAL REVENUES	18,887,197	0	18,887,197
EVENOTIBES			
EXPENDITURES			•
CERTIFICATED SALARIES	0	0	7,160,950
CLASSIFIED SALARIES	7,160,950	0	3,472,787
EMPLOYEE BENEFITS	3,472,787	-13,000	6,915,346
BOOKS AND SUPPLIES	6,928,346	13,000	133,283
SERVICES/OTHER OPERATING EXP	120,283 217,986	0	217,986
CAPITAL OUTLAY	217,300	Ö	0
OTHER OUTGOING	986,845	ŏ	986,845
INDIRECT SUPPORT	500,043	_	
TOTAL EXPENDITURES	18,887,197	0	18,887,197
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	· ·
TOTAL OTHER FINANCING SOURCES/USES	0	0	0
THE PART OF THE PA	0	0	0
NET INCREASE (DECREASE) IN FUND BALANCE			
Beginning Fund Balance, July 1	4,755,351	0	4,755,351 0
Audit Adjustments	0	0	U
•	4,755,351	0	4,755,351
Ending Fund Balance, June 30	0	0	0
Reserved Fund Balance Designated Fund Balance		0	_
Economic Uncertainties	0	0	4 765 354
Other	4,755,351	0	4,755,351 0
Unappropriated Fund Balance	0	0	

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT 2010-11 BUDGET STATUS REPORT CAFETERIA FUND

Period Ending: April 30, 2011	Revised Budget 01/2011	Revised Budget 04/2011	Actuals to Date	Encumbered	Balance of Operating Budget	% of Budget Used
REVENUES						
REVENUE LIMIT SOURCES	0	0	. 0	0	0	0%
FEDERAL REVENUE	15,139,249	15,139,249	7,692,068	0	7,447,181 89,830	51% 89%
OTHER STATE REVENUES	848,565	848,565	758,735 1,260,841	0	1,638,542	43%
OTHER LOCAL REVENUES	2,899,383	2,899,383	1,200,041	•	•	
TOTAL REVENUES	18,887,197	18,887,197	9,711,644	0	9,175,553	51%
EXPENDITURES						
		0	0 .	Ò	0	0%
CERTIFICATED SALARIES	7,160,950	7,160,950	5,075,577	Ō	2,085,373	71%
CLASSIFIED SALARIES	3,472,787	3,472,787	2,643,044	0	829,743	76%
EMPLOYEE BENEFITS	6,928,346	6,915,346	5,694,211	1,055,309	165,826	98%
BOOKS AND SUPPLIES SERVICES/OTHER OPERATING EXP	120,283	133,283	75,841	27,667	29,775	78%
CAPITAL OUTLAY	217,986	217,986	216,569		1,417	99% 0%
OTHER OUTGOING	0	0	0	0	0 281,174	72%
INDIRECT SUPPORT	986,845	986,845	705,671	U	201,174	
TOTAL EXPENDITURES	18,887,197	18,887,197	14,410,913	1,082,975	3,393,308	82%
OTHER FINANCING SOURCES/USES INTERFUND TRANSFERS IN INTERFUND TRANSFERS OUT OTHER SOURCES OTHER USES TOTAL OTHER FINANCING SOURCES/USES	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0% 0% 0% 0%
NET INCREASE (DECREASE) IN FUND BALANCE	0	0				
Beginning Fund Balance, July 1	4,755,351	4,755,351	· · · · · · · · · · · · · · · · · · ·			
Audit Adjustments	0	0 .				
Ending Fund Balance, June 30	4,755,351	4,755,351				
Reserved Fund Balance	0	0				
Designated Fund Balance		0				
Economic Uncertaintles	0 4 755 254	4,755,351				
Other	4,755,351 0	4,755,351				
Unappropriated Fund Balance	•	-			•	Page

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
Cal-SAFE Child Care & Development	169,236	169,236	
Federal Quality Improvement	(3,961)	(3,961)	
ARRA – Quality Improvement	50,000	50,000	
Pre-K & Family Literacy	15,000	15,000	
Facility Renovation & Repair	100,000	100,000	
Transfers In	1,606	1,606	
Fund Balance/Carry Forward Purchase Orders	0	10,475	(10,475)
Change this Period	331,881	342,356	(10,475)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BUDGET REVISIONS CHILD DEVELOPMENT FUND

Period Ending: April 30, 2011	Revised Budget 01/2011	Proposed Budget Revisions	Revised Budget 04/2011
REVENUES			
REVENUE LIMIT SOURCES	0 -	0	0
FEDERAL REVENUE	11,414,705	46,039	11,460,744 7,160,332
OTHER STATE REVENUES	6,876,096	284,236 0	2,333,546
OTHER LOCAL REVENUES	2,333,546	Ů	
TOTAL REVENUES	20,624,347	330,275	20,954,622
EXPENDITURES			
	6,353,974	80,353	6,434,327
CERTIFICATED SALARIES	4,849,196	18,412	4,867,608
CLASSIFIED SALARIES	6,468,429	68,928	6,537,357
EMPLOYEE BENEFITS	1,489,033	49,444	1,538,477
BOOKS AND SUPPLIES	458,529	161,180	619,709
SERVICES/OTHER OPERATING EXP	456,888	-43,111	413,777
CAPITAL OUTLAY OTHER OUTGOING	0	0	
INDIRECT SUPPORT	675,361	7,151	682,512
TOTAL EXPENDITURES	20,751,410	342,356	21,093,766
OTHER FINANCING SOURCES/USES INTERFUND TRANSFERS IN INTERFUND TRANSFERS OUT OTHER SOURCES OTHER USES TOTAL OTHER FINANCING SOURCES/USES	0 0 0 0	18,606 -17,000 0 0 1,606	18,606 -17,000 0 0 1,606
TOTAL OTHERT MARKETS GOVERN			
NET INCREASE (DECREASE) IN FUND BALANCE	-127,063	-10,475	-137,538
The state of the s	3,303,798	0	3,303,798
Beginning Fund Balance, July 1 Audit Adjustments	0	0	C
	3,176,735	-10,475	3,166,260
Ending Fund Balance, June 30	0	0	(
Reserved Fund Balance Designated Fund Balance	. 0	0	(
Economic Uncertainties	0	0	3,166,260
Other	3,176,735	-10,475 0	3,100,200
Unappropriated Fund Balance	. 0		`

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT 2010-11 BUDGET STATUS REPORT CHILD DEVELOPMENT FUND

REVENUES REVENUE LIMIT SOURCES REVENUE LIMIT SOURCES 11,414,705 11,480,744 6,772,768 0 OTHER STATE REVENUES 6,976,096 7,760,332 2,983,220 0 OTHER STATE REVENUES 2,233,546 2,333,546 1,453,507 0 TOTAL REVENUES 20,624,347 20,954,622 11,219,295 0 EXPENDITURES CERTIFICATED SALARIES CERTIFICATED SALARIES 4,949,196 4,867,606 3,947 2,20 0 EMPLOYEE BEINEFITS 6,468,429 6,537,397 5,363,048 0 EMPLOYEE BEINEFITS 6,468,429 6,537,397 5,368,048 0 EMPLOYEE BEINEFITS 6,468,429 6,537,397 5,368,048 0 EMPLOYEE BEINEFITS 6,468,429 6,537,397 5,368,048 0 EMPLOYEE BEINEFITS 6,468,429 6,537,397 5,368,397 0 EMPLOYEE BEINEFITS 6,468,429 6,337,397 5,368,397 0 EMPLOYEE BEINEFITS 6,468,429 6,337,397 5 EMPLOYEE BEINEFITS 6,468,429 6,337,397 6 EMPLOYEE BEINEFITS 6,468,429 6,337	Balance of Operating Budget	% of Budget Used
TEPEDERAL REVENUE 11,414,705 11,460,744 6,772,768 0 OTHER STATE REVENUES 6,876,966 7,160,332 2,993,020 0 OTHER LOCAL REVENUES 2,333,546 1,453,507 0 TOTAL REVENUES 20,624,347 20,954,622 11,219,295 0 EXPENDITURES CERTIFICATED SALARIES 6,353,974 6,434,327 5,068,397 0 CLASSIFIED SALARIES 4,849,196 4,867,608 3,941,228 0 CEMPLOYEE BENEFITS 6,468,429 6,537,357 5,363,048 0 EMPLOYEE BENEFITS 6,468,429 6,537,357 5,363,048 0 EMPLOYEE DENEFITS 6,468,429 6,537,357 5,363,048 0 EMPLOYEE DENEFITS 6,468,529 619,709 242,811 234,118 25ERVICES/OTHER OPERATING EXP 456,588 413,777 278,810 26,998 0 10 0		
FEDERAL REVENUE 11,414,705 11,460,744 6,772,768 0 OTHER STATE REVENUES 6,876,096 7,160,332 2,993,020 0 OTHER LOCAL REVENUES 2,333,546 2,333,546 1,453,507 0 TOTAL REVENUES 20,524,347 20,954,622 11,219,295 0 EXPENDITURES CERTIFICATED SALARIES 6,353,974 6,434,327 5,068,397 0 CLASSIFIED SALARIES 4,849,196 4,867,608 3,941,228 0 EMPLOYEE BENEFITS 6,468,429 6,537,357 5,363,048 0 EMPLOYEE BENEFITS 1,489,033 1,538,477 689,577 451,351 0 SERVICES/OTHER OPERATING EXP 455,259 619,709 242,811 224,118 26PVICES/OTHER OPERATING EXP 455,288 413,777 278,810 26,098 0 OTHER OUTGOING 0 0 0 0 0 0 0 INDIRECT SUPPORT 675,361 682,512 5,264 0 COTAL EXPENDITURES CHER FINANCING SOURCES/USES INTERFUND TRANSFERS OUT 0 11,606 1,606 0 OTHER SOURCES 0 0 0 0 0 0 0 OTHER SOURCES 0 0 0 0 0 0 0 OTHER SOURCES/USES 0 1,606 1,606 0 NET INCREASE (DECREASE) IN FUND BALANCE -127,063 -137,538	0	0%
OTHER LOCAL REVENUES 2,333,546 7,160,332 2,993,020 0 OTHER LOCAL REVENUES 2,333,546 2,333,546 1,455,507 0 TOTAL REVENUES 20,624,347 20,954,622 11,219,295 0 EXPENDITURES CERTIFICATED SALARIES 6,353,974 6,434,327 5,068,397 0 CLASSIFIED SALARIES 4,849,196 4,867,608 3,941,228 0 EMPLOYEE BENEFITS 6,468,429 6,537,357 5,363,048 0 EMPLOYEE BENEFITS 1,489,933 1,538,477 689,577 451,351 BOOKS AND SUPPLIES 1,489,933 1,538,477 689,577 451,351 SERVICES/OTHER OPERATING EXP 456,582 619,709 242,811 234,118 CAPITAL OUTLAY 456,888 413,777 278,810 26,098 OTHER OUTGOING 0 0 0 0 0 OTHER OUTGOING 675,361 682,512 5,264 0 TOTAL EXPENDITURES 20,751,410 21,093,766 15,589,134 711,567 OTHER FINANCING SOURCES/USES INTERFUND TRANSFERS IN 0 18,606 1,606 0 INTERFUND TRANSFERS OUT 0 0 0 0 OTHER SOURCES 0 0 0 0 0 0 OTHER USES 0 0 0 0 0 0 OTHER USES 0 1,606 1,606 0 NET INCREASE (DECREASE) IN FUND BALANCE -127,063 -137,538	4,687,976	59%
TOTAL REVENUES 2,0,624,347 20,954,6622 11,219,295 0 EXPENDITURES CERTIFICATED SALARIES CLASSIFIED SALARIES 4,849,196 4,867,609 3,941,228 0 CLASSIFIED SALARIES 6,488,429 6,537,357 5,363,048 0 EMPLOYEE BENEFITS 6,468,429 6,537,357 5,363,048 0 BOOKS AND SUPPLIES 1,489,033 1,538,477 689,577 451,351 SERVICES/OTHER OPERATING EXP 456,888 413,777 278,810 26,098 OTHER OUTGOING 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	4,167,312	42%
EXPENDITURES CERTIFICATED SALARIES	880,039	62%
CERTIFICATED SALARIES	9,735,327	54%
CERTIFICATED SALARIES		
CERTIFICATES JALARIES 1,4849,196 4,867,608 3,941,228 0 CLASSIFIED SALARIES 4,849,196 4,867,608 3,941,228 0 EMPLOYEE BENEFITS 6,468,429 6,537,357 5,363,048 0 EMPLOYEE BENEFITS 1,489,033 1,538,477 689,577 451,351 BOOKS AND SUPPLIES 1,489,033 1,538,477 689,577 451,351 SERVICES/COTHER OPERATING EXP 458,529 619,709 242,811 234,118 CAPITAL OUTLAY 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		
CLASSIFIED SALARIES	1,365,930	79%
EMPLOYEE BENEFITS	926,380	81%
BOOKS AND SUPPLIES 1,489,033 1,538,477 689,577 451,351 SERVICES/OTHER OPERATING EXP 458,529 619,709 242,811 234,118 234,118 CAPITAL OUTLAY 456,888 413,777 278,810 26,098 OTHER OUTGOING 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	1,174,309	82%
SERVICES/OTHER OPERATING EXP	397,549	74%
CAPITAL OUTLAY 456,888 413,777 278,810 26,098 O THER OUTGOING 675,361 682,512 5,264 O INDIRECT SUPPORT 675,361 682,512 5,264 O O OTHER FINANCING SOURCES/USES INTERFUND TRANSFERS IN 0 18,606 1,606 O INTERFUND TRANSFERS OUT 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	142,780	77%
OTHER OUTGOING 0 0 0 0 0 0 0 0 0	108,870	74%
INDIRECT SUPPORT 675,361 682,512 5,264 0 FOTAL EXPENDITURES 20,751,410 21,093,766 15,589,134 711,567 OTHER FINANCING SOURCES/USES INTERFUND TRANSFERS IN 0 18,606 1,606 0 INTERFUND TRANSFERS OUT 0 -17,000 0 0 OTHER SOURCES 0 0 0 0 0 OTHER USES 0 0 1,606 1,606 0 INTERFUND TRANSFERS OUT 0 0 0 0 0 OTHER USES 0 0 1,606 1,606 0 INTERFUND TRANSFERS OUT 0 0 0 0 0 OTHER USES 0 1,606 1,606 0 INTERFUND TRANSFERS OUT 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0	0%
OTHER FINANCING SOURCES/USES INTERFUND TRANSFERS IN 0 18,606 1,606 0 INTERFUND TRANSFERS OUT 0 -17,000 0 0 O OTHER SOURCES 0 0 0 0 0 O OTHER SOURCES 0 0 0 0 0 O OTHER USES TOTAL OTHER FINANCING SOURCES/USES 0 1,606 1,606 0 NET INCREASE (DECREASE) IN FUND BALANCE -127,063 -137,538	677,248	1%
INTERFUND TRANSFERS IN 0 18,606 1,606 0 INTERFUND TRANSFERS OUT 0 -17,000 0 0 0 OTHER SOURCES 0 0 0 0 0 0 OTHER SOURCES 0 1,606 1,606 0 OTHER USES 0 OTHER USES 0 1,606 0 OTHER USES 0	4,793,065	77%
NET INCREASE (DECREASE) IN FUND BALANCE -127,063 -137,538	17,000 -17,000 0 0	9% 0% 0% 0% 100%
NET INCREASE (DECREASE) IN FUND BALANCE		
		·····
Beginning Fund Balance, July 1 3,303,798 3,303,798 0		
Audit Adjustments		
Ending Fund Balance, June 30 3,176,735 3,166,260		
Poening Fund Balance 0 0		
Decimated Fund Balance		
Economic Uncertainties		
Other 3,176,735 3,166,260		
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 2012-13, 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	7,182	7,182	
Fund Balance/Carry Forward Purchase Orders	0	0	0
Change this Period	7,182	7,182	0

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BUDGET REVISIONS DEFERRED MAINTENANCE FUND

Period Ending: April 30, 2011	Revised Budget 01/2011	Proposed Budget Revisions	Revised Budget 04/2011
REVENUES			
REVENUE LIMIT SOURCES	0	0	0
FEDERAL REVENUE	0	0	0
OTHER STATE REVENUES	0	0	0
OTHER LOCAL REVENUES	262,231	7,182	269,414
TOTAL REVENUES	262,231	7,182	269,414
EXPENDITURES			
CERTIFICATED SALARIES	0	0	0
CLASSIFIED SALARIES	54,286	19,012	73,298
EMPLOYEE BENEFITS	31,913	0	31,913
BOOKS AND SUPPLIES	167,276	226,731	394,007 230,662
SERVICES/OTHER OPERATING EXP	224,000	6,662 -245,222	1,299,364
CAPITAL OUTLAY	1,544,586 0	0	0
OTHER OUTGOING INDIRECT SUPPORT	Ö	Ö	0
INDIRECT SUPPORT	•		
TOTAL EXPENDITURES	2,022,061	7,182	2,029,244
OTHER FINANCING SOURCES/USES			
	4 075 000	0	1,075,000
INTERFUND TRANSFERS IN	1,075,000 -4,675,000	0	-4,675,000
INTERFUND TRANSFERS OUT	-4,5, 5,000	0	0
OTHER SOURCES OTHER USES	0	0	0
TOTAL OTHER FINANCING SOURCES/USES	-3,600,000	0	-3,600,000
NET INCREASE (DECREASE) IN FUND BALANCE	-5,359,830	0	-5,359,830
Beginning Fund Balance, July 1	3,619,830	0	3,619,830 0
Audit Adjustments	0 075 000	0 0	2,075,000
Restatements	2,075,000 335,000	0	335,000
Ending Fund Balance, June 30	335,000 0	Õ	0
Reserved Fund Balance Designated Fund Balance	ō	0	0
Economic Uncertainties	0	0	0
Other	335,000	0	335,000
Unappropriated Fund Balance	0	0	Ō

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT 2010-11 BUDGET STATUS REPORT DEFERRED MAINTENANCE FUND

Period Ending: April 30, 2011	Revised Budget 01/2011	Revised Budget 04/2011	Actuals to Date	Encumbered	Balance of Operating Budget	% of Budget Used
REVENUES						
REVENUE LIMIT SOURCES	0	0	0	0	0	0% 0%
FEDERAL REVENUE	0 .	0	0	0	0	0%
OTHER STATE REVENUES	0 262,231	0 269,414	269,414	Ŏ	Ô	100%
OTHER LOCAL REVENUES	202,231	200,414	,			4000/
TOTAL REVENUES	262,231	269,414	269,414	0	. 0	100%
			····			
EXPENDITURES						0%
CERTIFICATED SALARIES	0	0	0	0	0 19,252	0% 74%
CLASSIFIED SALARIES	54,286	73,298	54,046 24,112	0	7,801	76%
EMPLOYEE BENEFITS	31,913	31,913 394,007	248,238	121,260	24,509	94%
BOOKS AND SUPPLIES	167,276 224,000	230,662	134,208	67,786	28,667	88%
SERVICES/OTHER OPERATING EXP	1,544,586	1,299,364	655,465	52,100	591,799	54%
CAPITAL OUTLAY	0	0	0	0	0	0%
OTHER OUTGOING	Ö	0	0	0	0 ,	0%
INDIRECT SUPPORT	•	0.000.044	1,116,070	241,145	672,029	67%
TOTAL EXPENDITURES	2,022,061	2,029,244	1,110,010			
OTHER FINANCING SOURCES/USES	<u> </u>					
OTHER PHANOMO GOOMSES			4.075.000	0	0	100%
INTERFUND TRANSFERS IN	1,075,000	1,075,000	1,075,000 -4,675,000	Õ	0	100%
INTERFUND TRANSFERS OUT	-4,675,000	-4,675,000 0	-4,075,000 0	Ó	0	0%
OTHER SOURCES	0	0	Õ	0	0	0%
OTHER USES	0.	v				100%
TOTAL OTHER FINANCING SOURCES/USES	-3,600,000	-3,600,000	-3,600,000	0	0	100 %
	-5,359,830	-5,359,830		·		
NET INCREASE (DECREASE) IN FUND BALANCE	-5,555,550					
Beginning Fund Balance, July 1	3,619,830	3,619,830				
Audit Adjustments	0	2.075.000				
Restatements	2,075,000	2,075,000 335,000				
Ending Fund Balance, June 30	335,000 0	333,000				
Reserved Fund Balance	0	Ö				
Designated Fund Balance	0	Ō				
Economic Uncertaintles	335,000	335,000				
Other	0	0				ъ
Unappropriated Fund Balance				•		Pa

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 Other Sources*	71,384 47,663,668	71,384 47,663,668	
Fund Balance/Carry Forward Purchase Orders	0	39,429,459	(39,429,459)
			<u> </u>
Change this Period	47,735,052	87,164,511	(39,429,459)

^{*}Re-marketing of Certificates of Participation with Wells Fargo Bank.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BUDGET REVISIONS BUILDING FUND

REVENUES REVENUE LIMIT SOURCES FEDERAL REVENUE OTHER STATE REVENUES OTHER LOCAL REVENUES 107,796	0 0 0 71,384 71,384 0 0 0 11,742 370,649	0 0 179,180 179,180 0 323,829 90,653
FEDERAL REVENUE 0 OTHER STATE REVENUES 0 OTHER LOCAL REVENUES 107,796	0 0 71,384 71,384 0 0 0 11,742	0 179,180 179,180 0 323,829 90,653
FEDERAL REVENUE 0 OTHER STATE REVENUES 0 OTHER LOCAL REVENUES 107,796	0 71,384 71,384 0 0 0 11,742	0 179,180 179,180 0 323,829 90,653
OTHER STATE REVENUES 107,796	71,384 71,384 0 0 0 11,742	179,180 179,180 0 323,829 90,653
OTHER LOOPE METEROLD	71,384 0 0 0 0 11,742	179,180 0 323,829 90,653
·	0 0 0 0 11,742	0 323,829 90,653
TOTAL REVENUES 107,796	0 0 11,742	323,829 90,653
	0 0 11,742	323,829 90,653
EXPENDITURES	0 0 11,742	323,829 90,653
CERTIFICATED SALARIES 0	0 11,742	90,653
CLASSIFIED SALARIES 323,829	11,742	•
EMPLOYEE BENEFITS 90,653	· · · · · · · · · · · · · · · · · · ·	400.000
ROOKS AND SUPPLIES 110,790	370.649	122,532
SERVICES/OTHER OPERATING EXP 2,500,950	· · · · · · · · · · · · · · · · · · ·	2,871,599 45,898,448
CAPITAL OUTLAY 6,421,415	39,477,033	47,323,393
OTHER OUTGOING 18,306	47,305,087	47,323,333
INDIRECT SUPPORT 0		
TOTAL EXPENDITURES 9,465,942	87,164,511	96,630,453
OTHER FINANCING SOURCES/USES		
INTERFUND TRANSFERS IN 0	0	0
INTERFUND TRANSFERS OUT	O	0
OTHER SOURCES	47,663,668	47,663,668 0
OTHER USES 0	0	U
TOTAL OTHER FINANCING SOURCES/USES 0	47,663,668	47,663,668
NET INCREASE (DECREASE) IN FUND BALANCE -9,358,147	-39,429,459	-48,787,606
		50 200 170
Beginning Fund Balance, July 1 59,366,179	0	59,366,179 0
Audit Adjustments	0	-2,075,000
Poststaments -2,075,000	-39,429,459	8,503,573
Ending Fund Balance, June 30	0.05,425,405	. (
Reserved Fund Balance	Ŏ	(
Designated Fund Balance	0	(
Economic Uncertainties 47 933 932	-39,429,459	8,503,573
Other Unappropriated Fund Balance 0	0	C

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT 2010-11 BUDGET STATUS REPORT BUILDING FUND

Period Ending: April 30, 2011	Revised Budget 01/2011	Revised Budget 04/2011	Actuals to Date	Encumbered	Balance of Operating Budget	% of Budget Used
REVENUES						
REVENUE LIMIT SOURCES	0	0	0	0	0	0%
FEDERAL REVENUE	o o	0	0	0	0	0%
OTHER STATE REVENUES	0	0	0 .	0	0	0%
OTHER LOCAL REVENUES	107,796	179,180	176,309	0	2,871	98%
TOTAL REVENUES	107,796	179,180	176,309	0	2,871	98%
EXPENDITURES		<u> </u>				
EXPENDITURES						
CERTIFICATED SALARIES	0	0	0	0	0	0%
CLASSIFIED SALARIES	323,829	323,829	156,477	0	167,352	48% 46%
EMPLOYEE BENEFITS	90,653	90,653	42,141	0	48,512	98%
BOOKS AND SUPPLIES	110,790	122,532	118,649	1,170	2,714 2,082,295	27%
SERVICES/OTHER OPERATING EXP	2,500,950	2,871,599	599,053	190,252	22,661,349	51%
CAPITAL OUTLAY	6,421,415	45,898,448	1,992,744	21,244,355 0	22,001,345	100%
OTHER OUTGOING	18,306 0	47,323,393 0	47,323,392 0	0	0	0%
INDIRECT SUPPORT	U	U	· ·	v		
TOTAL EXPENDITURES	9,465,942	96,630,453	50,232,455	21,435,777	24,962,221	74%
OTHER FINANCING SOURCES/USES INTERFUND TRANSFERS IN INTERFUND TRANSFERS OUT OTHER SOURCES OTHER USES TOTAL OTHER FINANCING SOURCES/USES	. 0 0 0 0 0	0 0 47,663,668 0 47,663,668	0 0 47,663,668 0 47,663,668	0 0 0 0	0 0 0 0	0% 0% 100% 0%
NET INCREASE (DECREASE) IN FUND BALANCE	-9,358,147	-48,787,606				
Beginning Fund Balance, July 1	59,366,179	59,366,179	······································			
Audit Adjustments	0	0				
Restatements	-2,075,000	-2,075,000				
Ending Fund Balance, June 30	47,933,032	8,503,573				
Reserved Fund Balance	0	0				
Designated Fund Balance						
Economic Uncertaintles	0	0				
Other	47,933,032 0	8,503,573 0				
Unappropriated Fund Balance						

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 Forward Purchase Orde	0	0	0
			· <u> </u>
No Change this Period	0	0	0

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BUDGET REVISIONS GENERAL OBLIGATION BONDS FUND

Period Ending: April 30, 2011	Revised Budget 01/2011	Proposed Budget Revisions	Revised Budget 04/2011	
REVENUES				
REVENUE LIMIT SOURCES		0	0	
FEDERAL REVENUE	.0	0 0	0	
OTHER STATE REVENUES OTHER LOCAL REVENUES	0 410,230	0	410,230	
	410,230	0	410,230	
TOTAL REVENUES				
		<u></u>		
EXPENDITURES				
CERTIFICATED SALARIES	0	0	0	
CLASSIFIED SALARIES	0	0	0 0	
EMPLOYEE BENEFITS	0	0	0	
BOOKS AND SUPPLIES	0	0	Ö	
SERVICES/OTHER OPERATING EXP	0	0	Ō	
CAPITAL OUTLAY OTHER OUTGOING	ō	0	0	
INDIRECT SUPPORT	Ō	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	U	-	
TOTAL OTHER FINANCING SOURCES/USES	0	0	0	
		0	410,230	
NET INCREASE (DECREASE) IN FUND BALANCE	410,230	U	410,230	
Beginning Fund Balance, July 1	941	0 0	941 0	
Audit Adjustments	0	U		
Ending Fund Balance, June 30	411,171	0 -	411,171	
Reserved Fund Balance	0	0	0	
Designated Fund Balance	0	0	0	
Economic Uncertainties	0	0	411,171	
Other	411,171	0	411,171	
Unappropriated Fund Balance	0	v	·	

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT 2010-11 BUDGET STATUS REPORT GENERAL OBLIGATION BONDS FUND

REVENUE LIMIT SOURCES 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Period Ending: April 30, 2011	Revised Budget 01/2011	Revised Budget 04/2011	Actuals to Date	Encumbered	Balance of Operating Budget	% of Budget Used
REVENUE LIMIT SOURCES	REVENUES						
FEDERAL REVENUES OTHER STATE REVENUES A10,230 410,230 2 0 410,232 0 1410,232	REVENUE LIMIT SOURCES				-		0% 0%
OTHER LOCAL REVENUES		_	_	-	•		0%
EXPENDITURES CERTIFICATED SALARIES CIASSIFIED SAL		_	-	2 .	0	410,228	0%
CERTIFICATED SALARIES 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	TOTAL REVENUES	410,230	410,230	2	. 0	410,228	0%
CERTIFICATED SALARIES 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0							
CERTIFICATED SALARIES	EXPENDITURES						
CLASSIFIED SALARIES UNDERLOYEE BENEFITS ON O	CERTIFICATED SALARIES	7		=	=	•	0% 0%
EMPLOYEE BENEFITS 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	CLASSIFIED SALARIES	▼	-	•	<u>-</u>		0%
BOOKS AND SUPPLIES SERVICES/OTHER OPERATING EXP O		•	· · · · · · · · · · · · · · · · · · ·	Ī	·-		0%
SERVICESIOTHEN OPERATING EAP		v	•	0	0	0	0%
OTHER CUTGOING INDIRECT SUPPORT O		=	~	ů	.0	0	0%
NORECT SUPPORT			Ō	0	0	0	0%
TOTAL EXPENDITURES 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		•	0	0	0	0	0%
OTHER FINANCING SOURCES/USES INTERFUND TRANSFERS IN 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	INDIRECT SUPPORT	·		0	0	n	0%
INTERFUND TRANSFERS IN 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	TOTAL EXPENDITURES	0		· · · · · · · · · · · · · · · · · · ·	· ·		<u> </u>
INTERFUND TRANSFERS IN 0	OTHER FINANCING SOURCES/USES						
INTERFUND TRANSFERS OUT O		0	0	0 .			0%
OTHER SOURCES OTHER USES O		•	0	· . 0		-	0%
OTHER USES 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		Ô	0	-	<u> </u>	-	0% 0%
TOTAL OTHER FINANCING SOURCES/USES 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		0	0	0	0	U	0 //
NET INCREASE (DECREASE) IN FUND BALANCE		٨	•	n	0	0	
Seginning Fund Balance, July 1 941 9	TOTAL OTHER FINANCING SOURCES/USES		· ·				
Beginning Fund Balance, July 1	NET INCREASE (DECREASE) IN FUND BALANCE	410,230	410,230				
Beginning Fund Balance, July 1							
Audit Adjustments 0 0 0 Restatements 0 0 0 Restatements 411,171 411,171 Ending Fund Balance, June 30 0 0 Reserved Fund Balance 0 0 0 Designated Fund Balance 0 0 0 Economic Uncertainties 411,171 411,171 Other	Beginning Fund Balance, July 1						•
Restatements Ending Fund Balance, June 30 Reserved Fund Balance Designated Fund Balance Economic Uncertainties Other 411,171 411,171 411,171 411,171	Audit Adjustments	-	_				
Ending Fund Balance 0 0 0 Reserved Fund Balance 0 0 0 Designated Fund Balance 0 0 0 Economic Uncertainties 0 11,171 411,171 Other		•	_				
Reserved Fund Balance Designated Fund Balance Economic Uncertainties Other 411,171 411,171	Ending Fund Balance, June 30						
Economic Uncertainties Other 411,171 411,171		_	0				
Other 411,171 411,171		0					
		411,171					
		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

	BUDGETED REVENUES/ TRANSFERS	BUDGETED EXPENDITURES/ TRANSFERS	BUDGETED FUND BALANCE
Fund Balance/Carry Forward Purchase Orders	0	9,162,197	(9,162,197)
Change this Period	0	9,162,197	(9,162,197)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BUDGET REVISIONS CAPITAL FACILITIES FUND

Period Ending: April 30, 2011	Revised Budget 01/2011	Proposed Budget Revisions	Revised Budget 04/2011
REVENUES			
REVENUE LIMIT SOURCES	Ó	0	0
FEDERAL REVENUE	0	0	ນ ດ
OTHER STATE REVENUES	0 704 305	0	2,784,205
OTHER LOCAL REVENUES	2,784,205	· ·	-7 7.
TOTAL REVENUES	2,784,205	0	2,784,205
EXPENDITURES			•
CERTIFICATED SALARIES	0	0	0
CLASSIFIED SALARIES	0 .	0	0
EMPLOYEE BENEFITS	0	3,613	8,260
BOOKS AND SUPPLIES	4,647 115,208	3,084,249	3,199,457
SERVICES/OTHER OPERATING EXP	115,208 548,458	6,024,335	6,572,793
CAPITAL OUTLAY	3,055,000	50,000	3,105,000
OTHER OUTGOING	0,000,000	0	0
INDIRECT SUPPORT			
TOTAL EXPENDITURES	3,723,313	9,162,197	12,885,510
OTHER FINANCING SOURCES/USES			
INTERFUND TRANSFERS IN	0	0	0
INTERFUND TRANSFERS OUT	0	0	0
OTHER SOURCES	0	0	ő
OTHER USES	0	v	
TOTAL OTHER FINANCING SOURCES/USES	0	0	0
	-939,108	-9,162,197	-10,101,305
NET INCREASE (DECREASE) IN FUND BALANCE	-935,100		
- Indiana links	17,515,815	O	17,515,815
Beginning Fund Balance, July 1 Audit Adjustments	0	0	0
And the College of th	40 570 700	-9,162,197	7,414,511
Ending Fund Balance, June 30	16,576,708 0	*9,102,197	0
Reserved Fund Balance	0	0	0
Designated Fund Balance	0	Ŏ	0
Economic Uncertaintles	16,576,708	-9,162,197	7,414,511
Other Unappropriated Fund Balance	0	0	

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT 2010-11 BUDGET STATUS REPORT CAPITAL FACILITIES FUND

Period Ending: April 30, 2011	Revised Budget 01/2011	Revised Budget 04/2011	Actuals to Date	Encumbered	Balance of Operating Budget	% of Budget Used
REVENUES						
REVENUE LIMIT SOURCES	0	0	0	0	0	0% 0%
FEDERAL REVENUE	0	0	0	0	0	0%
OTHER STATE REVENUES	0 2,784,205	0 2,784,205	2,432,887	ő	351,318	87%
OTHER LOCAL REVENUES	2,104,203	2,, 04,200	-, ,		0	0%
TOTAL REVENUES	2,784,205	2,784,205	2,432,887	0	351,318	87%
					. <u></u>	<u></u>
EXPENDITURES						
CERTIFICATED SALARIES	. 0	0	0	0	0 0	0% 0%
CLASSIFIED SALARIES	0	0	0	0 0	0	0%
EMPLOYEE BENEFITS	0	0	0	0	3,613	56%
BOOKS AND SUPPLIES	4,647	8,260	4,647 46,099	103,540	3,049,818	5%
SERVICES/OTHER OPERATING EXP	115,208	3,199,457 6,572,793	483,875	113,361	5,975,557	9%
CAPITAL OUTLAY	548,458 3,055,000	3,105,000	3,089,520	0	15,480	100%
OTHER OUTGOING	3,053,000	0,100,000	0	0	0	0%
INDIRECT SUPPORT	•				0.044.460	30%
TOTAL EXPENDITURES	3,723,313	12,885,510	3,624,140	216,901	9,044,468	
OTHER FINANCING SOURCES/USES						0%
WATER TO ANOTHER IN	0	0	0	0	0	0%
INTERFUND TRANSFERS IN INTERFUND TRANSFERS OUT	0	0	0	0 0	0	0%
OTHER SOURCES	0	0	0	0	Ŏ	0%
OTHER USES	0	0	U	•		
TOTAL OTHER FINANCING SOURCES/USES	0	0	0	0	0	0%
						<u></u>
NET INCREASE (DECREASE) IN FUND BALANCE	-939,108	-10,101,305		<u> </u>		
		47.545.045				
Beginning Fund Balance, July 1	17,515,815	17,515,815 0				
Audit Adjustments	0	v				
- n - n - n - n - n - n - n - n - n - n	16,576,708	7,414,511			•	
Ending Fund Balance, June 30	0	0				
Reserved Fund Balance Designated Fund Balance	0					
Economic Uncertainties	. 0	0				
Other	16,576,708	7,414,511 0				
Unappropriated Fund Balance	0	U				n.

COUNTY SCHOOLS FACILITIES FUND

DESCRIPTION

The Schools Facilities Fund accounts for state modernization funds for 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

	BUDGETED REVENUES/ TRANSFERS	BUDGETED EXPENDITURES/ TRANSFERS	BUDGETED FUND Balance
State School Facilities Project*	572,374	572,374	
Fund Balance/Carry Forward Purchase Orders	0	0	0
No Change this Period	572,374	572,374	0

^{*}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 COUNTY SCHOOL FACILITIES FUND

Period Ending: April 30, 2011	Revised Budget 01/2011	Proposed Budget Revisions	Revised Budget 04/2011
REVENUES			
REVENUE LIMIT SOURCES	0	0	0
FEDERAL REVENUE	0	0	0
OTHER STATE REVENUES	0	572,374 0	572,374 0
OTHER LOCAL REVENUES	U	U	v
TOTAL REVENUES	0	572,374	572,374
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	572,374	572,374
CAPITAL OUTLAY	0	0	0
OTHER OUTGOING INDIRECT SUPPORT	0	0	0
		570 274	572,374
TOTAL EXPENDITURES	0	572,374	J12,314
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 Audit Adjustments	0	0 0.	0
Ending Fund Balance, June 30	0	0 0	0
Reserved Fund Balance Designated Fund Balance	v	-	
Economic Uncertainties	0	0	0
Other	0	0	0
Unappropriated Fund Balance	0	0	U

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT 2010-11 BUDGET STATUS REPORT COUNTY SCHOOL FACILITIES FUND

Period Ending: April 30, 2011	Revised Budget 01/2011	Revised Operating Budget 04/2011	Actuals to Date	Encumbered	Balance of Operating Budget	% of Budget Used
REVENUES					_	
REVENUE LIMIT SOURCES	0	0	0	0	0	0% 0%
FEDERAL REVENUE	0	572,374	572,374	Ō	0	100%
OTHER STATE REVENUES OTHER LOCAL REVENUES	0	0.2,0.7	0	0	0	0%
	ò	572,374	572,374	0	0	100%
TOTAL REVENUES						
					-	
EXPENDITURES			0	0	0	0%
CERTIFICATED SALARIES	0	0	0	0	Õ	0%
CLASSIFIED SALARIES	0	0	. 0	0	0	0%
EMPLOYEE BENEFITS	0	ŏ	0	0	0	0%
BOOKS AND SUPPLIES	0	ō	0	0	0	0%
SERVICES/OTHER OPERATING EXP	. 0	572,374	0	0	572,374	0% 0%
CAPITAL OUTLAY	Ō	0	0	0	0	0%
OTHER OUTGOING INDIRECT SUPPORT	0	0	0	0	U	
TOTAL EXPENDITURES	0	572,374	0	. 0	572,374	0%
OTHER FINANCING SOURCES/USES INTERFUND TRANSFERS IN INTERFUND TRANSFERS OUT OTHER SOURCES	0 0	0 0 0 0	0 0 0	0 0 0	0 0 0	0% 0% 0% 0%
OTHER USES	. 0	. 0	0	0	0	
TOTAL OTHER FINANCING SOURCES/USES						
NET INCREASE (DECREASE) IN FUND BALANCE	0	0				
Beginning Fund Balance, July 1	0	0				
Audit Adjustments Restatements		0	•			
Ending Fund Balance, June 30	0	4				
Reserved Fund Balance Designated Fund Balance	U	•				
Economic Uncertainties		•				
Other	0	0				
Unappropriated Fund Balance	v	-				Dogo '

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

	BUDGETED REVENUES/ TRANSFERS	BUDGETED EXPENDITURES/ TRANSFERS	BUDGETED FUND BALANCE
Workers' Compensation Premiums Interest/Misc.	425,749 35,936	425,749 35,936	
Fund Balance/Carry Forward Purchase Orders	0	(461,685)	461,685
No Change this Period	461,685	0	461,685

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BUDGET REVISIONS SELF INSURANCE FUND

Period Ending: April 30, 2011	Revised Budget 01/2011	Proposed Budget Revisions	Revised Budget 04/2011
REVENUES			
REVENUE LIMIT SOURCES	0	0	0 0
FEDERAL REVENUE	0	0	0
OTHER STATE REVENUES	1,313,979	461,685	1,775,664
OTHER LOCAL REVENUES	1,510,010		
TOTAL REVENUES	1,313,979	461,685	1,775,664
EXPENDITURES			
CERTIFICATED SALARIES	450 474	0 1,135	160,606
CLASSIFIED SALARIES	159,471	1,135	63,750
EMPLOYEE BENEFITS	63,635 44,050	-1,250	42,800
BOOKS AND SUPPLIES	278,500	0	278,500
SERVICES/OTHER OPERATING EXP	0	0	0
CAPITAL OUTLAY	. 0	. 0	0
OTHER OUTGOING INDIRECT SUPPORT	0	0	0
	545,656	0	545,656
OTHER FINANCING SOURCES/USES			
OTHER FINANCING SOURCESIDES	•	0	0
INTERFUND TRANSFERS IN	0 -1,900,000	0	-1,900,000
INTERFUND TRANSFERS OUT	-1,900,000	Ō	0
OTHER SOURCES	Ŏ	0	. 0
OTHER USES		0	-1,900,000
TOTAL OTHER FINANCING SOURCES/USES	-1,900,000		.,,
NET INCREASE (DECREASE) IN FUND BALANCE	-1,131,677	461,685	-669,992
	4,565,450	0	4,565,450
Beginning Fund Balance, July 1 Audit Adjustments	4,365,450	0	0 005 459
Ending Fund Balance, June 30	3,433,773	461,685	3,895,458 0
Reserved Fund Balance	0	0	0
Designated Fund Balance	0	0	Ö
Economic Uncertainties	0 3,433,773	461,685	3,895,458
Other	3,433,773	0	0
Unappropriated Fund Balance	v		

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT 2010-11 BUDGET STATUS REPORT SELF INSURANCE FUND

Period Ending: April 30, 2011	Revised Budget 01/2011	Revised Budget 04/2011	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% 100%
OTHER LOCAL REVENUES	1,313,979	1,775,664	1,775,664	0	0	10076
TOTAL REVENUES	1,313,979	1,775,664	1,775,664	0	0	100%
EXPENDITURES		<u> </u>				
	^	0	0	. 0	0	0%
CERTIFICATED SALARIES	150 471	160,606	160,568	0	38	100%
CLASSIFIED SALARIES	159,471 63,635	63,750	55,899	0	7,851	88%
EMPLOYEE BENEFITS	44,050	42,800	7,930	10,047	24,823	42%
BOOKS AND SUPPLIES	278,500	278,500	192,995	77,114	8,390	97%
SERVICES/OTHER OPERATING EXP	170,500	0	0	0	0	0%
CAPITAL OUTLAY	0	Õ	0	0	0	0%
OTHER OUTGOING INDIRECT SUPPORT	0	0	0	0	0	0%
INDIRECT SUPPORT		-45.050	447 202	87,161	41,102	92%
TOTAL EXPENDITURES	545,656	545,656	417,392	57,701		
OTHER FINANCING SOURCES/USES INTERFUND TRANSFERS IN INTERFUND TRANSFERS OUT OTHER SOURCES OTHER USES	-1,900,000 0 0	-1,900,000 0 0	0 0 0 0	0 0 0 0	0 -1,900,000 0 0 -1,900,000	0% 0% 0% 0%
TOTAL OTHER FINANCING SOURCES/USES	-1,900,000	-1,900,000	· · · · · · · · · · · · · · · · · · ·			
NET INCREASE (DECREASE) IN FUND BALANCE	-1,131,677	-669,992				
	4,565,450	4,565,450				
Beginning Fund Balance, July 1 Audit Adjustments	0	0	÷			
Ending Fund Balance, June 30	3,433,773	3,895,458	_			
Reserved Fund Balance	0	0				
Designated Fund Balance	0	0				
Economic Uncertaintles	0	0				
Ecolonic oncertames		A AA A 44A				
Other	3,433,773 0	3,895,458 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

	BUDGETED REVENUES/ TRANSFERS	BUDGETED EXPENDITURES/ TRANSFERS	BUDGETED FUND BALANCE
Fund Balance/Carry Forward Purchase Orders	0	0	0
		·	
No Change this Period	0	0	0

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BUDGET REVISIONS DENTALIVISION FUND

Period Ending: April 30, 2011	Revised Budget 01/2011	Proposed Budget Revisions	Revised Budget 04/2011
REVENUES			
REVENUE LIMIT SOURCES FEDERAL REVENUE	0 0	0	0 0 0
OTHER STATE REVENUES OTHER LOCAL REVENUES	0 7,450,000	0 0	7,450,000
TOTAL REVENUES	7,450,000	0	7,450,000
EXPENDITURES	<u> </u>		
CERTIFICATED SALARIES	0	0	0
CLASSIFIED SALARIES	87,738	0	87,738
EMPLOYEE BENEFITS	57,650	0	57,650
BOOKS AND SUPPLIES	0	0	0
SERVICES/OTHER OPERATING EXP	7,255,000	0.	7,255,000 0
CAPITAL OUTLAY	0	0	0
OTHER OUTGOING	0	0 0	0
INDIRECT SUPPORT	0	U	U
TOTAL EXPENDITURES	7,400,388	0	7,400,388
OTHER FINANCING SOURCES/USES	0	0	0
INTERFUND TRANSFERS OUT	0	0	0
OTHER SOURCES	0	0	0
OTHER USES	0	0	U
TOTAL OTHER FINANCING SOURCES/USES	0	0	0
NET INCREASE (DECREASE) IN FUND BALANCE	49,612	0	49,612
Beginning Fund Balance, July 1 Audit Adjustments	1,236,973 0	0	1,236,973 0
Ending Fund Balance, June 30 Reserved Fund Balance	1,286,585 0	0 0	1,286,585 0
Designated Fund Balance		0	0
Economic Uncertaintles	4 200 595	0	1,286,585
Other	1,286,585 0	0	0
Unappropriated Fund Balance	-		

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT 2010-11 BUDGET STATUS REPORT DENTAL/VISION FUND

Period Ending: April 30, 2011	Revised Budget 01/2011	Revised Budget 04/2011	Actuals to Date	Encumbered	Balance of Operating Budget	% of Budget Used
REVENUES					•	•
REVENUE LIMIT SOURCES	0 .	0	0	0	0 0	0% 0%
FEDERAL REVENUE	0	0	0	0 0	. 0	0%
OTHER STATE REVENUES OTHER LOCAL REVENUES	7,450,000	7,450,000	6,300,524	0	1,149,476	85%
TOTAL REVENUES	7,450,000	7,450,000	6,300,524	. 0	1,149,476	85%
EXPENDITURES						
CERTIFICATED SALARIES	. 0	0	0	0 0	0 8,549	0% 90%
CLASSIFIED SALARIES	87,738	87,738	79,189 49,185	. 0	8,465	85%
EMPLOYEE BENEFITS	57,650 0	57,650 0	49,100	0	0	0%
BOOKS AND SUPPLIES	7,255,000	7,255,000	7,075,601	0	179,399	98%
SERVICES/OTHER OPERATING EXP	7,233,000	0	0	0	0	0%
CAPITAL OUTLAY OTHER OUTGOING	0	0	0	0	0	0% 0%
INDIRECT SUPPORT	. 0	0	0	0	0	076
TOTAL EXPENDITURES	7,400,388	7,400,388	7,203,975	0	196,413	97%
OTHER FINANCING SOURCES/USES INTERFUND TRANSFERS IN INTERFUND TRANSFERS OUT OTHER SOURCES OTHER USES TOTAL OTHER FINANCING SOURCES/USES	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0% 0% 0% 0% 0%
NET INCREASE (DECREASE) IN FUND BALANCE	49,612	49,612				
Beginning Fund Balance, July 1 Audit Adjustments	1,236,973 0	1,236,973 0				
Ending Fund Balance, June 30 Reserved Fund Balance Designated Fund Balance Economic Uncertainties Other Unappropriated Fund Balance	1,286,585 0 0 0 0 1,286,585	1,286,585 0 0 0 1,286,585 0				D
						Page

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

	BUDGETED REVENUES/ TRANSFERS	BUDGETED EXPENDITURES/ TRANSFERS	BUDGETED FUND BALANCE
Fund Balance/Carry Forward Purchase Orders	0	0	0
No Change this Period	0	0	0

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BUDGET REVISIONS RETIREE BENEFITS FUND

Period Ending: April 30, 2011	Revised Budget 01/2011	Proposed Budget Revisions	Revised Budget 04/2011	
REVENUES				
REVENUE LIMIT SOURCES	0	0	0 0.	
FEDERAL REVENUE	0	0	U. O	
OTHER STATE REVENUES	20,370,000	0	20,370,000	
OTHER LOCAL REVENUES	20,010,000			
TOTAL REVENUES	20,370,000	0	20,370,000	
	<u> </u>			
EXPENDITURES				
CERTIFICATED SALARIES	0	0	0	
CLASSIFIED SALARIES	0	0	0	
EMPLOYEE BENEFITS	0	0	0	
BOOKS AND SUPPLIES	20,510,000	0	20,510,000	
SERVICES/OTHER OPERATING EXP	20,310,000	0	0	
CAPITAL OUTLAY	o o	0	. 0	
OTHER OUTGOING	0	0	0	
INDIRECT SUPPORT		0	20,510,000	
TOTAL EXPENDITURES	20,510,000		20,310,000	
OTHER FINANCING SOURCES/USES				
	0	0	0	
INTERFUND TRANSFERS IN	ŏ	0	0	
INTERFUND TRANSFERS OUT	0	0	0	
OTHER SOURCES OTHER USES	0	0	0	
TOTAL OTHER FINANCING SOURCES/USES	0	0	0	
NET INCREASE (DECREASE) IN FUND BALANCE	-140,000	0	-140,000	
			2004.007	
Beginning Fund Balance, July 1 Audit Adjustments	8,021,967 0	0	8,021,967 0	
and the land the second	7,881,967	0	7,881,967	
Ending Fund Balance, June 30 Reserved Fund Balance	0	0	0 0	
Designated Fund Balance	0	0 0	0	
Economic Uncertainties	7.004.007	0	7,881,967	
Other Unappropriated Fund Balance	7,881,967 0	Ö	0	

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT 2010-11 BUDGET STATUS REPORT RETIREE BENEFITS FUND

REVENUES REVENUE LIMIT SOURCES					 	
REVENUE LIMIT SOURCES						0%
	0	0	0	0	0 0	0%
FEDERAL REVENUE	0	0	0	0	Ö	0%
OTHER STATE REVENUES	0 20,370,000	0 20,370,000	15,548,957	Ō	4,821,043	76%
OTHER LOCAL REVENUES	20,570,000	20,010,000		0	4,821,043	76%
TOTAL REVENUES	20,370,000	20,370,000	15,548,957		4,021,040	
					, ,	
EXPENDITURES		4	0	0	0	0%
CERTIFICATED SALARIES	0	0	0	0	0	0%
CLASSIFIED SALARIES	. 0	0	ŏ	0	0 '	0% 0%
EMPLOYEE BENEFITS	0	Ō	0	0	0	68%
BOOKS AND SUPPLIES	20,510,000	20,510,000	13,944,744	79,492	6,485,764 0	0%
SERVICES/OTHER OPERATING EXP	0	0	0	0	0	0%
CAPITAL OUTLAY	0	0	0	0	Ô	0%
OTHER OUTGOING INDIRECT SUPPORT	0	0	U	•		227
TOTAL EXPENDITURES	20,510,000	20,510,000	13,944,744	79,492	6,485,764	68%
OTHER FINANCING SOURCES/USES INTERFUND TRANSFERS IN INTERFUND TRANSFERS OUT OTHER SOURCES OTHER USES	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0% 0% 0% 0%
TOTAL OTHER FINANCING SOURCES/USES	<u> </u>					
NET INCREASE (DECREASE) IN FUND BALANCE	-140,000	-140,000				
Sunt Deleges Buly 4	8,021,967	8,021,967				
Beginning Fund Balance, July 1 Audit Adjustments	0	7 094 057				
Ending Fund Balance, June 30	7,881,967 0	7,881,967 0				
Reserved Fund Balance	0	Ö				
Designated Fund Balance	Ö	0				
Economic Uncertainties	7,881,967	7,881,967				
Other Unappropriated Fund Balance	0	0				Page

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