



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 12.1h

Meeting Date: June 2, 2011

Subject: Approve the Budget Revision of the 2010-11 Fiscal Year, for the Period Ending April 30, 2011

- Information Item Only
- Approval on Consent Agenda
- Conference (for discussion only)
- Conference/First Reading (Action Anticipated: _____)
- Conference/Action
- Action
- Public Hearing

Learning Support Unit/Department: Administrative Services

Recommendation: Approve the budget revision of the 2010-11 fiscal year, for the period ending April 30, 2011.

Background/Rationale: The Budget Revision includes actual revenues and expenditures on all funds as of April 30, 2011. The budget report also includes budget revisions through the end of April 30, 2011.

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. 2010-2011 Budget Revision for the Period Ending April 30, 2011

Estimated Time of Presentation: N/A

Submitted by: Gerardo Castillo, CPA, Director III, Budget Services

Approved 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

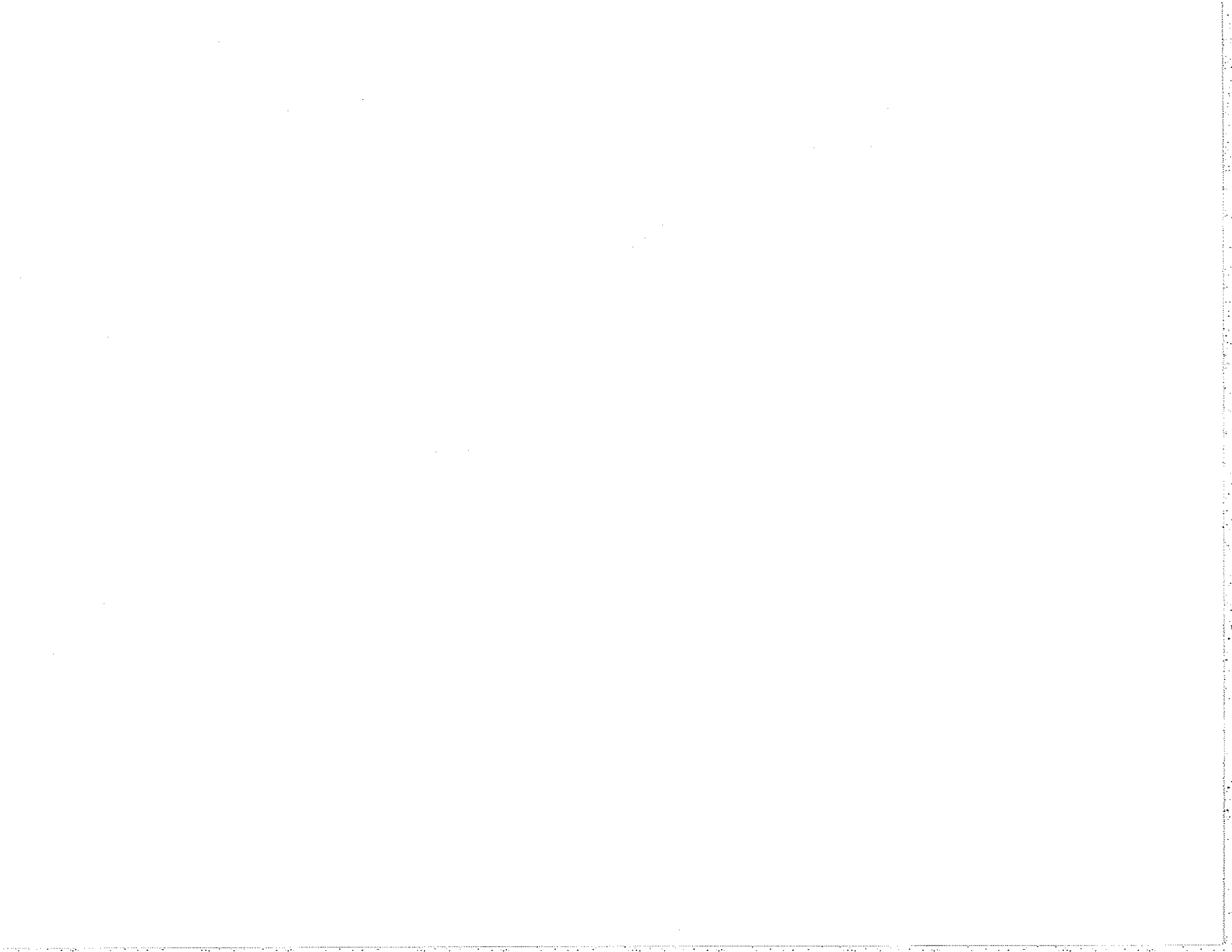


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BUDGET REVISION

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.

Restricted Programs (partially funded) - 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.

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:			
21 st 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	7,500	
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	723	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	
Vanir Foundation	4,230	4,230	

GENERAL FUND Continued

	BUDGETED REVENUES/ TRANSFERS	BUDGETED EXPENDITURES/ TRANSFERS	BUDGETED FUND BALANCE
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	21,620	
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)

*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, 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	0
Economic Uncertainties	8,589,000	99,375	8,688,375
Reserve H&W Contribution	1,000,000	0	1,000,000
State Budget Adjustments	2,773,751	-99,375	2,674,376
Categorical Reserves to be Expensed	6,748,987	-5,145,192	1,603,794
Education Jobs Fund	4,380,000	3,150,000	7,530,000
Unappropriated Fund Balance	0	0	0

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
Period 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%
OTHER LOCAL REVENUES	8,019,786	8,311,147	7,223,774	0	1,087,373	87%
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%
SERVICES/OTHER OPERATING EXP	53,730,297	58,373,388	38,903,146	10,498,883	8,971,359	85%
CAPITAL OUTLAY	3,143,232	3,032,697	1,147,203	869,298	1,016,197	66%
INDIRECT SUPPORT	-2,096,385	-2,105,852	-731,884	0	-1,373,968	35%
OTHER OUTGO	2,629,758	2,634,758	2,018,769	77,472	538,517	80%
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%
OTHER USES	0	0	0	0	0	0%
TOTAL OTHER FINANCING SOURCES/USES	15,734	14,128	-3,079,817	0	3,093,945	0%
NET INCREASE (DECREASE) IN FUND BALANCE	-323,854	-2,319,047				
Beginning Fund Balance, July 1	24,360,592	24,360,592				
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	0				
Economic Uncertainties	8,589,000	8,688,375				
Reserve H&W Contribution	1,000,000	1,000,000				
State Budget Adjustments	2,773,751	2,674,376				
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**

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	211,891,323	211,891,323	149,548,665	0	62,342,658	71%
FEDERAL 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 LOCAL REVENUES	5,255,500	5,410,118	4,835,002	0	575,116	89%
TOTAL REVENUES	272,469,238	272,676,165	192,053,148	0	80,623,017	70%
EXPENDITURES						
CERTIFICATED SALARIES	123,956,746	123,125,576	99,906,361	0	23,219,215	81%
CLASSIFIED SALARIES	25,186,309	25,318,299	21,379,244	0	3,939,055	84%
EMPLOYEE BENEFITS	63,283,510	63,205,152	52,098,228	0	11,106,924	82%
BOOKS AND SUPPLIES	5,541,096	5,373,630	3,817,475	1,401,524	154,631	97%
SERVICES/OTHER OPERATING EXP	23,467,530	24,025,207	17,152,139	2,693,354	4,179,714	83%
CAPITAL OUTLAY	217,697	292,396	92,202	93,553	106,641	64%
INDIRECT SUPPORT	-4,563,535	-4,994,815	-954,548	0	-4,040,267	19%
OTHER OUTGO	2,625,000	2,625,000	2,018,769	77,472	528,759	80%
TOTAL EXPENDITURES	239,714,353	238,970,446	195,509,870	4,265,903	39,194,673	84%
OTHER FINANCING SOURCES/USES						
INTERFUND TRANSFERS IN	8,035,870	8,035,870	3,098,455	0	4,937,415	39%
INTERFUND TRANSFERS OUT	-10,745,621	-10,747,227	-7,778,272	0	-2,968,955	72%
OTHER SOURCES	-30,923,476	-31,872,705	0	0	-31,872,705	0%
OTHER USES	0	0	0	0	0	0%
TOTAL OTHER FINANCING SOURCES/USES	-33,633,227	-34,584,062	-4,679,817	0	-29,904,245	14%
NET INCREASE (DECREASE) IN FUND BALANCE	-878,343	-878,343				
Beginning Fund Balance, July 1	13,786,094	13,786,094				
Audit Adjustments	0	0				
Ending Fund Balance, June 30	12,907,751	12,907,751				
Reserved Fund Balance	545,000	545,000				
Designated Fund Balance	0	0				
Economic Uncertainties	8,589,000	8,688,375				
Reserve H&W Contribution	1,000,000	1,000,000				
State Budget Adjustments	2,773,751	2,674,376				
Categorical Reserves to be Expended	0	0				
Other	0	0				
Unappropriated Fund Balance	0	0				

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
2010-11 BUDGET STATUS REPORT
 RESTRICTED PROGRAMS (PARTIALLY FUNDED) WITHIN THE GENERAL 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	9,071,124	9,071,124	0	0	9,071,124	0%
FEDERAL REVENUE	9,089,890	9,082,460	4,559,598	0	4,522,862	50%
OTHER STATE REVENUES	28,623,830	28,623,830	19,712,930	0	8,910,900	69%
OTHER LOCAL REVENUES	93,653	101,602	101,277	0	325	100%
TOTAL REVENUES	46,878,497	46,879,016	24,373,805	0	22,505,211	52%
EXPENDITURES						
CERTIFICATED SALARIES	22,869,754	22,869,754	18,230,334	0	4,639,420	80%
CLASSIFIED SALARIES	18,716,384	16,596,710	14,710,874	0	1,885,836	89%
EMPLOYEE BENEFITS	24,684,164	24,494,700	18,934,308	0	5,560,392	77%
BOOKS AND SUPPLIES	2,100,189	2,272,443	1,189,197	758,353	324,894	86%
SERVICES/OTHER OPERATING EXP	10,126,834	12,253,572	11,149,623	894,316	209,633	98%
CAPITAL OUTLAY	511,688	522,353	490,536	5,713	26,104	95%
INDIRECT SUPPORT	253,178	253,178	3,178	0	250,000	1%
OTHER OUTGO	0	0	0	0	0	0%
TOTAL EXPENDITURES	79,262,192	79,262,711	64,708,049	1,658,382	12,896,280	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	31,950,473	31,950,473	0	0	31,950,473	0%
OTHER USES	0	0	0	0	0	0%
TOTAL OTHER FINANCING SOURCES/USES	31,950,473	31,950,473	0	0	31,950,473	
NET INCREASE (DECREASE) IN FUND BALANCE	-433,222	-433,222				
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 Expended	0	0				
Other	0	0				
Unappropriated Fund Balance	0	0				

**SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
2010-11 BUDGET STATUS REPORT
RESTRICTED PROGRAMS (FULLY FUNDED) WITHIN THE GENERAL 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	69,329,896	72,407,848	37,564,229	0	34,843,619	52%
OTHER STATE REVENUES	24,589,807	26,575,847	18,809,434	0	7,766,413	71%
OTHER LOCAL REVENUES	2,670,632	2,799,427	2,287,495	0	511,932	82%
TOTAL REVENUES	96,590,335	101,783,122	58,661,158	0	43,121,964	58%
EXPENDITURES						
CERTIFICATED SALARIES	30,885,390	34,137,755	21,749,776	0	12,387,979	64%
CLASSIFIED SALARIES	7,795,822	8,958,124	6,511,331	0	2,446,793	73%
EMPLOYEE BENEFITS	14,392,090	15,005,571	10,990,438	0	4,015,133	73%
BOOKS AND SUPPLIES	19,459,300	20,378,770	5,437,553	4,090,383	10,850,834	47%
SERVICES/OTHER OPERATING EXP	20,135,932	22,094,608	10,601,384	6,911,213	4,582,012	79%
CAPITAL OUTLAY	2,413,847	2,217,949	564,465	770,032	883,451	60%
INDIRECT SUPPORT	2,213,972	2,635,786	219,486	0	2,416,300	8%
OTHER OUTGO	4,758	9,758	0	0	9,758	0%
TOTAL EXPENDITURES	97,301,113	105,438,321	56,074,433	11,771,628	37,592,261	64%
OTHER FINANCING SOURCES/USES						
INTERFUND TRANSFERS IN	1,600,000	1,600,000	1,600,000	0	0	100%
INTERFUND TRANSFERS OUT	0	0	0	0	0	0%
OTHER SOURCES	98,488	1,047,717	0	0	1,047,717	0%
OTHER USES	0	0	0	0	0	0%
TOTAL OTHER FINANCING SOURCES/USES	1,698,488	2,647,717	1,600,000	0	1,047,717	
NET INCREASE (DECREASE) IN FUND BALANCE	987,711	-1,007,482				
Beginning Fund Balance, July 1	10,141,276	10,141,276				
Audit Adjustments	0	0				
Ending Fund Balance, June 30	11,128,987	9,133,794				
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 Expended	6,748,987	1,603,794				
Education Jobs Fund	4,380,000	7,530,000				
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 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	184,213	184,213	
Local Revenue	25,843	25,843	
AP Test Fee	79	79	
Fruit Tree/Jamba Juice	500	500	
Donations	1,556	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	1,795,568	-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
OTHER OUTGOING	0	0	0
INDIRECT SUPPORT	0	0	0
TOTAL EXPENDITURES	11,161,944	212,191	11,374,136
OTHER FINANCING SOURCES/USES			
INTERFUND TRANSFERS IN	1,385,858	0	1,385,858
INTERFUND TRANSFERS OUT	-652,870	0	-652,870
OTHER SOURCES	0	0	0
OTHER USES	0	0	0
TOTAL OTHER FINANCING SOURCES/USES	732,988	0	732,988
NET INCREASE (DECREASE) IN FUND BALANCE	-107,439	0	-107,439
Beginning Fund Balance, July 1	422,538	0	422,538
Audit Adjustments	0	0	0
Ending Fund Balance, June 30	315,099	0	315,099
Reserved Fund Balance	0	0	0
Designated Fund Balance	315,099	0	315,099
Economic Uncertainties	0	0	0
Other	0	0	0
Unappropriated Fund Balance	0	0	0

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 Used
REVENUES						
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	0	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						
CERTIFICATED SALARIES	5,017,076	5,176,490	4,044,301	0	1,132,189	78%
CLASSIFIED SALARIES	766,532	766,532	641,251	0	125,281	84%
EMPLOYEE BENEFITS	2,359,029	2,359,029	2,199,365	0	159,664	93%
BOOKS AND SUPPLIES	1,796,568	1,729,329	264,245	141,948	1,323,135	23%
SERVICES/OTHER OPERATING EXP	1,182,994	1,279,158	527,140	83,725	668,292	48%
CAPITAL OUTLAY	39,746	63,599	61,390	1,485	723	99%
OTHER OUTGOING	0	0	0	0	0	0%
INDIRECT SUPPORT	0	0	0	0	0	0%
TOTAL 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				
Beginning Fund Balance, July 1	422,538	422,538				
Audit Adjustments	0	0				
Ending Fund Balance, June 30	315,099	315,099				
Reserved Fund Balance	0	0				
Designated Fund Balance	315,099	315,099				
Economic Uncertainties	0	0				
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
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
OTHER STATE REVENUES	70,818	0	70,818
OTHER LOCAL REVENUES	3,119,571	91,236	3,210,807
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
BOOKS AND SUPPLIES	1,029,058	35,592	1,064,650
SERVICES/OTHER OPERATING EXP	1,249,186	87,324	1,336,509
CAPITAL OUTLAY	3,700	25,318	29,018
OTHER OUTGOING	0	0	0
INDIRECT SUPPORT	434,179	2,316	436,495
TOTAL EXPENDITURES	12,252,779	158,286	12,411,065
OTHER FINANCING SOURCES/USES			
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	0	0
TOTAL OTHER FINANCING SOURCES/USES	5,876,762	0	5,876,762
NET INCREASE (DECREASE) IN FUND BALANCE	-817,121	450	-816,671
Beginning Fund Balance, July 1	2,637,740	0	2,637,740
Audit Adjustments	0	0	0
Ending Fund Balance, June 30	1,820,619	450	1,821,069
Reserved Fund Balance	0	0	0
Designated Fund Balance	0	0	0
Economic Uncertainties	0	0	0
Other	1,820,619	450	1,821,069
Unappropriated Fund Balance	0	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%
OTHER STATE REVENUES	70,818	70,818	62,551	0	8,267	88%
OTHER LOCAL REVENUES	3,119,571	3,210,807	1,570,364	0	1,640,444	49%
TOTAL REVENUES	5,558,896	5,717,632	1,842,990	0	3,874,642	32%
EXPENDITURES						
CERTIFICATED SALARIES	4,284,866	4,161,507	3,457,757	0	703,750	83%
CLASSIFIED SALARIES	2,186,994	2,289,159	1,890,880	0	398,279	83%
EMPLOYEE BENEFITS	3,064,796	3,093,727	2,483,494	0	610,233	80%
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%
INDIRECT SUPPORT	434,179	436,495	20,949	0	415,546	5%
TOTAL EXPENDITURES	12,252,779	12,411,065	9,145,313	552,277	2,713,475	78%
OTHER FINANCING SOURCES/USES						
INTERFUND TRANSFERS IN	8,284,762	8,284,762	6,701,666	0	1,583,096	81%
INTERFUND TRANSFERS OUT	-2,408,000	-2,408,000	0	0	-2,408,000	0%
OTHER SOURCES	0	0	0	0	0	0%
OTHER USES	0	0	0	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	2,637,740	2,637,740				
Audit Adjustments	0	0				
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	1,821,069				
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.

	<u>BUDGETED REVENUES/ TRANSFERS</u>	<u>BUDGETED EXPENDITURES/ TRANSFERS</u>	<u>BUDGETED FUND BALANCE</u>
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	0
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
EXPENDITURES			
CERTIFICATED SALARIES	0	0	0
CLASSIFIED SALARIES	7,160,950	0	7,160,950
EMPLOYEE BENEFITS	3,472,787	0	3,472,787
BOOKS AND SUPPLIES	6,928,346	-13,000	6,915,346
SERVICES/OTHER OPERATING EXP	120,283	13,000	133,283
CAPITAL OUTLAY	217,986	0	217,986
OTHER OUTGOING	0	0	0
INDIRECT SUPPORT	986,845	0	986,845
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	0
TOTAL OTHER FINANCING SOURCES/USES	0	0	0
NET INCREASE (DECREASE) IN FUND BALANCE	0	0	0
Beginning Fund Balance, July 1	4,755,351	0	4,755,351
Audit Adjustments	0	0	0
Ending Fund Balance, June 30	4,755,351	0	4,755,351
Reserved Fund Balance	0	0	0
Designated Fund Balance	0	0	0
Economic Uncertainties	0	0	0
Other	4,755,351	0	4,755,351
Unappropriated Fund Balance	0	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	51%
OTHER STATE REVENUES	848,565	848,565	758,735	0	89,830	89%
OTHER LOCAL REVENUES	2,899,383	2,899,383	1,260,841	0	1,638,542	43%
TOTAL REVENUES	18,887,197	18,887,197	9,711,644	0	9,175,553	51%
EXPENDITURES						
CERTIFICATED SALARIES	0	0	0	0	0	0%
CLASSIFIED SALARIES	7,160,950	7,160,950	5,075,577	0	2,085,373	71%
EMPLOYEE BENEFITS	3,472,787	3,472,787	2,643,044	0	829,743	76%
BOOKS AND SUPPLIES	6,928,346	6,915,346	5,694,211	1,055,309	165,826	98%
SERVICES/OTHER OPERATING EXP	120,283	133,283	75,841	27,667	29,775	78%
CAPITAL OUTLAY	217,986	217,986	216,569	0	1,417	99%
OTHER OUTGOING	0	0	0	0	0	0%
INDIRECT SUPPORT	986,845	986,845	705,671	0	281,174	72%
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	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	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	0				
Economic Uncertainties	0	0				
Other	4,755,351	4,755,351				
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
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
OTHER STATE REVENUES	6,876,096	284,236	7,160,332
OTHER LOCAL REVENUES	2,333,546	0	2,333,546
TOTAL REVENUES	20,624,347	330,275	20,954,622
EXPENDITURES			
CERTIFICATED SALARIES	6,353,974	80,353	6,434,327
CLASSIFIED SALARIES	4,849,196	18,412	4,867,608
EMPLOYEE BENEFITS	6,468,429	68,928	6,537,357
BOOKS AND SUPPLIES	1,489,033	49,444	1,538,477
SERVICES/OTHER OPERATING EXP	458,529	161,180	619,709
CAPITAL OUTLAY	456,888	-43,111	413,777
OTHER OUTGOING	0	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	0	18,606	18,606
INTERFUND TRANSFERS OUT	0	-17,000	-17,000
OTHER SOURCES	0	0	0
OTHER USES	0	0	0
TOTAL OTHER FINANCING SOURCES/USES	0	1,606	1,606
NET INCREASE (DECREASE) IN FUND BALANCE	-127,063	-10,475	-137,538
Beginning Fund Balance, July 1	3,303,798	0	3,303,798
Audit Adjustments	0	0	0
Ending Fund Balance, June 30	3,176,735	-10,475	3,166,260
Reserved Fund Balance	0	0	0
Designated Fund Balance	0	0	0
Economic Uncertainties	0	0	0
Other	3,176,735	-10,475	3,166,260
Unappropriated Fund Balance	0	0	0

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
2010-11 BUDGET STATUS REPORT
CHILD DEVELOPMENT 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	11,414,705	11,460,744	6,772,768	0	4,687,976	59%
OTHER STATE REVENUES	6,876,096	7,160,332	2,993,020	0	4,167,312	42%
OTHER LOCAL REVENUES	2,333,546	2,333,546	1,453,507	0	880,039	62%
TOTAL REVENUES	20,624,347	20,954,622	11,219,295	0	9,735,327	54%
EXPENDITURES						
CERTIFICATED SALARIES	6,353,974	6,434,327	5,068,397	0	1,365,930	79%
CLASSIFIED SALARIES	4,849,196	4,867,608	3,941,228	0	926,380	81%
EMPLOYEE BENEFITS	6,468,429	6,537,357	5,363,048	0	1,174,309	82%
BOOKS AND SUPPLIES	1,489,033	1,538,477	689,577	451,351	397,549	74%
SERVICES/OTHER OPERATING EXP	458,529	619,709	242,811	234,118	142,780	77%
CAPITAL OUTLAY	456,888	413,777	278,810	26,098	108,870	74%
OTHER OUTGOING	0	0	0	0	0	0%
INDIRECT SUPPORT	675,361	682,512	5,264	0	677,248	1%
TOTAL EXPENDITURES	20,751,410	21,093,766	15,589,134	711,567	4,793,065	77%
OTHER FINANCING SOURCES/USES						
INTERFUND TRANSFERS IN	0	18,606	1,606	0	17,000	9%
INTERFUND TRANSFERS OUT	0	-17,000	0	0	-17,000	0%
OTHER SOURCES	0	0	0	0	0	0%
OTHER USES	0	0	0	0	0	0%
TOTAL OTHER FINANCING SOURCES/USES	0	1,606	1,606	0	0	100%
NET INCREASE (DECREASE) IN FUND BALANCE	-127,063	-137,538				
Beginning Fund Balance, July 1	3,303,798	3,303,798				
Audit Adjustments		0				
Ending Fund Balance, June 30	3,176,735	3,166,260				
Reserved Fund Balance	0	0				
Designated Fund Balance	0	0				
Economic Uncertainties	0	0				
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
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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
SERVICES/OTHER OPERATING EXP	224,000	6,662	230,662
CAPITAL OUTLAY	1,544,586	-245,222	1,299,364
OTHER OUTGOING	0	0	0
INDIRECT SUPPORT	0	0	0
TOTAL EXPENDITURES	2,022,061	7,182	2,029,244
OTHER FINANCING SOURCES/USES			
INTERFUND TRANSFERS IN	1,075,000	0	1,075,000
INTERFUND TRANSFERS OUT	-4,675,000	0	-4,675,000
OTHER SOURCES	0	0	0
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
Audit Adjustments	0	0	0
Restatements	2,075,000	0	2,075,000
Ending Fund Balance, June 30	335,000	0	335,000
Reserved Fund Balance	0	0	0
Designated Fund Balance	0	0	0
Economic Uncertainties	0	0	0
Other	335,000	0	335,000
Unappropriated Fund Balance	0	0	0

**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%
FEDERAL REVENUE	0	0	0	0	0	0%
OTHER STATE REVENUES	0	0	0	0	0	0%
OTHER LOCAL REVENUES	262,231	269,414	269,414	0	0	100%
TOTAL REVENUES	262,231	269,414	269,414	0	0	100%
EXPENDITURES						
CERTIFICATED SALARIES	0	0	0	0	0	0%
CLASSIFIED SALARIES	54,286	73,298	54,046	0	19,252	74%
EMPLOYEE BENEFITS	31,913	31,913	24,112	0	7,801	76%
BOOKS AND SUPPLIES	167,276	394,007	248,238	121,260	24,509	94%
SERVICES/OTHER OPERATING EXP	224,000	230,662	134,208	67,786	28,667	88%
CAPITAL OUTLAY	1,544,586	1,299,364	655,465	52,100	591,799	54%
OTHER OUTGOING	0	0	0	0	0	0%
INDIRECT SUPPORT	0	0	0	0	0	0%
TOTAL EXPENDITURES	2,022,061	2,029,244	1,116,070	241,145	672,029	67%
OTHER FINANCING SOURCES/USES						
INTERFUND TRANSFERS IN	1,075,000	1,075,000	1,075,000	0	0	100%
INTERFUND TRANSFERS OUT	-4,675,000	-4,675,000	-4,675,000	0	0	100%
OTHER SOURCES	0	0	0	0	0	0%
OTHER USES	0	0	0	0	0	0%
TOTAL OTHER FINANCING SOURCES/USES	-3,600,000	-3,600,000	-3,600,000	0	0	100%
NET INCREASE (DECREASE) IN FUND BALANCE	-5,359,830	-5,359,830				
Beginning Fund Balance, July 1	3,619,830	3,619,830				
Audit Adjustments	0	0				
Restatements	2,075,000	2,075,000				
Ending Fund Balance, June 30	335,000	335,000				
Reserved Fund Balance	0	0				
Designated Fund Balance	0	0				
Economic Uncertainties	0	0				
Other	335,000	335,000				
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	71,384	71,384	
Other Sources*	47,663,668	47,663,668	
Fund Balance/Carry Forward Purchase Orders	0	39,429,459	(39,429,459)
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

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	107,796	71,384	179,180
TOTAL REVENUES	107,796	71,384	179,180
EXPENDITURES			
CERTIFICATED SALARIES	0	0	0
CLASSIFIED SALARIES	323,829	0	323,829
EMPLOYEE BENEFITS	90,653	0	90,653
BOOKS AND SUPPLIES	110,790	11,742	122,532
SERVICES/OTHER OPERATING EXP	2,500,950	370,649	2,871,599
CAPITAL OUTLAY	6,421,415	39,477,033	45,898,448
OTHER OUTGOING	18,306	47,305,087	47,323,393
INDIRECT SUPPORT	0		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	0	0	0
OTHER SOURCES	0	47,663,668	47,663,668
OTHER USES	0	0	0
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
Beginning Fund Balance, July 1	59,366,179	0	59,366,179
Audit Adjustments	0	0	0
Restatements	-2,075,000	0	-2,075,000
Ending Fund Balance, June 30	47,933,032	-39,429,459	8,503,573
Reserved Fund Balance	0	0	0
Designated Fund Balance	0	0	0
Economic Uncertainties	0	0	0
Other	47,933,032	-39,429,459	8,503,573
Unappropriated Fund Balance	0	0	0

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	0	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						
CERTIFICATED SALARIES	0	0	0	0	0	0%
CLASSIFIED SALARIES	323,829	323,829	156,477	0	167,352	48%
EMPLOYEE BENEFITS	90,653	90,653	42,141	0	48,512	46%
BOOKS AND SUPPLIES	110,790	122,532	118,649	1,170	2,714	98%
SERVICES/OTHER OPERATING EXP	2,500,950	2,871,599	599,053	190,252	2,082,295	27%
CAPITAL OUTLAY	6,421,415	45,898,448	1,992,744	21,244,355	22,661,349	51%
OTHER OUTGOING	18,306	47,323,393	47,323,392	0	0	100%
INDIRECT SUPPORT	0	0	0	0	0	0%
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	0	0	0	0	0	0%
INTERFUND TRANSFERS OUT	0	0	0	0	0	0%
OTHER SOURCES	0	47,663,668	47,663,668	0	0	100%
OTHER USES	0	0	0	0	0	0%
TOTAL OTHER FINANCING SOURCES/USES	0	47,663,668	47,663,668	0	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 Uncertainties	0	0				
Other	47,933,032	8,503,573				
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 Forward Purchase Orders	0	0	0
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	0
FEDERAL REVENUE	0	0	0
OTHER STATE REVENUES	0	0	0
OTHER LOCAL REVENUES	410,230	0	410,230
TOTAL REVENUES	410,230	0	410,230
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	410,230	0	410,230
Beginning Fund Balance, July 1	941	0	941
Audit Adjustments	0	0	0
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	0
Other	411,171	0	411,171
Unappropriated Fund Balance	0	0	0

**SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
2010-11 BUDGET STATUS REPORT
GENERAL OBLIGATION BONDS 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%
OTHER LOCAL REVENUES	410,230	410,230	2	0	410,228	0%
TOTAL REVENUES	410,230	410,230	2	0	410,228	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	0%
NET INCREASE (DECREASE) IN FUND BALANCE	410,230	410,230				
Beginning Fund Balance, July 1	941	941				
Audit Adjustments	0	0				
Restatements	0	0				
Ending Fund Balance, June 30	411,171	411,171				
Reserved Fund Balance	0	0				
Designated Fund Balance	0	0				
Economic Uncertainties	0	0				
Other	411,171	411,171				
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
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	0	0	0
FEDERAL REVENUE	0	0	0
OTHER STATE REVENUES	0	0	0
OTHER LOCAL REVENUES	2,784,205	0	2,784,205
TOTAL REVENUES	2,784,205	0	2,784,205
EXPENDITURES			
CERTIFICATED SALARIES	0	0	0
CLASSIFIED SALARIES	0	0	0
EMPLOYEE BENEFITS	0	0	0
BOOKS AND SUPPLIES	4,647	3,613	8,260
SERVICES/OTHER OPERATING EXP	115,208	3,084,249	3,199,457
CAPITAL OUTLAY	548,458	6,024,335	6,572,793
OTHER OUTGOING	3,055,000	50,000	3,105,000
INDIRECT SUPPORT	0	0	0
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	0
OTHER USES	0	0	0
TOTAL OTHER FINANCING SOURCES/USES	0	0	0
NET INCREASE (DECREASE) IN FUND BALANCE	-939,108	-9,162,197	-10,101,305
Beginning Fund Balance, July 1	17,515,815	0	17,515,815
Audit Adjustments	0	0	0
Ending Fund Balance, June 30	16,576,708	-9,162,197	7,414,511
Reserved Fund Balance	0	0	0
Designated Fund Balance	0	0	0
Economic Uncertainties	0	0	0
Other	16,576,708	-9,162,197	7,414,511
Unappropriated Fund Balance	0	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%
FEDERAL REVENUE	0	0	0	0	0	0%
OTHER STATE REVENUES	0	0	0	0	0	0%
OTHER LOCAL REVENUES	2,784,205	2,784,205	2,432,887	0	351,318	87%
TOTAL REVENUES	2,784,205	2,784,205	2,432,887	0	351,318	87%
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	4,647	8,260	4,647	0	3,613	56%
SERVICES/OTHER OPERATING EXP	115,208	3,199,457	46,099	103,540	3,049,818	5%
CAPITAL OUTLAY	548,458	6,572,793	483,875	113,361	5,975,557	9%
OTHER OUTGOING	3,055,000	3,105,000	3,089,520	0	15,480	100%
INDIRECT SUPPORT	0	0	0	0	0	0%
TOTAL EXPENDITURES	3,723,313	12,885,510	3,624,140	216,901	9,044,468	30%
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	-939,108	-10,101,305				
Beginning Fund Balance, July 1	17,515,815	17,515,815				
Audit Adjustments	0	0				
Ending Fund Balance, June 30	16,576,708	7,414,511				
Reserved Fund Balance	0	0				
Designated Fund Balance	0	0				
Economic Uncertainties	0	0				
Other	16,576,708	7,414,511				
Unappropriated Fund Balance	0	0				

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

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 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	572,374
OTHER LOCAL REVENUES	0	0	0
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	0
CAPITAL OUTLAY	0	572,374	572,374
OTHER OUTGOING	0	0	0
INDIRECT SUPPORT	0	0	0
TOTAL EXPENDITURES	0	572,374	572,374
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	
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
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%
FEDERAL REVENUE	0	0	0	0	0	0%
OTHER STATE REVENUES	0	572,374	572,374	0	0	100%
OTHER LOCAL REVENUES	0	0	0	0	0	0%
TOTAL REVENUES	0	572,374	572,374	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	572,374	0	0	572,374	0%
OTHER OUTGOING	0	0	0	0	0	0%
INDIRECT SUPPORT	0	0	0	0	0	0%
TOTAL EXPENDITURES	0	572,374	0	0	572,374	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	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
Workers' Compensation Premiums	425,749	425,749	
Interest/Misc.	35,936	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
FEDERAL REVENUE	0	0	0
OTHER STATE REVENUES	0	0	0
OTHER LOCAL REVENUES	1,313,979	461,685	1,775,664
TOTAL REVENUES	1,313,979	461,685	1,775,664
EXPENDITURES			
CERTIFICATED SALARIES	0	0	0
CLASSIFIED SALARIES	159,471	1,135	160,606
EMPLOYEE BENEFITS	63,635	115	63,750
BOOKS AND SUPPLIES	44,050	-1,250	42,800
SERVICES/OTHER OPERATING EXP	278,500	0	278,500
CAPITAL OUTLAY	0	0	0
OTHER OUTGOING	0	0	0
INDIRECT SUPPORT	0	0	0
TOTAL EXPENDITURES	545,656	0	545,656
OTHER FINANCING SOURCES/USES			
INTERFUND TRANSFERS IN	0	0	0
INTERFUND TRANSFERS OUT	-1,900,000	0	-1,900,000
OTHER SOURCES	0	0	0
OTHER USES	0	0	0
TOTAL OTHER FINANCING SOURCES/USES	-1,900,000	0	-1,900,000
NET INCREASE (DECREASE) IN FUND BALANCE	-1,131,677	461,685	-669,992
Beginning Fund Balance, July 1	4,565,450	0	4,565,450
Audit Adjustments	0	0	0
Ending Fund Balance, June 30	3,433,773	461,685	3,895,458
Reserved Fund Balance	0	0	0
Designated Fund Balance	0	0	0
Economic Uncertainties	0	0	0
Other	3,433,773	461,685	3,895,458
Unappropriated Fund Balance	0	0	0

**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%
OTHER LOCAL REVENUES	1,313,979	1,775,664	1,775,664	0	0	100%
TOTAL REVENUES	1,313,979	1,775,664	1,775,664	0	0	100%
EXPENDITURES						
CERTIFICATED SALARIES	0	0	0	0	0	0%
CLASSIFIED SALARIES	159,471	160,606	160,568	0	38	100%
EMPLOYEE BENEFITS	63,635	63,750	55,899	0	7,851	88%
BOOKS AND SUPPLIES	44,050	42,800	7,930	10,047	24,823	42%
SERVICES/OTHER OPERATING EXP	278,500	278,500	192,995	77,114	8,390	97%
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	545,656	545,656	417,392	87,161	41,102	92%
OTHER FINANCING SOURCES/USES						
INTERFUND TRANSFERS IN	0	0	0	0	0	0%
INTERFUND TRANSFERS OUT	-1,900,000	-1,900,000	0	0	-1,900,000	0%
OTHER SOURCES	0	0	0	0	0	0%
OTHER USES	0	0	0	0	0	0%
TOTAL OTHER FINANCING SOURCES/USES	-1,900,000	-1,900,000	0	0	-1,900,000	0%
NET INCREASE (DECREASE) IN FUND BALANCE	-1,131,677	-669,992				
Beginning Fund Balance, July 1	4,565,450	4,565,450				
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 Uncertainties	0	0				
Other	3,433,773	3,895,458				
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 Forward Purchase Orders	0	0	0
No Change this Period	0	0	0

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
BUDGET REVISIONS
DENTAL/VISION 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	7,450,000	0	7,450,000
TOTAL REVENUES	7,450,000	0	7,450,000
EXPENDITURES			
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
CAPITAL OUTLAY	0	0	0
OTHER OUTGOING	0	0	0
INDIRECT SUPPORT	0	0	0
TOTAL EXPENDITURES	7,400,388	0	7,400,388
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	49,612	0	49,612
Beginning Fund Balance, July 1	1,236,973	0	1,236,973
Audit Adjustments	0	0	0
Ending Fund Balance, June 30	1,286,585	0	1,286,585
Reserved Fund Balance	0	0	0
Designated Fund Balance	0	0	0
Economic Uncertainties	0	0	0
Other	1,286,585	0	1,286,585
Unappropriated Fund Balance	0	0	0

**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%
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	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%
CLASSIFIED SALARIES	87,738	87,738	79,189	0	8,549	90%
EMPLOYEE BENEFITS	57,650	57,650	49,185	0	8,465	85%
BOOKS AND SUPPLIES	0	0	0	0	0	0%
SERVICES/OTHER OPERATING EXP	7,255,000	7,255,000	7,075,601	0	179,399	98%
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	7,400,388	7,400,388	7,203,975	0	196,413	97%
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	49,612	49,612				
Beginning Fund Balance, July 1	1,236,973	1,236,973				
Audit Adjustments	0	0				
Ending Fund Balance, June 30	1,286,585	1,286,585				
Reserved Fund Balance	0	0				
Designated Fund Balance	0	0				
Economic Uncertainties	0	0				
Other	1,286,585	1,286,585				
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 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
FEDERAL REVENUE	0	0	0
OTHER STATE REVENUES	0	0	0
OTHER LOCAL REVENUES	20,370,000	0	20,370,000
TOTAL REVENUES	20,370,000	0	20,370,000
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	20,510,000	0	20,510,000
CAPITAL OUTLAY	0	0	0
OTHER OUTGOING	0	0	0
INDIRECT SUPPORT	0	0	0
TOTAL EXPENDITURES	20,510,000	0	20,510,000
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	-140,000	0	-140,000
Beginning Fund Balance, July 1	8,021,967	0	8,021,967
Audit Adjustments	0	0	0
Ending Fund Balance, June 30	7,881,967	0	7,881,967
Reserved Fund Balance	0	0	0
Designated Fund Balance	0	0	0
Economic Uncertainties	0	0	0
Other	7,881,967	0	7,881,967
Unappropriated Fund Balance	0	0	0

**SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
2010-11 BUDGET STATUS REPORT
RETIREE BENEFITS 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%
OTHER LOCAL REVENUES	20,370,000	20,370,000	15,548,957	0	4,821,043	76%
TOTAL REVENUES	20,370,000	20,370,000	15,548,957	0	4,821,043	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	20,510,000	20,510,000	13,944,744	79,492	6,485,764	68%
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	20,510,000	20,510,000	13,944,744	79,492	6,485,764	68%
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	-140,000	-140,000				
Beginning Fund Balance, July 1	8,021,967	8,021,967				
Audit Adjustments	0	0				
Ending Fund Balance, June 30	7,881,967	7,881,967				
Reserved Fund Balance	0	0				
Designated Fund Balance	0	0				
Economic Uncertainties	0	0				
Other	7,881,967	7,881,967				
Unappropriated Fund Balance	0	0				

