



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 11.1e

Meeting Date: March 3, 2011

Subject: Approve the Budget Revision of the 2010-2011 Fiscal Year, for the Period Ending January 31, 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 Support Unit

Recommendation: Approve the budget revision of the 2010-2011 fiscal year, for the period ending January 31, 2011.

Background/Rationale: The Budget Revision includes actual revenues and expenditures on all funds as of January 31, 2011. The budget report also includes budget revisions through the end of January 31, 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 January 31, 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

**2010-2011
BUDGET REVISION**

For the Period Ending
January 31, 2011

Board of Education Meeting 3/3/11

TABLE OF CONTENTS

INTRODUCTION	1
GENERAL FUND	4
CHARTER SCHOOL	14
ADULT EDUCATION FUND	17
CAFETERIA FUND	21
CHILD DEVELOPMENT FUND	24
DEFERRED MAINTENANCE FUND	27
BUILDING FUND	30
GENERAL OBLIGATION BONDS FUND	33
CAPITAL FACILITIES FUND	36
SELF INSURANCE FUND	39
DENTAL/VISION FUND	42
RETIREE BENEFITS FUND	45

BUDGET REVISION

PERIOD ENDING JANUARY 31, 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	59,615	59,615	
Advance Placement Test Fee Reimburse	36,481	36,481	
After School Education & Safety	306,333	306,333	
ARRA -- Homeless Assistance	21,960	21,960	
ARRA -- State Fiscal Stabilization	(105,980)	(105,980)	
ARRA -- Title I Basic Grants	164,909	164,909	
ARRA -- Title I, Local Delinquent	185,217	185,217	
ARRA -- WIA Youth	15,475	15,475	
Books To Go -- Target	9	9	
Broad Foundation	14,195	14,195	
CA Academic Partnership	60,000	60,000	
California Endowment	320,000	320,000	
Capital Expenditures/Private Schools	8,516	8,516	
Center for Youth Citizenship	3,628	3,628	
Corp. for National & Community Services	200,770	200,770	
Dept. of Rehab: TPP	191,566	191,566	
Early Mental Health Initiative	83,426	83,426	
Economic Impact Aid -- LEP	531,770	531,770	
Economic Impact Aid -- SCE	935,004	935,004	
Educational Foundation	110	110	
Educational Technology K-12	520,963	520,963	
Emergency Repair Program -- Williams Case	1,237,282	1,237,282	
Gang Prevention Youth Development	378,517	378,517	
Gang Reduction Intervention Program	97,118	97,118	
Gates Foundation	2,097	2,097	
Gates Foundation -- Redirect	94,622	94,622	
Good Behavior Game Grant	91,394	91,394	
Governor's CTE	56,700	56,700	
Health Start -- Planning & Operations	196,945	196,945	
Independent Living Foster Youth	9,990	9,990	

GENERAL FUND Continued

	BUDGETED REVENUES/ TRANSFERS	BUDGETED EXPENDITURES/ TRANSFERS	BUDGETED FUND BALANCE
Restricted (Continued):			
Indian Education	(25,895)	(25,895)	
Intel Service Training Grant	11,954	11,954	
Kaiser: School Based Healthcare	5,457	5,457	
Landmark Construction – Building Design Compet.	10,000	10,000	
McKinney-Vento Homeless Assistance	41,125	41,125	
Multiple Pathways	159,861	159,861	
Partnership Academies	175,740	175,740	
Personnel Development	19,954	19,954	
Refugee Children Supplemental	194,082	194,082	
Region 3 Training	59,759	59,759	
ROP – Café Leon	3,639	3,639	
Sacramento Region Community Foundation	350	350	
School Improvement Grant*	2,955,900	2,955,900	
Sierra Health Foundation	14,978	14,978	
Smaller Learning Communities*	2,857,698	2,857,698	
Spec Ed – Workability	127,296	127,296	
Spec Ed – ARRA IDEA Preschool	125,730	125,730	
Spec Ed – IDEA Early Intervention	139,420	139,420	
Success Fund Grant	106	106	
Supplementary Programs – Foster Youth	4,706	4,706	
Teaching American History*	869,967	869,967	
Title I – Basic Grants – Low Income & Neglected	1,614,929	1,614,929	
Title I – Local Delinquent – Part D	231,948	231,948	
Title I – Part B Reading First Program	89,703	89,703	
Title II – Part A Improving Teacher Quality Local Grants	(70,369)	(70,369)	
Title II – Part A, Admin	11,918	11,918	
Title II – Part D, Enhancing Ed thru Technology	16,052	16,052	
Title III – Immigrant Education Program	23,868	23,868	
Title III – LEP*	985,820	985,820	
Title IV – Drug Free School Entitlements	3,139	3,139	

GENERAL FUND Continued

	BUDGETED REVENUES/ TRANSFERS	BUDGETED EXPENDITURES/ TRANSFERS	BUDGETED FUND BALANCE
Restricted (Continued):			
Transportation - Home to School	(66,182)	(66,182)	
Transportation - Special Education	(572,576)	(572,576)	
Voc Prog - Voc & Appl Secondary & Adult	21,873	21,873	
Youth Congress	2,759	2,759	
Unrestricted:			
Revenue Limit Sources - Property Taxes	(1,748,290)	(1,748,290)	
Administrators' Training	27,514	27,514	
Donation Account	173,047	173,047	
Instructional Materials Realignment	225,125	225,125	
Miscellaneous Income-Interest	(846,772)	(846,772)	
Transfers In	1,000,000	1,000,000	
Fund Balance/Carry Forward Purchase Orders	0	13,913,152	(13,913,152)
Change This Period	14,593,965	28,507,117	(13,913,152)

*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, 2011	Revised Budget 10/2010	Proposed Budget Revisions	Revised Budget 01/2011
REVENUES			
REVENUE LIMIT SOURCES	222,710,737	-1,748,290	220,962,447
FEDERAL REVENUE	67,266,014	11,153,772	78,419,786
OTHER STATE REVENUES	105,247,015	3,289,037	108,536,052
OTHER LOCAL REVENUES	7,120,339	899,446	8,019,785
TOTAL REVENUES	402,344,105	13,593,965	415,938,070
EXPENDITURES			
CERTIFICATED SALARIES	171,347,254	6,364,636	177,711,890
CLASSIFIED SALARIES	49,824,275	1,874,241	51,698,515
EMPLOYEE BENEFITS	98,972,220	3,387,543	102,359,764
BOOKS AND SUPPLIES	22,580,513	4,520,073	27,100,586
SERVICES/OTHER OPERATING EXP	42,722,731	11,007,566	53,730,297
CAPITAL OUTLAY	1,784,673	1,356,560	3,143,232
INDIRECT SUPPORT	-2,086,124	-10,261	-2,096,385
OTHER OUTGO	2,625,000	4,758	2,629,758
TOTAL EXPENDITURES	387,770,541	28,507,117	416,277,658
OTHER FINANCING SOURCES/USES			
INTERFUND TRANSFERS IN	7,560,870	2,075,000	9,635,870
INTERFUND TRANSFERS OUT	-9,670,621	-1,075,000	-10,745,621
OTHER SOURCES	1,125,485	0	1,125,485
OTHER USES	0	0	0
TOTAL OTHER FINANCING SOURCES/USES	-984,266	1,000,000	15,734
NET INCREASE (DECREASE) IN FUND BALANCE	13,569,298	-13,913,152	-323,854
Beginning Fund Balance, July 1			
Audit Adjustments	24,360,592	0	24,360,592
Ending Fund Balance, June 30	37,949,890	0	37,949,890
Reserved Fund Balance	545,000	0	545,000
Designated Fund Balance	0	0	0
Economic Uncertainties	8,589,000	0	8,589,000
Reserve H&W Contribution	1,000,000	0	1,000,000
State Budget Adjustments	8,842,843	-6,069,092	2,773,751
Categorical Reserves to be Expensed	11,623,933	-4,874,946	6,748,987
Education Jobs Fund	7,349,114	-2,969,114	4,380,000
Unappropriated Fund Balance	0	0	0

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

	Revised Budget 10/2010	Revised Budget 01/2011	Actuals to Date	Encumbered	Balance of Operating Budget	% of Budget Used
Period Ending: January 31, 2011						
REVENUES						
REVENUE LIMIT SOURCES	220,710,737	220,962,447	127,115,909	0	93,846,538	56%
FEDERAL REVENUE	67,266,014	78,419,766	23,320,525	0	55,091,261	30%
OTHER STATE REVENUES	105,247,015	108,536,052	52,996,967	0	55,539,085	49%
OTHER LOCAL REVENUES	7,120,339	8,019,785	2,817,612	0	5,202,173	35%
TOTAL REVENUES	402,344,105	415,938,070	206,259,013	0	209,679,057	50%
EXPENDITURES						
CERTIFICATED SALARIES	171,347,254	177,711,890	86,282,045	0	89,429,845	50%
CLASSIFIED SALARIES	49,824,275	51,698,515	28,817,578	0	22,880,937	56%
EMPLOYEE BENEFITS	98,972,220	102,359,764	52,484,306	0	49,875,458	51%
BOOKS AND SUPPLIES	22,860,513	27,100,586	7,543,098	3,662,805	15,894,683	41%
SERVICES/OTHER OPERATING EXP	42,722,731	53,730,297	23,662,824	15,016,323	14,751,150	73%
CAPITAL OUTLAY	1,784,673	3,143,232	1,003,216	1,027,062	1,112,955	65%
INDIRECT SUPPORT	-2,086,124	-2,096,385	-483,655	0	-1,612,730	23%
OTHER OUTGO	2,625,000	2,629,758	516,181	84,808	2,028,769	23%
TOTAL EXPENDITURES	387,770,541	416,277,658	202,125,593	19,790,998	194,361,067	53%
OTHER FINANCING SOURCES/USES						
INTERFUND TRANSFERS IN	7,560,870	9,635,870	4,695,455	0	4,937,415	49%
INTERFUND TRANSFERS OUT	-9,670,621	-10,746,621	-7,776,666	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	-884,266	15,734	-3,076,211	0	3,093,945	0%
NET INCREASE (DECREASE) IN FUND BALANCE	13,569,298	-323,854				
Beginning Fund Balance, July 1						
Audit Adjustments	24,360,592	0	24,360,592	0		
Ending Fund Balance, June 30	37,949,890	24,036,738				
Reserved Fund Balance	545,000	545,000				
Designated Fund Balance	0	0				
Economic Uncertainties	8,589,000	8,589,000				
Reserve H&W Contribution	1,000,000	1,000,000				
State Budget Adjustments	8,842,843	2,773,751				
Categorical Reserves to be Expensed	11,623,933	6,748,987				
Education Jobs Fund	7,349,114	4,380,000				
Unappropriated Fund Balance	0	0				

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

Period Ending: January 31, 2011	Revised Budget 10/2010	Revised Budget 01/2011	Actuals to Date	Encumbered	Balance of Operating Budget	% of Budget Used
REVENUES						
REVENUE LIMIT SOURCES	213,639,613	211,891,323	127,115,909	0	84,775,414	60%
FEDERAL REVENUE	0	0	0	0	0	0%
OTHER STATE REVENUES	55,068,776	55,322,415	26,154,549	0	29,167,866	47%
OTHER LOCAL REVENUES	5,929,225	5,255,500	3,137,867	0	2,117,633	60%
TOTAL REVENUES	274,638,614	272,469,238	156,408,326	0	116,060,912	57%
EXPENDITURES						
CERTIFICATED SALARIES	123,047,300	123,956,746	64,362,103	0	59,594,643	52%
CLASSIFIED SALARIES	24,872,770	25,186,309	14,703,515	0	10,482,794	58%
EMPLOYEE BENEFITS	62,797,987	63,283,510	34,159,340	0	29,124,170	54%
BOOKS AND SUPPLIES	7,099,559	5,541,096	2,760,991	1,658,951	1,121,154	80%
SERVICES/OTHER OPERATING EXP	18,964,627	23,467,530	11,787,867	5,203,828	6,475,835	72%
CAPITAL OUTLAY	195,994	217,697	84,039	28,520	105,138	52%
INDIRECT SUPPORT	-4,084,950	-4,563,535	-610,547	0	-3,952,988	13%
OTHER OUTGO	2,625,000	2,625,000	516,161	80,050	2,028,769	23%
TOTAL EXPENDITURES	235,518,287	239,714,353	127,763,489	6,971,349	104,979,515	56%
OTHER FINANCING SOURCES/USES						
INTERFUND TRANSFERS IN	5,960,870	8,035,870	3,098,455	0	4,937,415	39%
INTERFUND TRANSFERS OUT	-9,870,621	-10,745,621	-7,776,666	0	-2,968,955	72%
OTHER SOURCES	-29,721,970	-30,923,476	0	0	-30,923,476	0%
OTHER USES	0	0	0	0	0	0%
TOTAL OTHER FINANCING SOURCES/USES	-33,431,721	-33,633,227	-4,678,211	0	-28,955,016	14%
NET INCREASE (DECREASE) IN FUND BALANCE	5,688,607	-878,343				
Beginning Fund Balance, July 1	13,288,236	13,786,094				
Audit Adjustments	0	0				
Ending Fund Balance, June 30	18,976,843	12,907,751				
Reserved Fund Balance	545,000	545,000				
Designated Fund Balance	0	0				
Economic Uncertainties	8,589,000	8,589,000				
Reserve H&W Contribution	1,000,000	1,000,000				
State Budget Adjustments	8,842,843	2,773,751				
Categorical Reserves to be Expensed	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: January 31, 2011	Revised Budget 10/2010	Revised Budget 01/2011	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	9,115,785	9,089,890	41,998	0	9,047,892	0%
OTHER STATE REVENUES	29,262,588	28,623,830	15,505,247	0	13,118,583	54%
OTHER LOCAL REVENUES	93,653	93,653	0	0	93,653	0%
TOTAL REVENUES	47,543,150	46,878,497	15,547,245	0	31,331,252	33%
EXPENDITURES						
CERTIFICATED SALARIES	22,611,524	22,869,754	11,367,864	0	11,501,890	50%
CLASSIFIED SALARIES	18,643,961	18,716,384	10,038,574	0	8,677,810	54%
EMPLOYEE BENEFITS	24,685,869	24,684,164	12,215,537	0	12,468,627	49%
BOOKS AND SUPPLIES	2,147,072	2,100,189	700,957	636,038	763,194	64%
SERVICES/OTHER OPERATING EXP	10,558,873	10,126,834	7,484,564	694,317	1,947,954	81%
CAPITAL OUTLAY	58,223	511,688	485,332	0	28,356	95%
INDIRECT SUPPORT	254,566	253,178	0	0	253,178	0%
OTHER OUTGO	0	0	0	0	0	0%
TOTAL EXPENDITURES	78,960,087	79,262,192	42,292,828	1,330,355	35,639,009	55%
OTHER FINANCING SOURCES/USES						
INTERFUND TRANSFERS IN	0	0	0	0	0	0%
INTERFUND TRANSFERS OUT	0	0	0	0	0	0%
OTHER SOURCES	30,983,715	31,950,473	0	0	31,950,473	0%
OTHER USES	0	0	0	0	0	0%
TOTAL OTHER FINANCING SOURCES/USES	30,983,715	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 Expensed	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: January 31, 2011	Revised Budget 10/2010	Revised Budget 01/2011	Actuals to Date	Encumbered	Balance of Operating Budget	% of Budget Used
REVENUES						
REVENUE LIMIT SOURCES	0	0	0	0	0	0%
FEDERAL REVENUE	58,150,229	69,329,896	23,286,527	0	46,043,370	34%
OTHER STATE REVENUES	20,914,651	24,589,807	11,337,171	0	13,252,636	48%
OTHER LOCAL REVENUES	1,097,461	2,670,632	-320,255	0	2,990,888	0%
TOTAL REVENUES	80,162,341	96,590,335	34,303,442	0	62,286,893	36%
EXPENDITURES						
CERTIFICATED SALARIES	25,689,431	30,885,390	12,552,078	0	18,333,312	41%
CLASSIFIED SALARIES	6,307,544	7,795,822	4,075,489	0	3,720,333	52%
EMPLOYEE BENEFITS	11,488,365	14,392,090	6,109,429	0	8,282,662	42%
BOOKS AND SUPPLIES	13,333,882	19,459,300	4,081,150	1,367,816	14,010,334	28%
SERVICES/OTHER OPERATING EXP	13,199,231	20,135,932	4,690,393	9,118,178	6,327,361	69%
CAPITAL OUTLAY	1,530,456	2,413,847	433,845	998,542	981,461	59%
INDIRECT SUPPORT	1,744,260	2,213,972	126,892	0	2,087,081	6%
OTHER OUTGO	0	4,758	0	4,758	0	100%
TOTAL EXPENDITURES	73,292,168	97,301,113	32,069,276	11,489,294	53,742,543	45%
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	-136,260	98,488	0	0	98,488	0%
OTHER USES	0	0	0	0	0	0%
TOTAL OTHER FINANCING SOURCES/USES	1,463,740	1,698,488	1,600,000	0	98,488	
NET INCREASE (DECREASE) IN FUND BALANCE	8,333,913	987,711				
Beginning Fund Balance, July 1						
Audit Adjustments	10,639,134	10,141,276	0			
Ending Fund Balance, June 30	18,973,047	11,128,987				
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	11,623,933	6,748,987				
Education Jobs Fund	7,349,114	4,380,000				
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
- 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
Title I	18,785	18,785	
ARRA - Title I	70,241	70,241	
Local Revenue	46,662	46,662	
AP Test Fee	386	386	
Fund Balance/Carry Forward Purchase Orders	0	0	0
Change this Period	136,074	136,074	0

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
BUDGET REVISIONS
 CHARTER SCHOOL FUND

	Revised Budget 10/2010	Proposed Budget Revisions	Revised Budget 01/2011
Period Ending: January 31, 2011			
REVENUES			
REVENUE LIMIT SOURCES	8,192,462	0	8,192,462
FEDERAL REVENUE	721,422	89,412	810,834
OTHER STATE REVENUES	1,081,341	0	1,081,341
OTHER LOCAL REVENUES	190,218	46,662	236,880
TOTAL REVENUES	10,185,443	136,074	10,321,517
EXPENDITURES			
CERTIFICATED SALARIES	5,021,513	-4,437	5,017,076
CLASSIFIED SALARIES	766,532	0	766,532
EMPLOYEE BENEFITS	2,359,029	0	2,359,029
BOOKS AND SUPPLIES	1,730,130	66,438	1,796,568
SERVICES/OTHER OPERATING EXP	1,140,031	42,963	1,182,994
CAPITAL OUTLAY	8,635	31,111	39,746
OTHER OUTGOING	0	0	0
INDIRECT SUPPORT	0	0	0
TOTAL EXPENDITURES	11,025,870	136,074	11,161,944
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			
Audit Adjustments	422,538	0	422,538
Ending Fund Balance, June 30	0	0	0
Reserved Fund Balance	315,099	0	315,099
Designated Fund Balance	0	0	0
Economic Uncertainties	315,099	0	315,099
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: January 31, 2011	Revised Budget 10/2010	Revised Budget 01/2011	Actuals to Date	Encumbered	Balance of Operating Budget	% of Budget Used
REVENUES						
REVENUE LIMIT SOURCES	8,192,462	8,192,462	3,110,183	0	5,082,279	38%
FEDERAL REVENUE	721,422	810,834	53,389	0	757,445	7%
OTHER STATE REVENUES	1,081,341	1,081,341	652,393	0	428,948	60%
OTHER LOCAL REVENUES	190,218	236,880	53,613	0	183,268	23%
TOTAL REVENUES	10,185,443	10,321,517	3,869,578	0	6,451,939	37%
EXPENDITURES						
CERTIFICATED SALARIES	5,021,513	5,017,076	2,507,483	0	2,509,592	50%
CLASSIFIED SALARIES	766,532	766,532	440,328	0	326,204	57%
EMPLOYEE BENEFITS	2,359,029	2,359,029	1,396,912	0	962,117	59%
BOOKS AND SUPPLIES	1,730,130	1,796,568	174,162	100,166	1,522,239	15%
SERVICES/OTHER OPERATING EXP	1,140,031	1,182,994	324,522	68,202	790,270	33%
CAPITAL OUTLAY	8,635	39,746	11,934	0	27,811	30%
OTHER OUTGOING	0	0	0	0	0	0%
INDIRECT SUPPORT	0	0	0	0	0	0%
TOTAL EXPENDITURES	11,025,870	11,161,944	4,855,342	168,369	6,138,234	45%
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
Adult Ed Apportionment	37,138	37,138	
Vocational Programs	110,346	110,346	
EL Civics Component 1,2,3	237,841	237,841	
ESL/Citizenship*	1,003,814	1,003,814	
One Stop Career Center	470,812	470,812	
Priority 5 HS/GED	62,540	62,540	
Refugee Employment Social Services	143,447	143,447	
Targeted Assistance ES	91,438	91,438	
WIA – Title 1, Youth Out of School	185,693	185,693	

ADULT EDUCATION FUND Continued

	BUDGETED REVENUES/ TRANSFERS	BUDGETED EXPENDITURES/ TRANSFERS	BUDGETED FUND BALANCE
WIA – Governor’s 15% Discretionary	4,576	4,576	
Developmental Disab. Clerical	26,414	26,414	
Adult Education Parent Fees/Misc.	98,153	98,153	
Fund Balance/Carry Forward Purchase Orders	0	674,977	(674,977)
Change this Period	2,472,212	3,147,189	(674,977)

*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
 ADULT EDUCATION FUND

Period Ending: January 31, 2011

	Revised Budget 10/2010	Proposed Budget Revisions	Revised Budget 01/2011
REVENUES			
REVENUE LIMIT SOURCES	0	0	0
FEDERAL REVENUE	58,000	2,310,507	2,368,507
OTHER STATE REVENUES	7,266	63,552	70,818
OTHER LOCAL REVENUES	3,021,418	98,153	3,119,571
TOTAL REVENUES	3,086,684	2,472,212	5,558,896
EXPENDITURES			
CERTIFICATED SALARIES	2,843,947	1,440,919	4,284,866
CLASSIFIED SALARIES	1,376,037	810,957	2,186,994
EMPLOYEE BENEFITS	2,150,528	914,268	3,064,796
BOOKS AND SUPPLIES	1,409,603	-380,544	1,029,058
SERVICES/OTHER OPERATING EXP	919,784	329,402	1,249,186
CAPITAL OUTLAY	3,700	0	3,700
OTHER OUTGOING	0	0	0
INDIRECT SUPPORT	401,991	32,188	434,179
TOTAL EXPENDITURES	9,105,590	3,147,189	12,252,779
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	-142,144	-674,977	-817,121
Beginning Fund Balance, July 1			
Audit Adjustments	2,637,740	0	2,637,740
Ending Fund Balance, June 30	2,495,596	-674,977	1,820,619
Reserved Fund Balance	0	0	0
Designated Fund Balance	0	0	0
Economic Uncertainties	0	0	0
Other	2,495,596	-674,977	1,820,619
Unappropriated Fund Balance	0	0	0

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

Period Ending: January 31, 2011	Adopted Budget 10/2010	Revised Budget 01/2011	Actuals to Date	Encumbered	Balance of Operating Budget	% of Budget Used
REVENUES						
REVENUE LIMIT SOURCES	0	0	0	0	0	0%
FEDERAL REVENUE	58,000	2,368,507	200,102	0	2,168,405	8%
OTHER STATE REVENUES	7,266	70,818	44,404	0	26,414	63%
OTHER LOCAL REVENUES	3,021,418	3,119,571	636,984	0	2,482,587	20%
TOTAL REVENUES	3,086,684	5,558,896	881,489	0	4,677,407	16%
EXPENDITURES						
CERTIFICATED SALARIES	2,843,947	4,284,866	2,272,341	0	2,012,525	53%
CLASSIFIED SALARIES	1,376,037	2,186,994	1,305,527	0	881,467	60%
EMPLOYEE BENEFITS	2,150,528	3,064,796	1,673,742	0	1,391,054	55%
BOOKS AND SUPPLIES	1,409,603	1,029,058	247,096	283,617	498,345	52%
SERVICES/OTHER OPERATING EXP	919,784	1,249,186	323,577	491,981	433,628	65%
CAPITAL OUTLAY	3,700	3,700	3,700	0	0	100%
OTHER OUTGOING	0	0	0	0	0	0%
INDIRECT SUPPORT	401,991	434,179	13,589	0	420,590	3%
TOTAL EXPENDITURES	9,105,590	12,252,779	5,839,572	775,598	5,637,609	54%
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						
	-142,144	-817,121				
Beginning Fund Balance, July 1						
Audit Adjustments	2,637,740	2,637,740				
Ending Fund Balance, June 30	0	0				
Reserved Fund Balance	2,495,596	1,820,619				
Designated Fund Balance	0	0				
Economic Uncertainties	0	0				
Other	2,495,596	1,820,619				
Unappropriated Fund Balance	0	0				

CAFETERIA FUND

DESCRIPTION

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

BUDGET UPDATE

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

	BUDGETED REVENUES/ TRANSFERS	BUDGETED EXPENDITURES/ TRANSFERS	BUDGETED FUND BALANCE
Fund Balance/Carry Forward Purchase Orders	0	0	0
Change this Period	0	0	0

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
BUDGET REVISIONS
CAFETERIA FUND

Period Ending: January 31, 2011

	Revised Budget 10/2010	Proposed Budget Revisions	Revised Budget 01/2011
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	7,160,832	-232,486	6,928,346
SERVICES/OTHER OPERATING EXP	105,783	14,500	120,283
CAPITAL OUTLAY	0	217,986	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			
Audit Adjustments	4,755,351	0	4,755,351
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: January 31, 2011	Revised Budget 10/2010	Revised Budget 01/2011	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	3,535,863	0	11,603,386	23%
OTHER STATE REVENUES	848,565	848,565	286,810	0	561,755	34%
OTHER LOCAL REVENUES	2,899,383	2,899,383	798,357	0	2,101,026	28%
TOTAL REVENUES	18,887,197	18,887,197	4,621,031	0	14,266,166	24%
EXPENDITURES						
CERTIFICATED SALARIES	0	0	0	0	0	0%
CLASSIFIED SALARIES	7,160,950	7,160,950	3,304,636	0	3,856,314	46%
EMPLOYEE BENEFITS	3,472,787	3,472,787	1,865,389	0	1,807,398	48%
BOOKS AND SUPPLIES	7,160,832	6,928,346	3,569,382	1,945,590	1,413,374	80%
SERVICES/OTHER OPERATING EXP	105,783	120,283	67,427	50,206	2,650	98%
CAPITAL OUTLAY	0	217,986	217,986	0	0	100%
OTHER OUTGOING	0	0	0	0	0	0%
INDIRECT SUPPORT	986,845	986,845	464,802	0	522,043	47%
TOTAL EXPENDITURES	18,887,197	18,887,197	9,289,622	1,995,796	7,601,778	60%
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						
Beginning Fund Balance, July 1	4,755,351	4,755,351	4,755,351			
Audit Adjustments	0	0	0			
Ending Fund Balance, June 30	4,755,351	4,755,351	4,755,351			
Reserved Fund Balance	0	0	0			
Designated Fund Balance	0	0	0			
Economic Uncertainties	0	0	0			
Other	4,755,351	4,755,351	4,755,351			
Unappropriated Fund Balance	0	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.

DESCRIPTION	BUDGETED REVENUES/ TRANSFERS	BUDGETED EXPENDITURES/ TRANSFERS	BUDGETED FUND BALANCE
Federal Quality Improvement	3,961	3,961	
SETA Head Start Preschool	(17,917)	(17,917)	
SETA Early Head Start Preschool	(4,225)	(4,225)	
SETA Early Head Start Teacher Training	5,455	5,455	
SETA Early Head Start Expansion	18,630	18,630	
ARRA - Early Head Start	372,600	372,600	
ARRA - Head Start	130,697	130,697	
Facility Renovation & Repair	180,748	180,748	
HEAL	2,026	2,026	
Donations	7,173	7,173	
Fund Balance/Carry Forward Purchase Orders	0	17,000	(17,000)
Change this Period	699,148	716,148	(17,000)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
BUDGET REVISIONS
 CHILD DEVELOPMENT FUND

Period Ending: January 31, 2011	Revised Budget 10/2010	Proposed Budget Revisions	Revised Budget 01/2011
REVENUES			
REVENUE LIMIT SOURCES	0	0	0
FEDERAL REVENUE	10,905,504	509,201	11,414,705
OTHER STATE REVENUES	6,695,348	180,748	6,876,096
OTHER LOCAL REVENUES	2,324,347	9,199	2,333,546
TOTAL REVENUES	19,925,199	699,148	20,624,347
EXPENDITURES			
CERTIFICATED SALARIES	6,207,251	146,723	6,353,974
CLASSIFIED SALARIES	4,741,402	107,794	4,849,196
EMPLOYEE BENEFITS	6,303,470	164,959	6,468,429
BOOKS AND SUPPLIES	1,521,712	-32,679	1,489,033
SERVICES/OTHER OPERATING EXP	324,346	134,183	458,529
CAPITAL OUTLAY	239,793	217,095	456,888
OTHER OUTGOING	0	0	0
INDIRECT SUPPORT	697,288	-21,927	675,361
TOTAL EXPENDITURES	20,035,262	716,148	20,751,410
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	-110,063	-17,000	-127,063
Beginning Fund Balance, July 1			
Audit Adjustments	3,303,798	0	3,303,798
Ending Fund Balance, June 30	0	0	0
Reserved Fund Balance	3,193,735	-17,000	3,176,735
Designated Fund Balance	0	0	0
Economic Uncertainties	0	0	0
Other	3,193,735	-17,000	3,176,735
Unappropriated Fund Balance	0	0	0

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

Period Ending: January 31, 2011

	Revised Budget 10/2010	Revised Budget 01/2011	Actuals to Date	Encumbered	Balance of Operating Budget	% of Budget Used
REVENUES						
REVENUE LIMIT SOURCES	0	0	0	0	0	0%
FEDERAL REVENUE	10,905,504	11,414,705	4,034,290	0	7,380,415	35%
OTHER STATE REVENUES	6,695,348	6,876,096	2,730,457	0	4,145,639	40%
OTHER LOCAL REVENUES	2,324,347	2,333,546	872,766	0	1,460,780	37%
TOTAL REVENUES	19,925,199	20,624,347	7,637,513	0	12,986,834	37%
EXPENDITURES						
CERTIFICATED SALARIES	6,207,251	6,353,974	3,386,517	0	2,967,457	53%
CLASSIFIED SALARIES	4,741,402	4,849,196	2,657,948	0	2,191,248	55%
EMPLOYEE BENEFITS	6,303,470	6,468,429	3,527,494	0	2,940,935	55%
BOOKS AND SUPPLIES	1,521,712	1,489,033	543,478	315,820	629,734	58%
SERVICES/OTHER OPERATING EXP	324,346	458,529	155,967	126,190	176,372	62%
CAPITAL OUTLAY	239,793	456,888	259,126	41,696	156,066	66%
OTHER OUTGOING	0	0	0	0	0	0%
INDIRECT SUPPORT	697,288	675,361	5,264	0	670,097	1%
TOTAL EXPENDITURES	20,035,262	20,751,410	10,555,794	483,707	9,731,909	53%
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	-110,063	-127,063				
Beginning Fund Balance, July 1	3,303,798	3,303,798				
Audit Adjustments	0	0				
Ending Fund Balance, June 30	3,193,735	3,176,735				
Reserved Fund Balance	0	0				
Designated Fund Balance	0	0				
Economic Uncertainties	0	0				
Other	3,193,735	3,176,735				
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	255,782	255,782	
Transfers In	1,075,000	1,075,000	
Transfers Out	(2,075,000)	(2,075,000)	
Fund Balance/Carry Forward Purchase Orders	0	(335,000)	335,000
Change this Period	(744,218)	(1,079,218)	335,000

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
BUDGET REVISIONS
 DEFERRED MAINTENANCE FUND

Period Ending: January 31, 2011	Revised Budget 10/2010	Proposed Budget Revisions	Revised Budget 01/2011
REVENUES			
REVENUE LIMIT SOURCES	0	0	0
FEDERAL REVENUE	0	0	0
OTHER STATE REVENUES	0	0	0
OTHER LOCAL REVENUES	6,449	255,782	262,231
TOTAL REVENUES	6,449	255,782	262,231
EXPENDITURES			
CERTIFICATED SALARIES	0	0	0
CLASSIFIED SALARIES	54,286	0	54,286
EMPLOYEE BENEFITS	31,913	0	31,913
BOOKS AND SUPPLIES	106,449	60,827	167,276
SERVICES/OTHER OPERATING EXP	224,000	0	224,000
CAPITAL OUTLAY	2,684,631	-1,140,045	1,544,586
OTHER OUTGOING	0	0	0
INDIRECT SUPPORT	0	0	0
TOTAL EXPENDITURES	3,101,279	-1,079,218	2,022,061
OTHER FINANCING SOURCES/USES			
INTERFUND TRANSFERS IN	0	1,075,000	1,075,000
INTERFUND TRANSFERS OUT	-2,600,000	-2,075,000	-4,675,000
OTHER SOURCES	0	0	0
OTHER USES	0	0	0
TOTAL OTHER FINANCING SOURCES/USES	-2,600,000	-1,000,000	-3,600,000
NET INCREASE (DECREASE) IN FUND BALANCE	-5,694,830	335,000	-5,359,830
Beginning Fund Balance, July 1			
Audit Adjustments	3,619,830	0	3,619,830
Restatements	0	0	0
Ending Fund Balance, June 30	2,075,000	0	2,075,000
Reserved Fund Balance	0	335,000	335,000
Designated Fund Balance	0	0	0
Economic Uncertainties	0	0	0
Other	0	0	0
Unappropriated Fund Balance	0	335,000	335,000
	0	0	0

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

Period Ending: January 31, 2011	Revised Budget 10/2010	Revised Budget 01/2011	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	6,449	262,231	262,231	0	0	100%
TOTAL REVENUES	6,449	262,231	262,231	0	0	100%
EXPENDITURES						
CERTIFICATED SALARIES	0	0	0	0	0	0%
CLASSIFIED SALARIES	54,286	54,286	36,957	0	17,329	68%
EMPLOYEE BENEFITS	31,913	31,913	15,916	0	15,997	50%
BOOKS AND SUPPLIES	106,449	167,276	111,517	38,880	16,879	90%
SERVICES/OTHER OPERATING EXP	224,000	224,000	91,730	83,914	48,357	78%
CAPITAL OUTLAY	2,684,631	1,544,586	646,345	66,962	831,279	46%
OTHER OUTGOING	0	0	0	0	0	0%
INDIRECT SUPPORT	0	0	0	0	0	0%
TOTAL EXPENDITURES	3,101,279	2,022,061	902,464	189,755	929,842	54%
OTHER FINANCING SOURCES/USES						
INTERFUND TRANSFERS IN	0	1,075,000	1,075,000	0	0	100%
INTERFUND TRANSFERS OUT	-2,600,000	-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	-2,600,000	-3,600,000	-3,600,000	0	0	100%
NET INCREASE (DECREASE) IN FUND BALANCE						
	-5,694,830	-5,359,830				
Beginning Fund Balance, July 1						
Audit Adjustments	3,619,830	3,619,830				
Restatements	0	0				
Ending Fund Balance, June 30	2,075,000	2,075,000				
Reserved Fund Balance	0	335,000				
Designated Fund Balance	0	0				
Economic Uncertainties	0	0				
Other	0	0				
Unappropriated Fund Balance	0	335,000				
	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	58,599	58,599	
Fund Balance/Carry Forward Purchase Orders	0	(53,962)	53,962
Change this Period	58,599	4,637	53,962

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
BUDGET REVISIONS
BUILDING FUND

Period Ending: January 31, 2011

	Revised Budget 10/2010	Proposed Budget Revisions	Revised Budget 01/2011
REVENUES			
REVENUE LIMIT SOURCES	0	0	0
FEDERAL REVENUE	0	0	0
OTHER STATE REVENUES	0	0	0
OTHER LOCAL REVENUES	49,197	58,599	107,796
TOTAL REVENUES	49,197	58,599	107,796
EXPENDITURES			
CERTIFICATED SALARIES	0	0	0
CLASSIFIED SALARIES	323,829	0	323,829
EMPLOYEE BENEFITS	90,653	0	90,653
BOOKS AND SUPPLIES	110,527	263	110,790
SERVICES/OTHER OPERATING EXP	2,500,950	0	2,500,950
CAPITAL OUTLAY	6,421,678	-263	6,421,415
OTHER OUTGOING	13,669	4,637	18,306
INDIRECT SUPPORT	0	0	0
TOTAL EXPENDITURES	9,461,306	4,637	9,465,942
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	-9,412,109	53,962	-9,358,147
Beginning Fund Balance, July 1			
Audit Adjustments	59,366,179	0	59,366,179
Restatements	0	0	0
Ending Fund Balance, June 30	-2,075,000	0	-2,075,000
Reserved Fund Balance	47,879,070	53,962	47,933,032
Designated Fund Balance	0	0	0
Economic Uncertainties	0	0	0
Other	47,879,070	53,962	47,933,032
Unappropriated Fund Balance	0	0	0

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

Period Ending: January 31, 2011	Revised Budget 10/2010	Revised Budget 01/2011	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	49,197	107,796	105,252	0	2,544	98%
TOTAL REVENUES	49,197	107,796	105,252	0	2,544	98%
EXPENDITURES						
CERTIFICATED SALARIES	0	0	0	0	0	0%
CLASSIFIED SALARIES	323,829	323,829	103,930	0	219,899	32%
EMPLOYEE BENEFITS	90,653	90,653	27,709	0	62,944	31%
BOOKS AND SUPPLIES	110,527	110,790	108,861	1,929	0	100%
SERVICES/OTHER OPERATING EXP	2,500,950	2,500,950	85,641	374,065	2,041,243	18%
CAPITAL OUTLAY	6,421,678	6,421,415	1,540,738	4,705,105	175,571	97%
OTHER OUTGOING	13,669	18,306	18,306	0	0	100%
INDIRECT SUPPORT	0	0	0	0	0	0%
TOTAL EXPENDITURES	9,461,306	9,465,942	1,885,186	5,081,099	2,499,658	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	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						
	-9,412,109	-9,358,147				
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	47,879,070	47,933,032				
Reserved Fund Balance	0	0				
Designated Fund Balance	0	0				
Economic Uncertainties	0	0				
Other	47,879,070	47,933,032				
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: January 31, 2011	Revised Budget 10/2010	Proposed Budget Revisions	Revised Budget 01/2011
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			
Audit Adjustments	941	0	941
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: January 31, 2011	Revised Budget 10/2010	Revised Budget 01/2011	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	3	0	410,227	0%
TOTAL REVENUES	410,230	410,230	3	0	410,227	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						
Audit Adjustments	941	941				
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
Redevelopment Funds/Interest	10,000	10,000	
Fund Balance/Carry Forward Purchase Orders	0	804,700	(804,700)
Change this Period	10,000	814,700	(804,700)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
BUDGET REVISIONS
 CAPITAL FACILITIES FUND

Period Ending: January 31, 2011	Revised Budget 10/2010	Proposed Budget Revisions	Revised Budget 01/2011
REVENUES			
REVENUE LIMIT SOURCES	0	0	0
FEDERAL REVENUE	0	0	0
OTHER STATE REVENUES	0	0	0
OTHER LOCAL REVENUES	2,774,205	10,000	2,784,205
TOTAL REVENUES	2,774,205	10,000	2,784,205
EXPENDITURES			
CERTIFICATED SALARIES	0	0	0
CLASSIFIED SALARIES	0	0	0
EMPLOYEE BENEFITS	0	0	0
BOOKS AND SUPPLIES	3,613	1,034	4,647
SERVICES/OTHER OPERATING EXP	140,604	-25,396	115,208
CAPITAL OUTLAY	359,396	189,062	548,458
OTHER OUTGOING	2,405,000	650,000	3,055,000
INDIRECT SUPPORT	0	0	0
TOTAL EXPENDITURES	2,908,613	814,700	3,723,313
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	-134,408	-804,700	-939,108
Beginning Fund Balance, July 1			
Audit Adjustments	17,515,815	0	17,515,815
Ending Fund Balance, June 30	0	0	0
Reserved Fund Balance	17,381,408	-804,700	16,576,708
Designated Fund Balance	0	0	0
Economic Uncertainties	0	0	0
Other	17,381,408	-804,700	16,576,708
Unappropriated Fund Balance	0	0	0

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

Period Ending: January 31, 2011

	Revised Budget 10/2010	Revised Budget 01/2011	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	2,774,205	2,784,205	1,795,954	0	988,251	65%
TOTAL REVENUES	2,774,205	2,784,205	1,795,954	0	988,251	65%
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	3,613	4,647	3,613	1,034	0	100%
SERVICES/OTHER OPERATING EXP	140,804	115,208	32,123	70,725	12,360	89%
CAPITAL OUTLAY	359,396	548,458	439,859	98,083	10,516	98%
OTHER OUTGOING	2,405,000	3,055,000	2,553,540	0	501,460	84%
INDIRECT SUPPORT	0	0	0	0	0	0%
TOTAL EXPENDITURES	2,908,813	3,723,313	3,029,134	169,843	524,336	86%
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						
	-134,408	-939,108				
Beginning Fund Balance, July 1						
Audit Adjustments	17,515,815	17,515,815				
Ending Fund Balance, June 30	0	0				
Reserved Fund Balance	17,381,408	16,576,708				
Designated Fund Balance	0	0				
Economic Uncertainties	0	0				
Other	17,381,408	16,576,708				
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	413,979	413,979	
Fund Balance/Carry Forward Purchase Orders	0	(413,979)	413,979
No Change this Period	413,979	0	413,979

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
BUDGET REVISIONS
 SELF INSURANCE FUND

Period Ending: January 31, 2011	Revised Budget 10/2010	Proposed Budget Revisions	Revised Budget 01/2011
REVENUES			
REVENUE LIMIT SOURCES	0	0	0
FEDERAL REVENUE	0	0	0
OTHER STATE REVENUES	0	0	0
OTHER LOCAL REVENUES	900,000	413,979	1,313,979
TOTAL REVENUES	900,000	413,979	1,313,979
EXPENDITURES			
CERTIFICATED SALARIES	0	0	0
CLASSIFIED SALARIES	159,471	0	159,471
EMPLOYEE BENEFITS	63,635	0	63,635
BOOKS AND SUPPLIES	44,050	0	44,050
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	-1,545,656	413,979	-1,131,677
Beginning Fund Balance, July 1			
Audit Adjustments	4,565,450	0	4,565,450
	0	0	0
Ending Fund Balance, June 30	3,019,794	413,979	3,433,773
Reserved Fund Balance	0	0	0
Designated Fund Balance	0	0	0
Economic Uncertainties	0	0	0
Other	3,019,794	413,979	3,433,773
Unappropriated Fund Balance	0	0	0

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

Period Ending: January 31, 2011	Revised Budget 10/2010	Revised Budget 01/2011	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	900,000	1,313,979	1,313,979	0	0	100%
TOTAL REVENUES	900,000	1,313,979	1,313,979	0	0	100%
EXPENDITURES						
CERTIFICATED SALARIES	0	0	0	0	0	0%
CLASSIFIED SALARIES	159,471	159,471	127,555	0	31,916	80%
EMPLOYEE BENEFITS	63,635	63,635	42,273	0	21,362	66%
BOOKS AND SUPPLIES	44,050	44,050	5,676	10,731	27,642	37%
SERVICES/OTHER OPERATING EXP	278,500	278,500	126,901	124,883	26,716	90%
CAPITAL OUTLAY	0	0	0	0	0	0%
OTHER OUTGOING	0	0	0	0	0	0%
INDIRECT SUPPORT	0	0	0	0	0	0%
TOTAL EXPENDITURES	545,656	545,656	302,405	135,614	107,637	80%
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						
	-1,545,656	-1,131,677				
Beginning Fund Balance, July 1						
Audit Adjustments	4,565,450	4,565,450				
	0	0				
Ending Fund Balance, June 30	3,019,794	3,433,773				
Reserved Fund Balance	0	0				
Designated Fund Balance	0	0				
Economic Uncertainties	0	0				
Other	3,019,794	3,433,773				
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: January 31, 2011	Revised Budget 10/2010	Proposed Budget Revisions	Revised Budget 01/2011
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			
Audit Adjustments	1,236,973	0	1,236,973
Ending Fund Balance, June 30	0	0	0
Reserved Fund Balance	1,286,585	0	1,286,585
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: January 31, 2011	Revised Budget 10/2010	Revised Budget 01/2011	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	4,818,095	0	2,631,905	65%
TOTAL REVENUES	7,450,000	7,450,000	4,818,095	0	2,631,905	65%
EXPENDITURES						
CERTIFICATED SALARIES	0	0	0	0	0	0%
CLASSIFIED SALARIES	87,738	87,738	53,076	0	34,662	60%
EMPLOYEE BENEFITS	57,650	57,650	33,259	0	24,391	58%
BOOKS AND SUPPLIES	0	0	0	0	0	0%
SERVICES/OTHER OPERATING EXP	7,255,000	7,255,000	5,483,698	0	1,771,302	76%
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	5,570,033	0	1,830,355	75%
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: January 31, 2011	Revised Budget 10/2010	Proposed Budget Revisions	Revised Budget 01/2011
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: January 31, 2011	Revised Budget 10/2010	Revised Budget 01/2011	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	13,359,433	0	7,010,567	66%
TOTAL REVENUES	20,370,000	20,370,000	13,359,433	0	7,010,567	66%
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	9,582,572	196,204	10,731,224	48%
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	9,582,572	196,204	10,731,224	48%
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				