

Sacramento City Unified School District

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Sacramento City Unified School District • 2011-2012 Adopted Budget Summary All Funds

	GENERAL FUND				Charter School Fund	Adult Education Fund	Cafeteria Funds 13	Child Development Fund	Deferred Maintenance Fund	General Obligation Bonds Fund	Building Fund	Capital Facilities Funds 25, 48, 52	Dental Vision Fund	Retiree Benefit Fund	Self Insurance Fund	Grand Total All Funds
	UNRESTRICTED	RESTRICTED Partially Funded	RESTRICTED Fully Funded	TOTAL												
REVENUES																
REVENUE LIMIT SOURCES	\$212,771,773	\$10,340,299	\$0	\$223,112,072	\$9,109,976	\$2,632,681	\$15,154,296	\$9,752,160								\$232,222,048
FEDERAL REVENUE	\$0	\$8,983,567	\$29,007,502	\$37,991,069	\$196,598	\$5,100,899	\$878,565	\$6,153,297	\$750,000							\$85,726,804
OTHER STATE REVENUES	\$47,208,639	\$27,474,343	\$21,543,343	\$96,226,322	\$1,349,821	\$4,737,500	\$2,837,844	\$2,374,579			\$180,278	\$3,332,051	\$7,450,000	\$22,407,000	\$900,000	\$110,459,004
OTHER LOCAL REVENUES	\$5,857,455	\$93,653	\$364,352	\$6,315,460												\$60,534,812
TOTAL REVENUES	\$265,837,887	\$46,891,862	\$50,915,384	\$363,645,123	\$10,656,395	\$12,470,880	\$18,870,705	\$18,280,235	\$750,000	\$0	\$180,278	\$3,332,051	\$7,450,000	\$22,407,000	\$900,000	\$458,942,668
EXPENDITURES																
CERTIFICATED SALARIES	\$113,823,769	\$23,221,947	\$18,896,150	\$155,941,866	\$4,987,027	\$3,432,393	\$6,371,443	\$5,984,173	\$73,298		\$323,829		\$87,738		\$141,005	\$170,345,489
CLASSIFIED SALARIES	\$24,543,148	\$15,978,702	\$5,595,810	\$46,117,660	\$693,995	\$2,018,430	\$2,848,270	\$4,429,817	\$34,205		\$90,653		\$66,770		\$66,264	\$63,258,216
EMPLOYEE BENEFITS	\$65,845,808	\$27,010,559	\$10,732,247	\$103,588,614	\$2,607,935	\$2,848,270	\$3,698,535	\$5,419,330	\$34,205							\$119,358,566
BOOKS AND SUPPLIES	\$3,253,830	\$1,788,951	\$4,486,918	\$9,529,699	\$288,150	\$246,170	\$7,735,234	\$560,945	\$379,743							\$18,784,941
SERVICES/OTHER OP. EXP.	\$21,879,725	\$11,398,389	\$10,718,645	\$43,997,769	\$1,049,690	\$1,523,707	\$136,883	\$299,178	\$230,682		\$200,500		\$7,295,492	\$22,407,000	\$228,500	\$77,369,341
CAPITAL OUTLAY	\$135,167	\$63,223	\$35,000	\$233,390				\$7,500	\$32,092		\$17,450,008	\$5,085,105				\$22,808,095
OTHER OUTGO	\$2,125,000	\$0	\$0	\$2,125,000												\$4,530,000
INDIRECT/DIRECT SUPPORT	\$3,568,741	\$250,000	\$1,568,745	\$1,749,986												\$0
TOTAL EXPENDITURES	\$228,047,736	\$82,713,781	\$52,023,515	\$362,785,032	\$9,626,757	\$10,270,880	\$18,848,888	\$18,280,236	\$750,000	\$0	\$18,064,990	\$7,490,105	\$7,450,000	\$22,407,000	\$480,760	\$476,454,648
OTHER FINANCING SOURCES/USES																
INTERFUND TRANSFERS IN	\$2,930,254	\$0	\$0	\$2,930,254												\$2,930,254
INTERFUND TRANSFERS OUT	\$0	\$0	\$0	\$0												-\$2,930,254
OTHER SOURCES											\$14,442,839					\$14,442,839
OTHER USES	-\$36,884,758	\$35,821,919	\$1,042,839	\$0												\$0
TOTAL OTHER SOURCES/USES	-\$33,954,504	\$35,821,919	\$1,042,839	\$2,930,254	-\$730,254	-\$2,200,000	\$0	\$0	\$0	\$0	\$14,442,839	\$0	\$0	\$0	\$0	\$14,442,839
NET CHANGE IN FUND BALANCE																
BEGINNING BALANCE, JULY 1	\$3,855,627	\$0	-\$65,282	\$3,790,345	\$299,384	\$0	\$21,817	\$0	\$0	\$0	-\$3,441,873	-\$4,158,054	\$0	\$0	\$419,240	-\$3,069,141
ENDING BALANCE	\$20,228,623	\$0	\$65,282	\$20,293,905	\$315,099	\$1,821,009	\$4,755,351	\$3,180,689	\$335,000	\$0	\$8,914,744	\$7,414,510	\$1,286,585	\$7,881,957	\$3,895,458	\$50,094,317
Audit Adjustments																\$0
Reserved Fund Balance	\$24,084,250	\$0	\$0	\$24,084,250	\$814,483	\$1,821,009	\$4,777,168	\$3,180,689	\$335,000	\$0	\$5,472,871	\$3,256,456	\$1,286,585	\$7,881,957	\$4,314,698	\$57,025,176
Designated Fund Balance:																\$0
Economic Uncertainties	\$5,589,000	\$0	\$0	\$5,589,000	\$464,860											\$9,073,860
Retiree Health & Welfare Contrib	\$1,000,000	\$0	\$0	\$1,000,000												\$1,000,000
Restore Programs pending St. Budget	\$13,950,250	\$0	\$0	\$13,950,250												\$13,950,250
Other																\$14,267,608
Unappropriated Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0	\$222,407	\$1,873,383	\$335,000	\$0	\$5,472,769	\$3,256,456	\$1,286,585	\$7,881,957	\$0	\$0

Sacramento City Unified
Sacramento County

July 1 Budget (Single Adoption)
FINANCIAL REPORTS
2011-12 Budget
School District Certification

34 67439 0000000
Form CB

ANNUAL BUDGET REPORT:

July 1, 2011 Single Budget Adoption

This budget was developed using the state-adopted Criteria and Standards. It was filed and adopted subsequent to a public hearing by the governing board of the school district. (Pursuant to Education Code sections 33129 and 42127)

Budget available for inspection at:

Public Hearing:

Place: SCUSD - Budget Services

Date: June 20, 2011

Place: Board Meeting Room-Serna Center

Date: June 23, 2011

Time: 06:30 PM

Adoption Date: June 23, 2011

Signed: _____

Clerk/Secretary of the Governing Board

(Original signature required)

Contact person for additional information on the budget reports:

Name: Gerardo Castillo, CPA

Telephone: (916) 643-9405

Title: Director of Budget Services

E-mail: gerardo-castillo@sac-city.k12.ca.us

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review (Form 01CS). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern for fiscal solvency purposes and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Budgeted (funded) ADA has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	
2	Enrollment	Enrollment has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.		X
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent fiscal years.	X	
4	Revenue Limit	Projected change in revenue limit is within the standard for the budget and two subsequent fiscal years.	X	

Sacramento City Unified
Sacramento County

July 1 Budget (Single Adoption)
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CRITERIA AND STANDARDS (continued)			Met	Not Met
5	Salaries and Benefits	Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.		X
6a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.		X
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.		X
7a	Deferred Maintenance	SBX3 4 (Chapter 12, Statutes of 2009) eliminates the local match requirement for Deferred Maintenance for a five-year period from 2008-09 through 2012-13. Therefore, this item has been inactivated for that period.		
7b	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	X	
9	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel tax, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2010-11) annual payment?		X
			X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?		X
				X
				X
			X	
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?		X
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)		X
				X
				X

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?		X
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?		X
A7	Independent Financial System	Is the district's financial system independent from the county office system?		X
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

Sacramento City Unified
Sacramento County

July 1 Budget (Single Adoption)
2011-12 Budget
Workers' Compensation Certification

34 67439 0000000
Form CC

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

Pursuant to EC Section 42141, if a school district, either individually or as a member of a joint powers agency, is self-insured for workers' compensation claims, the superintendent of the school district annually shall provide information to the governing board of the school district regarding the estimated accrued but unfunded cost of those claims. The governing board annually shall certify to the county superintendent of schools the amount of money, if any, that it has decided to reserve in its budget for the cost of those claims.

To the County Superintendent of Schools:

- (☒) Our district is self-insured for workers' compensation claims as defined in Education Code
Section 42141(a):

Total liabilities actuarially determined:	\$ 7,523,992.00
Less: Amount of total liabilities reserved in budget:	\$ 7,523,992.00
Estimated accrued but unfunded liabilities:	\$ 0.00

- (☐) This school district is self-insured for workers' compensation claims
through a JPA, and offers the following information:

- (☐) This school district is not self-insured for workers' compensation claims.

Signed _____
Clerk/Secretary of the Governing Board
(Original signature required)

Date of Meeting: Jun 23, 2011

For additional information on this certification, please contact:

Name: Gerardo Castillo, CPA

Title: Director of Budget Services

Telephone: (916) 643-9405

E-mail: gerardo-castillo@sac-city.k12.ca.us

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT - BUDGET SERVICES

ESTIMATED FINANCIAL PROJECTION FACTORS

	2011-12	2012-13	2013-14
State Statutory COLA – Revenue Limit	2.24%	3.20%	2.70%
K-12 Revenue Limit Deficit	19.754%	19.754%	19.754%
State Categorical Funding (including adult education, deferred maintenance and ROC/P)			
Tier I, II and III	0.00%	3.20%	2.70%
California Consumer Price Index (CPI)	3.10%	2.70%	3.10%

MULTI-YEAR BUDGET ASSUMPTIONS: 2011-12 THROUGH 2013-14

REVENUES:

Revenue Limit

- 2011-12 funded on 41,838 Average Daily Attendance (ADA) same as 2010-11, assumes flat funding per ADA.
- 2012-13 assumes declining enrollment with a decrease of 269 ADA.
- 2013-14 assumes same ADA as 2012-13

Federal Revenues

- Maintained at 2010-11 funding levels for regular programs. Years 2011-12, 2012-13 and 2013-14 reflect the decrease of appropriate ARRA funds (Special Education, Title I and Stabilization), 2011-12 reflects three percent decrease in Title I and 20% decrease in Title II.

OTHER STATE REVENUES:

Special Education & Transportation

- Special Education and Transportation funding at same ratio as 2010-11.
- For 2011-12, 2012-13 and 2013-14 encroachment is fully supported by the General Fund.

State Categorical Programs

- Based on state flexibility provisions, appropriate adjustments have been made for Tier III programs. Based on 2007-08 funding minus 20%. Same funding as 2010-11.

MULTI-YEAR BUDGET ASSUMPTIONS: 2011-12 THROUGH 2013-14 (Continued)**Class Size Reduction**

- 24.94:1 class size ratio with 20% penalty. 2011-12 through 2013-14 assumes two grades of K-3 CSR at 29:1 with 30% penalty.

Lottery

- Projected at \$130 per ADA for 2011-12 and outlying years.

LOCAL REVENUES:**Interest**

- Based on cash flow projections.

Other Local Revenue

- Assumed similar level of funding in outlying years.

EXPENDITURES:**Certificated Salaries**

- Certificated staffing for 2011-12 is based on 2010-11 staffing levels after negotiations and increased K-3 class size for two grades at 29:1, grades 4-6 at 34:1, grades 7-8 at 36:1 and grades 9-12 at 40:1. 2011-12 includes proposed reductions for the elimination of counselor and assistant principal staffing reductions and pay reductions.
- Salaries commensurate with approved salary schedules and contractual agreements. Includes increases for salary schedule step and column movement less attrition credit and proposed salary decreases.

Classified Salaries

- Classified staffing for 2011-12 is based on 2010-11 staffing levels which include decreases for staff reductions due to budget constraints.
- Salaries are commensurate with approved salary schedules and contractual agreements. Includes salary schedule step movement less attrition credit and proposed salary decreases.

Employee Benefits

- Estimated Statutory Benefits – Certificated: 13.19%
- Estimated Statutory Benefits – Classified: 24.16%
- Health benefits are projected to increase approximately 10% each year and will be funded dependent upon negotiated agreements with employee groups. 2011-12 includes benefit reductions related to reduced staff and proposed pay reductions.
- Post-Retirement Health Benefits are based on 2010-11 participation. The district does not regularly pre-fund the future cost of post-retirement benefits. A negotiated agreement with SCTA includes a contribution from employees towards post-retirement benefits.

**Supplies, Services, Utilities,
Capital Outlay**

- No projected increases in supplies, services or capital outlay. 2011-12 includes proposed reductions. Budget is maintained in the outlying years.

MULTI-YEAR BUDGET ASSUMPTIONS: 2011-12 THROUGH 2013-14 (Continued)

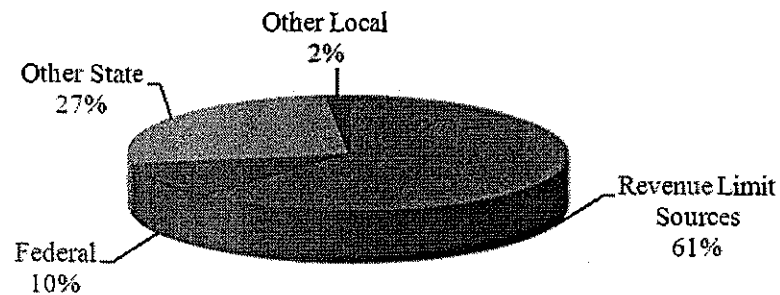
- | | |
|---|---|
| Indirect Support | <ul style="list-style-type: none"> • Consistently applied to each program as allowed by law. • 3.31% approved rate for 2011-12. |
| Other Outgo/Transfers/
Contributions | <ul style="list-style-type: none"> • Contributions to Restricted Programs – 2011-12 budget outlying years includes contributions to cover program encroachments from the general unrestricted budget for the Special Education, Routine Restricted Maintenance, Home-to-School Transportation and Special Education Transportation programs. • Transfers to Charter Schools – In Lieu Property Taxes. |
| One-Time Revenues/Expenditures | <ul style="list-style-type: none"> • 2011-12 includes assumptions to recover from the use of one-time funds: America Recovery and Reinvestment Act, Title I and IDEA. • Maintain flexibility from Tier III programs • 2011-12 includes assumptions to recover from the use of one-time funds to balance 2010-11. One-time funds include using \$1.9 million from Workers' Compensation, \$1 million carryover from Deferred Maintenance, \$1.5 million Deferred Maintenance match and one-time contributions for counselors and furlough days. |

BEGINNING BALANCE/RESERVES:

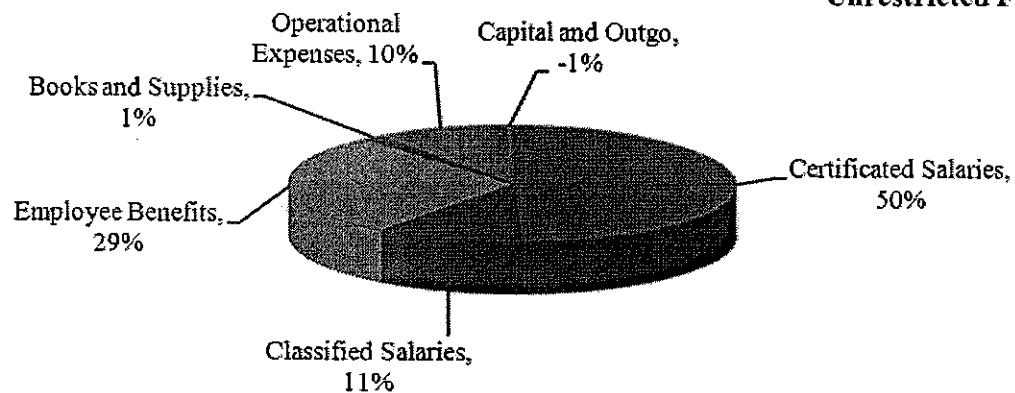
- | | |
|--------------------------|--|
| Beginning Balance | <ul style="list-style-type: none"> • Based on 2010-11 Revised Ending Fund Balance. |
| Reserves | <ul style="list-style-type: none"> • The 2011-12, 2012-13 and 2013-14 projections fund the 2% General Fund Reserve for Economic Uncertainty provided steps are taken to reach budget reduction goals. |

Revenues and Expenditures - Summary

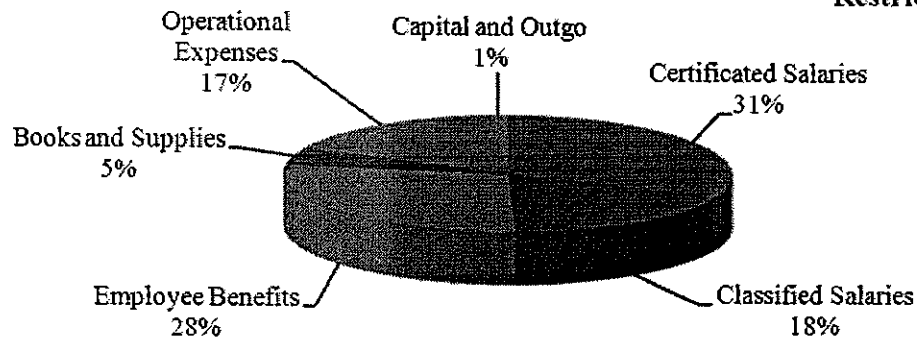
**2011-12 Revenues
General Fund
All Resources**



**2011-12 Expenditures
Unrestricted Funds**



**2011-12 Expenditures
Restricted Funds**



Description	Object Codes	2011-12 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2012-13 Projection (C)	% Change (Cols. E-C/C) (D)	2013-14 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted except line A1h)						
1. Revenue Limit Sources	8010-8099	212,771,772.76				
a. Base Revenue Limit per ADA (Form RL, line 4, ID 0024)		6,539.28	3.20%	6,748.54	2.70%	6,930.75
b. Revenue Limit ADA (Form RL, line 5b, ID 0033)		44,811.92	-0.60%	44,542.92	0.00%	44,542.92
c. Total Base Revenue Limit (Line A1a times line A1b, ID 0269)		293,037,692.22	2.58%	300,599,677.34	2.70%	308,715,842.79
d. Other Revenue Limit (Form RL, lines 6 thru 14)		0.00	0.00%	0.00	0.00%	
e. Total Revenue Limit Subject to Deficit (Sum lines A1c plus A1d, ID 0082)		293,037,692.22	2.58%	300,599,677.34	2.70%	308,715,842.79
f. Deficit Factor (Form RL, line 16)		0.80246	0.00%	0.80246	0.00%	0.80246
g. Deficit Revenue Limit (Line A1e times line A1f, ID 0284)		235,151,026.50	2.58%	241,219,217.08	2.70%	247,732,115.21
h. Plus: Other Adjustments (e.g., basic aid, charter schools object 8015, prior year adjustments objects 8019 and 8099)		(15,604,205.64)	0.00%	(15,604,205.64)	0.00%	(15,604,205.64)
i. Revenue Limit Transfers (Objects 8091 and 8097)		(10,340,299.00)	0.00%	(10,340,299.00)	-0.35%	(10,304,299.00)
j. Other Adjustments (Form RL, lines 18 thru 20 and line 41)		3,565,250.90	0.00%	3,565,250.00	0.00%	3,565,250.00
k. Total Revenue Limit Sources (Sum lines A1g thru A1j) (Must equal line A1)		212,771,772.76	2.85%	218,839,962.44	2.99%	225,388,860.57
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	47,208,639.13	3.20%	48,719,315.58	2.70%	50,034,737.10
4. Other Local Revenues	8600-8799	5,857,455.00	0.00%	5,857,455.00	0.00%	5,857,455.00
5. Other Financing Sources	8900-8999	(33,934,504.00)	0.62%	(34,143,485.00)	0.00%	(34,143,485.00)
6. Total (Sum lines A1k thru A5)		231,903,362.89	3.18%	239,273,248.02	3.29%	247,137,567.67
B. EXPENDITURES AND OTHER FINANCING USES (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				113,823,799.00		128,350,002.99
b. Step & Column Adjustment				1,707,356.99		1,925,250.04
c. Cost-of-Living Adjustment						
d. Other Adjustments				12,818,847.00		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	113,823,799.00	12.76%	128,350,002.99	1.50%	130,275,253.03
2. Classified Salaries						
a. Base Salaries				24,543,148.00		26,436,327.22
b. Step & Column Adjustment				368,147.22		396,544.91
c. Cost-of-Living Adjustment						
d. Other Adjustments				1,525,032.00		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	24,543,148.00	7.71%	26,436,327.22	1.50%	26,832,872.13
3. Employee Benefits	3000-3999	65,845,807.89	13.30%	74,602,186.13	6.50%	79,451,328.23
4. Books and Supplies	4000-4999	3,253,830.89	0.00%	3,253,830.89	0.00%	3,253,830.89
5. Services and Other Operating Expenditures	5000-5999	21,879,724.79	0.00%	21,879,724.79	0.00%	21,879,724.79
6. Capital Outlay	6000-6999	135,167.00	0.00%	135,167.00	0.00%	135,167.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,125,000.00	0.00%	2,125,000.00	0.00%	2,125,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(3,558,741.00)	0.00%	(3,558,741.00)	0.00%	(3,558,741.00)
9. Other Financing Uses	7600-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						(13,256,867.40)
11. Total (Sum lines B1 thru B10)		228,047,736.57	11.04%	253,223,498.02	-2.40%	247,137,567.67
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		3,855,626.32		(13,950,250.00)		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		20,228,623.68		24,084,250.00		10,134,000.00
2. Ending Fund Balance (Sum lines C and D1)		24,084,250.00		10,134,000.00		10,134,000.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	545,000.00		545,000.00		545,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	14,950,250.00		1,000,000.00		1,000,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	8,589,000.00		8,589,000.00		8,589,000.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		24,084,250.00		10,134,000.00		10,134,000.00

Description	Object Codes	2011-12 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2012-13 Projection (C)	% Change (Cols. E-C/C) (D)	2013-14 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	8,589,000.00		8,589,000.00		8,589,000.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		8,589,000.00		8,589,000.00		8,589,000.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
2012-13 B1d and B2d: 2011-12 fund balance includes \$13.95 million that is the intention to use to restore positions during 2011-12 and those salaries will carry forward to 2012-13. Also, one time reductions for 2011-12 such as furlough days don't carry forward to 2012-13. Board will be taking action on necessary budget adjustments for 2013-14.						

Description	Object Codes	2011-12 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2012-13 Projection (C)	% Change (Cols. E-C/C) (D)	2013-14 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Revenue Limit Sources	8010-8099	10,340,299.00	3.20%	10,671,188.57	2.70%	10,959,310.66
2. Federal Revenues	8100-8299	37,991,069.00	0.00%	37,991,069.00	0.00%	37,991,069.00
3. Other State Revenues	8300-8599	49,017,883.00	3.11%	50,544,137.06	2.70%	51,908,828.76
4. Other Local Revenues	8600-8799	458,005.00	0.00%	458,005.00	0.00%	458,005.00
5. Other Financing Sources	8900-8999	36,864,758.00	0.57%	37,073,739.00	0.00%	37,073,739.00
6. Total (Sum lines A1 thru A5)		134,672,014.00	1.53%	136,738,138.63	1.21%	138,390,952.42
B. EXPENDITURES AND OTHER FINANCING USES						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				42,118,097.02		42,749,868.48
b. Step & Column Adjustment				631,771.46		641,248.03
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	42,118,097.02	1.50%	42,749,868.48	1.50%	43,391,116.51
2. Classified Salaries						
a. Base Salaries				24,575,512.00		24,944,144.68
b. Step & Column Adjustment				368,632.68		374,162.17
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	24,575,512.00	1.50%	24,944,144.68	1.50%	25,318,306.85
3. Employee Benefits	3000-3999	37,742,805.71	5.74%	39,909,548.01	6.50%	42,503,668.63
4. Books and Supplies	4000-4999	6,275,868.44	0.00%	6,275,868.44	0.00%	6,275,868.44
5. Services and Other Operating Expenditures	5000-5999	22,118,043.83	-5.27%	20,951,741.02	0.00%	20,951,741.02
6. Capital Outlay	6000-6999	98,223.00	0.00%	98,223.00	0.00%	98,223.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,808,745.00	0.00%	1,808,745.00	0.00%	1,808,745.00
9. Other Financing Uses	7600-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		(1,956,717.03)
11. Total (Sum lines B1 thru B10)		134,737,295.00	1.48%	136,738,138.63	1.21%	138,390,952.42
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(65,281.00)		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		65,281.00		0.00		0.00
2. Ending Fund Balance (Sum lines C and D1)		0.00		0.00		0.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	0.00				
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		0.00		0.00		0.00

Description	Object Codes	2011-12 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2012-13 Projection (C)	% Change (Cols. E-C/C) (D)	2013-14 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Line B10, 2013-14, assumes that there will be no carryover on restricted programs. For restricted funds as revenues decrease, the expenditures also decrease.						

Description	Object Codes	2011-12 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2012-13 Projection (C)	% Change (Cols. E-C/C) (D)	2013-14 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Revenue Limit Sources	8010-8099	223,112,071.76	2.87%	229,511,151.01	2.98%	236,348,171.23
2. Federal Revenues	8100-8299	37,991,069.00	0.00%	37,991,069.00	0.00%	37,991,069.00
3. Other State Revenues	8300-8599	96,226,522.13	3.16%	99,263,452.64	2.70%	101,943,565.86
4. Other Local Revenues	8600-8799	6,315,460.00	0.00%	6,315,460.00	0.00%	6,315,460.00
5. Other Financing Sources	8900-8999	2,930,254.00	0.00%	2,930,254.00	0.00%	2,930,254.00
6. Total (Sum lines A1 thru A5)		366,575,376.89	2.57%	376,011,386.65	2.53%	385,528,520.09
B. EXPENDITURES AND OTHER FINANCING USES						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				155,941,896.02		171,099,871.47
b. Step & Column Adjustment				2,339,128.45		2,566,498.07
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				12,818,847.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	155,941,896.02	9.72%	171,099,871.47	1.50%	173,666,369.54
2. Classified Salaries						
a. Base Salaries				49,118,660.00		51,380,471.90
b. Step & Column Adjustment				736,779.90		770,707.08
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				1,525,032.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	49,118,660.00	4.60%	51,380,471.90	1.50%	52,151,178.98
3. Employee Benefits	3000-3999	103,588,613.60	10.54%	114,511,734.14	6.50%	121,954,996.86
4. Books and Supplies	4000-4999	9,529,699.33	0.00%	9,529,699.33	0.00%	9,529,699.33
5. Services and Other Operating Expenditures	5000-5999	43,997,768.62	-2.65%	42,831,465.81	0.00%	42,831,465.81
6. Capital Outlay	6000-6999	233,390.00	0.00%	233,390.00	0.00%	233,390.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,125,000.00	0.00%	2,125,000.00	0.00%	2,125,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,749,996.00)	0.00%	(1,749,996.00)	0.00%	(1,749,996.00)
9. Other Financing Uses	7600-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		(15,213,584.43)
11. Total (Sum lines B1 thru B10)		362,785,031.57	7.49%	389,961,636.65	-1.14%	385,528,520.09
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		3,790,345.32		(13,950,250.00)		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		20,293,904.68		24,084,250.00		10,134,000.00
2. Ending Fund Balance (Sum lines C and D1)		24,084,250.00		10,134,000.00		10,134,000.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	545,000.00		545,000.00		545,000.00
b. Restricted	9740	0.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	14,950,250.00		1,000,000.00		1,000,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	8,589,000.00		8,589,000.00		8,589,000.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		24,084,250.00		10,134,000.00		10,134,000.00

Description	Object Codes	2011-12 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2012-13 Projection (C)	% Change (Cols. E-C/C) (D)	2013-14 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	8,589,000.00		8,589,000.00		8,589,000.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances						
(Negative resources 2000-9999) (Enter projections)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		8,589,000.00		8,589,000.00		8,589,000.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		2.37%		2.20%		2.23%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, lines 3, 6, and 25; enter projections)						
		41,809.07		41,540.07		41,540.07
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		362,785,031.57		389,961,636.65		385,528,520.09
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		362,785,031.57		389,961,636.65		385,528,520.09
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		2%		2%		2%
e. Reserve Standard - By Percent (Line F3c times F3d)		7,255,700.63		7,799,232.73		7,710,570.40
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		7,255,700.63		7,799,232.73		7,710,570.40
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

			2010-11 Estimated Actuals			2011-12 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) Revenue Limit Sources		8010-8099	211,891,322.80	9,071,124.00	220,962,446.80	212,771,772.76	10,340,299.00	223,112,071.76	1.0%
2) Federal Revenue		8100-8299	0.00	81,496,602.32	81,496,602.32	0.00	37,991,069.00	37,991,069.00	-53.4%
3) Other State Revenue		8300-8599	55,204,908.00	55,265,974.00	110,470,882.00	47,208,639.13	49,017,883.00	96,226,522.13	-12.9%
4) Other Local Revenue		8600-8799	5,532,313.98	2,913,107.94	8,445,421.92	5,857,455.00	458,005.00	6,315,460.00	-25.2%
5) TOTAL, REVENUES			272,628,544.78	148,746,808.26	421,375,353.04	265,837,866.89	97,807,256.00	363,645,122.89	-13.7%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	117,865,240.33	61,945,055.83	179,810,296.16	113,823,799.00	42,118,097.02	155,941,896.02	-13.3%
2) Classified Salaries		2000-2999	25,183,480.75	25,528,444.99	50,711,925.74	24,543,148.00	24,575,512.00	49,118,660.00	-3.1%
3) Employee Benefits		3000-3999	61,052,995.07	41,998,392.63	103,051,387.70	65,845,807.89	37,742,805.71	103,588,613.60	0.5%
4) Books and Supplies		4000-4999	5,320,752.56	23,668,300.19	28,989,052.75	3,253,830.89	6,275,868.44	9,529,699.33	-67.1%
5) Services and Other Operating Expenditures		5000-5999	24,261,615.23	35,096,825.33	59,358,440.56	21,879,724.79	22,118,043.83	43,997,768.62	-25.9%
6) Capital Outlay		6000-6999	287,684.60	2,721,582.20	3,009,266.80	135,167.00	98,223.00	233,390.00	-92.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,625,000.00	9,758.39	2,634,758.39	2,125,000.00	0.00	2,125,000.00	-19.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(4,994,815.44)	2,885,855.70	(2,108,959.74)	(3,558,741.00)	1,808,745.00	(1,749,986.00)	-17.0%
9) TOTAL, EXPENDITURES			231,601,953.10	193,854,215.26	425,456,168.36	228,047,736.57	134,737,295.00	362,785,031.57	-14.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			41,026,591.68	(45,107,407.00)	(4,080,815.32)	37,790,130.32	(36,930,039.00)	860,091.32	-121.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	8,035,870.00	1,600,000.00	9,635,870.00	2,930,254.00	0.00	2,930,254.00	-69.6%
b) Transfers Out		7600-7629	10,747,227.00	0.00	10,747,227.00	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses									
a) Sources		8930-8979	1,125,485.00	0.00	1,125,485.00	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(32,998,190.00)	32,998,190.00	0.00	(36,864,758.00)	36,864,758.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(34,584,062.00)	34,598,190.00	14,128.00	(33,934,504.00)	36,864,758.00	2,930,254.00	20640.8%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,442,529.68	(10,509,217.00)	(4,066,687.32)	3,855,626.32	(65,281.00)	3,790,345.32	-193.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	13,786,094.00	10,574,498.00	24,360,592.00	20,228,623.68	65,281.00	20,293,904.68	-16.7%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,786,094.00	10,574,498.00	24,360,592.00	20,228,623.68	65,281.00	20,293,904.68	-16.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,786,094.00	10,574,498.00	24,360,592.00	20,228,623.68	65,281.00	20,293,904.68	-16.7%
2) Ending Balance, June 30 (E + F1e)			20,228,623.68	65,281.00	20,293,904.68	24,084,250.00	0.00	24,084,250.00	18.7%
Components of Ending Fund Balance (Actuals)									
a) Reserve for Revolving Cash		9711	225,000.00	0.00	225,000.00				
Stores		9712	95,784.97	0.00	95,784.97				
Prepaid Expenditures		9713	3,526.00	0.00	3,526.00				
All Others		9719	0.00	0.00	0.00				
General Reserve		9730	0.00	0.00	0.00				
Legally Restricted Balance		9740	0.00	65,281.00	65,281.00				
b) Designated Amounts									
Designated for Economic Uncertainties		9770	8,589,000.00	0.00	8,589,000.00				
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.00				
Other Designations		9780	11,315,312.71	0.00	11,315,312.71				
Retiree Health and Welfare Contrib.	0000	9780	1,000,000.00		1,000,000.00				
Education Jobs Fund (Res. 3205)	0000	9780	7,530,000.00		7,530,000.00				
One time funds to Balance	0000	9780	2,785,312.71		2,785,312.71				
c) Undesignated Amount		9790	0.00	0.00	0.00				
d) Unappropriated Amount		9790							
Components of Ending Fund Balance (Budget)									
a) Nonspendable									
Revolving Cash		9711				225,000.00	0.00	225,000.00	
Stores		9712				320,000.00	0.00	320,000.00	
Prepaid Expenditures		9713				0.00	0.00	0.00	
All Others		9719				0.00	0.00	0.00	
b) Restricted		9740				0.00	0.00	0.00	
c) Committed									
Stabilization Arrangements		9750				0.00	0.00	0.00	
Other Commitments		9760				0.00	0.00	0.00	
d) Assigned									
Other Assignments		9780				14,950,250.00	0.00	14,950,250.00	
Retiree Health and Welfare Contribution	0000	9780				1,000,000.00		1,000,000.00	
To restore programs	0000	9780				13,950,250.00		13,950,250.00	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789				8,589,000.00	0.00	8,589,000.00	
Unassigned/Unappropriated Amount		9790				0.00	0.00	0.00	

			2010-11 Estimated Actuals			2011-12 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
G. ASSETS									
1) Cash									
a) in County Treasury		9110	49,359,040.03	(29,918,267.62)	19,440,772.41				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Fund		9130	225,000.00	0.00	225,000.00				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	148,753.20	4,939.34	153,692.54				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	16,687,962.02	(716,758.57)	15,971,203.45				
4) Due from Grantor Government		9290	15,050.27	2,179,795.59	2,194,845.86				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	95,784.97	0.00	95,784.97				
7) Prepaid Expenditures		9330	3,526.00	0.00	3,526.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Fixed Assets		9400							
10) TOTAL, ASSETS			66,535,116.49	(28,450,291.26)	38,084,825.23				
H. LIABILITIES									
1) Accounts Payable		9500	7,505,998.32	1,337,065.07	8,843,063.39				
2) Due to Grantor Governments		9590	0.00	13,144.27	13,144.27				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	50,000,000.00	0.00	50,000,000.00				
5) Deferred Revenue		9650	0.00	(0.37)	(0.37)				
6) Long-Term Liabilities		9660							
7) TOTAL, LIABILITIES			57,505,998.32	1,350,208.97	58,856,207.29				
I. FUND EQUITY									
Ending Fund Balance, June 30 (G10 - H7)			9,029,118.17	(29,800,500.23)	(20,771,382.06)				

			2010-11 Estimated Actuals			2011-12 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
REVENUE LIMIT SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	161,194,344.80	0.00	161,194,344.80	164,134,998.76	0.00	164,134,998.76	1.8%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	788,200.00	0.00	788,200.00	788,300.00	0.00	788,300.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	51,016,000.00	0.00	51,016,000.00	50,726,800.00	0.00	50,726,800.00	-0.6%
Unsecured Roll Taxes		8042	2,610,800.00	0.00	2,610,800.00	2,449,700.00	0.00	2,449,700.00	-6.2%
Prior Years' Taxes		8043	3,330,500.00	0.00	3,330,500.00	4,051,400.00	0.00	4,051,400.00	21.6%
Supplemental Taxes		8044	311,200.00	0.00	311,200.00	196,500.00	0.00	196,500.00	-36.9%
Education Revenue Augmentation Fund (ERAF)		8045	4,768,200.00	0.00	4,768,200.00	4,337,700.00	0.00	4,337,700.00	-9.0%
Supplemental Educational Revenue Augmentation Fund (SERAF)		8046	0.00	0.00	0.00				
Community Redevelopment Funds (SB 617/699/1992)		8047	497,300.00	0.00	497,300.00	400,000.00	0.00	400,000.00	-19.6%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources			224,516,544.80	0.00	224,516,544.80	227,085,398.76	0.00	227,085,398.76	1.1%
Revenue Limit Transfers									
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(9,071,124.00)		(9,071,124.00)	(10,340,299.00)		(10,340,299.00)	14.0%
Continuation Education ADA Transfer	2200	8091		0.00	0.00		0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091		0.00	0.00		0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091		9,071,124.00	9,071,124.00		10,340,299.00	10,340,299.00	14.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	1,771,478.00	0.00	1,771,478.00	1,234,990.00	0.00	1,234,990.00	-30.3%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(5,325,576.00)	0.00	(5,325,576.00)	(5,208,317.00)	0.00	(5,208,317.00)	-2.2%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			211,891,322.80	9,071,124.00	220,962,446.80	212,771,772.76	10,340,299.00	223,112,071.76	1.0%
FEDERAL REVENUE									
Maintenance and Operations		6110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		6181	0.00	12,494,410.00	12,494,410.00	0.00	8,983,567.00	8,983,567.00	-28.1%
Special Education Discretionary Grants		8182	0.00	977,396.00	977,396.00	0.00	684,409.00	684,409.00	-30.0%
Child Nutrition Programs		6220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		6260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		6270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		6280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		6281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB/IASA (incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290		58,729,849.00	58,729,849.00		25,082,011.00	25,082,011.00	-57.3%
Vocational and Applied Technology Education	3500-3699	8290		474,419.00	474,419.00		474,419.00	474,419.00	0.0%
Safe and Drug Free Schools	3700-3799	8290		3,139.00	3,139.00		0.00	0.00	-100.0%
Other Federal Revenue (incl. ARRA)	All Other	6290	0.00	8,817,389.32	8,817,389.32	0.00	2,766,663.00	2,766,663.00	-68.6%
TOTAL, FEDERAL REVENUE			0.00	81,496,602.32	81,496,602.32	0.00	37,991,069.00	37,991,069.00	-53.4%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER STATE REVENUE									
Other State Apportionments									
Community Day School Additional Funding									
Current Year	2430	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	2430	8319		0.00	0.00		0.00	0.00	0.0%
ROC/P Entitlement									
Current Year	6355-6360	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6355-6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		24,075,797.00	24,075,797.00		22,523,849.00	22,523,849.00	-6.4%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
Home-to-School Transportation	7230	8311		1,230,334.00	1,230,334.00		1,205,275.00	1,205,275.00	-2.0%
Economic Impact Aid	7090-7091	8311		9,867,795.00	9,867,795.00		9,628,179.00	9,628,179.00	-2.4%
Spec. Ed. Transportation	7240	8311		2,867,699.00	2,867,699.00		2,867,699.00	2,867,699.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	12,291,867.00	0.00	12,291,867.00	11,060,217.00	0.00	11,060,217.00	-10.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	5,527,955.00	733,598.00	6,261,553.00	5,323,625.00	850,736.00	6,174,361.00	-1.4%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590		810,525.00	810,525.00		115,586.00	115,586.00	-85.7%
Healthy Start	6240	8590		196,945.00	196,945.00		0.00	0.00	-100.0%
Class Size Reduction Facilities	6200	8590		0.00	0.00		0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		7,443,200.00	7,443,200.00		6,903,106.00	6,903,106.00	-7.3%
All Other State Revenue	All Other	8590	37,385,086.00	8,040,081.00	45,425,167.00	30,824,797.13	4,923,463.00	35,748,250.13	-21.3%
TOTAL, OTHER STATE REVENUE			55,204,908.00	55,265,974.00	110,470,882.00	47,208,639.13	49,017,883.00	96,226,522.13	-12.9%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes									
		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	2,385.80	0.00	2,385.80	0.00	0.00	0.00	-100.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	12,995.81	12,995.81	1,241,577.00	0.00	1,241,577.00	9453.7%
Interest		8660	83,128.00	0.00	83,128.00	530,592.00	0.00	530,592.00	538.3%
Net Increase (Decrease) in the Fair Value of Investments									
		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677		0.00	0.00		0.00	0.00	0.0%
Interagency Services	All Other	8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources									
		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	5,446,800.18	2,900,112.13	8,346,912.31	4,085,286.00	458,005.00	4,543,291.00	-45.6%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,532,313.98	2,913,107.94	8,445,421.92	5,857,455.00	458,005.00	6,315,460.00	-25.2%
TOTAL, REVENUES			272,628,544.78	148,746,808.26	421,375,353.04	265,837,866.89	97,807,256.00	363,645,122.89	-13.7%

			2010-11 Estimated Actuals			2011-12 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	102,671,314.10	42,382,732.12	145,054,046.22	100,440,633.00	27,155,270.85	127,595,903.85	-12.0%
Certificated Pupil Support Salaries		1200	2,271,116.31	6,354,113.90	8,625,230.21	1,316,364.00	4,328,625.17	5,644,989.17	-34.6%
Certificated Supervisors' and Administrators' Salaries		1300	12,275,931.82	3,841,183.93	16,117,115.75	11,534,602.00	3,320,127.00	14,854,729.00	-7.8%
Other Certificated Salaries		1900	646,878.10	9,367,025.88	10,013,903.98	532,200.00	7,314,074.00	7,846,274.00	-21.6%
TOTAL, CERTIFICATED SALARIES			117,865,240.33	61,945,055.83	179,810,296.16	113,823,799.00	42,118,097.02	155,941,896.02	-13.3%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	210,927.87	5,672,822.62	5,883,750.49	24,489.00	7,714,819.00	7,739,308.00	31.5%
Classified Support Salaries		2200	9,407,961.71	13,290,609.13	22,698,570.84	9,504,545.00	12,275,562.00	21,780,107.00	-4.0%
Classified Supervisors' and Administrators' Salaries		2300	2,971,395.31	2,577,515.56	5,548,910.87	3,078,691.00	1,972,162.00	5,050,853.00	-9.0%
Clerical, Technical and Office Salaries		2400	11,863,264.88	1,970,181.88	13,833,446.76	11,319,270.00	1,319,409.00	12,638,679.00	-8.6%
Other Classified Salaries		2900	729,930.98	2,017,315.80	2,747,246.78	616,153.00	1,293,560.00	1,909,713.00	-30.5%
TOTAL, CLASSIFIED SALARIES			25,183,480.75	25,528,444.99	50,711,925.74	24,543,148.00	24,575,512.00	49,118,660.00	-3.1%
EMPLOYEE BENEFITS									
STRS		3101-3102	9,748,987.84	4,702,075.84	14,451,063.68	9,421,021.03	3,355,526.00	12,776,547.03	-11.6%
PERS		3201-3202	2,178,978.68	2,557,908.56	4,736,887.24	2,522,422.00	2,430,337.00	4,952,759.00	4.6%
OASDI/Medicare/Alternative		3301-3302	3,450,176.53	2,930,580.69	6,380,757.22	3,382,627.00	2,469,400.00	5,852,027.00	-8.3%
Health and Welfare Benefits		3401-3402	29,337,791.38	22,036,346.92	51,374,138.30	32,917,931.45	19,360,608.00	52,278,539.45	1.8%
Unemployment Insurance		3501-3502	965,513.53	608,938.02	1,574,451.55	2,251,006.41	995,877.71	3,246,884.12	106.2%
Workers' Compensation		3601-3602	2,295,724.58	1,678,653.35	3,974,377.93	2,822,688.00	1,240,895.00	3,863,583.00	-2.8%
OPEB, Allocated		3701-3702	12,165,028.07	6,624,933.08	18,789,961.15	12,078,136.00	7,280,156.00	19,358,292.00	3.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	813,773.79	783,557.36	1,597,331.15	554,430.00	563,986.00	1,118,416.00	-30.0%
Other Employee Benefits		3901-3902	97,020.67	75,398.81	172,419.48	95,546.00	46,020.00	141,566.00	-17.9%
TOTAL, EMPLOYEE BENEFITS			61,052,995.07	41,998,392.63	103,051,387.70	65,845,807.89	37,742,805.71	103,588,613.60	0.5%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	1,505,210.45	448,311.02	1,953,521.47	1,028,660.00	250,015.00	1,278,675.00	-34.6%
Books and Other Reference Materials		4200	101,109.38	641,413.67	742,523.05	35,821.00	69,980.00	105,801.00	-85.8%
Materials and Supplies		4300	3,238,501.48	17,931,061.72	21,169,563.20	2,119,163.42	5,573,199.44	7,692,362.86	-63.7%
Noncapitalized Equipment		4400	475,931.25	4,647,513.78	5,123,445.03	72,186.47	382,674.00	454,860.47	-91.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,320,752.56	23,668,300.19	28,989,052.75	3,253,830.89	6,275,868.44	9,529,699.33	-67.1%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	302,444.75	20,939,149.03	21,241,593.78	0.00	15,718,173.62	15,718,173.62	-26.0%
Travel and Conferences		5200	165,328.10	753,761.76	919,089.86	139,278.00	95,860.00	235,138.00	-74.4%
Dues and Memberships		5300	67,327.29	27,096.00	94,423.29	35,690.00	2,100.00	37,790.00	-60.0%
Insurance		5400 - 5450	1,887,460.00	0.00	1,887,460.00	1,887,460.00	0.00	1,887,460.00	0.0%
Operations and Housekeeping Services		5500	8,228,195.00	37,332.30	8,265,527.30	8,460,550.00	20,311.00	8,480,861.00	2.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,397,425.38	1,447,959.07	2,845,384.45	1,289,071.00	588,899.00	1,877,970.00	-34.0%
Transfers of Direct Costs		5710	(112,752.77)	121,219.56	8,466.79	21,559.79	(21,559.79)	0.00	-100.0%
Transfers of Direct Costs - Interfund		5750	(859,491.31)	(29,696.06)	(889,187.37)	(826,273.00)	(27,750.00)	(854,023.00)	-4.0%
Professional/Consulting Services and Operating Expenditures		5800	12,050,803.56	11,683,784.35	23,734,587.91	10,210,887.00	5,690,297.00	15,901,184.00	-33.0%
Communications		5900	1,134,875.23	116,219.32	1,251,094.55	661,502.00	51,713.00	713,215.00	-43.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			24,261,615.23	35,096,825.33	59,358,440.56	21,879,724.79	22,118,043.83	43,997,768.62	-25.9%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	42,913.69	994,632.60	1,037,546.29	21,048.00	0.00	21,048.00	-98.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	23,245.00	763,210.18	786,455.18	4,605.00	35,000.00	39,605.00	-95.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	208,829.70	958,026.67	1,166,856.37	78,474.00	44,588.00	123,060.00	-89.5%
Equipment Replacement		6500	12,696.21	5,712.75	18,408.96	31,040.00	18,637.00	49,677.00	169.9%
TOTAL, CAPITAL OUTLAY			287,684.60	2,721,582.20	3,009,266.80	135,167.00	98,223.00	233,390.00	-92.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	1,000,000.00	0.00	1,000,000.00	0.00	0.00	0.00	-100.0%
Other Debt Service - Principal		7439	1,625,000.00	9,758.39	1,634,758.39	2,125,000.00	0.00	2,125,000.00	30.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,625,000.00	9,758.39	2,634,758.39	2,125,000.00	0.00	2,125,000.00	-19.3%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(2,888,963.70)	2,885,855.70	(3,108.00)	(1,808,745.00)	1,808,745.00	0.00	-100.0%
Transfers of Indirect Costs - Interfund		7350	(2,105,851.74)	0.00	(2,105,851.74)	(1,749,996.00)	0.00	(1,749,996.00)	-16.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(4,994,815.44)	2,885,855.70	(2,108,959.74)	(3,558,741.00)	1,808,745.00	(1,749,996.00)	-17.0%
TOTAL, EXPENDITURES									
			231,601,953.10	193,854,215.26	425,456,168.36	228,047,736.57	134,737,295.00	362,785,031.57	-14.7%

			2010-11 Estimated Actuals			2011-12 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	8,035,870.00	1,600,000.00	9,635,870.00	2,930,254.00	0.00	2,930,254.00	-69.6%
(a) TOTAL, INTERFUND TRANSFERS IN			8,035,870.00	1,600,000.00	9,635,870.00	2,930,254.00	0.00	2,930,254.00	-69.6%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	1,606.00	0.00	1,606.00	0.00	0.00	0.00	-100.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	10,745,621.00	0.00	10,745,621.00	0.00	0.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			10,747,227.00	0.00	10,747,227.00	0.00	0.00	0.00	-100.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	1,125,485.00	0.00	1,125,485.00	0.00	0.00	0.00	-100.0%
(c) TOTAL, SOURCES			1,125,485.00	0.00	1,125,485.00	0.00	0.00	0.00	-100.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(32,998,190.00)	32,998,190.00	0.00	(36,864,758.00)	36,864,758.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(32,998,190.00)	32,998,190.00	0.00	(36,864,758.00)	36,864,758.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)									
			(34,584,062.00)	34,598,190.00	14,128.00	(33,934,504.00)	36,864,758.00	2,930,254.00	20640.8%

			2010-11 Estimated Actuals			2011-12 Budget			
Description	Function Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) Revenue Limit Sources		8010-8099	211,891,322.80	9,071,124.00	220,962,446.80	212,771,772.76	10,340,299.00	223,112,071.76	0.9%
2) Federal Revenue		8100-8299	0.00	81,496,602.32	81,496,602.32	0.00	37,991,069.00	37,991,069.00	-53.4%
3) Other State Revenue		8300-8599	55,204,908.00	55,265,974.00	110,470,882.00	47,208,639.13	49,017,883.00	96,226,522.13	-12.9%
4) Other Local Revenue		8600-8799	5,532,313.98	2,913,107.94	8,445,421.92	5,857,455.00	458,005.00	6,315,460.00	-25.2%
5) TOTAL, REVENUES			272,628,544.78	148,746,808.26	421,375,353.04	265,837,866.89	97,807,256.00	363,645,122.89	-13.6%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	149,285,211.59	110,139,223.17	259,424,434.76	146,715,497.18	76,126,107.71	222,841,604.89	-14.1%
2) Instruction - Related Services	2000-2999		35,803,097.05	33,275,324.60	69,078,421.65	33,814,721.62	18,252,564.14	52,067,285.76	-24.6%
3) Pupil Services	3000-3999		3,101,568.20	32,075,277.25	35,176,845.45	2,459,926.78	27,217,159.00	29,677,085.78	-15.6%
4) Ancillary Services	4000-4999		1,989,427.17	47,629.80	2,037,056.97	1,897,902.00	0.00	1,897,902.00	-6.8%
5) Community Services	5000-5999		74,808.00	0.00	74,808.00	6,806.00	0.00	6,806.00	-90.9%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		9,682,822.56	3,302,593.41	12,985,415.97	10,830,018.17	1,809,745.00	12,639,763.17	-2.7%
8) Plant Services	8000-8999		29,040,018.53	15,004,408.64	44,044,427.17	30,197,864.82	11,331,719.15	41,529,583.97	-5.7%
9) Other Outgo	9000-9999		2,625,000.00	9,758.39	2,634,758.39	2,125,000.00	0.00	2,125,000.00	-19.3%
10) TOTAL, EXPENDITURES			231,801,953.10	193,854,215.26	425,656,168.36	228,047,736.57	134,737,295.00	362,785,031.57	-14.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			41,026,591.68	(45,107,407.00)	(4,080,815.32)	37,790,130.32	(36,930,039.00)	860,091.32	-121.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		8,035,870.00	1,600,000.00	9,635,870.00	2,930,254.00	0.00	2,930,254.00	-69.6%
b) Transfers Out	7600-7629		10,747,227.00	0.00	10,747,227.00	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses									
a) Sources	8930-8979		1,125,485.00	0.00	1,125,485.00	0.00	0.00	0.00	-100.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		(32,998,190.00)	32,998,190.00	0.00	(36,864,758.00)	36,864,758.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(34,584,062.00)	34,598,190.00	14,128.00	(33,934,504.00)	36,864,758.00	2,930,254.00	20640.8%

			2010-11 Estimated Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,442,529.68	(10,509,217.00)	(4,066,687.32)	3,855,626.32	(65,281.00)	3,790,345.32	-193.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	13,786,094.00	10,574,498.00	24,360,592.00	20,228,623.68	65,281.00	20,293,904.68	-16.7%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,786,094.00	10,574,498.00	24,360,592.00	20,228,623.68	65,281.00	20,293,904.68	-16.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,786,094.00	10,574,498.00	24,360,592.00	20,228,623.68	65,281.00	20,293,904.68	-16.7%
2) Ending Balance, June 30 (E + F1e)			20,228,623.68	65,281.00	20,293,904.68	24,084,250.00	0.00	24,084,250.00	18.7%
Components of Ending Fund Balance (Actuals)									
a) Reserve for									
Revolving Cash		9711	225,000.00	0.00	225,000.00				
Stores		9712	95,784.97	0.00	95,784.97				
Prepaid Expenditures		9713	3,526.00	0.00	3,526.00				
All Others		9719	0.00	0.00	0.00				
General Reserve		9730	0.00	0.00	0.00				
Legally Restricted Balance		9740	0.00	65,281.00	65,281.00				
b) Designated Amounts									
Designated for Economic Uncertainties		9770	8,589,000.00	0.00	8,589,000.00				
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.00				
Other Designations (by Resource/Object)		9780	11,315,312.71	0.00	11,315,312.71				
Retiree Health and Welfare Contrib.	0000	9780	1,000,000.00		1,000,000.00				
Education Jobs Fund (Res. 3205)	0000	9780	7,530,000.00		7,530,000.00				
One time funds to Balance	0000	9780	2,785,312.71		2,785,312.71				
c) Undesignated Amount		9790	0.00	0.00	0.00				
d) Unappropriated Amount		9790							
Components of Ending Fund Balance (Budget)									
a) Nonspendable									
Revolving Cash		9711	225,000.00	0.00	225,000.00				
Stores		9712	320,000.00	0.00	320,000.00				
Prepaid Expenditures		9713	0.00	0.00	0.00				
All Others		9719	0.00	0.00	0.00				
b) Restricted		9740	0.00	0.00	0.00				
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00				
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00				
d) Assigned									
Other Assignments (by Resource/Object)		9780	14,950,250.00	0.00	14,950,250.00				
Retiree Health and Welfare Contribution	0000	9780	1,000,000.00		1,000,000.00				
To restore programs	0000	9780	13,950,250.00		13,950,250.00				
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	8,589,000.00	0.00	8,589,000.00				
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00				

Sacramento City Unified
Sacramento County

July 1 Budget (Single Adoption)
General Fund
Exhibit: Restricted Balance Detail

34 67439 0000000
Form 01

Resource	Description	2010-11 Estimated Actuals	2011-12 Budget
7091	Economic Impact Aid: Limited English Proficiency (LEP)	65,281.00	0.00
Total, Restricted Balance		65,281.00	0.00

Sacramento City Unified
Sacramento County

July 1 Budget (Single Adoption)
Charter Schools Special Revenue Fund
Expenditures by Object

34 67439 0000000
Form 09

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	8,192,462.00	9,109,976.00	11.2%
2) Federal Revenue		8100-8299	810,834.00	196,598.00	-75.8%
3) Other State Revenue		8300-8599	1,265,633.00	1,349,821.00	6.7%
4) Other Local Revenue		8600-8799	267,033.54	0.00	-100.0%
5) TOTAL, REVENUES			10,535,962.54	10,656,395.00	1.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	5,176,489.70	4,987,027.00	-3.7%
2) Classified Salaries		2000-2999	766,532.00	693,995.00	-9.5%
3) Employee Benefits		3000-3999	2,359,029.00	2,607,935.00	10.6%
4) Books and Supplies		4000-4999	1,729,171.72	288,150.00	-83.3%
5) Services and Other Operating Expenditures		5000-5999	1,281,568.62	1,049,650.00	-18.1%
6) Capital Outlay		6000-6999	63,598.50	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			11,376,389.54	9,626,757.00	-15.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(840,427.00)	1,029,638.00	-222.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,385,858.00	0.00	-100.0%
b) Transfers Out		7600-7629	652,870.00	730,254.00	11.9%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			732,988.00	(730,254.00)	-199.6%

Sacramento City Unified
Sacramento County

July 1 Budget (Single Adoption)
Charter Schools Special Revenue Fund
Expenditures by Object

34 67439 0000000
Form 09

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(107,439.00)	299,384.00	-378.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	422,538.00	315,099.00	-25.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			422,538.00	315,099.00	-25.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			422,538.00	315,099.00	-25.4%
2) Ending Balance, June 30 (E + F1e)			315,099.00	614,483.00	95.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	129,623.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	185,476.00		
Designated for the Unrealized Gains of					
Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	0.00		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		129,623.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		484,860.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Sacramento City Unified
Sacramento County

July 1 Budget (Single Adoption)
Charter Schools Special Revenue Fund
Expenditures by Object

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Form 09

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(3,166,087.02)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	6,068.97		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	626,001.52		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400	0.00		
10) TOTAL, ASSETS			(2,534,016.53)		
H. LIABILITIES					
1) Accounts Payable		9500	36,701.12		
2) Due to Grantor Governments		9590	60,013.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			96,714.12		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			(2,630,730.65)		

Sacramento City Unified
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July 1 Budget (Single Adoption)
Charter Schools Special Revenue Fund
Expenditures by Object

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Form 09

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
REVENUE LIMIT SOURCES					
Principal Apportionment					
Charter Schools General Purpose Entitlement - State Aid		8015	8,192,462.00	9,109,976.00	11.2%
State Aid - Prior Years		8019	0.00	0.00	0.0%
Revenue Limit Transfers					
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			8,192,462.00	9,109,976.00	11.2%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB / IASA (incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	810,448.00	196,598.00	-75.7%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)	All Other	8290	386.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			810,834.00	196,598.00	-75.8%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	0.00	0.00	0.0%

Sacramento City Unified
Sacramento County

July 1 Budget (Single Adoption)
Charter Schools Special Revenue Fund
Expenditures by Object

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Form 09

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
Special Education Transportation	7240	8311	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	184,213.00	196,766.00	6.8%
School Based Coordination Program	7250	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,081,420.00	1,153,055.00	6.6%
TOTAL, OTHER STATE REVENUE			1,265,633.00	1,349,821.00	6.7%

Sacramento City Unified
Sacramento County

July 1 Budget (Single Adoption)
Charter Schools Special Revenue Fund
Expenditures by Object

34 67439 0000000
Form 09

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	267,033.54	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			267,033.54	0.00	-100.0%
TOTAL, REVENUES			10,535,962.54	10,656,395.00	1.1%

Sacramento City Unified
Sacramento County

July 1 Budget (Single Adoption)
Charter Schools Special Revenue Fund
Expenditures by Object

34 67439 0000000
Form 09

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	4,598,247.70	4,393,242.00	-4.5%
Certificated Pupil Support Salaries		1200	57,756.00	54,369.00	-5.9%
Certificated Supervisors' and Administrators' Salaries		1300	518,707.00	537,635.00	3.6%
Other Certificated Salaries		1900	1,779.00	1,781.00	0.1%
TOTAL, CERTIFICATED SALARIES			5,176,489.70	4,987,027.00	-3.7%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	19,632.00	0.00	-100.0%
Classified Support Salaries		2200	396,195.00	342,684.00	-13.5%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	332,281.00	332,284.00	0.0%
Other Classified Salaries		2900	18,424.00	19,027.00	3.3%
TOTAL, CLASSIFIED SALARIES			766,532.00	693,995.00	-9.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	396,800.00	397,404.00	0.2%
PERS		3201-3202	73,173.00	71,213.00	-2.7%
OASDI/Medicare/Alternative		3301-3302	128,372.00	122,936.00	-4.2%
Health and Welfare Benefits		3401-3402	1,169,641.00	1,401,899.00	19.9%
Unemployment Insurance		3501-3502	40,144.00	39,676.00	-1.2%
Workers' Compensation		3601-3602	111,480.00	103,609.00	-7.1%
OPEB, Allocated		3701-3702	437,870.00	467,594.00	6.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,549.00	3,604.00	132.7%
TOTAL, EMPLOYEE BENEFITS			2,359,029.00	2,607,935.00	10.6%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	61,257.00	103,905.00	69.6%
Books and Other Reference Materials		4200	9,693.92	0.00	-100.0%
Materials and Supplies		4300	1,501,097.14	164,245.00	-89.1%
Noncapitalized Equipment		4400	157,123.66	20,000.00	-87.3%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,729,171.72	288,150.00	-83.3%

Sacramento City Unified
Sacramento County

July 1 Budget (Single Adoption)
Charter Schools Special Revenue Fund
Expenditures by Object

34 67439 0000000
Form 09

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	21,450.00	2,739.00	-87.2%
Dues and Memberships		5300	5,581.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	250,843.30	159,157.00	-36.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	43,846.10	31,030.00	-29.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	820,622.00	778,240.00	-5.2%
Professional/Consulting Services and Operating Expenditures		5800	121,090.22	60,584.00	-50.0%
Communications		5900	18,136.00	17,900.00	-1.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,281,568.62	1,049,650.00	-18.1%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	34,110.50	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	29,488.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			63,598.50	0.00	-100.0%

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Sacramento County

July 1 Budget (Single Adoption)
Charter Schools Special Revenue Fund
Expenditures by Object

34 67439 0000000
Form 09

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL EXPENDITURES			11,376,389.54	9,626,757.00	-15.4%

Sacramento City Unified
Sacramento County

July 1 Budget (Single Adoption)
Charter Schools Special Revenue Fund
Expenditures by Object

34 67439 0000000
Form 09

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	1,385,858.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,385,858.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	652,870.00	730,254.00	11.9%
(b) TOTAL, INTERFUND TRANSFERS OUT			652,870.00	730,254.00	11.9%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			732,988.00	(730,254.00)	-199.6%

Sacramento City Unified
Sacramento County

July 1 Budget (Single Adoption)
Charter Schools Special Revenue Fund
Expenditures by Function

34 67439 0000000
Form 09

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	8,192,462.00	9,109,976.00	11.2%
2) Federal Revenue		8100-8299	810,834.00	196,598.00	-75.8%
3) Other State Revenue		8300-8599	1,265,633.00	1,349,821.00	6.7%
4) Other Local Revenue		8600-8799	267,033.54	0.00	-100.0%
5) TOTAL, REVENUES			10,535,962.54	10,656,395.00	1.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		8,169,740.86	6,734,033.00	-17.6%
2) Instruction - Related Services	2000-2999		1,385,663.22	1,324,789.00	-4.4%
3) Pupil Services	3000-3999		198,934.00	181,805.00	-8.6%
4) Ancillary Services	4000-4999		8,953.00	0.00	-100.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		478,731.00	468,760.00	-2.1%
8) Plant Services	8000-8999		1,134,367.46	917,370.00	-19.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			11,376,389.54	9,626,757.00	-15.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(840,427.00)	1,029,638.00	-222.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,385,858.00	0.00	-100.0%
b) Transfers Out		7600-7629	652,870.00	730,254.00	11.9%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			732,988.00	(730,254.00)	-199.6%

Sacramento City Unified
Sacramento County

July 1 Budget (Single Adoption)
Charter Schools Special Revenue Fund
Expenditures by Function

34 67439 0000000
Form 09

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(107,439.00)	299,384.00	-378.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	422,538.00	315,099.00	-25.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			422,538.00	315,099.00	-25.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			422,538.00	315,099.00	-25.4%
2) Ending Balance, June 30 (E + F1e)			315,099.00	614,483.00	95.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	129,623.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	185,476.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	0.00		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Reserve for Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		129,623.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments (by Resource/Object)		9760		0.00	
d) Assigned					
Other Assignments (by Resource/Object)		9780		484,860.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Sacramento City Unified
Sacramento County

July 1 Budget (Single Adoption)
Adult Education Fund
Expenditures by Object

34 67439 0000000
Form 11

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,436,007.00	2,632,681.00	8.1%
3) Other State Revenue		8300-8599	70,818.00	5,100,699.00	7102.5%
4) Other Local Revenue		8600-8799	3,217,519.55	4,737,500.00	47.2%
5) TOTAL, REVENUES			5,724,344.55	12,470,880.00	117.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	4,152,840.92	3,432,393.00	-17.3%
2) Classified Salaries		2000-2999	2,293,543.61	2,018,430.00	-12.0%
3) Employee Benefits		3000-3999	3,091,125.96	2,848,270.00	-7.9%
4) Books and Supplies		4000-4999	1,081,256.67	246,170.00	-77.2%
5) Services and Other Operating Expenditures		5000-5999	1,333,557.39	1,523,707.00	14.3%
6) Capital Outlay		6000-6999	29,018.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	436,495.00	201,910.00	-53.7%
9) TOTAL, EXPENDITURES			12,417,837.55	10,270,880.00	-17.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(6,693,493.00)	2,200,000.00	-132.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	8,284,762.00	0.00	-100.0%
b) Transfers Out		7600-7629	2,408,000.00	2,200,000.00	-8.6%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			5,876,762.00	(2,200,000.00)	-137.4%

Sacramento City Unified
Sacramento County

July 1 Budget (Single Adoption)
Adult Education Fund
Expenditures by Object

34 67439 0000000
Form 11

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(816,731.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,637,740.00	1,821,009.00	-31.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,637,740.00	1,821,009.00	-31.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,637,740.00	1,821,009.00	-31.0%
2) Ending Balance, June 30 (E + F1e)			1,821,009.00	1,821,009.00	0.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of					
Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	1,821,009.00		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		1,821,009.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Sacramento City Unified
Sacramento County

July 1 Budget (Single Adoption)
Adult Education Fund
Expenditures by Object

34 67439 0000000
Form 11

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	703,928.02		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	524,467.34		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	(151,778.65)		
4) Due from Grantor Government		9290	24,339.78		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400	0.00		
10) TOTAL, ASSETS			1,100,956.49		
H. LIABILITIES					
1) Accounts Payable		9500	21,611.84		
2) Due to Grantor Governments		9590	1,750.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			23,361.84		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			1,077,594.65		

Sacramento City Unified
Sacramento County

July 1 Budget (Single Adoption)
Adult Education Fund
Expenditures by Object

34 67439 0000000
Form 11

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB / IASA (incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	110,346.00	0.00	-100.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)	All Other	8290	2,325,661.00	2,632,681.00	13.2%
TOTAL, FEDERAL REVENUE			2,436,007.00	2,632,681.00	8.1%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year	All Other	8311	44,404.00	0.00	-100.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
All Other State Revenue		8590	26,414.00	5,100,699.00	19210.6%
TOTAL, OTHER STATE REVENUE			70,818.00	5,100,699.00	7102.5%

Sacramento City Unified
Sacramento County

July 1 Budget (Single Adoption)
Adult Education Fund
Expenditures by Object

34 67439 0000000
Form 11

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	1,000.00	0.00	-100.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	2,739,272.58	4,637,500.00	69.3%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	477,246.97	100,000.00	-79.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,217,519.55	4,737,500.00	47.2%
TOTAL, REVENUES			5,724,344.55	12,470,880.00	117.9%

Sacramento City Unified
Sacramento County

July 1 Budget (Single Adoption)
Adult Education Fund
Expenditures by Object

34 67439 0000000
Form 11

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	3,321,365.77	2,832,856.00	-14.7%
Certificated Pupil Support Salaries		1200	109,499.00	138,499.00	26.5%
Certificated Supervisors' and Administrators' Salaries		1300	721,376.15	461,038.00	-36.1%
Other Certificated Salaries		1900	600.00	0.00	-100.0%
TOTAL, CERTIFICATED SALARIES			4,152,840.92	3,432,393.00	-17.3%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	346,456.78	273,699.00	-21.0%
Classified Support Salaries		2200	859,009.21	846,150.00	-1.5%
Classified Supervisors' and Administrators' Salaries		2300	64,535.02	75,177.00	16.5%
Clerical, Technical and Office Salaries		2400	968,637.22	773,404.00	-20.2%
Other Classified Salaries		2900	54,905.38	50,000.00	-8.9%
TOTAL, CLASSIFIED SALARIES			2,293,543.61	2,018,430.00	-12.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	300,899.95	259,113.00	-13.9%
PERS		3201-3202	252,510.97	200,062.00	-20.8%
OASDI/Medicare/Alternative		3301-3302	281,934.20	286,771.00	1.7%
Health and Welfare Benefits		3401-3402	1,465,032.74	1,406,519.00	-4.0%
Unemployment Insurance		3501-3502	51,118.75	37,337.00	-27.0%
Workers' Compensation		3601-3602	135,115.29	99,877.00	-26.1%
OPEB, Allocated		3701-3702	541,854.51	513,839.00	-5.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	56,922.07	36,084.00	-36.6%
Other Employee Benefits		3901-3902	5,737.48	8,668.00	51.1%
TOTAL, EMPLOYEE BENEFITS			3,091,125.96	2,848,270.00	-7.9%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,055,070.08	246,170.00	-76.7%
Noncapitalized Equipment		4400	26,186.59	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			1,081,256.67	246,170.00	-77.2%

Sacramento City Unified
Sacramento County

July 1 Budget (Single Adoption)
Adult Education Fund
Expenditures by Object

34 67439 0000000
Form 11

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	145,102.02	0.00	-100.0%
Travel and Conferences		5200	40,591.56	0.00	-100.0%
Dues and Memberships		5300	693.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	356,975.80	325,000.00	-9.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	256,614.67	62,000.00	-75.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	12,533.00	5,000.00	-60.1%
Professional/Consulting Services and Operating Expenditures		5800	500,834.32	1,121,207.00	123.9%
Communications		5900	20,213.02	10,500.00	-48.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,333,557.39	1,523,707.00	14.3%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	29,018.00	0.00	-100.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			29,018.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Sacramento City Unified
Sacramento County

July 1 Budget (Single Adoption)
Adult Education Fund
Expenditures by Object

34 67439 0000000
Form 11

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	436,495.00	201,910.00	-53.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			436,495.00	201,910.00	-53.7%
TOTAL, EXPENDITURES			12,417,837.55	10,270,880.00	-17.3%

Sacramento City Unified
Sacramento County

July 1 Budget (Single Adoption)
Adult Education Fund
Expenditures by Object

34 67439 0000000
Form 11

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	8,284,762.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			8,284,762.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	2,408,000.00	2,200,000.00	-8.6%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,408,000.00	2,200,000.00	-8.6%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			5,876,762.00	(2,200,000.00)	-137.4%

Sacramento City Unified
Sacramento County

July 1 Budget (Single Adoption)
Adult Education Fund
Expenditures by Function

34 67439 0000000
Form 11

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,436,007.00	2,632,681.00	8.1%
3) Other State Revenue		8300-8599	70,818.00	5,100,699.00	7102.5%
4) Other Local Revenue		8600-8799	3,217,519.55	4,737,500.00	47.2%
5) TOTAL, REVENUES			5,724,344.55	12,470,880.00	117.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		6,684,358.01	5,867,877.00	-12.2%
2) Instruction - Related Services	2000-2999		3,251,301.84	2,295,760.00	-29.4%
3) Pupil Services	3000-3999		934,102.29	996,968.00	6.7%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		436,495.00	201,910.00	-53.7%
8) Plant Services	8000-8999		1,111,580.41	908,365.00	-18.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			12,417,837.55	10,270,880.00	-17.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(6,693,493.00)	2,200,000.00	-132.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	8,284,762.00	0.00	-100.0%
b) Transfers Out		7600-7629	2,408,000.00	2,200,000.00	-8.6%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			5,876,762.00	(2,200,000.00)	-137.4%

Sacramento City Unified
Sacramento County

July 1 Budget (Single Adoption)
Adult Education Fund
Expenditures by Function

34 67439 0000000
Form 11

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(816,731.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,637,740.00	1,821,009.00	-31.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,637,740.00	1,821,009.00	-31.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,637,740.00	1,821,009.00	-31.0%
2) Ending Balance, June 30 (E + F1e)			1,821,009.00	1,821,009.00	0.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	1,821,009.00		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Reserve for					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments (by Resource/Object)		9760		0.00	
d) Assigned					
Other Assignments (by Resource/Object)		9780		1,821,009.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Sacramento City Unified
Sacramento County

July 1 Budget (Single Adoption)
Child Development Fund
Expenditures by Object

34 67439 0000000
Form 12

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	11,459,686.00	9,752,160.00	-14.9%
3) Other State Revenue		8300-8599	7,441,264.00	6,153,397.00	-17.3%
4) Other Local Revenue		8600-8799	2,339,938.00	2,374,679.00	1.5%
5) TOTAL, REVENUES			21,240,888.00	18,280,236.00	-13.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	6,667,242.21	5,984,173.00	-10.2%
2) Classified Salaries		2000-2999	4,867,607.85	4,429,817.00	-9.0%
3) Employee Benefits		3000-3999	6,537,356.55	6,419,329.52	-1.8%
4) Books and Supplies		4000-4999	1,579,963.65	560,945.00	-64.5%
5) Services and Other Operating Expenditures		5000-5999	603,408.68	299,178.00	-50.4%
6) Capital Outlay		6000-6999	418,777.32	7,500.00	-98.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	691,246.74	579,293.00	-16.2%
9) TOTAL, EXPENDITURES			21,365,603.00	18,280,235.52	-14.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(124,715.00)	0.48	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	18,606.00	0.00	-100.0%
b) Transfers Out		7600-7629	17,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,606.00	0.00	-100.0%

Sacramento City Unified
Sacramento County

July 1 Budget (Single Adoption)
Child Development Fund
Expenditures by Object

34 67439 0000000
Form 12

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(123,109.00)	0.48	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,303,798.00	3,180,689.00	-3.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,303,798.00	3,180,689.00	-3.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,303,798.00	3,180,689.00	-3.7%
2) Ending Balance, June 30 (E + F1e)			3,180,689.00	3,180,689.48	0.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	1,307,306.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of					
Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	1,873,383.00		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		1,307,306.48	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		1,873,383.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Sacramento City Unified
Sacramento County

July 1 Budget (Single Adoption)
Child Development Fund
Expenditures by Object

34 67439 0000000
Form 12

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(1,267,752.39)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	330,984.39		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	(129,804.73)		
4) Due from Grantor Government		9290	443,240.99		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400	0.00		
10) TOTAL, ASSETS			(623,331.74)		
H. LIABILITIES					
1) Accounts Payable		9500	28,398.06		
2) Due to Grantor Governments		9590	107,352.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			135,750.06		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			(759,081.80)		

Sacramento City Unified
Sacramento County

July 1 Budget (Single Adoption)
Child Development Fund
Expenditures by Object

34 67439 0000000
Form 12

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)		8290	11,459,686.00	9,752,160.00	-14.9%
TOTAL, FEDERAL REVENUE			11,459,686.00	9,752,160.00	-14.9%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6055, 6056, 6105	8590	6,976,280.00	5,968,223.00	-14.4%
All Other State Revenue	All Other	8590	464,984.00	185,174.00	-60.2%
TOTAL, OTHER STATE REVENUE			7,441,264.00	6,153,397.00	-17.3%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	14,429.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	1,179,890.00	1,179,890.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,145,619.00	1,194,789.00	4.3%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,339,938.00	2,374,679.00	1.5%
TOTAL, REVENUES			21,240,888.00	18,280,236.00	-13.9%

Sacramento City Unified
Sacramento County

July 1 Budget (Single Adoption)
Child Development Fund
Expenditures by Object

34 67439 0000000
Form 12

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	5,340,441.23	4,732,193.00	-11.4%
Certificated Pupil Support Salaries		1200	516,083.00	488,075.00	-5.4%
Certificated Supervisors' and Administrators' Salaries		1300	691,646.98	644,834.00	-6.8%
Other Certificated Salaries		1900	119,071.00	119,071.00	0.0%
TOTAL, CERTIFICATED SALARIES			6,667,242.21	5,984,173.00	-10.2%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	2,824,558.32	2,545,154.00	-9.9%
Classified Support Salaries		2200	264,494.63	228,171.00	-13.7%
Classified Supervisors' and Administrators' Salaries		2300	95,791.00	95,791.00	0.0%
Clerical, Technical and Office Salaries		2400	1,011,467.65	976,484.00	-3.5%
Other Classified Salaries		2900	671,296.25	584,217.00	-13.0%
TOTAL, CLASSIFIED SALARIES			4,867,607.85	4,429,817.00	-9.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	477,641.15	463,260.00	-3.0%
PERS		3201-3202	480,105.82	482,309.00	0.5%
OASDI/Medicare/Alternative		3301-3302	472,141.18	464,061.00	-1.7%
Health and Welfare Benefits		3401-3402	3,646,759.91	3,495,531.00	-4.1%
Unemployment Insurance		3501-3502	78,072.93	137,395.52	76.0%
Workers' Compensation		3601-3602	214,533.21	196,763.00	-8.3%
OPEB, Allocated		3701-3702	1,068,347.71	1,112,034.00	4.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	91,407.00	59,852.00	-34.5%
Other Employee Benefits		3901-3902	8,347.64	8,124.00	-2.7%
TOTAL, EMPLOYEE BENEFITS			6,537,356.55	6,419,329.52	-1.8%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,484,256.40	553,445.00	-62.7%
Noncapitalized Equipment		4400	95,707.25	7,500.00	-92.2%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,579,963.65	560,945.00	-64.5%

Sacramento City Unified
Sacramento County

July 1 Budget (Single Adoption)
Child Development Fund
Expenditures by Object

34 67439 0000000
Form 12

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	101,986.22	57,428.00	-43.7%
Dues and Memberships		5300	1,700.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	5,500.00	5,500.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	205,334.96	41,935.00	-79.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	109,299.50	73,400.00	-32.8%
Professional/Consulting Services and Operating Expenditures		5800	163,388.00	104,815.00	-35.8%
Communications		5900	16,200.00	16,100.00	-0.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			603,408.68	299,178.00	-50.4%
CAPITAL OUTLAY					
Land		6100	128,030.23	7,500.00	-94.1%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	290,747.09	0.00	-100.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			418,777.32	7,500.00	-98.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	691,246.74	579,293.00	-16.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			691,246.74	579,293.00	-16.2%
TOTAL, EXPENDITURES			21,365,603.00	18,280,235.52	-14.4%

Sacramento City Unified
Sacramento County

July 1 Budget (Single Adoption)
Child Development Fund
Expenditures by Object

34 67439 0000000
Form 12

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	1,606.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	17,000.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			18,606.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	17,000.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			17,000.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			1,606.00	0.00	-100.0%

Sacramento City Unified
Sacramento County

July 1 Budget (Single Adoption)
Child Development Fund
Expenditures by Function

34 67439 0000000
Form 12

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	11,459,686.00	9,752,160.00	-14.9%
3) Other State Revenue		8300-8599	7,441,264.00	6,153,397.00	-17.3%
4) Other Local Revenue		8600-8799	2,339,938.00	2,374,679.00	1.5%
5) TOTAL, REVENUES			21,240,888.00	18,280,236.00	-13.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		14,156,029.04	12,507,026.46	-11.6%
2) Instruction - Related Services	2000-2999		3,369,929.90	2,977,359.62	-11.6%
3) Pupil Services	3000-3999		1,954,325.70	1,752,083.51	-10.3%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		70,941.41	53,659.00	-24.4%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		691,246.74	579,293.00	-16.2%
8) Plant Services	8000-8999		1,123,130.21	410,813.93	-63.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			21,365,603.00	18,280,235.52	-14.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(124,715.00)	0.48	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	18,606.00	0.00	-100.0%
b) Transfers Out		7600-7629	17,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,606.00	0.00	-100.0%

Sacramento City Unified
Sacramento County

July 1 Budget (Single Adoption)
Child Development Fund
Expenditures by Function

34 67439 0000000
Form 12

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(123,109.00)	0.48	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,303,798.00	3,180,689.00	-3.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,303,798.00	3,180,689.00	-3.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,303,798.00	3,180,689.00	-3.7%
2) Ending Balance, June 30 (E + F1e)			3,180,689.00	3,180,689.48	0.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	1,307,306.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	1,873,383.00		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Reserve for					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		1,307,306.48	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments (by Resource/Object)		9760		0.00	
d) Assigned					
Other Assignments (by Resource/Object)		9780		1,873,383.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Sacramento City Unified
Sacramento County

July 1 Budget (Single Adoption)
Cafeteria Special Revenue Fund
Expenditures by Object

34 67439 0000000
Form 13

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	15,139,249.00	15,154,296.00	0.1%
3) Other State Revenue		8300-8599	848,565.00	878,565.00	3.5%
4) Other Local Revenue		8600-8799	2,899,383.00	2,837,844.00	-2.1%
5) TOTAL, REVENUES			18,887,197.00	18,870,705.00	-0.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	7,103,350.00	6,371,443.00	-10.3%
3) Employee Benefits		3000-3999	3,472,787.00	3,636,535.00	4.7%
4) Books and Supplies		4000-4999	6,992,776.55	7,735,234.00	10.6%
5) Services and Other Operating Expenditures		5000-5999	114,852.46	136,883.00	19.2%
6) Capital Outlay		6000-6999	216,585.99	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	986,845.00	968,793.00	-1.8%
9) TOTAL, EXPENDITURES			18,887,197.00	18,848,888.00	-0.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	21,817.00	New
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Sacramento City Unified
Sacramento County

July 1 Budget (Single Adoption)
Cafeteria Special Revenue Fund
Expenditures by Object

34 67439 0000000
Form 13

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	21,817.00	New
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,755,351.00	4,755,351.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,755,351.00	4,755,351.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,755,351.00	4,755,351.00	0.0%
2) Ending Balance, June 30 (E + F1e)			4,755,351.00	4,777,168.00	0.5%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	2,000.00		
Stores		9712	217,193.12		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of					
Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	4,536,157.88		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		4,554,761.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		222,407.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Sacramento City Unified
Sacramento County

July 1 Budget (Single Adoption)
Cafeteria Special Revenue Fund
Expenditures by Object

34 67439 0000000
Form 13

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(354,539.84)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	543,607.31		
c) in Revolving Fund		9130	2,000.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	1,192.70		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	2,650.94		
4) Due from Grantor Government		9290	10,406.41		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	217,193.12		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400	0.00		
10) TOTAL, ASSETS			422,510.64		
H. LIABILITIES					
1) Accounts Payable		9500	23,147.10		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			23,147.10		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			399,363.54		

Sacramento City Unified
Sacramento County

July 1 Budget (Single Adoption)
Cafeteria Special Revenue Fund
Expenditures by Object

34 67439 0000000
Form 13

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
REVENUE LIMIT SOURCES					
Revenue Limit Transfers					
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Child Nutrition Programs		8220	15,139,249.00	15,154,296.00	0.1%
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			15,139,249.00	15,154,296.00	0.1%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	848,565.00	878,565.00	3.5%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			848,565.00	878,565.00	3.5%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	2,000,000.00	2,000,000.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	34,000.00	6,500.00	-80.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	865,383.00	831,344.00	-3.9%
TOTAL, OTHER LOCAL REVENUE			2,899,383.00	2,837,844.00	-2.1%
TOTAL, REVENUES			18,887,197.00	18,870,705.00	-0.1%

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July 1 Budget (Single Adoption)
Cafeteria Special Revenue Fund
Expenditures by Object

34 67439 0000000
Form 13

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	5,738,648.00	5,058,046.00	-11.9%
Classified Supervisors' and Administrators' Salaries		2300	1,148,715.00	1,161,388.00	1.1%
Clerical, Technical and Office Salaries		2400	215,987.00	152,009.00	-29.6%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			7,103,350.00	6,371,443.00	-10.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	6,179.00	11,564.00	87.2%
PERS		3201-3202	515,686.00	406,385.00	-21.2%
OASDI/Medicare/Alternative		3301-3302	412,200.00	453,546.00	10.0%
Health and Welfare Benefits		3401-3402	1,759,912.00	1,804,303.00	2.5%
Unemployment Insurance		3501-3502	50,408.00	99,919.00	98.2%
Workers' Compensation		3601-3602	130,767.00	110,574.00	-15.4%
OPEB, Allocated		3701-3702	590,787.00	743,727.00	25.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	6,848.00	6,517.00	-4.8%
TOTAL, EMPLOYEE BENEFITS			3,472,787.00	3,636,535.00	4.7%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,028,000.00	721,000.00	-29.9%
Noncapitalized Equipment		4400	112,765.54	325,000.00	188.2%
Food		4700	5,852,011.01	6,689,234.00	14.3%
TOTAL, BOOKS AND SUPPLIES			6,992,776.55	7,735,234.00	10.6%

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July 1 Budget (Single Adoption)
Cafeteria Special Revenue Fund
Expenditures by Object

34 67439 0000000
Form 13

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	9,600.00	10,000.00	4.2%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	3,694.84	4,500.00	21.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	32,875.00	36,500.00	11.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(51,698.33)	(4,617.00)	-91.1%
Professional/Consulting Services and Operating Expenditures		5800	115,380.95	76,000.00	-34.1%
Communications		5900	5,000.00	14,500.00	190.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			114,852.46	136,883.00	19.2%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	216,585.99	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			216,585.99	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	986,845.00	968,793.00	-1.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			986,845.00	968,793.00	-1.8%
TOTAL, EXPENDITURES			18,887,197.00	18,848,888.00	-0.2%

Sacramento City Unified
Sacramento County

July 1 Budget (Single Adoption)
Cafeteria Special Revenue Fund
Expenditures by Object

34 67439 0000000
Form 13

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			0.00	0.00	0.0%

Sacramento City Unified
Sacramento County

July 1 Budget (Single Adoption)
Cafeteria Special Revenue Fund
Expenditures by Function

34 67439 0000000
Form 13

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	15,139,249.00	15,154,296.00	0.1%
3) Other State Revenue		8300-8599	848,565.00	878,565.00	3.5%
4) Other Local Revenue		8600-8799	2,899,383.00	2,837,844.00	-2.1%
5) TOTAL, REVENUES			18,887,197.00	18,870,705.00	-0.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		17,450,491.50	17,484,361.00	0.2%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		444,500.00	395,734.00	-11.0%
7) General Administration	7000-7999		986,845.00	968,793.00	-1.8%
8) Plant Services	8000-8999		5,360.50	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			18,887,197.00	18,848,888.00	-0.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	21,817.00	New
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Sacramento City Unified
Sacramento County

July 1 Budget (Single Adoption)
Cafeteria Special Revenue Fund
Expenditures by Function

34 67439 0000000
Form 13

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	21,817.00	New
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,755,351.00	4,755,351.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,755,351.00	4,755,351.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,755,351.00	4,755,351.00	0.0%
2) Ending Balance, June 30 (E + F1e)			4,755,351.00	4,777,168.00	0.5%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	2,000.00		
Stores		9712	217,193.12		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	4,536,157.88		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Reserve for					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		4,554,761.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments (by Resource/Object)		9760		0.00	
d) Assigned					
Other Assignments (by Resource/Object)		9780		222,407.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Sacramento City Unified
Sacramento County

July 1 Budget (Single Adoption)
Deferred Maintenance Fund
Expenditures by Object

34 67439 0000000
Form 14

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	750,000.00	New
4) Other Local Revenue		8600-8799	269,413.56	0.00	-100.0%
5) TOTAL, REVENUES			269,413.56	750,000.00	178.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	73,298.00	73,298.00	0.0%
3) Employee Benefits		3000-3999	31,913.00	34,205.00	7.2%
4) Books and Supplies		4000-4999	444,006.83	379,743.45	-14.5%
5) Services and Other Operating Expenditures		5000-5999	237,661.55	230,661.55	-2.9%
6) Capital Outlay		6000-6999	1,242,364.18	32,092.00	-97.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,029,243.56	750,000.00	-63.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,759,830.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,075,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	4,675,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,600,000.00)	0.00	-100.0%

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Deferred Maintenance Fund
Expenditures by Object

34 67439 0000000
Form 14

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,359,830.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,619,830.00	335,000.00	-90.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,619,830.00	335,000.00	-90.7%
d) Other Restatements		9795	2,075,000.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,694,830.00	335,000.00	-94.1%
2) Ending Balance, June 30 (E + F1e)			335,000.00	335,000.00	0.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of					
Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	335,000.00		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		335,000.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Sacramento City Unified
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July 1 Budget (Single Adoption)
Deferred Maintenance Fund
Expenditures by Object

34 67439 0000000
Form 14

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,072,019.71		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400	0.00		
10) TOTAL, ASSETS			1,072,019.71		
H. LIABILITIES					
1) Accounts Payable		9500	11,749.82		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			11,749.82		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			1,060,269.89		

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Deferred Maintenance Fund
Expenditures by Object

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Form 14

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	750,000.00	New
TOTAL, OTHER STATE REVENUE			0.00	750,000.00	New
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	2,204.40	0.00	-100.0%
Interest					
		8660	14,265.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	252,944.16	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			269,413.56	0.00	-100.0%
TOTAL, REVENUES			269,413.56	750,000.00	178.4%

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Deferred Maintenance Fund
Expenditures by Object

34 67439 0000000
Form 14

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	73,298.00	73,298.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			73,298.00	73,298.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	5,294.00	5,294.00	0.0%
OASDI/Medicare/Alternative		3301-3302	4,209.00	4,209.00	0.0%
Health and Welfare Benefits		3401-3402	14,536.00	15,844.00	9.0%
Unemployment Insurance		3501-3502	196.00	1,180.00	502.0%
Workers' Compensation		3601-3602	1,121.00	1,121.00	0.0%
OPEB, Allocated		3701-3702	4,554.00	4,554.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	1,977.00	1,977.00	0.0%
Other Employee Benefits		3901-3902	26.00	26.00	0.0%
TOTAL, EMPLOYEE BENEFITS			31,913.00	34,205.00	7.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	305,362.94	241,099.56	-21.0%
Noncapitalized Equipment		4400	138,643.89	138,643.89	0.0%
TOTAL, BOOKS AND SUPPLIES			444,006.83	379,743.45	-14.5%

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Deferred Maintenance Fund
Expenditures by Object

34 67439 0000000
Form 14

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	225,504.80	225,504.80	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	12,156.75	5,156.75	-57.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			237,661.55	230,661.55	-2.9%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,235,295.41	32,092.00	-97.4%
Equipment		6400	7,068.77	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,242,364.18	32,092.00	-97.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,029,243.56	750,000.00	-63.0%

Sacramento City Unified
Sacramento County

July 1 Budget (Single Adoption)
Deferred Maintenance Fund
Expenditures by Object

34 67439 0000000
Form 14

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General, Special Reserve, & Building Funds		8915	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	1,075,000.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,075,000.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	4,675,000.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			4,675,000.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			(3,600,000.00)	0.00	-100.0%

Sacramento City Unified
Sacramento County

July 1 Budget (Single Adoption)
Deferred Maintenance Fund
Expenditures by Function

34 67439 0000000
Form 14

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	750,000.00	New
4) Other Local Revenue		8600-8799	269,413.56	0.00	-100.0%
5) TOTAL, REVENUES			269,413.56	750,000.00	178.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		2,029,243.56	750,000.00	-63.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,029,243.56	750,000.00	-63.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,759,830.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,075,000.00	0.00	0.0%
b) Transfers Out		7600-7629	4,675,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,600,000.00)	0.00	-100.0%

Sacramento City Unified
Sacramento County

July 1 Budget (Single Adoption)
Deferred Maintenance Fund
Expenditures by Function

34 67439 0000000
Form 14

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,359,830.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,619,830.00	335,000.00	-90.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,619,830.00	335,000.00	-90.7%
d) Other Restatements		9795	2,075,000.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,694,830.00	335,000.00	-94.1%
2) Ending Balance, June 30 (E + F1e)			335,000.00	335,000.00	0.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	335,000.00		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Reserve for					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments (by Resource/Object)		9760		0.00	
d) Assigned					
Other Assignments (by Resource/Object)		9780		335,000.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Sacramento City Unified
Sacramento County

July 1 Budget (Single Adoption)
Building Fund
Expenditures by Object

34 67439 0000000
Form 21

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	589,409.66	180,278.00	-69.4%
5) TOTAL, REVENUES			589,409.66	180,278.00	-69.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	323,829.00	323,829.00	0.0%
3) Employee Benefits		3000-3999	90,653.00	90,653.00	0.0%
4) Books and Supplies		4000-4999	124,959.84	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	2,908,791.50	200,500.00	-93.1%
6) Capital Outlay		6000-6999	45,858,827.32	17,450,008.00	-61.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	47,323,392.73	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			96,630,453.39	18,064,990.00	-81.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(96,041,043.73)	(17,884,712.00)	-81.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	47,663,668.00	14,442,838.73	-69.7%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			47,663,668.00	14,442,838.73	-69.7%

Sacramento City Unified
Sacramento County

July 1 Budget (Single Adoption)
Building Fund
Expenditures by Object

34 67439 0000000
Form 21

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(48,377,375.73)	(3,441,873.27)	-92.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	59,367,120.00	8,914,744.27	-85.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			59,367,120.00	8,914,744.27	-85.0%
d) Other Restatements		9795	(2,075,000.00)	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			57,292,120.00	8,914,744.27	-84.4%
2) Ending Balance, June 30 (E + F1e)			8,914,744.27	5,472,871.00	-38.6%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	102.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	8,914,642.27		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		102.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		5,472,769.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Sacramento City Unified
Sacramento County

July 1 Budget (Single Adoption)
Building Fund
Expenditures by Object

34 67439 0000000
Form 21

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	42,391,942.75		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	898,734.58		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	8,806,750.10		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	20,445.57		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			52,117,873.00		
H. LIABILITIES					
1) Accounts Payable		9500	263,664.46		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			263,664.46		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			51,854,208.54		

Sacramento City Unified
Sacramento County

July 1 Budget (Single Adoption)
Building Fund
Expenditures by Object

34 67439 0000000
Form 21

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	589,409.66	180,278.00	-69.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			589,409.66	180,278.00	-69.4%
TOTAL, REVENUES			589,409.66	180,278.00	-69.4%

Sacramento City Unified
Sacramento County

July 1 Budget (Single Adoption)
Building Fund
Expenditures by Object

34 67439 0000000
Form 21

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	256,652.00	254,152.00	-1.0%
Clerical, Technical and Office Salaries		2400	67,177.00	69,677.00	3.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			323,829.00	323,829.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	26,164.00	26,164.00	0.0%
OASDI/Medicare/Alternative		3301-3302	23,597.00	23,597.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	2,332.00	2,332.00	0.0%
Workers' Compensation		3601-3602	6,480.00	6,480.00	0.0%
OPEB, Allocated		3701-3702	19,825.00	19,825.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	8,216.00	8,216.00	0.0%
Other Employee Benefits		3901-3902	4,039.00	4,039.00	0.0%
TOTAL, EMPLOYEE BENEFITS			90,653.00	90,653.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	14,433.14	0.00	-100.0%
Noncapitalized Equipment		4400	110,526.70	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			124,959.84	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	20,012.50	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Sacramento City Unified
Sacramento County

July 1 Budget (Single Adoption)
Building Fund
Expenditures by Object

34 67439 0000000
Form 21

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	2,887,779.00	200,500.00	-93.1%
Communications		5900	1,000.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,908,791.50	200,500.00	-93.1%
CAPITAL OUTLAY					
Land		6100	5,020,957.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	37,223,494.24	17,450,008.00	-53.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	2,014,376.08	0.00	-100.0%
Equipment Replacement		6500	1,600,000.00	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			45,858,827.32	17,450,008.00	-61.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	18,323.73	0.00	-100.0%
Other Debt Service - Principal		7439	47,305,069.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			47,323,392.73	0.00	-100.0%
TOTAL EXPENDITURES			96,630,453.39	18,064,990.00	-81.3%

Sacramento City Unified
Sacramento County

July 1 Budget (Single Adoption)
Building Fund
Expenditures by Object

34 67439 0000000
Form 21

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Sacramento City Unified
Sacramento County

July 1 Budget (Single Adoption)
Building Fund
Expenditures by Object

34 67439 0000000
Form 21

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	47,663,668.00	14,442,838.73	-69.7%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			47,663,668.00	14,442,838.73	-69.7%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			47,663,668.00	14,442,838.73	-69.7%

Sacramento City Unified
Sacramento County

July 1 Budget (Single Adoption)
Building Fund
Expenditures by Function

34 67439 0000000
Form 21

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	589,409.66	180,278.00	-69.4%
5) TOTAL, REVENUES			589,409.66	180,278.00	-69.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		48,948,461.66	18,064,990.00	-63.1%
9) Other Outgo	9000-9999	Except 7600-7699	47,681,991.73	0.00	-100.0%
10) TOTAL, EXPENDITURES			96,630,453.39	18,064,990.00	-81.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(96,041,043.73)	(17,884,712.00)	-81.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	47,663,668.00	14,442,838.73	-69.7%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			47,663,668.00	14,442,838.73	-69.7%

Sacramento City Unified
Sacramento County

July 1 Budget (Single Adoption)
Building Fund
Expenditures by Function

34 67439 0000000
Form 21

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(48,377,375.73)	(3,441,873.27)	-92.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	59,367,120.00	8,914,744.27	-85.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			59,367,120.00	8,914,744.27	-85.0%
d) Other Restatements		9795	(2,075,000.00)	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			57,292,120.00	8,914,744.27	-84.4%
2) Ending Balance, June 30 (E + F1e)			8,914,744.27	5,472,871.00	-38.6%
Components of Ending Fund Balance (Actuals)					
a) Reserve for Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	102.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	8,914,642.27		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		102.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments (by Resource/Object)		9760		0.00	
d) Assigned					
Other Assignments (by Resource/Object)		9760		5,472,769.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Sacramento City Unified
Sacramento County

July 1 Budget (Single Adoption)
Capital Facilities Fund
Expenditures by Object

34 67439 0000000
Form 25

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,463,722.00	3,065,000.00	24.4%
5) TOTAL, REVENUES			2,463,722.00	3,065,000.00	24.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	74,197.00	0.00	-100.0%
6) Capital Outlay		6000-6999	164,700.00	4,271,993.00	2493.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	2,405,000.00	2,405,000.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,643,897.00	6,676,993.00	152.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(180,175.00)	(3,611,993.00)	1904.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Sacramento City Unified
Sacramento County

July 1 Budget (Single Adoption)
Capital Facilities Fund
Expenditures by Object

34 67439 0000000
Form 25

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(180,175.00)	(3,611,993.00)	1904.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,689,564.00	4,509,389.00	-3.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,689,564.00	4,509,389.00	-3.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,689,564.00	4,509,389.00	-3.8%
2) Ending Balance, June 30 (E + F1e)			4,509,389.00	897,396.00	-80.1%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	4,509,389.00		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		897,396.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Sacramento City Unified
Sacramento County

July 1 Budget (Single Adoption)
Capital Facilities Fund
Expenditures by Object

34 67439 0000000
Form 25

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,369,123.29		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	58,933.72		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			3,428,057.01		
H. LIABILITIES					
1) Accounts Payable		9500	18,381.96		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			18,381.96		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			3,409,675.05		

Sacramento City Unified
Sacramento County

July 1 Budget (Single Adoption)
Capital Facilities Fund
Expenditures by Object

34 67439 0000000
Form 25

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds					
Not Subject to RL Deduction		8625	660,000.00	660,000.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	102,082.00	20,082.00	-80.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	1,701,640.00	2,384,918.00	40.2%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,463,722.00	3,065,000.00	24.4%
TOTAL, REVENUES			2,463,722.00	3,065,000.00	24.4%

Sacramento City Unified
Sacramento County

July 1 Budget (Single Adoption)
Capital Facilities Fund
Expenditures by Object

34 67439 0000000
Form 25

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Sacramento City Unified
Sacramento County

July 1 Budget (Single Adoption)
Capital Facilities Fund
Expenditures by Object

34 67439 0000000
Form 25

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	74,197.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			74,197.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	164,700.00	4,271,993.00	2493.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			164,700.00	4,271,993.00	2493.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	2,405,000.00	2,405,000.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,405,000.00	2,405,000.00	0.0%
TOTAL, EXPENDITURES			2,643,897.00	6,676,993.00	152.5%

Sacramento City Unified
Sacramento County

July 1 Budget (Single Adoption)
Capital Facilities Fund
Expenditures by Object

34 67439 0000000
Form 25

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Sacramento City Unified
Sacramento County

July 1 Budget (Single Adoption)
Capital Facilities Fund
Expenditures by Function

34 67439 0000000
Form 25

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,463,722.00	3,065,000.00	24.4%
5) TOTAL, REVENUES			2,463,722.00	3,065,000.00	24.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		238,897.00	4,271,993.00	1688.2%
9) Other Outgo	9000-9999	Except 7600-7699	2,405,000.00	2,405,000.00	0.0%
10) TOTAL, EXPENDITURES			2,643,897.00	6,676,993.00	152.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(180,175.00)	(3,611,993.00)	1904.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Sacramento City Unified
Sacramento County

July 1 Budget (Single Adoption)
Capital Facilities Fund
Expenditures by Function

34 67439 0000000
Form 25

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(180,175.00)	(3,611,993.00)	1904.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,689,564.00	4,509,389.00	-3.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,689,564.00	4,509,389.00	-3.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,689,564.00	4,509,389.00	-3.8%
2) Ending Balance, June 30 (E + F1e)			4,509,389.00	897,396.00	-80.1%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	4,509,389.00		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments (by Resource/Object)		9760		0.00	
d) Assigned					
Other Assignments (by Resource/Object)		9760		897,396.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Sacramento City Unified
Sacramento County

July 1 Budget (Single Adoption)
Capital Project Fund for Blended Component Units
Expenditures by Object

34 67439 0000000
Form 49

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	310,483.00	267,051.00	-14.0%
5) TOTAL, REVENUES			310,483.00	267,051.00	-14.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	8,259.58	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	3,125,260.13	0.00	-100.0%
6) Capital Outlay		6000-6999	6,408,092.79	813,112.50	-87.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			9,541,612.50	813,112.50	-91.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(9,231,129.50)	(546,061.50)	-94.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Sacramento City Unified
Sacramento County

July 1 Budget (Single Adoption)
Capital Project Fund for Blended Component Units
Expenditures by Object

34 67439 0000000
Form 49

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(9,231,129.50)	(546,061.50)	-94.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,777,191.00	546,061.50	-94.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,777,191.00	546,061.50	-94.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,777,191.00	546,061.50	-94.4%
2) Ending Balance, June 30 (E + F1e)			546,061.50	0.00	-100.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	546,061.50		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

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July 1 Budget (Single Adoption)
Capital Project Fund for Blended Component Units
Expenditures by Object

34 67439 0000000
Form 49

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	10,592,598.07		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			10,592,598.07		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			10,592,598.07		

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July 1 Budget (Single Adoption)
Capital Project Fund for Blended Component Units
Expenditures by Object

34 67439 0000000
Form 49

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	205,401.00	250,601.00	22.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	105,082.00	16,450.00	-84.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			310,483.00	267,051.00	-14.0%
TOTAL, REVENUES			310,483.00	267,051.00	-14.0%

Sacramento City Unified
Sacramento County

July 1 Budget (Single Adoption)
Capital Project Fund for Blended Component Units
Expenditures by Object

34 67439 0000000
Form 49

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	7,225.50	0.00	-100.0%
Noncapitalized Equipment		4400	1,034.08	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			8,259.58	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Sacramento City Unified
Sacramento County

July 1 Budget (Single Adoption)
Capital Project Fund for Blended Component Units
Expenditures by Object

34 67439 0000000
Form 49

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	3,125,260.13	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,125,260.13	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	3,323,731.00	409,220.50	-87.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	3,084,361.79	403,892.00	-86.9%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			6,408,092.79	813,112.50	-87.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			9,541,612.50	813,112.50	-91.5%

Sacramento City Unified
Sacramento County

July 1 Budget (Single Adoption)
Capital Project Fund for Blended Component Units
Expenditures by Object

34 67439 0000000
Form 49

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

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Sacramento County

July 1 Budget (Single Adoption)
Capital Project Fund for Blended Component Units
Expenditures by Object

34 67439 0000000
Form 49

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Sacramento City Unified
Sacramento County

July 1 Budget (Single Adoption)
Capital Project Fund for Blended Component Units
Expenditures by Function

34 67439 0000000
Form 49

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	310,483.00	267,051.00	-14.0%
5) TOTAL, REVENUES			310,483.00	267,051.00	-14.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		9,541,612.50	813,112.50	-91.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			9,541,612.50	813,112.50	-91.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(9,231,129.50)	(546,061.50)	-94.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Sacramento City Unified
Sacramento County

July 1 Budget (Single Adoption)
Capital Project Fund for Blended Component Units
Expenditures by Function

34 67439 0000000
Form 49

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(9,231,129.50)	(546,061.50)	-94.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,777,191.00	546,061.50	-94.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,777,191.00	546,061.50	-94.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,777,191.00	546,061.50	-94.4%
2) Ending Balance, June 30 (E + F1e)			546,061.50	0.00	-100.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	546,061.50		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments (by Resource/Object)		9760		0.00	
d) Assigned					
Other Assignments (by Resource/Object)		9760		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Sacramento City Unified
Sacramento County

July 1 Budget (Single Adoption)
Bond Interest and Redemption Fund
Expenditures by Object

34 67439 0000000
Form 51

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	501,206.00	501,206.00	0.0%
4) Other Local Revenue		8600-8799	7,613,966.00	7,613,966.00	0.0%
5) TOTAL, REVENUES			8,115,172.00	8,115,172.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	18,445,320.00	8,115,172.00	-56.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			18,445,320.00	8,115,172.00	-56.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(10,330,148.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Sacramento City Unified
Sacramento County

July 1 Budget (Single Adoption)
Bond Interest and Redemption Fund
Expenditures by Object

34 67439 0000000
Form 51

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(10,330,148.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,330,148.00	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,330,148.00	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,330,148.00	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	0.00		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Sacramento City Unified
Sacramento County

July 1 Budget (Single Adoption)
Bond Interest and Redemption Fund
Expenditures by Object

34 67439 0000000
Form 51

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	10,168,396.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	168,400.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			10,336,796.00		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	6,648.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			6,648.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			10,330,148.00		

Sacramento City Unified
Sacramento County

July 1 Budget (Single Adoption)
Bond Interest and Redemption Fund
Expenditures by Object

34 67439 0000000
Form 51

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	200,671.00	200,671.00	0.0%
Other Subventions/In-Lieu Taxes		8572	300,535.00	300,535.00	0.0%
TOTAL, OTHER STATE REVENUE			501,206.00	501,206.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	7,123,076.00	7,123,076.00	0.0%
Unsecured Roll		8612	490,890.00	490,890.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,613,966.00	7,613,966.00	0.0%
TOTAL, REVENUES			8,115,172.00	8,115,172.00	0.0%

Sacramento City Unified
Sacramento County

July 1 Budget (Single Adoption)
Bond Interest and Redemption Fund
Expenditures by Object

34 67439 0000000
Form 51

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	11,175,320.00	3,175,320.00	-71.6%
Other Debt Service - Principal		7439	7,270,000.00	4,939,852.00	-32.1%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			18,445,320.00	8,115,172.00	-56.0%
TOTAL, EXPENDITURES			18,445,320.00	8,115,172.00	-56.0%

Sacramento City Unified
Sacramento County

July 1 Budget (Single Adoption)
Bond Interest and Redemption Fund
Expenditures by Object

34 67439 0000000
Form 51

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)			0.00	0.00	0.0%

Sacramento City Unified
Sacramento County

July 1 Budget (Single Adoption)
Bond Interest and Redemption Fund
Expenditures by Function

34 67439 0000000
Form 51

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	501,206.00	501,206.00	0.0%
4) Other Local Revenue		8600-8799	7,613,966.00	7,613,966.00	0.0%
5) TOTAL, REVENUES			8,115,172.00	8,115,172.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	18,445,320.00	8,115,172.00	-56.0%
10) TOTAL, EXPENDITURES			18,445,320.00	8,115,172.00	-56.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(10,330,148.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Sacramento City Unified
Sacramento County

July 1 Budget (Single Adoption)
Bond Interest and Redemption Fund
Expenditures by Function

34 67439 0000000
Form 51

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(10,330,148.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,330,148.00	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,330,148.00	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,330,148.00	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	0.00		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments (by Resource/Object)		9760		0.00	
d) Assigned					
Other Assignments (by Resource/Object)		9760		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Sacramento City Unified
Sacramento County

July 1 Budget (Single Adoption)
Debt Service Fund for Blended Component Units
Expenditures by Object

34 67439 0000000
Form 52

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10,000.00	0.00	-100.0%
5) TOTAL, REVENUES			10,000.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	700,000.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			700,000.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(690,000.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Sacramento City Unified
Sacramento County

July 1 Budget (Single Adoption)
Debt Service Fund for Blended Component Units
Expenditures by Object

34 67439 0000000
Form 52

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(690,000.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,049,060.00	2,359,060.00	-22.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,049,060.00	2,359,060.00	-22.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,049,060.00	2,359,060.00	-22.6%
2) Ending Balance, June 30 (E + F1e)			2,359,060.00	2,359,060.00	0.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	2,359,060.00		
Other Designations		9780	0.00		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		2,359,060.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Sacramento City Unified
Sacramento County

July 1 Budget (Single Adoption)
Debt Service Fund for Blended Component Units
Expenditures by Object

34 67439 0000000
Form 52

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	2,860,874.71		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			2,860,874.71		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			2,860,874.71		

Sacramento City Unified
Sacramento County

July 1 Budget (Single Adoption)
Debt Service Fund for Blended Component Units
Expenditures by Object

34 67439 0000000
Form 52

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue (Incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Non-Ad Valorem Taxes Other		8622	10,000.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10,000.00	0.00	-100.0%
TOTAL, REVENUES			10,000.00	0.00	-100.0%

Sacramento City Unified
Sacramento County

July 1 Budget (Single Adoption)
Debt Service Fund for Blended Component Units
Expenditures by Object

34 67439 0000000
Form 52

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)			0.00	0.00	0.0%

Sacramento City Unified
Sacramento County

July 1 Budget (Single Adoption)
Debt Service Fund for Blended Component Units
Expenditures by Function

34 67439 0000000
Form 52

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10,000.00	0.00	-100.0%
5) TOTAL, REVENUES			10,000.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	700,000.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			700,000.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(690,000.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Sacramento City Unified
Sacramento County

July 1 Budget (Single Adoption)
Debt Service Fund for Blended Component Units
Expenditures by Function

34 67439 0000000
Form 52

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(690,000.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,049,060.00	2,359,060.00	-22.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,049,060.00	2,359,060.00	-22.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,049,060.00	2,359,060.00	-22.6%
2) Ending Balance, June 30 (E + F1e)			2,359,060.00	2,359,060.00	0.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	2,359,060.00		
Other Designations (by Resource/Object)		9780	0.00		
c) Undesignated Amount		9790	0.00		
d) Unapropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments (by Resource/Object)		9760		0.00	
d) Assigned					
Other Assignments (by Resource/Object)		9760		2,359,060.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Sacramento City Unified
Sacramento County

July 1 Budget (Single Adoption)
Tax Override Fund
Expenditures by Object

34 67439 0000000
Form 53

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Sacramento City Unified
Sacramento County

July 1 Budget (Single Adoption)
Tax Override Fund
Expenditures by Object

34 67439 0000000
Form 53

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	163,757.00	163,757.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			163,757.00	163,757.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			163,757.00	163,757.00	0.0%
2) Ending Balance, June 30 (E + F1e)			163,757.00	163,757.00	0.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	163,757.00		
Other Designations		9780	0.00		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		163,757.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Sacramento City Unified
Sacramento County

July 1 Budget (Single Adoption)
Tax Override Fund
Expenditures by Object

34 67439 0000000
Form 53

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	163,757.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			163,757.00		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			163,757.00		

Sacramento City Unified
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Tax Override Fund
Expenditures by Object

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Form 53

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

Sacramento City Unified
Sacramento County

July 1 Budget (Single Adoption)
Tax Override Fund
Expenditures by Object

34 67439 0000000
Form 53

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
State School Building Repayment		7432	0.00	0.00	0.0%
Payments to Original District for Acquisition of Property		7436	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

Sacramento City Unified
Sacramento County

July 1 Budget (Single Adoption)
Tax Override Fund
Expenditures by Object

34 67439 0000000
Form 53

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)			0.00	0.00	0.0%

Sacramento City Unified
Sacramento County

July 1 Budget (Single Adoption)
Tax Override Fund
Expenditures by Function

34 67439 0000000
Form 53

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Sacramento City Unified
Sacramento County

July 1 Budget (Single Adoption)
Tax Override Fund
Expenditures by Function

34 67439 0000000
Form 53

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	163,757.00	163,757.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			163,757.00	163,757.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			163,757.00	163,757.00	0.0%
2) Ending Balance, June 30 (E + F1e)			163,757.00	163,757.00	0.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	163,757.00		
Other Designations (by Resource/Object)		9780	0.00		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments (by Resource/Object)		9760		0.00	
d) Assigned					
Other Assignments (by Resource/Object)		9760		163,757.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Sacramento City Unified
Sacramento County

July 1 Budget (Single Adoption)
Self-Insurance Fund
Expenses by Object

34 67439 0000000
Form 67

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	9,225,664.00	8,350,000.00	-9.5%
5) TOTAL, REVENUES			9,225,664.00	8,350,000.00	-9.5%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	248,344.00	228,744.00	-7.9%
3) Employee Benefits		3000-3999	121,400.00	133,024.00	9.6%
4) Books and Supplies		4000-4999	42,800.00	45,000.00	5.1%
5) Services and Other Operating Expenses		5000-5999	7,533,500.00	7,523,992.00	-0.1%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			7,946,044.00	7,930,760.00	-0.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,279,620.00	419,240.00	-67.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,900,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,900,000.00)	0.00	-100.0%

Sacramento City Unified
Sacramento County

July 1 Budget (Single Adoption)
Self-Insurance Fund
Expenses by Object

34 67439 0000000
Form 67

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			(620,380.00)	419,240.00	-167.6%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	5,802,423.00	5,182,043.00	-10.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,802,423.00	5,182,043.00	-10.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			5,802,423.00	5,182,043.00	-10.7%
2) Ending Net Assets, June 30 (E + F1e)			5,182,043.00	5,601,283.00	8.1%
Components of Ending Net Assets (Actuals)					
a) Reserve for Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	1,382,415.87		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	3,799,627.13		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790			
Components of Ending Net Assets (Budget)					
a) Capital Assets, Net of Related Debt		9796		0.00	
b) Restricted Net Assets		9797		0.00	
c) Unrestricted Net Assets		9790		5,601,283.00	

Sacramento City Unified
Sacramento County

July 1 Budget (Single Adoption)
Self-Insurance Fund
Expenses by Object

34 67439 0000000
Form 67

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	9,270,110.99		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	250,000.00		
e) collections awaiting deposit		9140	1,705.74		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	(2,098.74)		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	1,382,415.87		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			10,902,133.86		

Sacramento City Unified
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July 1 Budget (Single Adoption)
Self-Insurance Fund
Expenses by Object

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Form 67

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
H. LIABILITIES					
1) Accounts Payable		9500	2,953,012.93		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net OPEB Obligation		9664	0.00		
b) Compensated Absences		9665	0.00		
c) COPs Payable		9666	0.00		
d) Capital Leases Payable		9667	0.00		
e) Lease Revenue Bonds Payable		9668	0.00		
f) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			2,953,012.93		
I. NET ASSETS					
Net Assets, June 30 (G10 - H7)			7,949,120.93		

Sacramento City Unified
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July 1 Budget (Single Adoption)
Self-Insurance Fund
Expenses by Object

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Form 67

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	35,936.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	9,189,728.00	8,350,000.00	-9.1%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			9,225,664.00	8,350,000.00	-9.5%
TOTAL, REVENUES			9,225,664.00	8,350,000.00	-9.5%

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July 1 Budget (Single Adoption)
Self-Insurance Fund
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Form 67

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	85,447.00	85,447.00	0.0%
Clerical, Technical and Office Salaries		2400	162,897.00	143,297.00	-12.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			248,344.00	228,744.00	-7.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	18,581.00	24,819.00	33.6%
OASDI/Medicare/Alternative		3301-3302	19,008.00	18,857.00	-0.8%
Health and Welfare Benefits		3401-3402	46,813.00	51,000.00	8.9%
Unemployment Insurance		3501-3502	1,795.00	3,182.00	77.3%
Workers' Compensation		3601-3602	5,759.00	5,722.00	-0.6%
OPEB, Allocated		3701-3702	18,669.00	18,669.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	10,445.00	10,445.00	0.0%
Other Employee Benefits		3901-3902	330.00	330.00	0.0%
TOTAL, EMPLOYEE BENEFITS			121,400.00	133,024.00	9.6%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	27,800.00	30,000.00	7.9%
Noncapitalized Equipment		4400	15,000.00	15,000.00	0.0%
TOTAL, BOOKS AND SUPPLIES			42,800.00	45,000.00	5.1%

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July 1 Budget (Single Adoption)
Self-Insurance Fund
Expenses by Object

34 67439 0000000
Form 67

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	3,500.00	3,500.00	0.0%
Dues and Memberships		5300	1,000.00	1,000.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	15,000.00	15,000.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,000.00	2,000.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	7,511,000.00	7,501,492.00	-0.1%
Communications		5900	1,000.00	1,000.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			7,533,500.00	7,523,992.00	-0.1%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			7,946,044.00	7,930,760.00	-0.2%

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Self-Insurance Fund
Expenses by Object

34 67439 0000000
Form 67

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	1,900,000.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,900,000.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)			(1,900,000.00)	0.00	-100.0%

Sacramento City Unified
Sacramento County

July 1 Budget (Single Adoption)
Self-Insurance Fund
Expenses by Function

34 67439 0000000
Form 67

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	9,225,664.00	8,350,000.00	-9.5%
5) TOTAL, REVENUES			9,225,664.00	8,350,000.00	-9.5%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		7,946,044.00	7,930,760.00	-0.2%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			7,946,044.00	7,930,760.00	-0.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,279,620.00	419,240.00	-67.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,900,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,900,000.00)	0.00	-100.0%

Sacramento City Unified
Sacramento County

July 1 Budget (Single Adoption)
Self-Insurance Fund
Expenses by Function

34 67439 0000000
Form 67

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			(620,380.00)	419,240.00	-167.6%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	5,802,423.00	5,182,043.00	-10.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,802,423.00	5,182,043.00	-10.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			5,802,423.00	5,182,043.00	-10.7%
2) Ending Net Assets, June 30 (E + F1e)			5,182,043.00	5,601,283.00	8.1%
Components of Ending Net Assets (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	1,382,415.87		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	3,799,627.13		
c) Undesignated Amount		9790	0.00		
Components of Ending Net Assets (Budget)					
a) Capital Assets, Net of Related Debt		9796		0.00	
b) Restricted Net Assets		9797		0.00	
c) Unrestricted Net Assets		9790		5,601,283.00	

Sacramento City Unified
Sacramento County

July 1 Budget (Single Adoption)
Retiree Benefit Fund
Expenses by Object

34 67439 0000000
Form 71

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	20,370,000.00	22,407,000.00	10.0%
5) TOTAL, REVENUES			20,370,000.00	22,407,000.00	10.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	20,510,000.00	22,407,000.00	9.2%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			20,510,000.00	22,407,000.00	9.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(140,000.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Sacramento City Unified
Sacramento County

July 1 Budget (Single Adoption)
Retiree Benefit Fund
Expenses by Object

34 67439 0000000
Form 71

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			(140,000.00)	0.00	-100.0%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	8,021,967.00	7,881,967.00	-1.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,021,967.00	7,881,967.00	-1.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			8,021,967.00	7,881,967.00	-1.7%
2) Ending Net Assets, June 30 (E + F1e)			7,881,967.00	7,881,967.00	0.0%
Components of Ending Net Assets (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	400,000.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	7,481,967.00		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790			
Components of Ending Net Assets (Budget)					
a) Capital Assets, Net of Related Debt		9796		0.00	
b) Restricted Net Assets		9797		0.00	
c) Unrestricted Net Assets		9790		7,881,967.00	

Sacramento City Unified
Sacramento County

July 1 Budget (Single Adoption)
Retiree Benefit Fund
Expenses by Object

34 67439 0000000
Form 71

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	12,170,856.43		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	400,000.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL ASSETS			12,570,856.43		
H. LIABILITIES					
1) Accounts Payable		9500	12,955.02		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net OPEB Obligation		9664	0.00		
b) Compensated Absences		9665	0.00		
c) COPs Payable		9666	0.00		
d) Capital Leases Payable		9667	0.00		
e) Lease Revenue Bonds Payable		9668	0.00		
f) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL LIABILITIES			12,955.02		
I. NET ASSETS					
Net Assets, June 30 (G10 - H7)			12,557,901.41		

Sacramento City Unified
Sacramento County

July 1 Budget (Single Adoption)
Retiree Benefit Fund
Expenses by Object

34 67439 0000000
Form 71

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	20,370,000.00	22,407,000.00	10.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			20,370,000.00	22,407,000.00	10.0%
TOTAL, REVENUES			20,370,000.00	22,407,000.00	10.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	20,510,000.00	22,407,000.00	9.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			20,510,000.00	22,407,000.00	9.2%
TOTAL, EXPENSES			20,510,000.00	22,407,000.00	9.2%

Sacramento City Unified
Sacramento County

July 1 Budget (Single Adoption)
Retiree Benefit Fund
Expenses by Object

34 67439 0000000
Form 71

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + c - d)			0.00	0.00	0.0%

Sacramento City Unified
Sacramento County

July 1 Budget (Single Adoption)
Retiree Benefit Fund
Expenses by Function

34 67439 0000000
Form 71

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	20,370,000.00	22,407,000.00	10.0%
5) TOTAL, REVENUES			20,370,000.00	22,407,000.00	10.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		20,510,000.00	22,407,000.00	9.2%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			20,510,000.00	22,407,000.00	9.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(140,000.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Sacramento City Unified
Sacramento County

July 1 Budget (Single Adoption)
Retiree Benefit Fund
Expenses by Function

34 67439 0000000
Form 71

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			(140,000.00)	0.00	-100.0%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	8,021,967.00	7,881,967.00	-1.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,021,967.00	7,881,967.00	-1.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			8,021,967.00	7,881,967.00	-1.7%
2) Ending Net Assets, June 30 (E + F1e)			7,881,967.00	7,881,967.00	0.0%
Components of Ending Net Assets (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	400,000.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	7,481,967.00		
c) Undesignated Amount		9790	0.00		
Components of Ending Net Assets (Budget)					
a) Capital Assets, Net of Related Debt		9796		0.00	
b) Restricted Net Assets		9797		0.00	
c) Unrestricted Net Assets		9790		7,881,967.00	

Description	2010-11 Estimated Actuals			2011-12 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
ELEMENTARY						
1. General Education			28,944.38	28,944.38	28,934.38	28,944.38
a. Kindergarten	3,420.08	3,420.08				
b. Grades One through Three	10,001.72	9,990.72				
c. Grades Four through Six	9,288.39	9,278.39				
d. Grades Seven and Eight	6,059.15	6,050.15				
e. Opportunity Schools and Full-Day Opportunity Classes	0.00	0.00				
f. Home and Hospital	22.66	22.66				
g. Community Day School	22.92	22.92				
2. Special Education						
a. Special Day Class	1,072.34	1,072.34	1,072.34	1,072.34	1,062.34	1,072.32
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	204.01	204.01	229.43	229.43	224.43	229.43
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions	6.58	6.58	6.58	6.58	6.08	6.58
3. TOTAL, ELEMENTARY	30,097.85	30,067.85	30,252.73	30,252.73	30,227.23	30,252.71
HIGH SCHOOL						
4. General Education			10,854.72	10,854.72	10,849.72	10,854.72
a. Grades Nine through Twelve	10,518.21	10,498.21				
b. Continuation Education	257.60	254.60				
c. Opportunity Schools and Full-Day Opportunity Classes	0.00	0.00				
d. Home and Hospital	19.55	19.55				
e. Community Day School	0.00	0.00				
5. Special Education						
a. Special Day Class	561.62	561.62	561.62	561.62	556.62	561.62
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	129.25	129.25	129.25	129.25	124.25	129.25
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions	10.75	10.75	10.75	10.75	9.75	10.75
6. TOTAL, HIGH SCHOOL	11,496.98	11,473.98	11,556.34	11,556.34	11,540.34	11,556.34
COUNTY SUPPLEMENT						
7. County Community Schools (EC 1982[a])						
a. Elementary						
b. High School						
8. Special Education						
a. Special Day Class - Elementary	16.89	16.89	16.89	16.89	16.89	16.89
b. Special Day Class - High School	12.32	12.32	12.32	12.32	12.32	12.32
c. Nonpublic, Nonsectarian Schools - Elementary						
d. Nonpublic, Nonsectarian Schools - High School						
e. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - Elementary						
f. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - High School						
9. TOTAL, ADA REPORTED BY COUNTY OFFICES	29.21	29.21	29.21	29.21	29.21	29.21
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	41,624.04	41,571.04	41,838.28	41,838.28	41,796.78	41,838.26
11. ADA for Necessary Small Schools also included in lines 3 and 6.						
12. REGIONAL OCCUPATIONAL CENTERS & PROGRAMS*						

Description	2010-11 Estimated Actuals			2011-12 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
CLASSES FOR ADULTS						
13. Concurrently Enrolled Secondary Students*						
14. Adults Enrolled, State Apportioned*						
15. Students 21 Years or Older and Students 19 or Older Not Continuously Enrolled Since Their 18th Birthday, Participating in Full-Time Independent Study*						
16. TOTAL, CLASSES FOR ADULTS (sum lines 13 through 15)						
17. Adults in Correctional Facilities						
18. TOTAL, ADA (sum lines 10, 12, 16, and 17)	41,624.04	41,571.04	41,838.28	41,838.28	41,796.78	41,838.26
SUPPLEMENTAL INSTRUCTIONAL HOURS						
19. ELEMENTARY*						
20. HIGH SCHOOL*						
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20)						
COMMUNITY DAY SCHOOLS - Additional Funds						
22. ELEMENTARY						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*						
23. HIGH SCHOOL						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*						
CHARTER SCHOOLS						
24. Charter ADA Funded Through the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (EC 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RL)	2,830.95	2,820.95	2,830.95	2,973.64	2,925.95	2,973.64
b. All Other Block Grant Funded Charters	806.47	801.47	806.47	826.47	850.47	826.47
25. Charter ADA Funded Through the Revenue Limit						
26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b, and 25)	3,637.42	3,622.42	3,637.42	3,800.11	3,776.42	3,800.11
27. SUPPLEMENTAL INSTRUCTIONAL HOURS*						

*ADA is no longer collected as a result of flexibility provisions of SBX3 4 (Chapter 12, Statutes of 2009), currently in effect for a five-year period from 2008-09 through 2012-13.

July 1 Budget (Single Adoption)

2010-11 Estimated Actuals

GENERAL FUND

Current Expense Formula/Minimum Classroom Compensation

Sacramento City Unified
Sacramento County

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	179,810,296.16	301	113,786.91	303	179,696,509.25	305	4,489,431.37		307	175,207,077.88	309
2000 - Classified Salaries	50,711,925.74	311	83,454.90	313	50,628,470.84	315	6,397,710.71		317	44,230,760.13	319
3000 - Employee Benefits (Excluding 3800)	101,454,056.55	321	18,832,252.35	323	82,621,804.20	325	5,291,446.07		327	77,330,358.13	329
4000 - Books, Supplies Equip Replace. (6500)	29,007,461.71	331	571,597.12	333	28,435,864.59	335	2,106,942.77		337	26,328,921.82	339
5000 - Services . . . & 7300 - Indirect Costs	57,249,480.82	341	575,586.26	343	56,673,894.56	345	14,940,014.17		347	41,733,880.39	349
TOTAL					398,056,543.44	365			TOTAL	364,830,998.35	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	142,957,349.53 375
2. Salaries of Instructional Aides Per EC 41011.		2100	5,869,871.49 380
3. STRS.		3101 & 3102	11,622,484.03 382
4. PERS.		3201 & 3202	811,560.32 383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	2,646,650.66 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	35,098,354.47 385
7. Unemployment Insurance.		3501 & 3502	1,054,144.30 390
8. Workers' Compensation Insurance.		3601 & 3602	2,721,892.73 392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	0.00
10. Other Benefits (EC 22310).		3901 & 3902	60,720.73 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			202,843,028.26 395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			415,904.00 396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			202,427,124.26 397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			55.49%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	55.49%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	364,830,998.35
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	155,941,896.02	301	98,370.00	303	155,843,526.02	305	4,013,059.00		307	151,830,467.02	309
2000 - Classified Salaries	49,118,660.00	311	98,218.00	313	49,020,442.00	315	6,428,682.00		317	42,591,760.00	319
3000 - Employee Benefits (Excluding 3800)	102,470,197.60	321	19,423,741.55	323	83,046,456.05	325	5,322,079.17		327	77,724,376.88	329
4000 - Books, Supplies Equip Replace. (6500)	9,579,376.33	331	61,922.00	333	9,517,454.33	335	1,711,726.00		337	7,805,728.33	339
5000 - Services... & 7300 - Indirect Costs	42,247,772.62	341	190,681.00	343	42,057,091.62	345	12,389,747.83		347	29,667,343.79	349
TOTAL					339,484,970.02	365	TOTAL			309,619,676.02	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011		1100	375
2. Salaries of Instructional Aides Per EC 41011		2100	380
3. STRS.		3101 & 3102	382
4. PERS.		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	385
7. Unemployment Insurance.		3501 & 3502	390
8. Workers' Compensation Insurance.		3601 & 3602	392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	0.00
10. Other Benefits (EC 22310).		3901 & 3902	58,618.00
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			188,038,343.82
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			313,986.00
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			
14. TOTAL SALARIES AND BENEFITS.			187,724,357.82
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			60.63%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	60.63%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	309,619,676.02
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

Sacramento City Unified
Sacramento County

July 1 Budget (Single Adoption)
2010-11 Estimated Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

34 67439 0000000
Form L

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	423.00		123,902.00	124,325.00
2. State Lottery Revenue	8560	5,687,369.00		758,397.00	6,445,766.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		5,687,792.00	0.00	882,299.00	6,570,091.00
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	3,958,977.00			3,958,977.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	1,728,392.00			1,728,392.00
4. Books and Supplies	4000-4999	423.00		879,599.00	880,022.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00		2,700.00	2,700.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		5,687,792.00	0.00	882,299.00	6,570,091.00
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	0.00	0.00
D. COMMENTS:					
Lottery funds were partially used to purchase sound equipment that is considered capital outlay.					

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.

*Pursuant to Government Code Section 8880.4.5(a)2(B) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

Sacramento City Unified
Sacramento County

July 1 Budget (Single Adoption)
General Fund
Revenue Limit Summary

34 67439 0000000
Form RL

Description	Principal Appt. Software Data ID	2010-11 Estimated Actuals	2011-12 Budget
BASE REVENUE LIMIT PER ADA			
1. Base Revenue Limit per ADA (prior year)	0025	6,376.28	6,351.28
2. Inflation Increase	0041	(25.00)	143.00
3. All Other Adjustments	0042, 0525, 0719	44.01	45.00
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,395.29	6,539.28
REVENUE LIMIT SUBJECT TO DEFICIT			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	6,395.29	6,539.28
b. Revenue Limit ADA	0033	44,669.23	44,811.92
c. Total Base Revenue Limit (Line 5a times Line 5b)	0269	285,672,679.93	293,037,692.22
6. Allowance for Necessary Small School	0489	0.00	0.00
7. Gain or Loss from Interdistrict Attendance Agreements	0272	0.00	0.00
8. Meals for Needy Pupils	0090		
9. Special Revenue Limit Adjustments	0274	0.00	0.00
10. One-time Equalization Adjustments	0275		
11. Miscellaneous Revenue Limit Adjustments	0276, 0659	0.00	0.00
12. Less: All Charter District Revenue Limit Adjustment	0217	0.00	0.00
13. Beginning Teacher Salary Incentive Funding	0552		
14. Less: Class Size Penalties Adjustment	0173	0.00	0.00
15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines 5c through 11, plus Line 13, minus Lines 12 and 14)	0082	285,672,679.93	293,037,692.22
DEFICIT CALCULATION			
16. Deficit Factor	0281	0.82037	0.80246
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	234,357,296.43	235,151,026.50
OTHER REVENUE LIMIT ITEMS			
18. Unemployment Insurance Revenue	0060	1,630,823.00	3,750,892.90
19. Less: Longer Day/Year Penalty	0287	0.00	
20. Less: Excess ROC/P Reserves Adjustment	0288	0.00	
21. Less: PERS Reduction	0195	1,771,478.00	1,234,990.00
22. PERS Safety Adjustment/SFUSD PERS Adjustment	0205, 0654		
23. TOTAL, OTHER REVENUE LIMIT ITEMS (Sum Lines 18 and 22, minus Lines 19 through 21)	---	(140,655.00)	2,515,902.90
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	234,216,641.43	237,666,929.40

Description	Principal Appt. Software Data ID	2010-11 Estimated Actuals	2011-12 Budget
REVENUE LIMIT - LOCAL SOURCES			
25. Property Taxes	0587, 0660	62,824,900.00	62,550,400.00
26. Miscellaneous Funds	0588	0.00	0.00
27. Community Redevelopment Funds	0589	497,300.00	400,000.00
28. Less: Charter Schools In-lieu Taxes	0595	5,325,576.00	5,208,317.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	57,996,624.00	57,742,083.00
30. Charter School General Purpose Block Grant Offset (Unified Districts Only)	0293	14,852,579.17	15,604,205.64
31. STATE AID PORTION OF REVENUE LIMIT (Sum Line 24, minus Lines 29 and 30. If negative, then zero)	0111	161,367,438.26	164,320,640.76
OTHER ITEMS			
32. Less: County Office Funds Transfer	0458	185,642.00	185,642.00
33. Core Academic Program	9001		
34. California High School Exit Exam	9002		
35. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017		
36. Apprenticeship Funding	0570		
37. Community Day School Additional Funding	3103, 9007		
38. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer	0634, 0629		
39. Basic Aid Supplement Charter School Adjustment	9018		
40. All Other Adjustments	---		
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(185,642.00)	(185,642.00)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	161,181,796.26	164,134,998.76
43. Less: Revenue Limit State Apportionment Receipts	---		
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	---	161,181,796.26	

OTHER NON-REVENUE LIMIT ITEMS

45. Core Academic Program	9001	821,296.00	821,296.00
46. California High School Exit Exam	9002	1,575,197.00	1,575,197.00
47. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017	1,434,243.00	1,434,243.00
48. Apprenticeship Funding	0570	202,034.00	202,034.00
49. Community Day School Additional Funding	3103, 9007	118,376.00	118,376.00

Sacramento City Unified
Sacramento County

July 1 Budget (Single Adoption)
2010-11 Estimated Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

34 67439 0000000
Form SIAA

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	(889,187.37)	0.00	(2,105,851.74)				
Other Sources/Uses Detail					9,635,870.00	10,747,227.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	820,622.00	0.00	0.00	0.00				
Other Sources/Uses Detail					1,385,858.00	652,870.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	12,533.00	0.00	436,495.00	0.00				
Other Sources/Uses Detail					8,284,762.00	2,408,000.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	109,299.50	0.00	691,246.74	0.00				
Other Sources/Uses Detail					18,606.00	17,000.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(51,698.33)	986,845.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					1,075,000.00	4,675,000.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	2,000.00	0.00						
Other Sources/Uses Detail					0.00	1,900,000.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	944,454.50	(940,885.70)	2,114,586.74	(2,105,851.74)	20,400,096.00	20,400,097.00	0.00	0.00

Sacramento City Unified
Sacramento County

July 1 Budget (Single Adoption)
2011-12 Budget
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

34 67439 0000000
Form SIAB

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(854,023.00)	0.00	(1,749,996.00)				
Other Sources/Uses Detail					2,930,254.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	778,240.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	730,254.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	5,000.00	0.00	201,910.00	0.00				
Other Sources/Uses Detail					0.00	2,200,000.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	73,400.00	0.00	579,293.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(4,617.00)	968,793.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Sacramento City Unified
Sacramento County

July 1 Budget (Single Adoption)
2011-12 Budget
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

34 67439 000000
Form SIAB

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	2,000.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	858,640.00	(858,640.00)	1,749,996.00	(1,749,996.00)	2,930,254.00	2,930,254.00		

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).

Deviations from the standards must be explained and may affect the approval of the budget.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Funded average daily attendance (ADA) has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	District ADA		
3.0%	0	to	300
2.0%	301	to	1,000
1.0%	1,001	and	over

District ADA (Form A, Estimated P-2 ADA column, lines 3, 6, and 25):

District's ADA Standard Percentage Level:

1A. Calculating the District's ADA Variances

DATA ENTRY: Enter data in the Revenue Limit ADA, Original Budget column for the First, Second, and Third Prior Years; all other data are extracted or calculated.

Fiscal Year	Revenue Limit (Funded) ADA		ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
	Original Budget (Use Form RL, Line 5b)	Estimated/Unaudited Actuals (Form RL, Line 5b)		
Third Prior Year (2008-09)	45,800.19	45,364.10	1.0%	Met
Second Prior Year (2009-10)	44,824.98	44,957.35	N/A	Met
First Prior Year (2010-11)	44,915.14	44,689.23	0.5%	Met
Budget Year (2011-12) (Criterion 4A1, Step 2a)	44,811.92			

1B. Comparison of District ADA to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for the first prior year.

Explanation:
(required if NOT met)

- 1b. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

STANDARD: Projected enrollment has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	District ADA		
3.0%	0	to	300
2.0%	301	to	1,000
1.0%	1,001	and	over

District ADA (Form A, Estimated P-2 ADA column, lines 3, 6, and 25):

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

DATA ENTRY: Enter data in the Enrollment, Budget, column for all fiscal years and in the Enrollment, CBEDS Actual, column for the First Prior Year; all other data are extracted or calculated.

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2008-09)	47,539	48,155	N/A	Met
Second Prior Year (2009-10)	47,188	47,890	N/A	Met
First Prior Year (2010-11)	48,530	47,897	1.3%	Not Met
Budget Year (2011-12)	47,897			

2B. Comparison of District Enrollment to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. **STANDARD NOT MET** - Enrollment was estimated above the standard for the first prior year. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

The 2010-11 projected enrollment increase did not materialize and was adjusted at second interim. 2010-11 was funded based on previous year ADA.

- 1b. **STANDARD MET** - Enrollment has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

STANDARD: Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the budget year or two subsequent fiscal years has not increased from the historical average ratio from the three prior fiscal years by more than one half of one percent (0.5%).

3A. Calculating the District's ADA to Enrollment Standard

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines 3, 6, and 25)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2008-09)	41,995	48,155	87.2%
Second Prior Year (2009-10)	41,864	47,890	87.4%
First Prior Year (2010-11)	41,595	47,897	86.8%
Historical Average Ratio:			87.1%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			87.6%

3B. Calculating the District's Projected Ratio of ADA to Enrollment

DATA ENTRY: If Form MYP exists, Estimated P-2 ADA for the two subsequent years will be extracted; if not, enter Estimated P-2 ADA data in the first column. Enter data in the Enrollment column for the two subsequent years. All other data are extracted or calculated.

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines 3, 6, and 25) (Form MYP, Line F2)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2011-12)	41,809	47,897	87.3%	Met
1st Subsequent Year (2012-13)	41,540	47,897	86.7%	Met
2nd Subsequent Year (2013-14)	41,540	47,897	86.7%	Met

3C. Comparison of District ADA to Enrollment Ratio to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

4. CRITERION: Revenue Limit

STANDARD: Projected revenue limit for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year by more than the change in population and the funded cost-of-living adjustment (COLA) plus or minus one percent.

For basic aid districts, projected revenue limit has not changed from the prior fiscal year by more than the percent change in property tax revenues plus or minus one percent.

For districts funded by necessary small school formulas, projected revenue limit has not changed from the prior fiscal year by more than the funded cost-of-living adjustment plus or minus one percent.

4A1. Calculating the District's Revenue Limit Standard

DATA ENTRY: If Form MYP exists, the 1st and 2nd Subsequent Year columns for Step 1a and Step 2a will be extracted; if not, enter data for the two subsequent years. In addition, the deficit factor, Step 1b, for the two subsequent years will be extracted from Form MYP if it exists; if not, it will link from the Budget Year column, but may be overwritten. All other data are extracted or calculated.

Projected Revenue Limit

	Prior Year (2010-11)	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Step 1 - Funded COLA				
a. Base Revenue Limit (BRL) per ADA (Form RL, Line 4) (Form MYP, Unrestricted, Line A1a)	6,395.29	6,539.28	6,748.54	6,930.75
b. Deficit Factor (Form RL, Line 16) (Form MYP, Unrestricted, Line A1f)	0.82037	0.80246	0.80246	0.80246
c. Funded BRL per ADA (Step 1a times Step 1b)	5,246.50	5,247.51	5,415.43	5,561.65
d. Prior Year Funded BRL per ADA		5,246.50	5,247.51	5,415.43
e. Difference (Step 1c minus Step 1d)		1.01	167.92	146.22
f. Percent Change Due to COLA (Step 1e divided by Step 1d)		0.02%	3.20%	2.70%
Step 2 - Change in Population				
a. Revenue Limit (Funded) ADA (Form RL, Line 5b) (Form MYP, Unrestricted, Line A1b)	44,669.23	44,811.92	44,542.92	44,542.92
b. Prior Year Revenue Limit (Funded) ADA		44,669.23	44,811.92	44,542.92
c. Difference (Step 2a minus Step 2b)		142.69	(269.00)	0.00
d. Percent Change Due to Population (Step 2c divided by Step 2b)		0.32%	-0.60%	0.00%
Step 3 - Total Change in Funded COLA and Population (Step 1f plus Step 2d)		0.34%	2.60%	2.70%
Revenue Limit Standard (Step 3, plus/minus 1%):		-0.66% to 1.34%	1.60% to 3.60%	1.70% to 3.70%

4A2. Alternate Revenue Limit Standard - Basic Aid

DATA ENTRY: If applicable to your district, input data in the 1st and 2nd Subsequent Year columns for projected local property taxes; all other data are extracted or calculated.

Basic Aid District Projected Revenue Limit (applicable if Form RL, Budget column, line 31, is zero)

	Prior Year (2010-11)	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Projected Local Property Taxes (Form RL, Lines 25 thru 27)	63,322,200.00	62,950,400.00	62,950,400.00	62,950,400.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate Revenue Limit Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected Revenue Limit (applicable if Form RL, Budget column, line 6, is greater than zero, and line 5b, RL ADA, is zero)

	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Necessary Small School Standard (Funded COLA change - Step 1f, plus/minus 1%):	N/A	N/A	N/A

4B. Calculating the District's Projected Change in Revenue Limit

DATA ENTRY: Enter data in the 1st and 2nd Subsequent Year columns for Revenue Limit; all other data are extracted or calculated.

	Prior Year (2010-11)	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Revenue Limit (Fund 01, Objects 8011, 8020-8089)	224,516,544.80	227,085,398.76	232,940,551.33	239,229,946.22
District's Projected Change in Revenue Limit:		1.14%	2.58%	2.70%
Revenue Limit Standard:		- .66% to 1.34%	1.60% to 3.60%	1.70% to 3.70%
Status:		Met	Met	Met

4C. Comparison of District Revenue Limit to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected change in revenue limit has met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the budget year or two subsequent fiscal years has not changed from the historical average ratio from the three prior fiscal years by more than the greater of three percent or the district's required reserves percentage.

5A. Calculating the District's Historical Average Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2008-09)	214,585,339.04	237,475,221.93	90.4%
Second Prior Year (2009-10)	197,341,256.79	223,353,014.93	88.4%
First Prior Year (2010-11)	204,101,716.15	231,601,953.10	88.1%
	Historical Average Ratio:		89.0%

	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	2.0%	2.0%	2.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	86.0% to 92.0%	86.0% to 92.0%	86.0% to 92.0%

5B. Calculating the District's Projected Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: If Form MYP exists, Unrestricted Salaries and Benefits, and Total Unrestricted Expenditures data for the 1st and 2nd Subsequent Years will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2011-12)	204,212,754.89	228,047,736.57	89.5%	Met
1st Subsequent Year (2012-13)	229,388,516.34	253,223,498.02	90.6%	Met
2nd Subsequent Year (2013-14)	236,559,453.39	247,137,567.67	95.7%	Not Met

5C. Comparison of District Salaries and Benefits Ratio to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. **STANDARD NOT MET** - Projected ratio(s) of unrestricted salary and benefit costs to total unrestricted expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

Explanation:
(required if NOT met)

For 2013-14 once reductions have been approved or revenues are identified, the ratio will decrease and it will look similar to 2011-12 and 2012-13.

6. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state, and other local) or expenditures (including books and supplies, and services and other operating), for any of the budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the percentage change in population and the funded cost-of-living adjustment (COLA) plus or minus ten percent.

For each major object category, changes that exceed the percentage change in population and the funded COLA plus or minus five percent must be explained.

6A. Calculating the District's Other Revenues and Expenditures Standard Percentage Ranges

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
1. District's Change in Population and Funded COLA (Criterion 4A1, Step 3):	0.34%	2.60%	2.70%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-9.66% to 10.34%	-7.40% to 12.60%	-7.30% to 12.70%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-4.66% to 5.34%	-2.40% to 7.60%	-2.30% to 7.70%

6B. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 6A, Line 3)

DATA ENTRY: If Form MYP exists, the 1st and 2nd Subsequent Year data for each revenue and expenditure section will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Explanations must be entered for each category if the percent change for any year exceeds the district's explanation percentage range.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2010-11)	81,496,602.32		
Budget Year (2011-12)	37,991,069.00	-53.38%	Yes
1st Subsequent Year (2012-13)	37,991,069.00	0.00%	No
2nd Subsequent Year (2013-14)	37,991,069.00	0.00%	No

Explanation:
(required if Yes)

Year 2010-11 includes ARRA funds. Year 2011-12, 2012-13 and 2013-14 do not include ARRA Funds. The adopted budget for 2011-12 included projections for federal programs and do not include many programs that cannot be estimated. As program funding is approved by the board, those budgets will be included in the budget, therefore increasing the budget.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2010-11)	110,470,882.00		
Budget Year (2011-12)	96,226,522.13	-12.89%	Yes
1st Subsequent Year (2012-13)	99,263,452.64	3.16%	No
2nd Subsequent Year (2013-14)	101,943,565.86	2.70%	No

Explanation:
(required if Yes)

Starting in 2011-12, per GASB 54 and CDE requirement, Adult Education and Deferred Maintenance funds are coded directly to those funds instead of coding first to General Fund and then transferred.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2010-11)	8,445,421.92		
Budget Year (2011-12)	6,315,460.00	-25.22%	Yes
1st Subsequent Year (2012-13)	6,315,460.00	0.00%	No
2nd Subsequent Year (2013-14)	6,315,460.00	0.00%	No

Explanation:
(required if Yes)

The adopted budget for 2011-12 included projections for local programs and do not include many programs that can't be estimated because several of them are donations. As program funding is approved by the board, those budgets will be included in the budget, therefore increasing the budget.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2010-11)	28,989,052.75		
Budget Year (2011-12)	9,529,699.33	-67.13%	Yes
1st Subsequent Year (2012-13)	9,529,699.33	0.00%	No
2nd Subsequent Year (2013-14)	9,529,699.33	0.00%	No

Explanation:
(required if Yes)

The adopted budget for 2011-12 included projections for federal, state and local programs and do not include many programs that can't be estimated. As program funding is approved by the board, those budgets will be included in the budget, therefore increasing both the revenue and expenditures and it is expected that 2011-12 will look similar once new programs are identified and included in the budget.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYP, Line B5)

First Prior Year (2010-11)	59,358,440.56		
Budget Year (2011-12)	43,997,768.62	-25.88%	Yes
1st Subsequent Year (2012-13)	42,831,465.81	-2.65%	Yes
2nd Subsequent Year (2013-14)	42,831,465.81	0.00%	No

Explanation:
(required if Yes)

Same comment above applies for Services and Other Operating Expenditures.

6C. Calculating the District's Change in Total Operating Revenues and Expenditures (Section 6A, Line 2)

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
----------------------------	--------	--------------------------------------	--------

Total Federal, Other State, and Other Local Revenue (Criterion 6B)

First Prior Year (2010-11)	200,412,906.24		
Budget Year (2011-12)	140,533,051.13	-29.88%	Not Met
1st Subsequent Year (2012-13)	143,569,981.64	2.16%	Met
2nd Subsequent Year (2013-14)	146,250,094.86	1.87%	Met

Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)

First Prior Year (2010-11)	88,347,493.31		
Budget Year (2011-12)	53,527,467.95	-39.41%	Not Met
1st Subsequent Year (2012-13)	52,361,165.14	-2.18%	Met
2nd Subsequent Year (2013-14)	52,361,165.14	0.00%	Met

6D. Comparison of District Total Operating Revenues and Expenditures to the Standard Percentage Range

DATA ENTRY: Explanations are linked from Section 6B if the status in Section 6C is not met; no entry is allowed below.

- 1a. STANDARD NOT MET - Projected total operating revenues have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation:
Federal Revenue
(linked from 6B
if NOT met)

Year 2010-11 includes ARRA funds. Year 2011-12, 2012-13 and 2013-14 do not include ARRA Funds. The adopted budget for 2011-12 included projections for federal programs and do not include many programs that cannot be estimated. As program funding is approved by the board, those budgets will be included in the budget, therefore increasing the budget.

Explanation:
Other State Revenue
(linked from 6B
if NOT met)

Starting in 2011-12, per GASB 54 and CDE requirement, Adult Education and Deferred Maintenance funds are coded directly to those funds instead of coding first to General Fund and then transferred.

Explanation:
Other Local Revenue
(linked from 6B
if NOT met)

The adopted budget for 2011-12 included projections for local programs and do not include many programs that can't be estimated because several of them are donations. As program funding is approved by the board, those budgets will be included in the budget, therefore increasing the budget.

- 1b. STANDARD NOT MET - Projected total operating expenditures have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating expenditures within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation:
Books and Supplies
(linked from 6B
if NOT met)

The adopted budget for 2011-12 included projections for federal, state and local programs and do not include many programs that can't be estimated. As program funding is approved by the board, those budgets will be included in the budget, therefore increasing both the revenue and expenditures and it is expected that 2011-12 will look similar once new programs are identified and included in the budget.

Explanation:
Services and Other Exps
(linked from 6B
if NOT met)

Same comment above applies for Services and Other Operating Expenditures.

7. CRITERION: Facilities Maintenance

STANDARD: Confirm that the annual contribution for facilities maintenance funding is not less than the amounts required pursuant to Education Code sections 17584 (Deferred Maintenance) and 17070.75 (Ongoing and Major Maintenance/Restricted Maintenance Account), if applicable.

7A. Determining the District's Compliance with the Contribution Requirement for EC Section 17584 - Deferred Maintenance

NOTE: SBX3 4 (Chapter 12, Statutes of 2009) eliminates the local match requirement for Deferred Maintenance for a five-year period from 2008-09 through 2012-13. Therefore, this section has been inactivated for that period.

7B. Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 as modified by Section 17070.766, effective 2008-09 through 2012-13 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

NOTE: EC Section 17070.766 reduces the contributions required in EC Section 17070.75 from 3 percent to 1 percent for a five-year period from 2008-09 through 2012-13. Therefore, the calculation in this section has been revised accordingly for that period.

DATA ENTRY: Click the appropriate Yes or No button for special education local plan area (SELPA) administrative units (AUs); all other data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable.

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenue that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?

No

- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(C) (Fund 10, objects 7211-7213 and 7221-7223 with resources 3300-3499 and 6500-6540)

0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

- a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)

362,785,031.57

- b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)

0.00

- c. Net Budgeted Expenditures and Other Financing Uses

362,785,031.57

1% Required
Minimum Contribution
(Line 2c times 1%)

3,627,850.32

Budgeted Contribution ¹
to the Ongoing and Major
Maintenance Account

10,151,261.00

Status

Met

¹ Fund 01, Resource 8150, Objects 8900-8999

If standard is not met, enter an X in the box that best describes why the minimum required contribution was not made:

- ☐ Not applicable (district does not participate in the Leroy F. Green School Facilities Act of 1998)
☐ Exempt (due to district's small size [EC Section 17070.75 (b)(2)(D)])
☐ Other (explanation must be provided)

Explanation:

(required if NOT met
and Other is marked)

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves¹ as a percentage of total expenditures and other financing uses² in two out of three prior fiscal years.

8A. Calculating the District's Deficit Spending Standard Percentage Levels

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2008-09)	Second Prior Year (2009-10)	First Prior Year (2010-11)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Designated for Economic Uncertainties (Funds 01 and 17, Object 9770)	8,589,000.00	8,589,000.00	8,589,000.00
b. Undesignated Amounts (Funds 01 and 17, Object 9790)	0.00	0.00	0.00
c. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	(12.62)	(14.11)	0.00
d. Available Reserves (Lines 1a through 1c)	8,589,000.00	8,588,985.89	8,589,000.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	408,003,167.74	411,272,611.38	436,203,395.36
b. Less: Special Education Pass-through Funds (Fund 01, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			0.00
c. Net Expenditures and Other Financing Uses (Line 2a minus Line 2b)	408,003,167.74	411,272,611.38	436,203,395.36
3. District's Available Reserve Percentage (Line 1d divided by Line 2c)	2.1%	2.1%	2.0%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	0.7%	0.7%	0.7%

¹Available reserves are the unrestricted amounts in the Reserve for Economic Uncertainties and the Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

²A school district that is the Administrative Unit of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2008-09)	957,909.49	237,475,221.93	N/A	Met
Second Prior Year (2009-10)	1,773,017.97	239,544,071.51	N/A	Met
First Prior Year (2010-11)	6,442,529.68	242,349,180.10	N/A	Met
Budget Year (2011-12) (Information only)	3,855,626.32	228,047,736.57		

8C. Comparison of District Deficit Spending to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in two or more of the three prior years.

Explanation:
(required if NOT met)

9. CRITERION: Fund Balance

STANDARD: Budgeted beginning unrestricted general fund balance has not been overestimated for two out of three prior fiscal years by more than the following percentage levels:

Percentage Level ¹	District ADA		
1.7%	0	to	300
1.3%	301	to	1,000
1.0%	1,001	to	30,000
0.7%	30,001	to	400,000
0.3%	400,001	and	over

¹ Percentage levels equate to a rate of deficit spending which would eliminate recommended reserves for economic uncertainties over a three year period.

District ADA (Form A, Estimated P-2 ADA column, lines 3, 6, and 25):

District's Fund Balance Standard Percentage Level:

9A. Calculating the District's Unrestricted General Fund Beginning Balance Percentages

DATA ENTRY: Enter data in the Original Budget column for the First, Second, and Third Prior Years; all other data are extracted or calculated.

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2008-09)	8,934,000.00	10,557,308.78	N/A	Met
Second Prior Year (2009-10)	10,314,000.00	11,515,218.89	N/A	Met
First Prior Year (2010-11)	10,364,255.00	13,786,094.00	N/A	Met
Budget Year (2011-12) (Information only)	20,228,623.68			

² Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

9B. Comparison of District Unrestricted Beginning Fund Balance to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Unrestricted general fund beginning fund balance has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

Percentage Level	District ADA		
5% or \$60,000 (greater of)	0	to	300
4% or \$60,000 (greater of)	301	to	1,000
3%	1,001	to	30,000
2%	30,001	to	400,000
1%	400,001	and	over

¹ Available reserves are the unrestricted amounts in the Reserve for Economic Uncertainties and the Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

² Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment (Education Code Section 42238), rounded to the nearest thousand.

³ A school district that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
District Estimated P-2 ADA (Criterion 3, Item 3B):	41,809	41,540	41,540
District's Reserve Standard Percentage Level:	2%	2%	2%

10A. Calculating the District's Special Education Pass-through Exclusions (only for districts that serve as the AU of a SELPA)

DATA ENTRY: For SELPA AUs, if Form MYP exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1 and, if Yes, enter data for item 2a and for the two subsequent years in item 2b; Budget Year data are extracted.

For districts that serve as the AU of a SELPA (Form MYP, Lines F1a, F1b1, and F1b2):

- Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
- If you are the SELPA AU and are excluding special education pass-through funds:
 - Enter the name(s) of the SELPA(s):

No

- Special Education Pass-through Funds
(Fund 10, resources 3300-3499 and 6500-6540,
objects 7211-7213 and 7221-7223)

Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
0.00		

10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 and 2 will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	362,785,031.57	389,961,636.65	385,528,520.09
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00		
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	362,785,031.57	389,961,636.65	385,528,520.09
4. Reserve Standard Percentage Level	2%	2%	2%
5. Reserve Standard - by Percent (Line B3 times Line B4)	7,255,700.63	7,799,232.73	7,710,570.40
6. Reserve Standard - by Amount (\$60,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	7,255,700.63	7,799,232.73	7,710,570.40

10C. Calculating the District's Budgeted Reserve Amount

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 through 7 will be extracted; if not, enter data for the two subsequent years.
All other data are extracted or calculated.

Reserve Amounts

(Unrestricted resources 0000-1999 except Line 4):

	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	8,589,000.00	8,589,000.00	8,589,000.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	8,589,000.00	8,589,000.00	8,589,000.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	2.37%	2.20%	2.23%
District's Reserve Standard (Section 10B, Line 7):	7,255,700.63	7,799,232.73	7,710,570.40
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Projected available reserves have met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

DATA ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.

S1. Contingent Liabilities

- 1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?

No

- 1b. If Yes, identify the liabilities and how they may impact the budget:

S2. Use of One-time Revenues for Ongoing Expenditures

- 1a. Does your district have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources?

No

- 1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

S3. Use of Ongoing Revenues for One-time Expenditures

- 1a. Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues?

No

- 1b. If Yes, identify the expenditures:

S4. Contingent Revenues

- 1a. Does your district have projected revenues for the budget year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?

No

- 1b. If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the budget year and two subsequent fiscal years. Provide an explanation if contributions have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether contributions are ongoing or one-time in nature.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the budget year and two subsequent fiscal years. Provide an explanation if transfers have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether transfers are ongoing or one-time in nature.

Estimate the impact of any capital projects on the general fund operational budget.

District's Contributions and Transfers Standard: -10.0% to +10.0%
or -\$20,000 to +\$20,000

S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund

DATA ENTRY: Enter data in the Projection column for contributions, transfers in, and transfers out for all fiscal years, except the First Prior Year and Budget Year for Contributions, which will be extracted, and click the appropriate button for item 1d; all other data are extracted or calculated.

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2010-11)	(32,998,190.00)			
Budget Year (2011-12)	(36,864,758.00)	3,866,568.00	11.7%	Not Met
1st Subsequent Year (2012-13)	(37,073,739.00)	208,981.00	0.6%	Met
2nd Subsequent Year (2013-14)	(37,073,739.00)	0.00	0.0%	Met
1b. Transfers In, General Fund *				
First Prior Year (2010-11)	9,635,870.00			
Budget Year (2011-12)	2,930,254.00	(6,705,616.00)	-69.6%	Not Met
1st Subsequent Year (2012-13)	2,930,254.00	0.00	0.0%	Met
2nd Subsequent Year (2013-14)	2,930,254.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2010-11)	10,747,227.00			
Budget Year (2011-12)	0.00	(10,747,227.00)	-100.0%	Not Met
1st Subsequent Year (2012-13)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2013-14)	0.00	0.00	0.0%	Met

1d. Impact of Capital Projects

Do you have any capital projects that may impact the general fund operational budget?

No

* Include transfers used to cover operating deficits in either the general fund or any other fund.

S5B. Status of the District's Projected Contributions, Transfers, and Capital Projects

DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for item 1d.

- 1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:
(required if NOT met)

In the adopted budget for 2011-12, all contributions to Special Education are from General Fund Unrestricted. 2011-12 no longer includes ARRA funds.

- 1b. NOT MET - The projected transfers in to the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timelines, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

The adopted budget for 2011-12 does not include the use of one time funds such as Workers Comp and Bonds Funds for Deferred Maintenance Match as used in 2010-11.

- 1c. NOT MET - The projected transfers out of the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

In the adopted budget for 2011-12, Adult Education and Deferred Maintenance Funds are no longer transfers out from General Fund.

- 1d. NO - There are no capital projects that may impact the general fund operational budget.

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payments for the budget year and two subsequent fiscal years.

Explain how any increase in annual payments will be funded. Also explain how any decrease to funding sources used to pay long-term commitments will be replaced.

¹ Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

S6A. Identification of the District's Long-term Commitments

DATA ENTRY: Click the appropriate button in item 1 and enter data in all columns of item 2 for applicable long-term commitments; there are no extractions in this section.

- Does your district have long-term (multiyear) commitments?
(If No, skip item 2 and Sections S6B and S6C)
- If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2011
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	5	General Fund/Various Resources	Equipment	89,232
Certificates of Participation	21	Developer Fees/LAIF	COPS	83,105,000
General Obligation Bonds	17/19/22	BIRF	Buildings	350,082,966
Supp Early Retirement Program	2 and 3	General Fund	PARS	12,168,655
State School Building Loans				
Compensated Absences		Various Funds/Sources	Vacation Earned	8,097,284

Other Long-term Commitments (do not include OPEB):

Special Tax Bonds	4	Debt Services for Blended Components- Fund 5	Buildings	2,400,000
G.O Bonds- Accreted Interest	22	Debt Services for Blended Components- Fund 5	Buildings	3,367,973

Type of Commitment (continued)	Prior Year (2010-11) Annual Payment (P & I)	Budget Year (2011-12) Annual Payment (P & I)	1st Subsequent Year (2012-13) Annual Payment (P & I)	2nd Subsequent Year (2013-14) Annual Payment (P & I)
Capital Leases	60,785	10,312	10,312	10,312
Certificates of Participation	4,390,995	4,386,795	4,490,895	4,491,175
General Obligation Bonds	27,728,828	24,435,003	24,729,113	25,592,726
Supp Early Retirement Program	3,708,721	3,708,721	3,708,721	1,042,493
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Special Tax Bonds	684,520	683,215	684,807	611,363
G.O Bonds- Accreted Interest	0	0	0	0
Total Annual Payments:	36,573,849	33,224,046	33,623,848	31,748,069
Has total annual payment increased over prior year (2010-11)?	No	No	No	No

S6B. Comparison of the District's Annual Payments to Prior Year Annual Payment

DATA ENTRY: Enter an explanation if Yes.

- 1a. No - Annual payments for long-term commitments have not increased in one or more of the budget and two subsequent fiscal years.

Explanation:
(required if Yes
to increase in total
annual payments)

S6C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments

DATA ENTRY: Click the appropriate Yes or No button in item 1; if Yes, an explanation is required in item 2.

1. Will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?

No

2.

No - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment annual payments.

Explanation:
(required if Yes)

S7. Unfunded Liabilities

Estimate the unfunded liability for postemployment benefits other than pensions (OPEB) based on an actuarial valuation, if required, or other method; identify or estimate the annual required contribution; and indicate how the obligation is funded (pay-as-you-go, amortized over a specific period, etc.).

Estimate the unfunded liability for self-insurance programs such as workers' compensation based on an actuarial valuation, if required, or other method; identify or estimate the required contribution; and indicate how the obligation is funded (level of risk retained, funding approach, etc.).

S7A. Identification of the District's Estimated Unfunded Liability for Postemployment Benefits Other than Pensions (OPEB)

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section except the budget year data on line 5b.

1. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)

Yes

2. For the district's OPEB:
a. Are they lifetime benefits?

Yes

- b. Do benefits continue past age 65?

Yes

- c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

3. a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?

Actuarial

- b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund

Self-Insurance Fund

Governmental Fund

0

0

4. OPEB Liabilities

- a. OPEB actuarial accrued liability (AAL)

552,400,000.00

- b. OPEB unfunded actuarial accrued liability (UAAL)

552,400,000.00

- c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?

Actuarial

- d. If based on an actuarial valuation, indicate the date of the OPEB valuation

Feb 10, 2010

5. OPEB Contributions

- a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)
d. Number of retirees receiving OPEB benefits

Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
44,061,864.00	44,061,864.00	44,061,864.00
22,238,534.00	22,238,534.00	22,238,534.00
22,238,534.00	22,238,534.00	22,238,534.00
3,345	3,345	3,345

S7B. Identification of the District's Unfunded Liability for Self-Insurance Programs

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section.

1. Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section S7A) (If No, skip items 2-4)

Yes

2. Describe each self-insurance program operated by the district, including details for each such as level of risk retained, funding approach, basis for valuation (district's estimate or actuarial), and date of the valuation:

The District has established a Self-insurance Fund to account for employee vision, dental and workers' compensation benefits. The plans are self insured and contract with a third party administrator for benefits processing until 7/31/98 and beginning 7/1/01, the worker's compensation plan provided coverage up to \$250,000 and purchased excess insurance from claims over the retainage covered limit. Between 8/1/98 and 6/30/01 the district purchased insurance for the workers' compensation coverage.

3. Self-Insurance Liabilities

- a. Accrued liability for self-insurance programs
b. Unfunded liability for self-insurance programs

17,075,153.00

17,075,153.00

4. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
b. Amount contributed (funded) for self-insurance programs

Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
7,523,992.00	7,523,992.00	7,523,992.00
7,523,992.00	7,523,992.00	7,523,992.00

S8. Status of Labor Agreements

Analyze the status of employee labor agreements. Identify new labor agreements, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues, and explain how these commitments will be funded in future fiscal years.

If salary and benefit negotiations are not finalized at budget adoption, upon settlement with certificated or classified staff:

The school district must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the county office of education (COE) with an analysis of the cost of the settlement and its impact on the operating budget.

The county superintendent shall review the analysis relative to the criteria and standards, and may provide written comments to the president of the district governing board and superintendent.

S8A. Cost Analysis of District's Labor Agreements - Certificated (Non-management) Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2010-11)	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Number of certificated (non-management) full-time-equivalent (FTE) positions	2,197.4	2,095.0	2,197.4	2,197.4

Certificated (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

No

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

Non-monetary items are under discussion with SCTA for 2011-12.

Negotiations Settled

- 2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

- 2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2011-12)

1st Subsequent Year
(2012-13)

2nd Subsequent Year
(2013-14)

Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

% change in salary schedule from prior year
(may enter text, such as "Reopener")

Identify the source of funding that will be used to support multiyear salary commitments:

Sacramento City Unified
Sacramento County

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits

1,376,170

7. Amount included for any tentative salary schedule increases

Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
0	0	0

Certificated (Non-management) Health and Welfare (H&W) Benefits

- Are costs of H&W benefit changes included in the budget and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Yes	Yes	Yes
33,184,301	36,502,731	40,153,004
100.0%	100.0%	100.0%
10.0%	10.0%	10.0%

Certificated (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?

If Yes, amount of new costs included in the budget and MYPs

If Yes, explain the nature of the new costs:

No		
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Certificated (Non-management) Step and Column Adjustments

- Are step & column adjustments included in the budget and MYPs?
- Cost of step & column adjustments
- Percent change in step & column over prior year

Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Yes	Yes	Yes
1.5%	1.5%	1.5%

Certificated (Non-management) Attrition (layoffs and retirements)

- Are savings from attrition included in the budget and MYPs?
- Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?

Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Yes	Yes	Yes
Yes	Yes	Yes

Certificated (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

S8B. Cost Analysis of District's Labor Agreements - Classified (Non-management) Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2010-11)	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Number of classified (non-managment) FTE positions	1,298.7	1,250.0	1,250.0	1,250.0

Classified (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

No

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

Negotiations for 2011-12 are taking place with classified bargaining units.

Negotiations Settled

- 2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

- 2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2011-12)1st Subsequent Year
(2012-13)2nd Subsequent Year
(2013-14)

Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

% change in salary schedule from prior year
(may enter text, such as "Reopener")

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits

433,450

7. Amount included for any tentative salary schedule increases

Budget Year
(2011-12)1st Subsequent Year
(2012-13)2nd Subsequent Year
(2013-14)

0

0

0

Classified (Non-management) Health and Welfare (H&W) Benefits

1. Are costs of H&W benefit changes included in the budget and MYPs?
2. Total cost of H&W benefits
3. Percent of H&W cost paid by employer
4. Percent projected change in H&W cost over prior year

Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Yes	Yes	Yes
100.0%	100.0%	100.0%
10.0%	10.0%	10.0%

Classified (Non-management) Prior Year Settlements

- Are any new costs from prior year settlements included in the budget?
- If Yes, amount of new costs included in the budget and MYPs
- If Yes, explain the nature of the new costs:

No		
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Classified (Non-management) Step and Column Adjustments

1. Are step & column adjustments included in the budget and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Yes	Yes	Yes
1.5%	1.5%	1.5%

Classified (Non-management) Attrition (layoffs and retirements)

1. Are savings from attrition included in the budget and MYPs?
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?

Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Yes	Yes	Yes
Yes	Yes	Yes

Classified (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., hours of employment, leave of absence, bonuses, etc.):

S8C. Cost Analysis of District's Labor Agreements - Management/Supervisor/Confidential Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2010-11)	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Number of management, supervisor, and confidential FTE positions	192.7	185.0	185.0	185.0

**Management/Supervisor/Confidential
Salary and Benefit Negotiations**

1. Are salary and benefit negotiations settled for the budget year?

No

If Yes, complete question 2.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 3 and 4.

Negotiations for 2011-12 are taking place with UPE and other unrepresented employees.

If n/a, skip the remainder of Section S8C.

Negotiations Settled

2. Salary settlement:

Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

Total cost of salary settlement

% change in salary schedule from prior year
(may enter text, such as "Reopener")

Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Yes	Yes	Yes

Negotiations Not Settled

3. Cost of a one percent increase in salary and statutory benefits

126,200

4. Amount included for any tentative salary schedule increases

Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
0	0	0

**Management/Supervisor/Confidential
Health and Welfare (H&W) Benefits**

- Are costs of H&W benefit changes included in the budget and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
No	No	No
Stipend included in Salary	Stipend included in Salary	Stipend included in Salary
0.0%	0.0%	0.0%
0.0%	0.0%	0.0%

**Management/Supervisor/Confidential
Step and Column Adjustments**

- Are step & column adjustments included in the budget and MYPs?
- Cost of step and column adjustments
- Percent change in step & column over prior year

Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Yes	Yes	Yes
0	0	0

**Management/Supervisor/Confidential
Other Benefits (mileage, bonuses, etc.)**

- Are costs of other benefits included in the budget and MYPs?
- Total cost of other benefits
- Percent change in cost of other benefits over prior year

Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Yes	Yes	Yes
24,000	24,000	24,000

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review.

DATA ENTRY: Click the appropriate Yes or No button for items A1 through A9 except item A3, which is automatically completed based on data in Criterion 2.

A1. Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?

No

A2. Is the system of personnel position control independent from the payroll system?

No

A3. Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column of Criterion 2A are used to determine Yes or No)

No

A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?

Yes

A5. Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?

No

A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?

Yes

A7. Is the district's financial system independent of the county office system?

Yes

A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)

No

A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

No

When providing comments for additional fiscal indicators, please include the item number applicable to each comment.

Comments:
(optional)

End of School District Budget Criteria and Standards Review