



# SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 8.1b

**Meeting Date:** March 21, 2013

**Subject:** Approve the Budget Revision of the 2012-13 Fiscal Year, for the Period Ending January 31, 2013

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

**Division:** Administrative Services

**Recommendation:** Approve the budget revision of the 2012-13 fiscal year, for the period ending January 31, 2013.

**Background/Rationale:** The Budget Revision includes actual revenues and expenditures on all funds as of January 31, 2013. The budget report also includes budget revisions through the end of January 2013.

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

**Documents Attached:**

1. 2012-13 Budget Revision for the Period Ending January 31, 2013

**Estimated Time of Presentation:** N/A

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

**Approved by:** Richard E. Odegaard, Interim Chief Business Officer

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# BUDGET REVISION

PERIOD ENDING JANUARY 31, 2013

## INTRODUCTION

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

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

## FUND DESCRIPTION AND BUDGET UPDATE

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

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

## BUDGET REVISIONS

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

The “Budget Revisions” page includes the following:

- Operating Budget displays the budget as it was last revised and approved by the Board, and indicates the date of Board approval.
- Proposed Budget Revisions include all increases, decreases, and transfers that have occurred since the last approved Budget Revision.
- Revised Operating Budget incorporates the proposed budget revisions into the Operating Budget. This Revised Operating Budget is carried forward to the Budget Status Report.

## **BUDGET STATUS REPORT**

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

- The Revised Operating Budget includes all changes that have occurred since the budget was adopted.
- Actuals include all revenues received, bills paid or transfers made through the current reporting period.
- Encumbered transactions are purchase commitments based upon approved purchase requisitions, purchase orders or contracts.
- Balance of Revised Operating Budget calculates the available balance after deducting the actual and encumbered transactions from the Operating Budget. A positive balance represents revenues not yet received or expenditures not yet made. A negative balance means revenues have been received or expenditures have been made in excess of the Operating Budget.
- % of Budget Used, provides the reader with the percent of the Operating Budget used through the current reporting period.

# FUNDS

# GENERAL FUND

## DESCRIPTION

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

## BUDGET UPDATE

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

## BUDGET STATUS REPORT

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

- Part 1, General Fund, presents a summary of the actual revenues and expenditures for the General Fund. Also included are encumbrances for outstanding purchase orders or various contract services.
- Part 2, General Fund, presents in summary form a breakdown of the General Fund by the following components of the fund:

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

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

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

# GENERAL FUND Continued

	BUDGETED REVENUES/ TRANSFERS	BUDGETED EXPENDITURES/ TRANSFERS	BUDGETED FUND BALANCE
<b>Restricted:</b>			
Advance Placement Test Fee Reimburse	67,672	67,672	
After School Education & Safety	122,249	122,249	
CHIPRA	(4,228)	(4,228)	
Civic Permits	36,943	36,943	
Collaborating Districts IPG	250,000	250,000	
E Rate	85,183	85,183	
Economic Impact Aid-LEP	(644,782)	(644,782)	
Economic Impact Aid-SCE	1,138,424	1,138,424	
Gang Reduction Intervention Program	(35,709)	(35,709)	
Governor's CTE	(3,488)	(3,488)	
Lowe's Toolbox For Education	3,000	3,000	
McKinney-Vento Homeless Assistance	3,426	3,426	
Partnership Academies	(81,689)	(81,689)	
Proctor and Gamble	6,700	6,700	
Quality Education Investment Act (QEIA)	(127,716)	(127,716)	
ROTC	2,125	2,125	
Sierra Health Foundation	25,500	25,500	
Spec Ed - Alternative Dispute Resolution	15,000	15,000	
Spec Ed-IDEA Preschool Local	7,106	7,106	
Supplementary Prgs-Foster Youth	9,197	9,197	
Target Field Trip Grant	1,400	1,400	
TCE - PE Initiative	(57,572)	(57,572)	
Teaching American History	19,068	19,068	
Title I - Basic Grants -Low Income & Neglected	831,083	831,083	
Title II - Part A Improving Teacher Quality Local Grants	(54,682)	(54,682)	
Title III - LEP	264,668	264,668	
Transportation - Home to School	(350,000)	(350,000)	
Transportation - Special Education	350,000	350,000	
TUPE: Gr 6-12	(150,309)	(150,309)	
Vanir Foundation	5,565	5,565	

# GENERAL FUND Continued

	BUDGETED REVENUES/ TRANSFERS	BUDGETED EXPENDITURES/ TRANSFERS	BUDGETED FUND BALANCE
<b>Unrestricted:</b>			
Administrators' Training	474	474	
Arts & Music Block Grant - One Time	45	45	
Calif Peer Assistance & Review (CPARP)	(50)	(50)	
Certificated Staff Mentoring Program	(35)	(35)	
Class Size Reduction 9-12	48,974	48,974	
Community Based English Tutoring Grants	(111)	(111)	
Donation Account	122,803	122,803	
Instructional Materials Realignment	221,099	221,099	
International Baccalaureate (IB) Program	4	4	
Miscellaneous Income - Interest	10,195	10,195	
Oral Health Assessment	1,015	1,015	
Physical Education Teacher Recruitment Grant	16,716	16,716	
Pupil Retention Block Grant	15,710	15,710	
ROC/P Apportionment	203,184	203,184	
School Safety & Violence Prevention	1,959	1,959	
Specialized Secondary Program	28,068	28,068	
Staff Development - English Learner	187,385	187,385	
Staff Development Math & Reading (AB466)	(62)	(62)	
Supplemental School Counselors	35,296	35,296	
Targeted Instructional Improvement Block Grant	9,015	9,015	
<b>Fund Balance/Carry Over Purchase Orders</b>	<b>-</b>	<b>2,051,441</b>	<b>(2,051,441)</b>
<b>Change This Period</b>	<b>2,635,819</b>	<b>4,687,260</b>	<b>(2,051,441)</b>

\*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: January 31, 2013	Revised Budget 10/2012	Proposed Budget Revisions	Revised Budget 01/2013
<b>REVENUES</b>			
REVENUE LIMIT SOURCES	220,572,465	0	220,572,465
FEDERAL REVENUE	53,482,288	1,152,091	54,634,379
OTHER STATE REVENUES	104,868,785	-1,154,939	103,713,847
OTHER LOCAL REVENUES	5,399,865	2,638,667	8,038,531
<b>TOTAL REVENUES</b>	<b>384,323,404</b>	<b>2,635,819</b>	<b>386,959,223</b>
<b>EXPENDITURES</b>			
CERTIFICATED SALARIES	159,612,343	2,885,721	162,498,064
CLASSIFIED SALARIES	47,596,343	606,629	48,202,972
EMPLOYEE BENEFITS	104,445,894	1,146,300	105,592,195
BOOKS AND SUPPLIES	22,442,397	-1,380,713	21,061,684
SERVICES/OTHER OPERATING EXP	53,688,558	1,407,254	55,095,811
CAPITAL OUTLAY	359,333	5,558	364,891
INDIRECT SUPPORT	-1,388,968	13,737	-1,375,232
OTHER OUTGO	2,166,685	2,775	2,169,460
<b>TOTAL EXPENDITURES</b>	<b>388,922,585</b>	<b>4,687,260</b>	<b>393,609,846</b>
<b>OTHER FINANCING SOURCES/USES</b>			
INTERFUND TRANSFERS IN	710,568	0	710,568
INTERFUND TRANSFERS OUT	0	0	0
OTHER SOURCES	0	0	0
OTHER USES	0	0	0
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<b>710,568</b>	<b>0</b>	<b>710,568</b>
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>	<b>-3,888,614</b>	<b>-2,051,441</b>	<b>-5,940,054</b>
<b>Beginning Fund Balance, July 1</b>	<b>21,113,495</b>	<b>0</b>	<b>21,113,495</b>
Audit Adjustments	0	0	0
<b>Ending Fund Balance, June 30</b>	<b>17,224,881</b>	<b>-2,051,441</b>	<b>15,173,441</b>
Reserved Fund Balance	545,000	0	545,000
Designated Fund Balance	0	0	0
Economic Uncertainties	8,979,822	0	8,979,822
Reserve H&W Contribution	0	0	0
Reserves for 2013-14 Budget	3,582,000	0	3,582,000
Categorical Reserves to be Expensed	4,118,060	-2,051,441	2,066,619
Unappropriated Fund Balance	0	0	0

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
2012-13 BUDGET STATUS REPORT  
GENERAL FUND

	Revised Budget 10/2012	Revised Budget 01/2013	Actuals to Date	Encumbered	Balance of Operating Budget	% of Budget Used
<b>Period Ending: January 31, 2013</b>						
<b>REVENUES</b>						
REVENUE LIMIT SOURCES	220,572,465	220,572,465	94,445,214	0	126,127,251	43%
FEDERAL REVENUE	53,482,288	54,634,379	16,187,787	0	38,446,592	30%
OTHER STATE REVENUES	104,868,785	103,713,847	54,472,840	0	49,241,007	53%
OTHER LOCAL REVENUES	5,399,865	8,038,531	4,673,896	0	3,364,635	58%
<b>TOTAL REVENUES</b>	<b>384,323,404</b>	<b>386,959,223</b>	<b>169,779,738</b>	<b>0</b>	<b>217,179,485</b>	<b>44%</b>
<b>EXPENDITURES</b>						
CERTIFICATED SALARIES	159,612,343	162,498,064	80,134,701	0	82,363,363	49%
CLASSIFIED SALARIES	47,596,343	48,202,972	26,740,042	0	21,462,930	55%
EMPLOYEE BENEFITS	104,445,894	105,592,195	53,267,408	0	52,324,786	50%
BOOKS AND SUPPLIES	22,442,397	21,061,684	3,515,745	3,304,557	14,241,382	32%
SERVICES/OTHER OPERATING EXP	53,688,558	55,095,811	24,233,931	19,746,990	11,114,890	80%
CAPITAL OUTLAY	359,333	364,891	128,098	147,710	89,083	76%
INDIRECT SUPPORT	-1,388,968	-1,375,232	-346,522	0	-1,028,710	25%
OTHER OUTGO	2,166,685	2,169,460	186,384	5,191	1,977,885	9%
<b>TOTAL EXPENDITURES</b>	<b>388,922,585</b>	<b>393,609,846</b>	<b>187,859,787</b>	<b>23,204,449</b>	<b>182,545,610</b>	<b>54%</b>
<b>OTHER FINANCING SOURCES/USES</b>						
INTERFUND TRANSFERS IN	710,568	710,568	0	0	710,568	0%
INTERFUND TRANSFERS OUT	0	0	0	0	0	0%
OTHER SOURCES	0	0	0	0	0	0%
OTHER USES	0	0	0	0	0	0%
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<b>710,568</b>	<b>710,568</b>	<b>0</b>	<b>0</b>	<b>710,568</b>	<b>0%</b>
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>	<b>-3,888,614</b>	<b>-5,940,054</b>				
<b>Beginning Fund Balance, July 1</b>	<b>21,113,495</b>	<b>21,113,495</b>				
Audit Adjustments	0	0				
<b>Ending Fund Balance, June 30</b>	<b>17,224,881</b>	<b>15,173,440</b>				
Reserved Fund Balance	545,000	545,000				
Designated Fund Balance	0	0				
Economic Uncertainties	8,979,822	8,979,822				
Reserve H&W Contribution	0	0				
Reserves for 2013-14 Budget	3,582,000	3,582,000				
Categorical Reserves to be Expensed	4,118,060	2,066,619				
Unappropriated Fund Balance	0	0				

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
2012-13 BUDGET STATUS REPORT  
GENERAL UNRESTRICTED PROGRAMS WITHIN THE GENERAL FUND

Period Ending: January 31, 2013	Revised Budget 10/2012	Revised Budget 01/2013	Actuals to Date	Encumbered	Balance of Operating Budget	% of Budget Used
<b>REVENUES</b>						
REVENUE LIMIT SOURCES	211,165,233	211,165,233	94,445,214	0	116,720,019	45%
FEDERAL REVENUE	0	0	0	0	0	0%
OTHER STATE REVENUES	50,658,902	49,238,702	22,840,830	0	26,397,872	46%
OTHER LOCAL REVENUES	1,299,699	3,621,583	1,947,484	0	1,674,100	54%
<b>TOTAL REVENUES</b>	<b>263,123,835</b>	<b>264,025,518</b>	<b>119,233,528</b>	<b>0</b>	<b>144,791,990</b>	<b>45%</b>
<b>EXPENDITURES</b>						
CERTIFICATED SALARIES	112,592,770	113,024,617	57,956,553	0	55,068,064	51%
CLASSIFIED SALARIES	22,329,526	22,439,486	12,951,007	0	9,488,479	58%
EMPLOYEE BENEFITS	63,301,875	63,442,182	33,919,520	0	29,522,662	53%
BOOKS AND SUPPLIES	4,493,031	4,923,225	1,483,659	1,325,059	2,114,507	57%
SERVICES/OTHER OPERATING EXP	18,518,854	18,598,728	9,421,518	4,253,387	4,923,823	74%
CAPITAL OUTLAY	193,298	185,298	103,171	26,373	55,754	70%
INDIRECT SUPPORT	-3,156,724	-3,439,222	-414,996	0	-3,024,226	12%
OTHER OUTGO	2,136,453	2,136,453	153,950	5,191	1,977,311	7%
<b>TOTAL EXPENDITURES</b>	<b>220,409,083</b>	<b>221,310,767</b>	<b>115,574,382</b>	<b>5,610,010</b>	<b>100,126,374</b>	<b>55%</b>
<b>OTHER FINANCING SOURCES/USES</b>						
INTERFUND TRANSFERS IN	710,568	710,568	0	0	710,568	0%
INTERFUND TRANSFERS OUT	0	0	0	0	0	0%
OTHER SOURCES	-42,896,158	-42,896,158	-6,909	0	-42,889,249	0%
OTHER USES	0	0	0	0	0	0%
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<b>-42,185,590</b>	<b>-42,185,590</b>	<b>-6,909</b>	<b>0</b>	<b>-42,178,681</b>	<b>0%</b>
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>	<b>529,161</b>	<b>529,161</b>				
Beginning Fund Balance, July 1	12,577,660	12,577,660				
Audit Adjustments	0	0				
Ending Fund Balance, June 30	13,106,822	13,106,822				
Reserved Fund Balance	545,000	545,000				
Designated Fund Balance	0	0				
Economic Uncertainties	8,979,822	8,979,822				
Reserve H&W Contribution	0	0				
Reserves for 2013-14 Budget	3,582,000	3,582,000				
Categorical Reserves to be Expensed	0	0				
Other	0	0				
Unappropriated Fund Balance	0	0				

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
**2012-13 BUDGET STATUS REPORT**  
 RESTRICTED PROGRAMS (PARTIALLY FUNDED) WITHIN THE GENERAL FUND

Period Ending: January 31, 2013	Revised Budget 10/2012	Revised Budget 01/2013	Actuals to Date	Encumbered	Balance of Operating Budget	% of Budget Used
<b>REVENUES</b>						
REVENUE LIMIT SOURCES	9,407,232	9,407,232	0	0	9,407,232	0%
FEDERAL REVENUE	8,879,260	8,879,260	2,219,816	0	6,659,444	25%
OTHER STATE REVENUES	26,591,548	26,591,548	14,480,728	0	12,110,820	54%
OTHER LOCAL REVENUES	93,653	93,653	3	0	93,650	0%
<b>TOTAL REVENUES</b>	<b>44,971,693</b>	<b>44,971,693</b>	<b>16,700,546</b>	<b>0</b>	<b>28,271,147</b>	<b>37%</b>
<b>EXPENDITURES</b>						
CERTIFICATED SALARIES	23,369,817	23,369,817	11,672,214	0	11,697,603	50%
CLASSIFIED SALARIES	18,487,818	18,237,818	9,912,512	0	8,325,306	54%
EMPLOYEE BENEFITS	27,718,240	27,718,240	13,379,561	0	14,338,679	48%
BOOKS AND SUPPLIES	1,708,126	2,035,250	648,449	746,163	640,638	69%
SERVICES/OTHER OPERATING EXP	16,343,988	16,270,166	9,049,503	6,078,595	1,142,069	93%
CAPITAL OUTLAY	48,637	44,195	8,255	5,940	30,000	32%
INDIRECT SUPPORT	184,316	184,316	0	0	184,316	0%
OTHER OUTGO	0	0	0	0	0	0%
<b>TOTAL EXPENDITURES</b>	<b>87,860,942</b>	<b>87,859,802</b>	<b>44,670,494</b>	<b>6,830,698</b>	<b>36,358,611</b>	<b>59%</b>
<b>OTHER FINANCING SOURCES/USES</b>						
INTERFUND TRANSFERS IN	0	0	0	0	0	0%
INTERFUND TRANSFERS OUT	0	0	0	0	0	0%
OTHER SOURCES	42,889,249	42,888,109	0	0	42,888,109	0%
OTHER USES	0	0	0	0	0	0%
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<b>42,889,249</b>	<b>42,888,109</b>	<b>0</b>	<b>0</b>	<b>42,888,109</b>	
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>	<b>0</b>	<b>0</b>				
Beginning Fund Balance, July 1	0	0				
Audit Adjustments	0	0				
Ending Fund Balance, June 30	0	0				
Reserved Fund Balance	0	0				
Designated Fund Balance	0	0				
Economic Uncertainties	0	0				
Reserve H&W Contribution	0	0				
State Budget Adjustments	0	0				
Categorical Reserves to be Expensed	0	0				
Other	0	0				
Unappropriated Fund Balance	0	0				

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
**2012-13 BUDGET STATUS REPORT**  
 RESTRICTED PROGRAMS (FULLY FUNDED) WITHIN THE GENERAL FUND

Period Ending: January 31, 2013	Revised Budget 10/2012	Revised Budget 01/2013	Actuals to Date	Encumbered	Balance of Operating Budget	% of Budget Used
<b>REVENUES</b>						
REVENUE LIMIT SOURCES	0	0	0	0	0	0%
FEDERAL REVENUE	44,603,028	45,755,119	13,967,972	0	31,787,147	31%
OTHER STATE REVENUES	27,618,335	27,883,597	17,151,282	0	10,732,315	62%
OTHER LOCAL REVENUES	4,006,512	4,323,295	2,726,410	0	1,596,886	63%
<b>TOTAL REVENUES</b>	<b>76,227,876</b>	<b>77,962,011</b>	<b>33,845,663</b>	<b>0</b>	<b>44,116,348</b>	<b>43%</b>
<b>EXPENDITURES</b>						
CERTIFICATED SALARIES	23,649,756	26,103,630	10,505,934	0	15,597,696	40%
CLASSIFIED SALARIES	6,778,999	7,525,668	3,876,523	0	3,649,145	52%
EMPLOYEE BENEFITS	13,425,779	14,431,773	5,968,327	0	8,463,445	41%
BOOKS AND SUPPLIES	16,241,240	14,103,209	1,383,637	1,233,335	11,486,236	19%
SERVICES/OTHER OPERATING EXP	18,825,716	20,226,917	5,762,910	9,415,009	5,048,998	75%
CAPITAL OUTLAY	117,398	135,398	16,672	115,397	3,329	98%
INDIRECT SUPPORT	1,583,440	1,879,675	68,474	0	1,811,200	4%
OTHER OUTGO	30,232	33,008	32,434	0	574	98%
<b>TOTAL EXPENDITURES</b>	<b>80,652,560</b>	<b>84,439,276</b>	<b>27,614,911</b>	<b>10,763,741</b>	<b>46,060,624</b>	<b>45%</b>
<b>OTHER FINANCING SOURCES/USES</b>						
INTERFUND TRANSFERS IN	0	0	0	0	0	0%
INTERFUND TRANSFERS OUT	0	0	0	0	0	0%
OTHER SOURCES	6,909	8,049	6,909	0	1,140	86%
OTHER USES	0	0	0	0	0	0%
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<b>6,909</b>	<b>8,049</b>	<b>6,909</b>	<b>0</b>	<b>1,140</b>	
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>	<b>-4,417,775</b>	<b>-6,469,216</b>				
<b>Beginning Fund Balance, July 1</b>	<b>8,535,835</b>	<b>8,535,835</b>				
Audit Adjustments	0	0				
<b>Ending Fund Balance, June 30</b>	<b>4,118,060</b>	<b>2,066,619</b>				
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	4,118,060	2,066,619				
Education Jobs Fund	0	0				
Unappropriated Fund Balance	0	0				

## **RESTRICTED FUNDS**

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

# CHARTER SCHOOL FUND

## DESCRIPTION

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

## BUDGET UPDATE

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

	<b>BUDGETED REVENUES/ TRANSFERS</b>	<b>BUDGETED EXPENDITURES/ TRANSFERS</b>	<b>BUDGETED FUND BALANCE</b>
Title I	16,140	16,140	
AP Test Fee	69	69	
Donations	1,300	1,300	
Fund Balance/Carry Over	0	0	0
Change this Period	17,509	17,509	0

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
BUDGET REVISIONS  
CHARTER SCHOOL FUND

Period Ending: January 31, 2013	Revised Budget 10/2012	Proposed Budget Revisions	Revised Budget 01/2013
<b>REVENUES</b>			
REVENUE LIMIT SOURCES	8,547,198	0	8,547,198
FEDERAL REVENUE	235,777	16,140	251,917
OTHER STATE REVENUES	1,884,048	69	1,884,117
OTHER LOCAL REVENUES	119,115	1,300	120,415
<b>TOTAL REVENUES</b>	<b>10,786,138</b>	<b>17,509</b>	<b>10,803,647</b>
<b>EXPENDITURES</b>			
CERTIFICATED SALARIES	4,992,209	119,886	5,112,095
CLASSIFIED SALARIES	680,574	21,548	702,122
EMPLOYEE BENEFITS	2,766,734	144,346	2,911,080
BOOKS AND SUPPLIES	547,059	-310,954	236,105
SERVICES/OTHER OPERATING EXP	1,086,960	27,655	1,114,615
CAPITAL OUTLAY	72,772	15,028	87,800
OTHER OUTGOING	0	0	0
INDIRECT SUPPORT	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>10,146,308</b>	<b>17,509</b>	<b>10,163,817</b>
<b>OTHER FINANCING SOURCES/USES</b>			
INTERFUND TRANSFERS IN	0	0	0
INTERFUND TRANSFERS OUT	-710,568	0	-710,568
OTHER SOURCES	0	0	0
OTHER USES	0	0	0
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<b>-710,568</b>	<b>0</b>	<b>-710,568</b>
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>	<b>-70,738</b>	<b>0</b>	<b>-70,738</b>
Beginning Fund Balance, July 1	881,773	0	881,773
Audit Adjustments	0	0	0
Ending Fund Balance, June 30	811,035	0	811,035
Reserved Fund Balance	0	0	0
Designated Fund Balance	811,035	0	811,035
Economic Uncertainties	0	0	0
Other	0	0	0
Unappropriated Fund Balance	0	0	0



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
2012-13 BUDGET STATUS REPORT  
CHARTER SCHOOL FUND

Period Ending: January 31, 2013	Revised Budget 10/2012	Revised Budget 01/2013	Actuals to Date	Encumbered	Balance of Operating Budget	% of Budget Used
<b>REVENUES</b>						
REVENUE LIMIT SOURCES	8,547,198	8,547,198	2,590,432	0	5,956,766	30%
FEDERAL REVENUE	235,777	251,917	103,226	0	148,691	41%
OTHER STATE REVENUES	1,884,048	1,884,117	775,065	0	1,109,052	41%
OTHER LOCAL REVENUES	119,115	120,415	120,179	0	236	100%
<b>TOTAL REVENUES</b>	<b>10,786,138</b>	<b>10,803,647</b>	<b>3,588,902</b>	<b>0</b>	<b>7,214,744</b>	<b>33%</b>
<b>EXPENDITURES</b>						
CERTIFICATED SALARIES	4,992,209	5,112,095	2,609,721	0	2,502,374	51%
CLASSIFIED SALARIES	680,574	702,122	366,441	0	335,681	52%
EMPLOYEE BENEFITS	2,766,734	2,911,080	1,460,014	0	1,451,066	50%
BOOKS AND SUPPLIES	547,059	236,105	58,075	75,963	102,067	57%
SERVICES/OTHER OPERATING EXP	1,086,960	1,114,615	200,853	46,060	867,702	22%
CAPITAL OUTLAY	72,772	87,800	78,858	7,696	1,247	99%
OTHER OUTGOING	0	0	0	0	0	0%
INDIRECT SUPPORT	0	0	0	0	0	0%
<b>TOTAL EXPENDITURES</b>	<b>10,146,308</b>	<b>10,163,817</b>	<b>4,773,961</b>	<b>129,719</b>	<b>5,260,137</b>	<b>48%</b>
<b>OTHER FINANCING SOURCES/USES</b>						
INTERFUND TRANSFERS IN	0	0	0	0	0	0%
INTERFUND TRANSFERS OUT	-710,568	-710,568	0	0	-710,568	0%
OTHER SOURCES	0	0	0	0	0	0%
OTHER USES	0	0	0	0	0	0%
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<b>-710,568</b>	<b>-710,568</b>	<b>0</b>	<b>0</b>	<b>-710,568</b>	<b>0%</b>
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>	<b>-70,738</b>	<b>-70,738</b>				
<b>Beginning Fund Balance, July 1</b>	<b>881,773</b>	<b>881,773</b>				
Audit Adjustments	0	0				
<b>Ending Fund Balance, June 30</b>	<b>811,035</b>	<b>811,035</b>				
Reserved Fund Balance	0	0				
Designated Fund Balance						
Economic Uncertainties	811,035	811,035				
Other	0	0				
Unappropriated Fund Balance	0	0				

# ADULT EDUCATION FUND

**DESCRIPTION**

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

**BUDGET UPDATE**

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

	<b>BUDGETED REVENUES/ TRANSFERS</b>	<b>BUDGETED EXPENDITURES/ TRANSFERS</b>	<b>BUDGETED FUND BALANCE</b>
Adult Education Parent Fees/Misc.	2,835	2,835	
Fund Balance/Carry Over	0	0	0
Change this Period	2,835	2,835	0

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
**BUDGET REVISIONS**  
 ADULT EDUCATION FUND

Period Ending: January 31, 2013	Revised Budget 10/2012	Proposed Budget Revisions	Revised Budget 01/2013
<b>REVENUES</b>			
REVENUE LIMIT SOURCES	0	0	0
FEDERAL REVENUE	1,591,974	0	1,591,974
OTHER STATE REVENUES	352,384	0	352,384
OTHER LOCAL REVENUES	4,349,763	2,835	4,352,598
<b>TOTAL REVENUES</b>	<b>6,294,121</b>	<b>2,835</b>	<b>6,296,956</b>
<b>EXPENDITURES</b>			
CERTIFICATED SALARIES	2,278,499	-89,097	2,189,402
CLASSIFIED SALARIES	1,302,246	26,745	1,328,992
EMPLOYEE BENEFITS	1,972,591	28,766	2,001,357
BOOKS AND SUPPLIES	379,506	15,048	394,554
SERVICES/OTHER OPERATING EXP	655,262	21,372	676,633
CAPITAL OUTLAY	0	0	0
OTHER OUTGOING	0	0	0
INDIRECT SUPPORT	20,169	0	20,169
<b>TOTAL EXPENDITURES</b>	<b>6,608,273</b>	<b>2,835</b>	<b>6,611,108</b>
<b>OTHER FINANCING SOURCES/USES</b>			
INTERFUND TRANSFERS IN	0	0	0
INTERFUND TRANSFERS OUT	0	0	0
OTHER SOURCES	0	0	0
OTHER USES	0	0	0
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>	<b>-314,152</b>	<b>0</b>	<b>-314,152</b>
<b>Beginning Fund Balance, July 1</b>	<b>1,905,517</b>	<b>0</b>	<b>1,905,517</b>
Audit Adjustments	0	0	0
<b>Ending Fund Balance, June 30</b>	<b>1,591,365</b>	<b>0</b>	<b>1,591,365</b>
Reserved Fund Balance	0	0	0
Designated Fund Balance	0	0	0
Economic Uncertainties	0	0	0
Other	1,591,365	0	1,591,365
Unappropriated Fund Balance	0	0	0

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
2012-13 BUDGET STATUS REPORT  
ADULT EDUCATION FUND

Period Ending: January 31, 2013	Adopted Budget 10/2012	Revised Budget 01/2013	Actuals to Date	Encumbered	Balance of Operating Budget	% of Budget Used
<b>REVENUES</b>						
REVENUE LIMIT SOURCES	0	0	0	0	0	0%
FEDERAL REVENUE	1,591,974	1,591,974	317,526	0	1,274,448	20%
OTHER STATE REVENUES	352,384	352,384	80,436	0	271,948	23%
OTHER LOCAL REVENUES	4,349,763	4,352,598	2,200,640	0	2,151,958	51%
<b>TOTAL REVENUES</b>	<b>6,294,121</b>	<b>6,296,956</b>	<b>2,598,602</b>	<b>0</b>	<b>3,698,354</b>	<b>41%</b>
<b>EXPENDITURES</b>						
CERTIFICATED SALARIES	2,278,499	2,189,402	1,298,913	0	890,489	59%
CLASSIFIED SALARIES	1,302,246	1,328,992	758,580	0	570,412	57%
EMPLOYEE BENEFITS	1,972,591	2,001,357	1,092,062	0	909,295	55%
BOOKS AND SUPPLIES	379,506	394,554	87,562	188,024	118,969	70%
SERVICES/OTHER OPERATING EXP	655,262	676,633	218,551	335,029	123,053	82%
CAPITAL OUTLAY	0	0	0	0	0	0%
OTHER OUTGOING	0	0	0	0	0	0%
INDIRECT SUPPORT	20,169	20,169	0	0	20,169	0%
<b>TOTAL EXPENDITURES</b>	<b>6,608,273</b>	<b>6,611,108</b>	<b>3,455,668</b>	<b>523,052</b>	<b>2,632,387</b>	<b>60%</b>
<b>OTHER FINANCING SOURCES/USES</b>						
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%
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>	<b>-314,152</b>	<b>-314,152</b>				
<b>Beginning Fund Balance, July 1</b>	<b>1,905,517</b>	<b>1,905,517</b>				
Audit Adjustments	0	0				
<b>Ending Fund Balance, June 30</b>	<b>1,591,365</b>	<b>1,591,365</b>				
Reserved Fund Balance	0	0				
Designated Fund Balance	0	0				
Economic Uncertainties	0	0				
Other	1,591,365	1,591,365				
Unappropriated Fund Balance	0	0				

# CAFETERIA FUND

## DESCRIPTION

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

## BUDGET UPDATE

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

	<b>BUDGETED REVENUES/ TRANSFERS</b>	<b>BUDGETED EXPENDITURES/ TRANSFERS</b>	<b>BUDGETED FUND BALANCE</b>
Fund Balance/Carry Over	0	32,934	(32,934)
Change this Period	<u>0</u>	<u>32,934</u>	<u>(32,934)</u>

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
**BUDGET REVISIONS**  
**CAFETERIA FUND**

Period Ending: January 31, 2013	Revised Budget 10/2012	Proposed Budget Revisions	Revised Budget 01/2013
<b>REVENUES</b>			
REVENUE LIMIT SOURCES	0	0	0
FEDERAL REVENUE	17,355,787	0	17,355,787
OTHER STATE REVENUES	1,410,000	0	1,410,000
OTHER LOCAL REVENUES	1,442,564	0	1,442,564
<b>TOTAL REVENUES</b>	<b>20,208,351</b>	<b>0</b>	<b>20,208,351</b>
<b>EXPENDITURES</b>			
CERTIFICATED SALARIES	0	0	0
CLASSIFIED SALARIES	6,884,595	10,422	6,895,017
EMPLOYEE BENEFITS	3,698,037	1,534	3,699,571
BOOKS AND SUPPLIES	8,213,018	-47,326	8,165,692
SERVICES/OTHER OPERATING EXP	296,664	82,317	378,981
CAPITAL OUTLAY	239,207	-14,869	224,338
OTHER OUTGOING	0	0	0
INDIRECT SUPPORT	876,830	856	877,686
<b>TOTAL EXPENDITURES</b>	<b>20,208,351</b>	<b>32,934</b>	<b>20,241,285</b>
<b>OTHER FINANCING SOURCES/USES</b>			
INTERFUND TRANSFERS IN	0	0	0
INTERFUND TRANSFERS OUT	0	0	0
OTHER SOURCES	0	0	0
OTHER USES	0	0	0
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>	<b>0</b>	<b>-32,934</b>	<b>-32,934</b>
Beginning Fund Balance, July 1	5,692,782	0	5,692,782
Audit Adjustments	0	0	0
<b>Ending Fund Balance, June 30</b>	<b>5,692,782</b>	<b>-32,934</b>	<b>5,659,848</b>
Reserved Fund Balance	0	0	0
Designated Fund Balance	0	0	0
Economic Uncertainties	0	0	0
Other	5,692,782	-32,934	5,659,848
Unappropriated Fund Balance	0	0	0

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
2012-13 BUDGET STATUS REPORT  
CAFETERIA FUND

Period Ending: January 31, 2013	Revised Budget 10/2012	Revised Budget 01/2013	Actuals to Date	Encumbered	Balance of Operating Budget	% of Budget Used
<b>REVENUES</b>						
REVENUE LIMIT SOURCES	0	0	0	0	0	0%
FEDERAL REVENUE	17,355,787	17,355,787	4,612,149	0	12,743,638	27%
OTHER STATE REVENUES	1,410,000	1,410,000	440,022	0	969,978	31%
OTHER LOCAL REVENUES	1,442,564	1,442,564	634,721	0	807,843	44%
<b>TOTAL REVENUES</b>	<b>20,208,351</b>	<b>20,208,351</b>	<b>5,686,893</b>	<b>0</b>	<b>14,521,458</b>	<b>28%</b>
<b>EXPENDITURES</b>						
CERTIFICATED SALARIES	0	0	0	0	0	0%
CLASSIFIED SALARIES	6,884,595	6,895,017	3,152,167	0	3,742,849	46%
EMPLOYEE BENEFITS	3,698,037	3,699,571	1,767,005	0	1,932,566	48%
BOOKS AND SUPPLIES	8,213,018	8,165,692	3,980,802	1,614,758	2,570,132	69%
SERVICES/OTHER OPERATING EXP	296,664	378,981	91,295	107,659	180,027	52%
CAPITAL OUTLAY	239,207	224,338	23,679	740	199,919	11%
OTHER OUTGOING	0	0	0	0	0	0%
INDIRECT SUPPORT	876,830	877,686	340,152	0	537,534	39%
<b>TOTAL EXPENDITURES</b>	<b>20,208,351</b>	<b>20,241,285</b>	<b>9,355,099</b>	<b>1,723,157</b>	<b>9,163,028</b>	<b>55%</b>
<b>OTHER FINANCING SOURCES/USES</b>						
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%
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>	<b>0</b>	<b>-32,934</b>				
<b>Beginning Fund Balance, July 1</b>	<b>5,692,782</b>	<b>5,692,782</b>				
<b>Audit Adjustments</b>	<b>0</b>	<b>0</b>				
<b>Ending Fund Balance, June 30</b>	<b>5,692,782</b>	<b>5,659,848</b>				
<b>Reserved Fund Balance</b>	<b>0</b>	<b>0</b>				
<b>Designated Fund Balance</b>						
Economic Uncertainties	0	0				
Other	5,692,782	5,659,848				
<b>Unappropriated Fund Balance</b>	<b>0</b>	<b>0</b>				

## 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.

	<b>BUDGETED REVENUES/ TRANSFERS</b>	<b>BUDGETED EXPENDITURES/ TRANSFERS</b>	<b>BUDGETED FUND BALANCE</b>
CA State Preschool Program	(143,001)	(143,001)	
Cal-SAFE Child Care & Development	(467)	(467)	
Federal Child Care – FCTR	549,641	549,641	
Fund Balance/Carry Over	0	(337,629)	337,629
Change this Period	<u>406,173</u>	<u>68,544</u>	<u>337,629</u>



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
**BUDGET REVISIONS**  
CHILD DEVELOPMENT FUND

Period Ending: January 31, 2013	Revised Budget 10/2012	Proposed Budget Revisions	Revised Budget 01/2013
<b>REVENUES</b>			
REVENUE LIMIT SOURCES	0	0	0
FEDERAL REVENUE	10,639,657	549,641	11,189,298
OTHER STATE REVENUES	5,171,311	-143,468	5,027,843
OTHER LOCAL REVENUES	2,387,260	0	2,387,260
<b>TOTAL REVENUES</b>	<b>18,198,228</b>	<b>406,173</b>	<b>18,604,401</b>
<b>EXPENDITURES</b>			
CERTIFICATED SALARIES	6,137,364	-470,255	5,667,109
CLASSIFIED SALARIES	4,329,982	268,896	4,598,878
EMPLOYEE BENEFITS	6,649,073	1,221	6,650,294
BOOKS AND SUPPLIES	1,180,871	265,414	1,446,285
SERVICES/OTHER OPERATING EXP	449,662	15,450	465,112
CAPITAL OUTLAY	4,000	2,411	6,411
OTHER OUTGOING	0	0	0
INDIRECT SUPPORT	491,969	-14,593	477,376
<b>TOTAL EXPENDITURES</b>	<b>19,242,921</b>	<b>68,544</b>	<b>19,311,465</b>
<b>OTHER FINANCING SOURCES/USES</b>			
INTERFUND TRANSFERS IN	0	0	0
INTERFUND TRANSFERS OUT	0	0	0
OTHER SOURCES	0	0	0
OTHER USES	0	0	0
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>	<b>-1,044,693</b>	<b>337,629</b>	<b>-707,064</b>
<b>Beginning Fund Balance, July 1</b>	<b>1,888,897</b>	<b>0</b>	<b>1,888,897</b>
<b>Audit Adjustments</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Ending Fund Balance, June 30</b>	<b>844,203</b>	<b>337,629</b>	<b>1,181,833</b>
Reserved Fund Balance	0	0	0
Designated Fund Balance	0	0	0
Economic Uncertainties	0	0	0
Other	844,203	337,629	1,181,833
Unappropriated Fund Balance	0	0	0

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
**2012-13 BUDGET STATUS REPORT**  
CHILD DEVELOPMENT FUND

Period Ending: January 31, 2013	Revised Budget 10/2012	Revised Budget 01/2013	Actuals to Date	Encumbered	Balance of Operating Budget	% of Budget Used
<b>REVENUES</b>						
REVENUE LIMIT SOURCES	0	0	0	0	0	0%
FEDERAL REVENUE	10,639,657	11,189,298	3,680,569	0	7,508,730	33%
OTHER STATE REVENUES	5,171,311	5,027,843	2,020,880	0	3,006,963	40%
OTHER LOCAL REVENUES	2,387,260	2,387,260	966,554	0	1,420,706	40%
<b>TOTAL REVENUES</b>	<b>18,198,228</b>	<b>18,604,401</b>	<b>6,668,002</b>	<b>0</b>	<b>11,936,399</b>	<b>36%</b>
<b>EXPENDITURES</b>						
CERTIFICATED SALARIES	6,137,364	5,667,109	3,265,333	0	2,401,776	58%
CLASSIFIED SALARIES	4,329,982	4,598,878	2,507,015	0	2,091,863	55%
EMPLOYEE BENEFITS	6,649,073	6,650,294	3,522,348	0	3,127,946	53%
BOOKS AND SUPPLIES	1,180,871	1,446,285	163,746	298,324	984,215	32%
SERVICES/OTHER OPERATING EXP	449,662	465,112	161,767	86,478	216,867	53%
CAPITAL OUTLAY	4,000	6,411	0	5,357	1,054	84%
OTHER OUTGOING	0	0	0	0	0	0%
INDIRECT SUPPORT	491,969	477,376	6,369	0	471,007	1%
<b>TOTAL EXPENDITURES</b>	<b>19,242,921</b>	<b>19,311,465</b>	<b>9,626,577</b>	<b>390,159</b>	<b>9,294,729</b>	<b>52%</b>
<b>OTHER FINANCING SOURCES/USES</b>						
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%
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>	<b>-1,044,693</b>	<b>-707,064</b>				
<b>Beginning Fund Balance, July 1</b>	<b>1,888,897</b>	<b>1,888,897</b>				
Audit Adjustments		0				
<b>Ending Fund Balance, June 30</b>	<b>844,203</b>	<b>1,181,833</b>				
Reserved Fund Balance	0	0				
Designated Fund Balance	0	0				
Economic Uncertainties	0	0				
Other	844,203	1,181,833				
Unappropriated Fund Balance	0	0				

# DEFERRED MAINTENANCE FUND

## DESCRIPTION

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

## BUDGET UPDATE

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

	<b>BUDGETED REVENUES/ TRANSFERS</b>	<b>BUDGETED EXPENDITURES/ TRANSFERS</b>	<b>BUDGETED FUND BALANCE</b>
Interest/Local	160	160	
Fund Balance/Carry Over	0	(31,000)	31,000
Change this Period	160	(30,840)	31,000

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
**BUDGET REVISIONS**  
 DEFERRED MAINTENANCE FUND

Period Ending: January 31, 2013	Revised Budget 10/2012	Proposed Budget Revisions	Revised Budget 01/2013
<b>REVENUES</b>			
REVENUE LIMIT SOURCES	0	0	0
FEDERAL REVENUE	0	0	0
OTHER STATE REVENUES	0	0	0
OTHER LOCAL REVENUES	59	160	219
<b>TOTAL REVENUES</b>	<b>59</b>	<b>160</b>	<b>219</b>
<b>EXPENDITURES</b>			
CERTIFICATED SALARIES	0	0	0
CLASSIFIED SALARIES	3,422	0	3,422
EMPLOYEE BENEFITS	704	2,000	2,704
BOOKS AND SUPPLIES	50,444	-42,200	8,244
SERVICES/OTHER OPERATING EXP	37,075	9,360	46,435
CAPITAL OUTLAY	0	0	0
OTHER OUTGOING	0	0	0
INDIRECT SUPPORT	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>91,646</b>	<b>-30,840</b>	<b>60,806</b>
<b>OTHER FINANCING SOURCES/USES</b>			
INTERFUND TRANSFERS IN	0	0	0
INTERFUND TRANSFERS OUT	0	0	0
OTHER SOURCES	0	0	0
OTHER USES	0	0	0
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>	<b>-91,587</b>	<b>31,000</b>	<b>-60,587</b>
<b>Beginning Fund Balance, July 1</b>	<b>91,587</b>	<b>0</b>	<b>91,587</b>
Audit Adjustments	0	0	0
Restatements	0	0	0
<b>Ending Fund Balance, June 30</b>	<b>0</b>	<b>31,000</b>	<b>31,000</b>
Reserved Fund Balance	0	0	0
Designated Fund Balance	0	0	0
Economic Uncertainties	0	0	0
Other	0	31,000	31,000
Unappropriated Fund Balance	0	0	0

**SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
2012-13 BUDGET STATUS REPORT  
DEFERRED MAINTENANCE FUND**

Period Ending: January 31, 2013	Revised Budget 10/2012	Revised Budget 01/2013	Actuals to Date	Encumbered	Balance of Operating Budget	% of Budget Used
<b>REVENUES</b>						
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	59	219	219	0	0	100%
<b>TOTAL REVENUES</b>	<b>59</b>	<b>219</b>	<b>219</b>	<b>0</b>	<b>0</b>	<b>100%</b>
<b>EXPENDITURES</b>						
CERTIFICATED SALARIES	0	0	0	0	0	0%
CLASSIFIED SALARIES	3,422	3,422	3,422	0	0	100%
EMPLOYEE BENEFITS	704	2,704	2,432	0	272	90%
BOOKS AND SUPPLIES	50,444	8,244	0	5,333	2,912	65%
SERVICES/OTHER OPERATING EXP	37,075	46,435	115	10,150	36,170	22%
CAPITAL OUTLAY	0	0	0	0	0	0%
OTHER OUTGOING	0	0	0	0	0	0%
INDIRECT SUPPORT	0	0	0	0	0	0%
<b>TOTAL EXPENDITURES</b>	<b>91,646</b>	<b>60,806</b>	<b>5,969</b>	<b>15,483</b>	<b>39,354</b>	<b>35%</b>
<b>OTHER FINANCING SOURCES/USES</b>						
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%
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>	<b>-91,587</b>	<b>-60,587</b>				
<b>Beginning Fund Balance, July 1</b>	<b>91,587</b>	<b>91,587</b>				
Audit Adjustments	0	0				
Restatements	0	0				
<b>Ending Fund Balance, June 30</b>	<b>0</b>	<b>31,000</b>				
Reserved Fund Balance	0	0				
Designated Fund Balance	0	0				
Economic Uncertainties	0	0				
Other	0	31,000				
Unappropriated Fund Balance	0	0				

# BUILDING FUND

## DESCRIPTION

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

## BUDGET UPDATE

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

	<b>BUDGETED REVENUES/ TRANSFERS</b>	<b>BUDGETED EXPENDITURES/ TRANSFERS</b>	<b>BUDGETED FUND BALANCE</b>
Local/Interest	34,141	34,141	
Transfers In	75,229	75,229	
Fund Balance/Carry Over	0	275,000	(275,000)
Change this Period	109,370	384,370	(275,000)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
**BUDGET REVISIONS**  
 BUILDING FUND

Period Ending: January 31, 2013	Revised Budget 10/2012	Proposed Budget Revisions	Revised Budget 01/2013
<b>REVENUES</b>			
REVENUE LIMIT SOURCES	0	0	0
FEDERAL REVENUE	0	0	0
OTHER STATE REVENUES	0	0	0
OTHER LOCAL REVENUES	11,985	34,141	46,126
<b>TOTAL REVENUES</b>	<b>11,985</b>	<b>34,141</b>	<b>46,126</b>
<b>EXPENDITURES</b>			
CERTIFICATED SALARIES	0	0	0
CLASSIFIED SALARIES	178,226	183,225	361,451
EMPLOYEE BENEFITS	52,436	25,425	77,861
BOOKS AND SUPPLIES	181,985	390,014	571,999
SERVICES/OTHER OPERATING EXP	713,430	70,789	784,219
CAPITAL OUTLAY	17,005,242	-285,083	16,720,159
OTHER OUTGOING	0	0	0
INDIRECT SUPPORT	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>18,131,319</b>	<b>384,370</b>	<b>18,515,689</b>
<b>OTHER FINANCING SOURCES/USES</b>			
INTERFUND TRANSFERS IN	4,076,969	75,229	4,152,198
INTERFUND TRANSFERS OUT	0	0	0
OTHER SOURCES	0	0	0
OTHER USES	0	0	0
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<b>4,076,969</b>	<b>75,229</b>	<b>4,152,198</b>
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>	<b>-14,042,365</b>	<b>-275,000</b>	<b>-14,317,365</b>
<b>Beginning Fund Balance, July 1</b>	<b>23,545,029</b>	<b>0</b>	<b>23,545,029</b>
Audit Adjustments	0	0	0
Restatements	0	0	0
<b>Ending Fund Balance, June 30</b>	<b>9,502,664</b>	<b>-275,000</b>	<b>9,227,664</b>
Reserved Fund Balance	0	0	0
Designated Fund Balance	0	0	0
Economic Uncertainties	0	0	0
Other	9,502,664	-275,000	9,227,664
<b>Unappropriated Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>

**SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
2012-13 BUDGET STATUS REPORT  
BUILDING FUND**

Period Ending: January 31, 2013	Revised Budget 10/2012	Revised Budget 01/2013	Actuals to Date	Encumbered	Balance of Operating Budget	% of Budget Used
<b>REVENUES</b>						
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	11,985	46,126	46,126	0	0	100%
<b>TOTAL REVENUES</b>	<b>11,985</b>	<b>46,126</b>	<b>46,126</b>	<b>0</b>	<b>0</b>	<b>100%</b>
<b>EXPENDITURES</b>						
CERTIFICATED SALARIES	0	0	0	0	0	0%
CLASSIFIED SALARIES	178,226	361,451	218,163	0	143,288	60%
EMPLOYEE BENEFITS	52,436	77,861	53,731	0	24,130	69%
BOOKS AND SUPPLIES	181,985	571,999	25,024	2,991	543,985	5%
SERVICES/OTHER OPERATING EXP	713,430	784,219	75,840	96,583	611,796	22%
CAPITAL OUTLAY	17,005,242	16,720,159	4,646,063	1,408,171	10,665,925	36%
OTHER OUTGOING	0	0	0	0	0	0%
INDIRECT SUPPORT	0	0	0	0	0	0%
<b>TOTAL EXPENDITURES</b>	<b>18,131,319</b>	<b>18,515,689</b>	<b>5,018,822</b>	<b>1,507,745</b>	<b>11,989,123</b>	<b>35%</b>
<b>OTHER FINANCING SOURCES/USES</b>						
INTERFUND TRANSFERS IN	4,076,969	4,152,198	4,152,198	0	0	100%
INTERFUND TRANSFERS OUT	0	0	0	0	0	0%
OTHER SOURCES	0	0	0	0	0	0%
OTHER USES	0	0	0	0	0	0%
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<b>4,076,969</b>	<b>4,152,198</b>	<b>4,152,198</b>	<b>0</b>	<b>0</b>	
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>	<b>-14,042,365</b>	<b>-14,317,365</b>				
Beginning Fund Balance, July 1	23,545,029	23,545,029				
Audit Adjustments	0	0				
Restatements	0	0				
Ending Fund Balance, June 30	9,502,664	9,227,664				
Reserved Fund Balance	0	0				
Designated Fund Balance						
Economic Uncertainties	0	0				
Other	9,502,664	9,227,664				
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.

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

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
**BUDGET REVISIONS**  
GENERAL OBLIGATION BONDS FUND

Period Ending: January 31, 2013	Revised Budget 10/2012	Proposed Budget Revisions	Revised Budget 01/2013
<b>REVENUES</b>			
REVENUE LIMIT SOURCES	0	0	0
FEDERAL REVENUE	0	0	0
OTHER STATE REVENUES	0	0	0
OTHER LOCAL REVENUES	0	0	0
<b>TOTAL REVENUES</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>EXPENDITURES</b>			
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
<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>OTHER FINANCING SOURCES/USES</b>			
INTERFUND TRANSFERS IN	0	0	0
INTERFUND TRANSFERS OUT	0	0	0
OTHER SOURCES	0	0	0
OTHER USES	0	0	0
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Beginning Fund Balance, July 1</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Audit Adjustments</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Ending Fund Balance, June 30</b>	<b>0</b>	<b>0</b>	<b>0</b>
Reserved Fund Balance	0	0	0
Designated Fund Balance	0	0	0
Economic Uncertainties	0	0	0
Other	0	0	0
Unappropriated Fund Balance	0	0	0

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
 2012-13 BUDGET STATUS REPORT  
 GENERAL OBLIGATION BONDS FUND

Period Ending: January 31, 2013	Revised Budget 10/2012	Revised Budget 01/2013	Actuals to Date	Encumbered	Balance of Operating Budget	% of Budget Used
<b>REVENUES</b>						
REVENUE LIMIT SOURCES	0	0	0	0	0	0%
FEDERAL REVENUE	0	0	0	0	0	0%
OTHER STATE REVENUES	0	0	0	0	0	0%
OTHER LOCAL REVENUES	0	0	0	0	0	0%
<b>TOTAL REVENUES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b>EXPENDITURES</b>						
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%
<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b>OTHER FINANCING SOURCES/USES</b>						
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%
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>	<b>0</b>	<b>0</b>				
<b>Beginning Fund Balance, July 1</b>	<b>0</b>	<b>0</b>				
Audit Adjustments	0	0				
Restatements	0	0				
<b>Ending Fund Balance, June 30</b>	<b>0</b>	<b>0</b>				
Reserved Fund Balance	0	0				
Designated Fund Balance	0	0				
Economic Uncertainties	0	0				
Other	0	0				
Unappropriated Fund Balance	0	0				

# CAPITAL FACILITIES FUND

**DESCRIPTION**

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

**BUDGET UPDATE**

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

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

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
BUDGET REVISIONS  
CAPITAL FACILITIES FUND

Period Ending: January 31, 2013	Revised Budget 10/2012	Proposed Budget Revisions	Revised Budget 01/2013
<b>REVENUES</b>			
REVENUE LIMIT SOURCES	0	0	0
FEDERAL REVENUE	0	0	0
OTHER STATE REVENUES	0	0	0
OTHER LOCAL REVENUES	4,289,807	0	4,289,807
<b>TOTAL REVENUES</b>	<b>4,289,807</b>	<b>0</b>	<b>4,289,807</b>
<b>EXPENDITURES</b>			
CERTIFICATED SALARIES	0	0	0
CLASSIFIED SALARIES	4,000	4,000	8,000
EMPLOYEE BENEFITS	1,000	1,000	2,000
BOOKS AND SUPPLIES	2,206	36,575	38,781
SERVICES/OTHER OPERATING EXP	1,847,177	0	1,847,177
CAPITAL OUTLAY	7,316,649	-41,575	7,275,075
OTHER OUTGOING	3,088,215	0	3,088,215
INDIRECT SUPPORT	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>12,259,247</b>	<b>0</b>	<b>12,259,247</b>
<b>OTHER FINANCING SOURCES/USES</b>			
INTERFUND TRANSFERS IN	0	0	0
INTERFUND TRANSFERS OUT	0	0	0
OTHER SOURCES	0	0	0
OTHER USES	0	0	0
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>	<b>-7,969,440</b>	<b>0</b>	<b>-7,969,440</b>
<b>Beginning Fund Balance, July 1</b>	<b>20,122,708</b>	<b>0</b>	<b>20,122,708</b>
<b>Audit Adjustments</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Ending Fund Balance, June 30</b>	<b>12,153,268</b>	<b>0</b>	<b>12,153,268</b>
Reserved Fund Balance	0	0	0
Designated Fund Balance	0	0	0
Economic Uncertainties	0	0	0
Other	12,153,268	0	12,153,268
Unappropriated Fund Balance	0	0	0

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
2012-13 BUDGET STATUS REPORT  
CAPITAL FACILITIES FUND

Period Ending: January 31, 2013	Revised Budget 10/2012	Revised Budget 01/2013	Actuals to Date	Encumbered	Balance of Operating Budget	% of Budget Used
<b>REVENUES</b>						
REVENUE LIMIT SOURCES	0	0	0	0	0	0%
FEDERAL REVENUE	0	0	0	0	0	0%
OTHER STATE REVENUES	0	0	0	0	0	0%
OTHER LOCAL REVENUES	4,289,807	4,289,807	1,341,306	0	2,948,501	31%
					0	0%
<b>TOTAL REVENUES</b>	<b>4,289,807</b>	<b>4,289,807</b>	<b>1,341,306</b>	<b>0</b>	<b>2,948,501</b>	<b>31%</b>
<b>EXPENDITURES</b>						
CERTIFICATED SALARIES	0	0	0	0	0	0%
CLASSIFIED SALARIES	4,000	8,000	6,364	0	1,636	80%
EMPLOYEE BENEFITS	1,000	2,000	1,531	0	469	77%
BOOKS AND SUPPLIES	2,206	38,781	11,783	26,998	0	100%
SERVICES/OTHER OPERATING EXP	1,847,177	1,847,177	19,916	39,040	1,788,221	3%
CAPITAL OUTLAY	7,316,649	7,275,075	58,259	267,290	6,949,525	4%
OTHER OUTGOING	3,088,215	3,088,215	2,264,110	0	824,105	73%
INDIRECT SUPPORT	0	0	0	0	0	0%
<b>TOTAL EXPENDITURES</b>	<b>12,259,247</b>	<b>12,259,247</b>	<b>2,361,963</b>	<b>333,328</b>	<b>9,563,956</b>	<b>22%</b>
<b>OTHER FINANCING SOURCES/USES</b>						
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%
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>	<b>-7,969,440</b>	<b>-7,969,440</b>				
<b>Beginning Fund Balance, July 1</b>	<b>20,122,708</b>	<b>20,122,708</b>				
Audit Adjustments	0	0				
	0					
<b>Ending Fund Balance, June 30</b>	<b>12,153,268</b>	<b>12,153,268</b>				
Reserved Fund Balance	0	0				
Designated Fund Balance	0					
Economic Uncertainties	0	0				
Other	12,153,268	12,153,268				
Unappropriated Fund Balance	0	0				

# COUNTY SCHOOL FACILITIES FUND

## DESCRIPTION

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

## BUDGET UPDATE

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

	<b>BUDGETED REVENUES/ TRANSFERS</b>	<b>BUDGETED EXPENDITURES/ TRANSFERS</b>	<b>BUDGETED FUND BALANCE</b>
State School Facilities Project	75,229	75,229	
Transfers Out	(75,229)	(75,229)	
Fund Balance/Carry Over	0	0	0
Change this Period	0	0	0

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
**BUDGET REVISIONS**  
 COUNTY SCHOOL FACILITIES FUND

Period Ending: January 31, 2013	Revised Budget 10/2012	Proposed Budget Revisions	Revised Budget 01/2013
<b>REVENUES</b>			
REVENUE LIMIT SOURCES	0	0	0
FEDERAL REVENUE	0	0	0
OTHER STATE REVENUES	4,076,969	75,229	4,152,198
OTHER LOCAL REVENUES	0	0	0
<b>TOTAL REVENUES</b>	<b>4,076,969</b>	<b>75,229</b>	<b>4,152,198</b>
<b>EXPENDITURES</b>			
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
<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>OTHER FINANCING SOURCES/USES</b>			
INTERFUND TRANSFERS IN	0	0	0
INTERFUND TRANSFERS OUT	-4,076,969	-75,229	-4,152,198
OTHER SOURCES	0	0	0
OTHER USES	0	0	0
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<b>-4,076,969</b>	<b>-75,229</b>	<b>-4,152,198</b>
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Beginning Fund Balance, July 1</b>	<b>0</b>	<b>0</b>	<b>0</b>
Audit Adjustments		0	
<b>Ending Fund Balance, June 30</b>	<b>0</b>	<b>0</b>	<b>0</b>
Reserved Fund Balance	0	0	0
Designated Fund Balance			
Economic Uncertainties	0	0	0
Other	0	0	0
Unappropriated Fund Balance	0	0	0



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
2012-13 BUDGET STATUS REPORT  
COUNTY SCHOOL FACILITIES FUND

Period Ending: January 31, 2013	Revised Budget 10/2012	Revised Operating Budget 01/2013	Actuals to Date	Encumbered	Balance of Operating Budget	% of Budget Used
<b>REVENUES</b>						
REVENUE LIMIT SOURCES	0	0	0	0	0	0%
FEDERAL REVENUE	0	0	0	0	0	0%
OTHER STATE REVENUES	4,076,969	4,152,198	4,152,198	0	0	100%
OTHER LOCAL REVENUES	0	0	0	0	0	0%
<b>TOTAL REVENUES</b>	<b>4,076,969</b>	<b>4,152,198</b>	<b>4,152,198</b>	<b>0</b>	<b>0</b>	<b>100%</b>
<b>EXPENDITURES</b>						
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%
<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b>OTHER FINANCING SOURCES/USES</b>						
INTERFUND TRANSFERS IN	0	0	0	0	0	0%
INTERFUND TRANSFERS OUT	-4,076,969	-4,152,198	-4,152,198	0	0	100%
OTHER SOURCES	0	0	0	0	0	0%
OTHER USES	0	0	0	0	0	0%
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<b>-4,076,969</b>	<b>-4,152,198</b>	<b>-4,152,198</b>	<b>0</b>	<b>0</b>	
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>	<b>0</b>	<b>0</b>				
<b>Beginning Fund Balance, July 1</b>	<b>0</b>	<b>0</b>				
Audit Adjustments						
Restatements						
<b>Ending Fund Balance, June 30</b>	<b>0</b>	<b>0</b>				
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.

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

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
**BUDGET REVISIONS**  
**SELF INSURANCE FUND**

Period Ending: January 31, 2013	Revised Budget 10/2012	Proposed Budget Revisions	Revised Budget 01/2013
<b>REVENUES</b>			
REVENUE LIMIT SOURCES	0	0	0
FEDERAL REVENUE	0	0	0
OTHER STATE REVENUES	0	0	0
OTHER LOCAL REVENUES	4,213,121	0	4,213,121
<b>TOTAL REVENUES</b>	<b>4,213,121</b>	<b>0</b>	<b>4,213,121</b>
<b>EXPENDITURES</b>			
CERTIFICATED SALARIES	0	0	0
CLASSIFIED SALARIES	169,200	0	169,200
EMPLOYEE BENEFITS	80,473	0	80,473
BOOKS AND SUPPLIES	58,000	0	58,000
SERVICES/OTHER OPERATING EXP	3,905,448	0	3,905,448
CAPITAL OUTLAY	0	0	0
OTHER OUTGOING	0	0	0
INDIRECT SUPPORT	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>4,213,121</b>	<b>0</b>	<b>4,213,121</b>
<b>OTHER FINANCING SOURCES/USES</b>			
INTERFUND TRANSFERS IN	0	0	0
INTERFUND TRANSFERS OUT	0	0	0
OTHER SOURCES	0	0	0
OTHER USES	0	0	0
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Beginning Fund Balance, July 1</b>	<b>3,620,207</b>	<b>0</b>	<b>3,620,207</b>
Audit Adjustments	0	0	0
<b>Ending Fund Balance, June 30</b>	<b>3,620,207</b>	<b>0</b>	<b>3,620,207</b>
Reserved Fund Balance	0	0	0
Designated Fund Balance	0	0	0
Economic Uncertainties	0	0	0
Other	3,620,207	0	3,620,207
Unappropriated Fund Balance	0	0	0

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
**2012-13 BUDGET STATUS REPORT**  
 SELF INSURANCE FUND

Period Ending: January 31, 2013	Revised Budget 10/2012	Revised Budget 01/2013	Actuals to Date	Encumbered	Balance of Operating Budget	% of Budget Used
<b>REVENUES</b>						
REVENUE LIMIT SOURCES	0	0	0	0	0	0%
FEDERAL REVENUE	0	0	0	0	0	0%
OTHER STATE REVENUES	0	0	0	0	0	0%
OTHER LOCAL REVENUES	4,213,121	4,213,121	2,207,185	0	2,005,936	52%
<b>TOTAL REVENUES</b>	<b>4,213,121</b>	<b>4,213,121</b>	<b>2,207,185</b>	<b>0</b>	<b>2,005,936</b>	<b>52%</b>
<b>EXPENDITURES</b>						
CERTIFICATED SALARIES	0	0	0	0	0	0%
CLASSIFIED SALARIES	169,200	169,200	110,022	0	59,178	65%
EMPLOYEE BENEFITS	80,473	80,473	38,381	0	42,092	48%
BOOKS AND SUPPLIES	58,000	58,000	498	11,503	46,000	21%
SERVICES/OTHER OPERATING EXP	3,905,448	3,905,448	2,274,519	104,467	1,526,462	61%
CAPITAL OUTLAY	0	0	0	0	0	0%
OTHER OUTGOING	0	0	0	0	0	0%
INDIRECT SUPPORT	0	0	0	0	0	0%
<b>TOTAL EXPENDITURES</b>	<b>4,213,121</b>	<b>4,213,121</b>	<b>2,423,420</b>	<b>115,969</b>	<b>1,673,731</b>	<b>60%</b>
<b>OTHER FINANCING SOURCES/USES</b>						
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%
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>	<b>0</b>	<b>0</b>				
Beginning Fund Balance, July 1	3,620,207	3,620,207				
Audit Adjustments	0	0				
Ending Fund Balance, June 30	3,620,207	3,620,207				
Reserved Fund Balance	0	0				
Designated Fund Balance	0	0				
Economic Uncertainties	0	0				
Other	3,620,207	3,620,207				
Unappropriated Fund Balance	0	0				

# DENTAL/VISION FUND

## DESCRIPTION

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

## BUDGET UPDATE

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

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

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
**BUDGET REVISIONS**  
**DENTAL/VISION FUND**

Period Ending: January 31, 2013	Revised Budget 10/2012	Proposed Budget Revisions	Revised Budget 01/2013
<b>REVENUES</b>			
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
<b>TOTAL REVENUES</b>	<b>7,450,000</b>	<b>0</b>	<b>7,450,000</b>
<b>EXPENDITURES</b>			
CERTIFICATED SALARIES	0	0	0
CLASSIFIED SALARIES	89,231	0	89,231
EMPLOYEE BENEFITS	67,086	0	67,086
BOOKS AND SUPPLIES	0	0	0
SERVICES/OTHER OPERATING EXP	7,293,683	0	7,293,683
CAPITAL OUTLAY	0	0	0
OTHER OUTGOING	0	0	0
INDIRECT SUPPORT	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>7,450,000</b>	<b>0</b>	<b>7,450,000</b>
<b>OTHER FINANCING SOURCES/USES</b>			
INTERFUND TRANSFERS IN	0	0	0
INTERFUND TRANSFERS OUT	0	0	0
OTHER SOURCES	0	0	0
OTHER USES	0	0	0
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Beginning Fund Balance, July 1</b>	<b>220,147</b>	<b>0</b>	<b>220,147</b>
Audit Adjustments	0	0	0
<b>Ending Fund Balance, June 30</b>	<b>220,147</b>	<b>0</b>	<b>220,147</b>
Reserved Fund Balance	0	0	0
Designated Fund Balance			
Economic Uncertainties	0	0	0
Other	220,147	0	220,147
Unappropriated Fund Balance	0	0	0

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
**2012-13 BUDGET STATUS REPORT**  
DENTAL/VISION FUND

Period Ending: January 31, 2013	Revised Budget 10/2012	Revised Budget 01/2013	Actuals to Date	Encumbered	Balance of Operating Budget	% of Budget Used
<b>REVENUES</b>						
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	4,521,785	0	2,928,215	61%
<b>TOTAL REVENUES</b>	<b>7,450,000</b>	<b>7,450,000</b>	<b>4,521,785</b>	<b>0</b>	<b>2,928,215</b>	<b>61%</b>
<b>EXPENDITURES</b>						
CERTIFICATED SALARIES	0	0	0	0	0	0%
CLASSIFIED SALARIES	89,231	89,231	64,128	0	25,103	72%
EMPLOYEE BENEFITS	67,086	67,086	34,677	0	32,409	52%
BOOKS AND SUPPLIES	0	0	0	0	0	0%
SERVICES/OTHER OPERATING EXP	7,293,683	7,293,683	4,532,442	0	2,761,241	62%
CAPITAL OUTLAY	0	0	0	0	0	0%
OTHER OUTGOING	0	0	0	0	0	0%
INDIRECT SUPPORT	0	0	0	0	0	0%
<b>TOTAL EXPENDITURES</b>	<b>7,450,000</b>	<b>7,450,000</b>	<b>4,631,248</b>	<b>0</b>	<b>2,818,752</b>	<b>62%</b>
<b>OTHER FINANCING SOURCES/USES</b>						
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%
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>	<b>0</b>	<b>0</b>				
Beginning Fund Balance, July 1	220,147	220,147				
Audit Adjustments	0	0				
Ending Fund Balance, June 30	220,147	220,147				
Reserved Fund Balance	0	0				
Designated Fund Balance	0	0				
Economic Uncertainties	0	0				
Other	220,147	220,147				
Unappropriated Fund Balance	0	0				

# RETIREE BENEFITS FUND

## DESCRIPTION

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

## BUDGET UPDATE

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

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



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
**BUDGET REVISIONS**  
**RETIREE BENEFITS FUND**

Period Ending: January 31, 2013	Revised Budget 10/2012	Proposed Budget Revisions	Revised Budget 01/2013
<b>REVENUES</b>			
REVENUE LIMIT SOURCES	0	0	0
FEDERAL REVENUE	0	0	0
OTHER STATE REVENUES	0	0	0
OTHER LOCAL REVENUES	21,022,551	0	21,022,551
<b>TOTAL REVENUES</b>	<b>21,022,551</b>	<b>0</b>	<b>21,022,551</b>
<b>EXPENDITURES</b>			
CERTIFICATED SALARIES	0	0	0
CLASSIFIED SALARIES	0	0	0
EMPLOYEE BENEFITS	0	0	0
BOOKS AND SUPPLIES	0	0	0
SERVICES/OTHER OPERATING EXP	24,741,763	0	24,741,763
CAPITAL OUTLAY	0	0	0
OTHER OUTGOING	0	0	0
INDIRECT SUPPORT	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>24,741,763</b>	<b>0</b>	<b>24,741,763</b>
<b>OTHER FINANCING SOURCES/USES</b>			
INTERFUND TRANSFERS IN	0	0	0
INTERFUND TRANSFERS OUT	0	0	0
OTHER SOURCES	0	0	0
OTHER USES	0	0	0
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>	<b>-3,719,212</b>	<b>0</b>	<b>-3,719,212</b>
Beginning Fund Balance, July 1	15,891,204	0	15,891,204
Audit Adjustments	0	0	0
Ending Fund Balance, June 30	12,171,992	0	12,171,992
Reserved Fund Balance	0	0	0
Designated Fund Balance	0	0	0
Economic Uncertainties	0	0	0
Other	12,171,992	0	12,171,992
Unappropriated Fund Balance	0	0	0

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
**2012-13 BUDGET STATUS REPORT**  
 RETIREE BENEFITS FUND

Period Ending: January 31, 2013	Revised Budget 10/2012	Revised Budget 01/2013	Actuals to Date	Encumbered	Balance of Operating Budget	% of Budget Used
<b>REVENUES</b>						
REVENUE LIMIT SOURCES	0	0	0	0	0	0%
FEDERAL REVENUE	0	0	0	0	0	0%
OTHER STATE REVENUES	0	0	0	0	0	0%
OTHER LOCAL REVENUES	21,022,551	21,022,551	11,632,343	0	9,390,208	55%
<b>TOTAL REVENUES</b>	<b>21,022,551</b>	<b>21,022,551</b>	<b>11,632,343</b>	<b>0</b>	<b>9,390,208</b>	<b>55%</b>
<b>EXPENDITURES</b>						
CERTIFICATED SALARIES	0	0	0	0	0	0%
CLASSIFIED SALARIES	0	0	0	0	0	0%
EMPLOYEE BENEFITS	0	0	0	0	0	0%
BOOKS AND SUPPLIES	0	0	0	0	0	0%
SERVICES/OTHER OPERATING EXP	24,741,763	24,741,763	17,527,247	193,005	7,021,511	72%
CAPITAL OUTLAY	0	0	0	0	0	0%
OTHER OUTGOING	0	0	0	0	0	0%
INDIRECT SUPPORT	0	0	0	0	0	0%
<b>TOTAL EXPENDITURES</b>	<b>24,741,763</b>	<b>24,741,763</b>	<b>17,527,247</b>	<b>193,005</b>	<b>7,021,511</b>	<b>72%</b>
<b>OTHER FINANCING SOURCES/USES</b>						
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%
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>	<b>-3,719,212</b>	<b>-3,719,212</b>				
Beginning Fund Balance, July 1	15,891,204	15,891,204				
Audit Adjustments	0	0				
Ending Fund Balance, June 30	12,171,992	12,171,992				
Reserved Fund Balance	0	0				
Designated Fund Balance	0	0				
Economic Uncertainties	0	0				
Other	12,171,992	12,171,992				
Unappropriated Fund Balance	0	0				