SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

Agenda Item# 9.1c

Meeting Date: December 20, 2012

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

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

Division: Administrative Services

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

Background/Rationale: The Budget Revision includes actual revenues and expenditures on all funds as of October 31, 2012. The budget report also includes budget revisions through the end of October 2012.

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

Documents Attached:
1. 2012-13 Budget Revision for the Period Ending October 31, 2012

Estimated Time of Presentation: N/A
Submitted by: Gerardo Castillo, CPA, Director III, Budget Services
Approved by: Richard E. Odegaard, Interim Chief Business Officer

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SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

BUDGET REVISION

PERIOD ENDING OCTOBER 31, 2012

INTRODUCTION

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

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

FUND DESCRIPTION AND BUDGET UPDATE

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

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

BUDGET REVISIONS

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

The "Budget Revisions" page includes the following:

- Operating Budget displays the budget as it was last revised and approved by the Board, and indicates the date of Board approval.

- Proposed Budget Revisions include all increases, decreases, and transfers that have occurred since the last approved Budget Revision.

- Revised Operating Budget incorporates the proposed budget revisions into the Operating Budget. This Revised Operating Budget is carried forward to the Budget Status Report.

BUDGET STATUS REPORT

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

- The 2012-2013 Adopted Budget was adopted by the Governing Board in June 2012.

- The Revised Operating Budget includes all changes that have occurred since the budget was adopted.

- Actuals include all revenues received, bills paid or transfers made through the current reporting period.

- Encumbered transactions are purchase commitments based upon approved purchase requisitions, purchase orders or contracts.

- Balance of Revised Operating Budget calculates the available balance after deducting the actual and encumbered transactions from the Operating Budget. A positive balance represents revenues not yet received or expenditures not yet made. A negative balance means revenues have been received or expenditures have been made in excess of the Operating Budget.

- % of Budget Used, provides the reader with the percent of the Operating Budget used through the current reporting period.

FUNDS

GENERAL FUND

DESCRIPTION

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

BUDGET UPDATE

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

BUDGET STATUS REPORT

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

- Part 1, General Fund, presents a summary of the actual revenues and expenditures for the General Fund. Also included are encumbrances for outstanding purchase orders or various contract services.

- Part 2, General Fund, presents in summary form a breakdown of the General Fund by the following components of the fund:

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

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

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

GENERAL FUND Continued

	BUDGETED REVENUES/ TRANSFERS	BUDGETED EXPENDITURES/ TRANSFERS	BUDGETED FUND BALANCE
Restricted:			
21st Century Community Learning Centers*	3,671,793	3,671,793	
4th R Portable Replacement	84,004	84,004	
After School Education & Safety	2,935	2,935	
Air Quality – Sacto Metropolitan	19,663	19,663	
ARRA: Enhancing Education Through Technology	140	140	
Barona Education Grant	5,000	5,000	
Broad Foundation	14,195	14,195	
CA Academic Partnership	102,221	102,221	
CA Fertilizer Foundation	777	777	
California Endowment	217,968	217,968	
California Wellness Foundation	34,007	34,007	
Capital Expenditures/Private Schools	8,516	8,516	
Cell Towers	25,062	25,062	
Center for Youth Citizenship	15,532	15,532	
Charter Compact Implementation	41,830	41,830	
CHIPRA	19,961	19,961	
Collaborating Districts IPG	37,822	37,822	
Department of Rehabilitation: TPP	31,505	31,505	
E Rate	160,106	160,106	
Educational Foundation	3,423	3,423	
Educational Technology K-12	73,944	73,944	
First Robotics	2,051	2,051	
Fruit Tree/Jamba Juice	2,000	2,000	
Gang Reduction Intervention Program	142,415	142,415	
Gang Violence Suppression Program	63,053	63,053	
Good Behavior Game Grant	87,109	87,109	
Governor's CTE	109,866	109,866	
Great Valley Center	117	117	
Healthy Start- Planning & Operations	100,000	100,000	
Icon School Grant	500	500	
Indian Education	15,758	15,758	

GENERAL FUND Continued

	BUDGETED REVENUES/ TRANSFERS	BUDGETED EXPENDITURES/ TRANSFERS	BUDGETED FUND BALANCE
Restricted cont.			
KAISER: School Based Healthcare	50,000	50,000	
Kern County BHC/BHY	24,800	24,800	
Landmark Constructions – Building Design Compet.	3,541	3,541	
Laura Bush Foundation for America's Libraries	4,000	4,000	
Low Incidence Specialized Services	10,556	10,556	
Lowe's Toolbox for Education	7,250	7,250	
McClatchy Restoration	14,746	14,746	
McKinney-Vento Homeless Assistance	111,421	111,421	
Men's Alliance Health Program	25,733	25,733	
MPR Associates Inc., Grant	6,000	6,000	
Multiple Pathways	215,726	215,726	
National Fish & Wildlife Foundation	486	486	
Packard Grant	96,679	96,679	
Partnership Academies*	552,173	552,173	
Personnel Development	20,529	20,529	
Price Family Fund II	375	375	
Proctor and Gamble	306	306	
Project Thrive	71,005	71,005	
Region 3 Training	54,065	54,065	
REMS	385,323	385,323	
ROP – Café Leon	3,565	3,565	
ROTC	10,226	10,226	
S.D. Bechtel Jr. Foundation*	1,020,458	1,020,458	
Sacramento Region Community Foundation	1,200	1,200	
Safe and Supportive Schools	381,391	381,391	
Safe Routes	1,000	1,000	
Sierra Health Foundation	1,907	1,907	
Smaller Learning Communities	189,619	189,619	
SMUD – EMCS Project	49,160	49,160	
Solar America	825	825	

GENERAL FUND Continued

	BUDGETED REVENUES/ TRANSFERS	BUDGETED EXPENDITURES/ TRANSFERS	BUDGETED FUND BALANCE
Restricted cont.			
SOTA/Civic Permits	8,638	8,638	
Special Ed – Community Advisory	377	377	
Special Ed-IDEA Basic Local	263,149	263,149	
Special Ed-IDEA Early Intervention	139,420	139,420	
Special Ed-Mental Health Services (Fed)	161,693	161,693	
State Street Foundation	1,064	1,064	
Supplementary Programs-Foster Youth	10	10	
Swimming	2,336	2,336	
Target Family Engagement	75,171	75,171	
Target Field Trip Grant	1,377	1,377	
Target K-3 Literacy	18,324	18,324	
TCE – PE Initiative	76,679	76,679	
Teaching American History	208,285	208,285	
Technology Rebates	4,602	4,602	
Teichert Foundation	3,169	3,169	
Title I- Basic Grants – Low Income & Neglected	4,027,364	4,027,364	
Title I – Local Delinquent – Part D	35,253	35,253	
Title I – Program Improvement	411,592	411,592	
Title I – School Improvement (Oak Ridge Elementary)*	1,412,347	1,412,347	
Title II – Part A Improving Teacher Quality Local Grants	227,013	227,013	
Title II – Part A , Admin	11,143	11,143	
Title II – Part D, Enhancing Education thru Technology	3,832	3,832	
Title III – LEP	1,429,019	1,429,019	
TUPE: Grades 6-12	281,923	281,923	
Vocational Programs – Voc & Appl Secondary & Adult	(12,391)	(12,391)	
Way UP	19,859	19,859	
Western Growers Foundation	1,500	1,500	
Youth Congress	2,734	2,734	

GENERAL FUND Continued

	BUDGETED REVENUES/ TRANSFERS	BUDGETED EXPENDITURES/ TRANSFERS	BUDGETED FUND BALANCE
Unrestricted:			
Donation Account	140,025	140,025	
Miscellaneous Income - Interest	10,039	10,039	
Oral Health Assessment	24,550	24,550	
Revenue Limit Sources – Property Taxes	18,901,800	18,901,800	
ROC/P Apportionment	100,000	100,000	
Fund Balance/Carry Over Purchase Orders	-	2,888,613	(2,888,613)
Change This Period	36,399,234	39,287,847	(2,888,613)

*OE-8.3: The Superintendent will inform the Board of significant transfers of money within funds or other changes substantially affecting the district's financial condition.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

BUDGET REVISIONS

GENERAL FUND

Period Ending: October 31, 2012	Revised Budget 07/2012	Proposed Budget Revisions	Revised Budget 10/2012
REVENUES			
REVENUE LIMIT SOURCES	201,670,665	18,901,800	220,572,465
FEDERAL REVENUE	40,200,765	13,281,523	53,482,288
OTHER STATE REVENUES	103,603,190	1,265,595	104,868,785
OTHER LOCAL REVENUES	2,449,550	2,950,315	5,399,865
TOTAL REVENUES	347,924,170	36,399,234	384,323,404
EXPENDITURES			
CERTIFICATED SALARIES	150,516,766	9,095,577	159,612,343
CLASSIFIED SALARIES	45,115,265	2,481,078	47,596,343
EMPLOYEE BENEFITS	96,772,514	7,673,380	104,445,894
BOOKS AND SUPPLIES	10,179,930	12,262,468	22,442,397
SERVICES/OTHER OPERATING EXP	46,071,621	7,616,937	53,688,558
CAPITAL OUTLAY	239,872	119,461	359,333
INDIRECT SUPPORT	-1,386,229	-2,739	-1,388,968
OTHER OUTGO	2,125,000	41,685	2,166,685
TOTAL EXPENDITURES	349,634,738	39,287,847	388,922,585
OTHER FINANCING SOURCES/USES			
INTERFUND TRANSFERS IN	710,568	0	710,568
INTERFUND TRANSFERS OUT	0	0	0
OTHER SOURCES	0	0	0
OTHER USES	0	0	0
TOTAL OTHER FINANCING SOURCES/USES	710,568	0	710,568
NET INCREASE (DECREASE) IN FUND BALANCE	-1,000,000	-2,888,613	-3,888,613
Beginning Fund Balance, July 1	10,524,822	10,588,673	21,113,495
Audit Adjustments	0	0	0
Ending Fund Balance, June 30	9,524,822	7,700,060	17,224,882
Reserved Fund Balance	545,000	0	545,000
Designated Fund Balance	0	0	0
Economic Uncertainties	8,979,822	0	8,979,822
Reserve H&W Contribution	0	0	0
Reserves for 2013-14 Budget	0	3,582,000	3,582,000
Categorical Reserves to be Expensed	0	4,118,060	4,118,060
Unappropriated Fund Balance	0	0	0

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

2012-13 BUDGET STATUS REPORT

GENERAL FUND

Period Ending: October 31, 2012	Revised Budget 07/2012	Revised Budget 10/2012	Actuals to Date	Encumbered	Balance of Operating Budget	% of Budget Used
REVENUES						
REVENUE LIMIT SOURCES	201,670,665	220,572,465	22,166,599	0	198,405,866	10%
FEDERAL REVENUE	40,200,765	53,482,288	5,499,558	0	47,982,730	10%
OTHER STATE REVENUES	103,603,190	104,868,785	29,280,121	0	75,588,664	28%
OTHER LOCAL REVENUES	2,449,550	5,399,865	2,979,574	0	2,420,290	55%
TOTAL REVENUES	347,924,170	384,323,404	59,925,853	0	324,397,551	16%
EXPENDITURES						
CERTIFICATED SALARIES	150,516,766	159,612,343	34,061,186	0	125,551,157	21%
CLASSIFIED SALARIES	45,115,265	47,596,343	14,038,231	0	33,558,112	29%
EMPLOYEE BENEFITS	96,772,514	104,445,894	23,632,183	0	80,813,711	23%
BOOKS AND SUPPLIES	10,179,930	22,442,397	1,723,534	3,293,931	17,424,933	22%
SERVICES/OTHER OPERATING EXP	46,071,621	53,688,558	11,949,422	23,201,974	18,537,162	65%
CAPITAL OUTLAY	239,872	359,333	105,961	131,837	121,536	66%
INDIRECT SUPPORT	-1,386,229	-1,388,968	-182,447	0	-1,206,521	13%
OTHER OUTGO	2,125,000	2,166,685	28,700	7,746	2,130,240	2%
TOTAL EXPENDITURES	349,634,738	388,922,585	85,356,769	26,635,487	276,930,330	29%
OTHER FINANCING SOURCES/USES						
INTERFUND TRANSFERS IN	710,568	710,568	0	0	710,568	0%
INTERFUND TRANSFERS OUT	0	0	0	0	0	0%
OTHER SOURCES	0	0	0	0	0	0%
OTHER USES	0	0	0	0	0	0%
TOTAL OTHER FINANCING SOURCES/USES	710,568	710,568	0	0	710,568	0%
NET INCREASE (DECREASE) IN FUND BALANCE	-1,000,000	-3,888,613				
Beginning Fund Balance, July 1	10,524,822	21,113,495				
Audit Adjustments	0	0				
Ending Fund Balance, June 30	9,524,822	17,224,881				
Reserved Fund Balance	545,000	545,000				
Designated Fund Balance	0	0				
Economic Uncertainties	8,979,822	8,979,822				
Reserve H&W Contribution	0	0				
Reserves for 2013-14 Budget	0	3,582,000				
Categorical Reserves to be Expensed	0	4,118,060				
Unappropriated Fund Balance	0	0				

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

2012-13 BUDGET STATUS REPORT

GENERAL UNRESTRICTED PROGRAMS WITHIN THE GENERAL FUND

Period Ending: October 31, 2012	Revised Budget 07/2012	Revised Budget 10/2012	Actuals to Date	Encumbered	Balance of Operating Budget	% of Budget Used
REVENUES						
REVENUE LIMIT SOURCES	192,263,433	211,165,233	22,166,599	0	188,998,634	10%
FEDERAL REVENUE	0	0	0	0	0	0%
OTHER STATE REVENUES	50,534,352	50,658,902	11,032,965	0	39,625,937	22%
OTHER LOCAL REVENUES	1,159,613	1,299,699	826,258	0	473,441	64%
TOTAL REVENUES	243,957,398	263,123,835	34,025,822	0	229,098,012	13%
EXPENDITURES						
CERTIFICATED SALARIES	107,979,073	112,592,770	24,426,360	0	88,166,410	22%
CLASSIFIED SALARIES	20,482,464	22,329,526	7,006,091	0	15,323,435	31%
EMPLOYEE BENEFITS	57,328,499	63,301,875	15,146,090	0	48,155,785	24%
BOOKS AND SUPPLIES	3,371,119	4,493,031	916,100	1,411,286	2,165,645	52%
SERVICES/OTHER OPERATING EXP	18,186,069	18,518,854	5,615,272	5,768,493	7,135,089	61%
CAPITAL OUTLAY	135,667	193,298	83,717	45,827	63,754	67%
INDIRECT SUPPORT	-2,927,374	-3,156,724	-192,613	0	-2,964,111	6%
OTHER OUTGO	2,125,000	2,136,453	1,592	7,746	2,127,115	0%
TOTAL EXPENDITURES	206,680,517	220,409,083	53,002,609	7,233,352	160,173,122	27%
OTHER FINANCING SOURCES/USES						
INTERFUND TRANSFERS IN	710,568	710,568	0	0	710,568	0%
INTERFUND TRANSFERS OUT	0	0	0	0	0	0%
OTHER SOURCES	-38,987,449	-42,896,158	-6,909	0	-42,889,249	0%
OTHER USES	0	0	0	0	0	0%
TOTAL OTHER FINANCING SOURCES/USES	-38,276,881	-42,185,590	-6,909	0	-42,178,681	0%
NET INCREASE (DECREASE) IN FUND BALANCE	-1,000,000	529,161				
Beginning Fund Balance, July 1	10,524,822	12,577,660				
Audit Adjustments	0	0				
Ending Fund Balance, June 30	9,524,822	13,106,822				
Reserved Fund Balance	545,000	545,000				
Designated Fund Balance	0	0				
Economic Uncertainties	8,979,822	8,979,822				
Reserve H&W Contribution	0	0				
Reserves for 2013-14 Budget	0	3,582,000				
Categorical Reserves to be Expensed	0	0				
Other	0	0				
Unappropriated Fund Balance	0	0				

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

2012-13 BUDGET STATUS REPORT

RESTRICTED PROGRAMS (PARTIALLY FUNDED) WITHIN THE GENERAL FUND

Period Ending: October 31, 2012	Revised Budget 07/2012	Revised Budget 10/2012	Actuals to Date	Encumbered	Balance of Operating Budget	% of Budget Used
REVENUES						
REVENUE LIMIT SOURCES	9,407,232	9,407,232	0	0	9,407,232	0%
FEDERAL REVENUE	8,616,111	8,879,260	1	0	8,879,259	0%
OTHER STATE REVENUES	26,591,548	26,591,548	5,501,051	0	21,090,497	21%
OTHER LOCAL REVENUES	93,653	93,653	0	0	93,653	0%
TOTAL REVENUES	44,708,544	44,971,693	5,501,052	0	39,470,641	12%
EXPENDITURES						
CERTIFICATED SALARIES	23,365,520	23,369,817	5,036,988	0	18,332,829	22%
CLASSIFIED SALARIES	18,464,925	18,487,818	5,099,214	0	13,388,604	28%
EMPLOYEE BENEFITS	27,745,430	27,718,240	5,909,635	0	21,808,605	21%
BOOKS AND SUPPLIES	1,790,346	1,708,126	450,378	840,562	417,186	76%
SERVICES/OTHER OPERATING EXP	12,028,233	16,343,988	3,658,461	8,517,630	4,167,897	74%
CAPITAL OUTLAY	63,223	48,637	0	8,255	40,382	17%
INDIRECT SUPPORT	238,316	184,316	0	0	184,316	0%
OTHER OUTGO	0	0	0	0	0	0%
TOTAL EXPENDITURES	83,695,993	87,860,942	20,154,676	9,366,447	58,339,820	34%
OTHER FINANCING SOURCES/USES						
INTERFUND TRANSFERS IN	0	0	0	0	0	0%
INTERFUND TRANSFERS OUT	0	0	0	0	0	0%
OTHER SOURCES	38,987,449	42,889,249	0	0	42,889,249	0%
OTHER USES	0	0	0	0	0	0%
TOTAL OTHER FINANCING SOURCES/USES	38,987,449	42,889,249	0	0	42,889,249	
NET INCREASE (DECREASE) IN FUND BALANCE	0	0				
Beginning Fund Balance, July 1	0	0				
Audit Adjustments	0	0				
Ending Fund Balance, June 30	0	0				
Reserved Fund Balance	0	0				
Designated Fund Balance	0	0				
Economic Uncertainties	0	0				
Reserve H&W Contribution	0	0				
State Budget Adjustments	0	0				
Categorical Reserves to be Expensed	0	0				
Other	0	0				
Unappropriated Fund Balance	0	0				

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

2012-13 BUDGET STATUS REPORT

RESTRICTED PROGRAMS (FULLY FUNDED) WITHIN THE GENERAL FUND

Period Ending: October 31, 2012	Revised Budget 07/2012	Revised Budget 10/2012	Actuals to Date	Encumbered	Balance of Operating Budget	% of Budget Used
REVENUES						
REVENUE LIMIT SOURCES	0	0	0	0	0	0%
FEDERAL REVENUE	31,584,654	44,603,028	5,499,558	0	39,103,471	12%
OTHER STATE REVENUES	26,477,290	27,618,335	12,746,106	0	14,872,230	46%
OTHER LOCAL REVENUES	1,196,284	4,006,512	2,153,316	0	1,853,197	54%
TOTAL REVENUES	59,258,228	76,227,876	20,398,979	0	55,828,897	27%
EXPENDITURES						
CERTIFICATED SALARIES	19,172,173	23,649,756	4,597,838	0	19,051,918	19%
CLASSIFIED SALARIES	6,167,876	6,778,999	1,932,926	0	4,846,073	29%
EMPLOYEE BENEFITS	11,698,585	13,425,779	2,576,458	0	10,849,322	19%
BOOKS AND SUPPLIES	5,018,464	16,241,240	357,056	1,042,082	14,842,102	9%
SERVICES/OTHER OPERATING EXP	15,857,319	18,825,716	2,675,689	8,915,851	7,234,176	62%
CAPITAL OUTLAY	40,982	117,398	22,244	77,755	17,399	85%
INDIRECT SUPPORT	1,302,829	1,583,440	10,166	0	1,573,274	1%
OTHER OUTGO	0	30,232	27,108	0	3,125	90%
TOTAL EXPENDITURES	59,258,228	80,652,560	12,199,484	10,035,689	58,417,388	28%
OTHER FINANCING SOURCES/USES						
INTERFUND TRANSFERS IN	0	0	0	0	0	0%
INTERFUND TRANSFERS OUT	0	0	0	0	0	0%
OTHER SOURCES	0	6,909	6,909	0	0	100%
OTHER USES	0	0	0	0	0	0%
TOTAL OTHER FINANCING SOURCES/USES	0	6,909	6,909	0	0	
NET INCREASE (DECREASE) IN FUND BALANCE	0	-4,417,775				
Beginning Fund Balance, July 1	0	8,535,835				
Audit Adjustments	0	0				
Ending Fund Balance, June 30	0	4,118,060				
Reserved Fund Balance	0	0				
Designated Fund Balance	0	0				
Economic Uncertainties	0	0				
Reserve H&W Contribution	0	0				
State Budget Adjustments	0	0				
Categorical Reserves to be Expensed	0	4,118,060				
Education Jobs Fund	0	0				
Unappropriated Fund Balance	0	0				

RESTRICTED FUNDS

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

CHARTER SCHOOL FUND

DESCRIPTION

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

BUDGET UPDATE

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

	BUDGETED REVENUES/ TRANSFERS	BUDGETED EXPENDITURES/ TRANSFERS	BUDGETED FUND BALANCE
Title I	51,392	51,392	
Fruit Tree/Jamba Juice	500	500	
Garden –Start Up	25,163	25,163	
Gates Foundation	4,789	4,789	
Sacramento Region Community	3,129	3,129	
Sam Mazza Foundation	51,744	51,744	
Donations	33,790	33,790	
Fund Balance/Carry Over	0	237,768	(237,768)
Change this Period	170,507	408,275	(237,768)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

BUDGET REVISIONS

CHARTER SCHOOL FUND

Period Ending: October 31, 2012	Adopted Budget 07/2012	Proposed Budget Revisions	Revised Budget 10/2012
REVENUES			
REVENUE LIMIT SOURCES	8,547,198	0	8,547,198
FEDERAL REVENUE	184,385	51,392	235,777
OTHER STATE REVENUES	1,884,048	0	1,884,048
OTHER LOCAL REVENUES	0	119,115	119,115
TOTAL REVENUES	10,615,631	170,507	10,786,138
EXPENDITURES			
CERTIFICATED SALARIES	5,015,988	-23,779	4,992,209
CLASSIFIED SALARIES	680,574	0	680,574
EMPLOYEE BENEFITS	2,757,252	9,482	2,766,734
BOOKS AND SUPPLIES	224,461	322,598	547,059
SERVICES/OTHER OPERATING EXP	1,059,758	27,202	1,086,960
CAPITAL OUTLAY	0	72,772	72,772
OTHER OUTGOING	0	0	0
INDIRECT SUPPORT	0	0	0
TOTAL EXPENDITURES	9,738,033	408,275	10,146,308
OTHER FINANCING SOURCES/USES			
INTERFUND TRANSFERS IN	0	0	0
INTERFUND TRANSFERS OUT	-710,568	0	-710,568
OTHER SOURCES	0	0	0
OTHER USES	0	0	0
TOTAL OTHER FINANCING SOURCES/USES	-710,568	0	-710,568
NET INCREASE (DECREASE) IN FUND BALANCE	167,030	-237,768	-70,738
Beginning Fund Balance, July 1	1,900	879,873	881,773
Audit Adjustments	0	0	0
Ending Fund Balance, June 30	168,930	642,105	811,035
Reserved Fund Balance	0	0	0
Designated Fund Balance			
Economic Uncertainties	168,930	642,105	811,035
Other	0	0	0
Unappropriated Fund Balance	0	0	0

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

2012-13 BUDGET STATUS REPORT

CHARTER SCHOOL FUND

Period Ending: October 31, 2012	Adopted Budget 07/2012	Revised Budget 10/2012	Actuals to Date	Encumbered	Balance of Operating Budget	% of Budget Used
REVENUES						
REVENUE LIMIT SOURCES	8,547,198	8,547,198	1,019,222	0	7,527,976	12%
FEDERAL REVENUE	184,385	235,777	67,131	0	168,646	28%
OTHER STATE REVENUES	1,884,048	1,884,048	239,847	0	1,644,201	13%
OTHER LOCAL REVENUES	0	119,115	118,988	0	127	100%
TOTAL REVENUES	10,615,631	10,786,138	1,445,188	0	9,340,950	13%
EXPENDITURES						
CERTIFICATED SALARIES	5,015,988	4,992,209	1,042,758	0	3,949,452	21%
CLASSIFIED SALARIES	680,574	680,574	186,935	0	493,639	27%
EMPLOYEE BENEFITS	2,757,252	2,766,734	624,168	0	2,142,566	23%
BOOKS AND SUPPLIES	224,461	547,059	35,494	85,541	426,023	22%
SERVICES/OTHER OPERATING EXP	1,059,758	1,086,960	106,361	77,895	902,704	17%
CAPITAL OUTLAY	0	72,772	4,672	68,100	0	100%
OTHER OUTGOING	0	0	0	0	0	0%
INDIRECT SUPPORT	0	0	0	0	0	0%
TOTAL EXPENDITURES	9,738,033	10,146,308	2,000,388	231,536	7,914,384	22%
OTHER FINANCING SOURCES/USES						
INTERFUND TRANSFERS IN	0	0	0	0	0	0%
INTERFUND TRANSFERS OUT	-710,568	-710,568	0	0	-710,568	0%
OTHER SOURCES	0	0	0	0	0	0%
OTHER USES	0	0	0	0	0	0%
TOTAL OTHER FINANCING SOURCES/USES	-710,568	-710,568	0	0	-710,568	0%
NET INCREASE (DECREASE) IN FUND BALANCE	167,030	-70,738				
Beginning Fund Balance, July 1	1,900	881,773				
Audit Adjustments	0	0				
Ending Fund Balance, June 30	168,930	811,035				
Reserved Fund Balance	0	0				
Designated Fund Balance						
Economic Uncertainties	168,930	811,035				
Other	0	0				
Unappropriated Fund Balance	0	0				

ADULT EDUCATION FUND

DESCRIPTION

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

BUDGET UPDATE

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

	BUDGETED REVENUES/ TRANSFERS	BUDGETED EXPENDITURES/ TRANSFERS	BUDGETED FUND BALANCE
Alta CA Regional*	1,655,377	1,655,377	
Adult Basic ED HS/GED	92,808	92,808	
Adult Education Parent Fees/Misc.	(75,614)	(75,614)	
EL Civic Component 1, 2, 3	197,499	197,499	
ESL/Citizenship	(474,946)	(474,946)	
One Stop Career Center	494,635	494,635	
Vocational Programs	22,509	22,509	
WIA – Title I, Youth Out of School	132,969	132,969	
WIA – Title I, Youth – Universal Services	71,500	71,500	
Fund Balance/Carry Over	0	10,191	(10,191)
Change this Period	2,116,737	2,126,928	(10,191)

*OE-8.3: The Superintendent will inform the Board of significant transfers of money within funds or other changes substantially affecting the district's financial condition.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

BUDGET REVISIONS

ADULT EDUCATION FUND

Period Ending: October 31, 2012	Adopted Budget 07/2012	Proposed Budget Revisions	Revised Budget 10/2012
REVENUES			
REVENUE LIMIT SOURCES	0	0	0
FEDERAL REVENUE	1,055,000	536,974	1,591,974
OTHER STATE REVENUES	352,384	0	352,384
OTHER LOCAL REVENUES	2,770,000	1,579,763	4,349,763
TOTAL REVENUES	4,177,384	2,116,737	6,294,121
EXPENDITURES			
CERTIFICATED SALARIES	1,787,452	491,047	2,278,499
CLASSIFIED SALARIES	492,854	809,392	1,302,246
EMPLOYEE BENEFITS	1,202,256	770,335	1,972,591
BOOKS AND SUPPLIES	407,565	-28,059	379,506
SERVICES/OTHER OPERATING EXP	563,783	91,479	655,262
CAPITAL OUTLAY	0	0	0
OTHER OUTGOING	0	0	0
INDIRECT SUPPORT	27,435	-7,266	20,169
TOTAL EXPENDITURES	4,481,345	2,126,928	6,608,273
OTHER FINANCING SOURCES/USES			
INTERFUND TRANSFERS IN	0	0	0
INTERFUND TRANSFERS OUT	0	0	0
OTHER SOURCES	0	0	0
OTHER USES	0	0	0
TOTAL OTHER FINANCING SOURCES/USES	0	0	0
NET INCREASE (DECREASE) IN FUND BALANCE	-303,961	-10,191	-314,152
Beginning Fund Balance, July 1	739,469	1,166,048	1,905,517
Audit Adjustments	0	0	0
Ending Fund Balance, June 30	435,508	1,155,857	1,591,365
Reserved Fund Balance	0	0	0
Designated Fund Balance	0	0	0
Economic Uncertainties	0	0	0
Other	435,508	1,155,857	1,591,365
Unappropriated Fund Balance	0	0	0

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

2012-13 BUDGET STATUS REPORT

ADULT EDUCATION FUND

Period Ending: October 31, 2012	Adopted Budget 07/2012	Revised Budget 10/2012	Actuals to Date	Encumbered	Balance of Operating Budget	% of Budget Used
REVENUES						
REVENUE LIMIT SOURCES	0	0	0	0	0	0%
FEDERAL REVENUE	1,055,000	1,591,974	32,296	0	1,559,678	2%
OTHER STATE REVENUES	352,384	352,384	46,920	0	305,464	13%
OTHER LOCAL REVENUES	2,770,000	4,349,763	1,312,910	0	3,036,853	30%
TOTAL REVENUES	4,177,384	6,294,121	1,392,126	0	4,901,994	22%
EXPENDITURES						
CERTIFICATED SALARIES	1,787,452	2,278,499	683,111	0	1,595,388	30%
CLASSIFIED SALARIES	492,854	1,302,246	437,879	0	864,368	34%
EMPLOYEE BENEFITS	1,202,256	1,972,591	576,174	0	1,396,416	29%
BOOKS AND SUPPLIES	407,565	379,506	48,412	210,299	120,795	68%
SERVICES/OTHER OPERATING EXP	563,783	655,262	128,054	414,731	112,477	83%
CAPITAL OUTLAY	0	0	0	0	0	0%
OTHER OUTGOING	0	0	0	0	0	0%
INDIRECT SUPPORT	27,435	20,169	0	0	20,169	0%
TOTAL EXPENDITURES	4,481,345	6,608,273	1,873,630	625,030	4,109,612	38%
OTHER FINANCING SOURCES/USES						
INTERFUND TRANSFERS IN	0	0	0	0	0	0%
INTERFUND TRANSFERS OUT	0	0	0	0	0	0%
OTHER SOURCES	0	0	0	0	0	0%
OTHER USES	0	0	0	0	0	0%
TOTAL OTHER FINANCING SOURCES/USES	0	0	0	0	0	0%
NET INCREASE (DECREASE) IN FUND BALANCE	-303,961	-314,152				
Beginning Fund Balance, July 1	739,469	1,905,517				
Audit Adjustments	0	0				
Ending Fund Balance, June 30	435,508	1,591,365				
Reserved Fund Balance	0	0				
Designated Fund Balance	0	0				
Economic Uncertainties	0	0				
Other	435,508	1,591,365				
Unappropriated Fund Balance	0	0				

CAFETERIA FUND

DESCRIPTION

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

BUDGET UPDATE

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

	BUDGETED REVENUES/ TRANSFERS	BUDGETED EXPENDITURES/ TRANSFERS	BUDGETED FUND BALANCE
Child Nutrition: SFSP	485,787	485,787	
Child Nutrition: School Breakfast	150,000	150,000	
Fund Balance/Carry Over	0	0	0
Change this Period	635,787	635,787	0

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

BUDGET REVISIONS

CAFETERIA FUND

Period Ending: October 31, 2012	Adopted Budget 07/2012	Proposed Budget Revisions	Revised Budget 10/2012
REVENUES			
REVENUE LIMIT SOURCES	0	0	0
FEDERAL REVENUE	16,870,000	485,787	17,355,787
OTHER STATE REVENUES	1,260,000	150,000	1,410,000
OTHER LOCAL REVENUES	1,442,564	0	1,442,564
TOTAL REVENUES	19,572,564	635,787	20,208,351
EXPENDITURES			
CERTIFICATED SALARIES	0	0	0
CLASSIFIED SALARIES	6,680,333	204,262	6,884,595
EMPLOYEE BENEFITS	3,668,154	29,883	3,698,037
BOOKS AND SUPPLIES	7,987,313	225,705	8,213,018
SERVICES/OTHER OPERATING EXP	136,764	159,900	296,664
CAPITAL OUTLAY	225,000	14,207	239,207
OTHER OUTGOING	0	0	0
INDIRECT SUPPORT	875,000	1,830	876,830
TOTAL EXPENDITURES	19,572,564	635,787	20,208,351
OTHER FINANCING SOURCES/USES			
INTERFUND TRANSFERS IN	0	0	0
INTERFUND TRANSFERS OUT	0	0	0
OTHER SOURCES	0	0	0
OTHER USES	0	0	0
TOTAL OTHER FINANCING SOURCES/USES	0	0	0
NET INCREASE (DECREASE) IN FUND BALANCE	0	0	0
Beginning Fund Balance, July 1	2,622,957	3,069,825	5,692,782
Audit Adjustments	0	0	0
Ending Fund Balance, June 30	2,622,957	3,069,825	5,692,782
Reserved Fund Balance	0	0	0
Designated Fund Balance		0	
Economic Uncertainties	0	0	0
Other	2,622,957	3,069,825	5,692,782
Unappropriated Fund Balance	0	0	0

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

2012-13 BUDGET STATUS REPORT

CAFETERIA FUND

Period Ending: October 31, 2012	Adopted Budget 07/2012	Revised Budget 10/2012	Actuals to Date	Encumbered	Balance of Operating Budget	% of Budget Used
REVENUES						
REVENUE LIMIT SOURCES	0	0	0	0	0	0%
FEDERAL REVENUE	16,870,000	17,355,787	288,984	0	17,066,803	2%
OTHER STATE REVENUES	1,260,000	1,410,000	1,790	0	1,408,210	0%
OTHER LOCAL REVENUES	1,442,564	1,442,564	294,879	0	1,147,685	20%
TOTAL REVENUES	19,572,564	20,208,351	585,653	0	19,622,698	3%
EXPENDITURES						
CERTIFICATED SALARIES	0	0	0	0	0	0%
CLASSIFIED SALARIES	6,680,333	6,884,595	1,392,345	0	5,492,250	20%
EMPLOYEE BENEFITS	3,668,154	3,698,037	771,302	0	2,926,735	21%
BOOKS AND SUPPLIES	7,987,313	8,213,018	1,749,421	2,772,535	3,691,062	55%
SERVICES/OTHER OPERATING EXP	136,764	296,664	64,896	88,605	143,164	52%
CAPITAL OUTLAY	225,000	239,207	6,734	7,473	225,000	6%
OTHER OUTGOING	0	0	0	0	0	0%
INDIRECT SUPPORT	875,000	876,830	176,078	0	700,752	20%
TOTAL EXPENDITURES	19,572,564	20,208,351	4,160,776	2,868,613	13,178,963	35%
OTHER FINANCING SOURCES/USES						
INTERFUND TRANSFERS IN	0	0	0	0	0	0%
INTERFUND TRANSFERS OUT	0	0	0	0	0	0%
OTHER SOURCES	0	0	0	0	0	0%
OTHER USES	0	0	0	0	0	0%
TOTAL OTHER FINANCING SOURCES/USES	0	0	0	0	0	0%
NET INCREASE (DECREASE) IN FUND BALANCE	0	0				
Beginning Fund Balance, July 1	2,622,957	5,692,782				
Audit Adjustments	0	0				
Ending Fund Balance, June 30	2,622,957	5,692,782				
Reserved Fund Balance	0	0				
Designated Fund Balance						
Economic Uncertainties	0	0				
Other	2,622,957	5,692,782				
Unappropriated Fund Balance	0	0				

CHILD DEVELOPMENT FUND

DESCRIPTION

The Child Development Fund may be used only to record the income received and expenditures made to operate child development programs.

BUDGET UPDATE

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

	BUDGETED REVENUES/ TRANSFERS	BUDGETED EXPENDITURES/ TRANSFERS	BUDGETED FUND BALANCE
Early Head Start Suppl. Funding	2,872	2,872	
Head Start Supplemental Funding	769	769	
Medical Society Alliance	7,292	7,292	
SETA Early Head Start Preschool	42,957	42,957	
SETA Early Head Start Teacher Training	254	254	
SETA Head Start Preschool	267,512	267,512	
Donations	75	75	
Fund Balance/Carry Over	0	44,424	(44,424)
Change this Period	321,731	366,155	(44,424)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

BUDGET REVISIONS

CHILD DEVELOPMENT FUND

Period Ending: October 31, 2012	Revised Budget 07/2012	Proposed Budget Revisions	Revised Budget 10/2012
REVENUES			
REVENUE LIMIT SOURCES	0	0	0
FEDERAL REVENUE	10,325,294	314,363	10,639,657
OTHER STATE REVENUES	5,171,311	0	5,171,311
OTHER LOCAL REVENUES	2,379,892	7,368	2,387,260
TOTAL REVENUES	17,876,497	321,731	18,198,228
EXPENDITURES			
CERTIFICATED SALARIES	6,140,546	1,318	6,141,864
CLASSIFIED SALARIES	4,227,902	102,080	4,329,982
EMPLOYEE BENEFITS	6,538,449	110,624	6,649,073
BOOKS AND SUPPLIES	1,045,814	130,557	1,176,371
SERVICES/OTHER OPERATING EXP	432,761	16,901	449,662
CAPITAL OUTLAY	7,500	-3,500	4,000
OTHER OUTGOING	0	0	0
INDIRECT SUPPORT	483,794	8,175	491,969
TOTAL EXPENDITURES	18,876,766	366,155	19,242,921
OTHER FINANCING SOURCES/USES			
INTERFUND TRANSFERS IN	0	0	0
INTERFUND TRANSFERS OUT	0	0	0
OTHER SOURCES	0	0	0
OTHER USES	0	0	0
TOTAL OTHER FINANCING SOURCES/USES	0	0	0
NET INCREASE (DECREASE) IN FUND BALANCE	-1,000,269	-44,424	-1,044,693
Beginning Fund Balance, July 1	2,050,341	-161,444	1,888,897
Audit Adjustments	0	0	0
Ending Fund Balance, June 30	1,050,072	-205,869	844,203
Reserved Fund Balance	0	0	0
Designated Fund Balance	363,636	-363,636	0
Economic Uncertainties	0	0	0
Other	686,436	157,767	844,203
Unappropriated Fund Balance	0	0	0

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

2012-13 BUDGET STATUS REPORT

CHILD DEVELOPMENT FUND

Period Ending: October 31, 2012	Revised Budget 07/2012	Revised Budget 10/2012	Actuals to Date	Encumbered	Balance of Operating Budget	% of Budget Used
REVENUES						
REVENUE LIMIT SOURCES	0	0	0	0	0	0%
FEDERAL REVENUE	10,325,294	10,639,657	1,001,023	0	9,638,634	9%
OTHER STATE REVENUES	5,171,311	5,171,311	1,611,957	0	3,559,354	31%
OTHER LOCAL REVENUES	2,379,892	2,387,260	375,544	0	2,011,715	16%
TOTAL REVENUES	17,876,497	18,198,228	2,988,525	0	15,209,703	16%
EXPENDITURES						
CERTIFICATED SALARIES	6,140,546	6,141,864	1,625,449	0	4,516,415	26%
CLASSIFIED SALARIES	4,227,902	4,329,982	1,302,341	0	3,027,641	30%
EMPLOYEE BENEFITS	6,538,449	6,649,073	1,652,439	0	4,996,634	25%
BOOKS AND SUPPLIES	1,045,814	1,176,371	88,140	314,479	773,753	34%
SERVICES/OTHER OPERATING EXP	432,761	449,662	65,214	109,217	275,231	39%
CAPITAL OUTLAY	7,500	4,000	0	1,500	2,500	38%
OTHER OUTGOING	0	0	0	0	0	0%
INDIRECT SUPPORT	483,794	491,969	6,369	0	485,600	1%
TOTAL EXPENDITURES	18,876,766	19,242,921	4,739,952	425,195	14,077,774	27%
OTHER FINANCING SOURCES/USES						
INTERFUND TRANSFERS IN	0	0	0	0	0	0%
INTERFUND TRANSFERS OUT	0	0	0	0	0	0%
OTHER SOURCES	0	0	0	0	0	0%
OTHER USES	0	0	0	0	0	0%
TOTAL OTHER FINANCING SOURCES/USES	0	0	0	0	0	0%
NET INCREASE (DECREASE) IN FUND BALANCE	-1,000,269	-1,044,693				
Beginning Fund Balance, July 1	2,050,341	1,888,897				
Audit Adjustments		0				
Ending Fund Balance, June 30	1,050,072	844,203				
Reserved Fund Balance	0	0				
Designated Fund Balance	363,636	0				
Economic Uncertainties	0	0				
Other	686,436	844,203				
Unappropriated Fund Balance	0	0				

DEFERRED MAINTENANCE FUND

DESCRIPTION

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

BUDGET UPDATE

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

	BUDGETED REVENUES/ TRANSFERS	BUDGETED EXPENDITURES/ TRANSFERS	BUDGETED FUND BALANCE
Interest/Local	59	59	
Fund Balance/Carry Over	0	91,587	(91,587)
Change this Period	59	91,646	(91,587)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

BUDGET REVISIONS

DEFERRED MAINTENANCE FUND

Period Ending: October 31, 2012	Adopted Budget 07/2012	Proposed Budget Revisions	Revised Budget 10/2012
REVENUES			
REVENUE LIMIT SOURCES	0	0	0
FEDERAL REVENUE	0	0	0
OTHER STATE REVENUES	0	0	0
OTHER LOCAL REVENUES	0	59	59
TOTAL REVENUES	0	59	59
EXPENDITURES			
CERTIFICATED SALARIES	0	0	0
CLASSIFIED SALARIES	0	3,422	3,422
EMPLOYEE BENEFITS	0	704	704
BOOKS AND SUPPLIES	0	50,444	50,444
SERVICES/OTHER OPERATING EXP	0	37,075	37,075
CAPITAL OUTLAY	0	0	0
OTHER OUTGOING	0	0	0
INDIRECT SUPPORT	0	0	0
TOTAL EXPENDITURES	0	91,646	91,646
OTHER FINANCING SOURCES/USES			
INTERFUND TRANSFERS IN	0	0	0
INTERFUND TRANSFERS OUT	0	0	0
OTHER SOURCES	0	0	0
OTHER USES	0	0	0
TOTAL OTHER FINANCING SOURCES/USES	0	0	0
NET INCREASE (DECREASE) IN FUND BALANCE	0	-91,587	-91,587
Beginning Fund Balance, July 1	0	91,587	91,587
Audit Adjustments	0	0	0
Restatements	0	0	0
Ending Fund Balance, June 30	0	0	0
Reserved Fund Balance	0	0	0
Designated Fund Balance	0	0	0
Economic Uncertainties	0	0	0
Other	0	0	0
Unappropriated Fund Balance	0	0	0

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

2012-13 BUDGET STATUS REPORT

DEFERRED MAINTENANCE FUND

Period Ending: October 31, 2012	Adopted Budget 07/2012	Revised Budget 10/2012	Actuals to Date	Encumbered	Balance of Operating Budget	% of Budget Used
REVENUES						
REVENUE LIMIT SOURCES	0	0	0	0	0	0%
FEDERAL REVENUE	0	0	0	0	0	0%
OTHER STATE REVENUES	0	0	0	0	0	0%
OTHER LOCAL REVENUES	0	59	59	0	0	100%
TOTAL REVENUES	0	59	59	0	0	100%
EXPENDITURES						
CERTIFICATED SALARIES	0	0	0	0	0	0%
CLASSIFIED SALARIES	0	3,422	3,422	0	0	100%
EMPLOYEE BENEFITS	0	704	704	0	0	100%
BOOKS AND SUPPLIES	0	50,444	0	0	50,444	0%
SERVICES/OTHER OPERATING EXP	0	37,075	115	675	36,285	2%
CAPITAL OUTLAY	0	0	0	0	0	0%
OTHER OUTGOING	0	0	0	0	0	0%
INDIRECT SUPPORT	0	0	0	0	0	0%
TOTAL EXPENDITURES	0	91,646	4,241	675	86,730	5%
OTHER FINANCING SOURCES/USES						
INTERFUND TRANSFERS IN	0	0	0	0	0	0%
INTERFUND TRANSFERS OUT	0	0	0	0	0	0%
OTHER SOURCES	0	0	0	0	0	0%
OTHER USES	0	0	0	0	0	0%
TOTAL OTHER FINANCING SOURCES/USES	0	0	0	0	0	0%
NET INCREASE (DECREASE) IN FUND BALANCE	0	-91,587				
Beginning Fund Balance, July 1	0	91,587				
Audit Adjustments	0	0				
Restatements	0	0				
Ending Fund Balance, June 30	0	0				
Reserved Fund Balance	0	0				
Designated Fund Balance	0	0				
Economic Uncertainties	0	0				
Other	0	0				
Unappropriated Fund Balance	0	0				

BUILDING FUND

DESCRIPTION

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

BUDGET UPDATE

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

	BUDGETED REVENUES/ TRANSFERS	BUDGETED EXPENDITURES/ TRANSFERS	BUDGETED FUND BALANCE
Local/Interest	11,985	11,985	
Transfers In	4,076,969	4,076,969	
Fund Balance/Carry Over	0	0	0
Change this Period	4,088,954	4,088,954	0

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

BUDGET REVISIONS

BUILDING FUND

Period Ending: October 31, 2012	Adopted Budget 07/2012	Proposed Budget Revisions	Revised Budget 10/2012
REVENUES			
REVENUE LIMIT SOURCES	0	0	0
FEDERAL REVENUE	0	0	0
OTHER STATE REVENUES	0	0	0
OTHER LOCAL REVENUES	0	11,985	11,985
TOTAL REVENUES	0	11,985	11,985
EXPENDITURES			
CERTIFICATED SALARIES	0	0	0
CLASSIFIED SALARIES	178,226	0	178,226
EMPLOYEE BENEFITS	52,436	0	52,436
BOOKS AND SUPPLIES	169,700	12,285	181,985
SERVICES/OTHER OPERATING EXP	710,430	3,000	713,430
CAPITAL OUTLAY	12,931,573	4,073,669	17,005,242
OTHER OUTGOING	0	0	0
INDIRECT SUPPORT	0		0
TOTAL EXPENDITURES	14,042,365	4,088,954	18,131,319
OTHER FINANCING SOURCES/USES			
INTERFUND TRANSFERS IN	0	4,076,969	4,076,969
INTERFUND TRANSFERS OUT	0	0	0
OTHER SOURCES	0	0	0
OTHER USES	0	0	0
TOTAL OTHER FINANCING SOURCES/USES	0	4,076,969	4,076,969
NET INCREASE (DECREASE) IN FUND BALANCE	-14,042,365	0	-14,042,365
Beginning Fund Balance, July 1	19,983,994	3,561,035	23,545,029
Audit Adjustments	0	0	0
Restatements	0	0	0
Ending Fund Balance, June 30	5,941,629	3,561,035	9,502,664
Reserved Fund Balance	0	0	0
Designated Fund Balance	0	0	0
Economic Uncertainties	0	0	0
Other	5,941,629	3,561,035	9,502,664
Unappropriated Fund Balance	0	0	0

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

2012-13 BUDGET STATUS REPORT

BUILDING FUND

Period Ending: October 31, 2012	Adopted Budget 07/2012	Revised Budget 10/2012	Actuals to Date	Encumbered	Balance of Operating Budget	% of Budget Used
REVENUES						
REVENUE LIMIT SOURCES	0	0	0	0	0	0%
FEDERAL REVENUE	0	0	0	0	0	0%
OTHER STATE REVENUES	0	0	0	0	0	0%
OTHER LOCAL REVENUES	0	11,985	11,985	0	0	100%
TOTAL REVENUES	0	11,985	11,985	0	0	100%
EXPENDITURES						
CERTIFICATED SALARIES	0	0	0	0	0	0%
CLASSIFIED SALARIES	178,226	178,226	139,060	0	39,166	78%
EMPLOYEE BENEFITS	52,436	52,436	33,759	0	18,677	64%
BOOKS AND SUPPLIES	169,700	181,985	1,124	16,850	164,012	10%
SERVICES/OTHER OPERATING EXP	710,430	713,430	30,850	95,160	587,420	18%
CAPITAL OUTLAY	12,931,573	17,005,242	2,646,870	2,943,022	11,415,350	33%
OTHER OUTGOING	0	0	0	0	0	0%
INDIRECT SUPPORT	0	0	0	0	0	0%
TOTAL EXPENDITURES	14,042,365	18,131,319	2,851,662	3,055,032	12,224,625	33%
OTHER FINANCING SOURCES/USES						
INTERFUND TRANSFERS IN	0	4,076,969	4,076,969	0	0	100%
INTERFUND TRANSFERS OUT	0	0	0	0	0	0%
OTHER SOURCES	0	0	0	0	0	0%
OTHER USES	0	0	0	0	0	0%
	0					
TOTAL OTHER FINANCING SOURCES/USES	0	4,076,969	4,076,969	0	0	
NET INCREASE (DECREASE) IN FUND BALANCE	-14,042,365	-14,042,365				
Beginning Fund Balance, July 1	19,983,994	23,545,029				
Audit Adjustments	0	0				
Restatements	0	0				
Ending Fund Balance, June 30	5,941,629	9,502,664				
Reserved Fund Balance	0	0				
Designated Fund Balance						
Economic Uncertainties	0	0				
Other	5,941,629	9,502,664				
Unappropriated Fund Balance	0	0				

GENERAL OBLIGATION BONDS FUND

DESCRIPTION

This fund receives General Obligation bond proceeds. Allocations are subsequently transferred to the appropriate capital project funds such as the Building Fund for non-state-approved projects and the State School Building Fund for state-approved projects.

BUDGET UPDATE

The Revised Operating Budget reflects adjustments and/or transfers within object codes. Additional information appears on the Budget Revisions page.

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

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

BUDGET REVISIONS

GENERAL OBLIGATION BONDS FUND

Period Ending: October 31, 2012	Adopted Budget 07/2012	Proposed Budget Revisions	Revised Budget 10/2012
REVENUES			
REVENUE LIMIT SOURCES	0	0	0
FEDERAL REVENUE	0	0	0
OTHER STATE REVENUES	0	0	0
OTHER LOCAL REVENUES	0	0	0
TOTAL REVENUES	0	0	0
EXPENDITURES			
CERTIFICATED SALARIES	0	0	0
CLASSIFIED SALARIES	0	0	0
EMPLOYEE BENEFITS	0	0	0
BOOKS AND SUPPLIES	0	0	0
SERVICES/OTHER OPERATING EXP	0	0	0
CAPITAL OUTLAY	0	0	0
OTHER OUTGOING	0	0	0
INDIRECT SUPPORT	0	0	0
TOTAL EXPENDITURES	0	0	0
OTHER FINANCING SOURCES/USES			
INTERFUND TRANSFERS IN	0	0	0
INTERFUND TRANSFERS OUT	0	0	0
OTHER SOURCES	0	0	0
OTHER USES	0	0	0
TOTAL OTHER FINANCING SOURCES/USES	0	0	0
NET INCREASE (DECREASE) IN FUND BALANCE	0	0	0
Beginning Fund Balance, July 1	0	0	0
Audit Adjustments	0	0	0
Ending Fund Balance, June 30	0	0	0
Reserved Fund Balance	0	0	0
Designated Fund Balance	0	0	0
Economic Uncertainties	0	0	0
Other	0	0	0
Unappropriated Fund Balance	0	0	0

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

2012-13 BUDGET STATUS REPORT

GENERAL OBLIGATION BONDS FUND

Period Ending: October 31, 2012	Adopted Budget 07/2012	Revised Budget 10/2012	Actuals to Date	Encumbered	Balance of Operating Budget	% of Budget Used
REVENUES						
REVENUE LIMIT SOURCES	0	0	0	0	0	0%
FEDERAL REVENUE	0	0	0	0	0	0%
OTHER STATE REVENUES	0	0	0	0	0	0%
OTHER LOCAL REVENUES	0	0	0	0	0	0%
TOTAL REVENUES	0	0	0	0	0	0%
EXPENDITURES						
CERTIFICATED SALARIES	0	0	0	0	0	0%
CLASSIFIED SALARIES	0	0	0	0	0	0%
EMPLOYEE BENEFITS	0	0	0	0	0	0%
BOOKS AND SUPPLIES	0	0	0	0	0	0%
SERVICES/OTHER OPERATING EXP	0	0	0	0	0	0%
CAPITAL OUTLAY	0	0	0	0	0	0%
OTHER OUTGOING	0	0	0	0	0	0%
INDIRECT SUPPORT	0	0	0	0	0	0%
TOTAL EXPENDITURES	0	0	0	0	0	0%
OTHER FINANCING SOURCES/USES						
INTERFUND TRANSFERS IN	0	0	0	0	0	0%
INTERFUND TRANSFERS OUT	0	0	0	0	0	0%
OTHER SOURCES	0	0	0	0	0	0%
OTHER USES	0	0	0	0	0	0%
TOTAL OTHER FINANCING SOURCES/USES	0	0	0	0	0	
NET INCREASE (DECREASE) IN FUND BALANCE	0	0				
Beginning Fund Balance, July 1	0	0				
Audit Adjustments	0	0				
Restatements	0	0				
Ending Fund Balance, June 30	0	0				
Reserved Fund Balance	0	0				
Designated Fund Balance	0	0				
Economic Uncertainties	0	0				
Other	0	0				
Unappropriated Fund Balance	0	0				

CAPITAL FACILITIES FUND

DESCRIPTION

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

BUDGET UPDATE

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

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

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

BUDGET REVISIONS

CAPITAL FACILITIES FUND

Period Ending: October 31, 2012	Adopted Budget 07/2012	Proposed Budget Revisions	Revised Budget 10/2012
REVENUES			
REVENUE LIMIT SOURCES	0	0	0
FEDERAL REVENUE	0	0	0
OTHER STATE REVENUES	0	0	0
OTHER LOCAL REVENUES	4,289,807	0	4,289,807
TOTAL REVENUES	4,289,807	0	4,289,807
EXPENDITURES			
CERTIFICATED SALARIES	0	0	0
CLASSIFIED SALARIES	0	4,000	4,000
EMPLOYEE BENEFITS	0	1,000	1,000
BOOKS AND SUPPLIES	0	2,206	2,206
SERVICES/OTHER OPERATING EXP	1,819,800	27,377	1,847,177
CAPITAL OUTLAY	7,351,232	-34,583	7,316,649
OTHER OUTGOING	3,088,215	0	3,088,215
INDIRECT SUPPORT	0	0	0
TOTAL EXPENDITURES	12,259,247	0	12,259,247
OTHER FINANCING SOURCES/USES			
INTERFUND TRANSFERS IN	0	0	0
INTERFUND TRANSFERS OUT	0	0	0
OTHER SOURCES	0	0	0
OTHER USES	0	0	0
TOTAL OTHER FINANCING SOURCES/USES	0	0	0
NET INCREASE (DECREASE) IN FUND BALANCE	-7,969,440	0	-7,969,440
Beginning Fund Balance, July 1	15,080,930	5,041,778	20,122,708
Audit Adjustments	0	0	0
Ending Fund Balance, June 30	7,111,490	5,041,778	12,153,268
Reserved Fund Balance	0	0	0
Designated Fund Balance	0	0	0
Economic Uncertainties	0	0	0
Other	7,111,490	5,041,778	12,153,268
Unappropriated Fund Balance	0	0	0

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

2012-13 BUDGET STATUS REPORT

CAPITAL FACILITIES FUND

Period Ending: October 31, 2012	Adopted Budget 07/2012	Revised Budget 10/2012	Actuals to Date	Encumbered	Balance of Operating Budget	% of Budget Used
REVENUES						
REVENUE LIMIT SOURCES	0	0	0	0	0	0%
FEDERAL REVENUE	0	0	0	0	0	0%
OTHER STATE REVENUES	0	0	0	0	0	0%
OTHER LOCAL REVENUES	4,289,807	4,289,807	274,064	0	4,015,743	6%
					0	0%
TOTAL REVENUES	4,289,807	4,289,807	274,064	0	4,015,743	6%
EXPENDITURES						
CERTIFICATED SALARIES	0	0	0	0	0	0%
CLASSIFIED SALARIES	0	4,000	742	0	3,258	19%
EMPLOYEE BENEFITS	0	1,000	179	0	821	18%
BOOKS AND SUPPLIES	0	2,206	2,206	0	0	100%
SERVICES/OTHER OPERATING EXP	1,819,800	1,847,177	1,619	58,493	1,787,065	3%
CAPITAL OUTLAY	7,351,232	7,316,649	0	65,174	7,251,476	1%
OTHER OUTGOING	3,088,215	3,088,215	1,370,748	0	1,717,467	44%
INDIRECT SUPPORT	0	0	0	0	0	0%
TOTAL EXPENDITURES	12,259,247	12,259,247	1,375,494	123,666	10,760,086	12%
OTHER FINANCING SOURCES/USES						
INTERFUND TRANSFERS IN	0	0	0	0	0	0%
INTERFUND TRANSFERS OUT	0	0	0	0	0	0%
OTHER SOURCES	0	0	0	0	0	0%
OTHER USES	0	0	0	0	0	0%
TOTAL OTHER FINANCING SOURCES/USES	0	0	0	0	0	0%
NET INCREASE (DECREASE) IN FUND BALANCE	-7,969,440	-7,969,440				
Beginning Fund Balance, July 1	15,080,930	20,122,708				
Audit Adjustments	0	0				
	0					
Ending Fund Balance, June 30	7,111,490	12,153,268				
Reserved Fund Balance	0	0				
Designated Fund Balance	0					
Economic Uncertainties	0	0				
Other	7,111,490	12,153,268				
Unappropriated Fund Balance	0	0				

COUNTY SCHOOL FACILITIES FUND

DESCRIPTION

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

BUDGET UPDATE

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

	BUDGETED REVENUES/ TRANSFERS	BUDGETED EXPENDITURES/ TRANSFERS	BUDGETED FUND BALANCE
State School Facilities Project*	4,076,969	4,076,969	
Transfers Out	(4,076,969)	(4,076,969)	
Fund Balance/Carry Over	0	0	0
Change this Period	0	0	0

*OE-8.3: The Superintendent will inform the Board of significant transfers of money within funds or other changes substantially affecting the district's financial condition.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

BUDGET REVISIONS

COUNTY SCHOOL FACILITIES FUND

Period Ending: October 31, 2012	Adopted Budget 07/2012	Proposed Budget Revisions	Revised Budget 10/2012
REVENUES			
REVENUE LIMIT SOURCES	0	0	0
FEDERAL REVENUE	0	0	0
OTHER STATE REVENUES	0	4,076,969	4,076,969
OTHER LOCAL REVENUES	0	0	0
TOTAL REVENUES	0	4,076,969	4,076,969
EXPENDITURES			
CERTIFICATED SALARIES	0	0	0
CLASSIFIED SALARIES	0	0	0
EMPLOYEE BENEFITS	0	0	0
BOOKS AND SUPPLIES	0	0	0
SERVICES/OTHER OPERATING EXP	0	0	0
CAPITAL OUTLAY	0	0	0
OTHER OUTGOING	0	0	0
INDIRECT SUPPORT	0	0	0
TOTAL EXPENDITURES	0	0	0
OTHER FINANCING SOURCES/USES			
INTERFUND TRANSFERS IN	0	0	0
INTERFUND TRANSFERS OUT	0	-4,076,969	-4,076,969
OTHER SOURCES	0	0	0
OTHER USES	0	0	0
TOTAL OTHER FINANCING SOURCES/USES	0	-4,076,969	-4,076,969
NET INCREASE (DECREASE) IN FUND BALANCE	0	0	0
Beginning Fund Balance, July 1	0	0	0
Audit Adjustments		0	
Ending Fund Balance, June 30	0	0	0
Reserved Fund Balance	0	0	0
Designated Fund Balance			
Economic Uncertainties	0	0	0
Other	0	0	0
Unappropriated Fund Balance	0	0	0

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

2012-13 BUDGET STATUS REPORT

COUNTY SCHOOL FACILITIES FUND

Period Ending: October 31, 2012	Adopted Budget 07/2012	Revised Operating Budget 10/2012	Actuals to Date	Encumbered	Balance of Operating Budget	% of Budget Used
REVENUES						
REVENUE LIMIT SOURCES	0	0	0	0	0	0%
FEDERAL REVENUE	0	0	0	0	0	0%
OTHER STATE REVENUES	0	4,076,969	4,076,969	0	0	100%
OTHER LOCAL REVENUES	0	0	0	0	0	0%
TOTAL REVENUES	0	4,076,969	4,076,969	0	0	100%
EXPENDITURES						
CERTIFICATED SALARIES	0	0	0	0	0	0%
CLASSIFIED SALARIES	0	0	0	0	0	0%
EMPLOYEE BENEFITS	0	0	0	0	0	0%
BOOKS AND SUPPLIES	0	0	0	0	0	0%
SERVICES/OTHER OPERATING EXP	0	0	0	0	0	0%
CAPITAL OUTLAY	0	0	0	0	0	0%
OTHER OUTGOING	0	0	0	0	0	0%
INDIRECT SUPPORT	0	0	0	0	0	0%
TOTAL EXPENDITURES	0	0	0	0	0	0%
OTHER FINANCING SOURCES/USES						
INTERFUND TRANSFERS IN	0	0	0	0	0	0%
INTERFUND TRANSFERS OUT	0	-4,076,969	-4,076,969	0	0	100%
OTHER SOURCES	0	0	0	0	0	0%
OTHER USES	0	0	0	0	0	0%
TOTAL OTHER FINANCING SOURCES/USES	0	-4,076,969	-4,076,969	0	0	
NET INCREASE (DECREASE) IN FUND BALANCE	0	0				
Beginning Fund Balance, July 1	0	0				
Audit Adjustments						
Restatements						
Ending Fund Balance, June 30	0	0				
Reserved Fund Balance	0	0				
Designated Fund Balance						
Economic Uncertainties						
Other						
Unappropriated Fund Balance	0	0				

SELF INSURANCE FUND
(Workers' Compensation)

DESCRIPTION

Self-Insurance Funds are derived from the transfer of monies from the district's other operating funds into a self-insurance reserve to pay claims for Workers' Compensation. This fund was established in accordance with the State Education Code.

BUDGET UPDATE

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

	BUDGETED REVENUES/ TRANSFERS	BUDGETED EXPENDITURES/ TRANSFERS	BUDGETED FUND BALANCE
Workers' Compensation Premiums*	3,689,948	3,689,948	
Fund Balance/Carry Over	0	0	0
Change this Period	3,689,948	3,689,948	0

*OE-8.3: The Superintendent will inform the Board of significant transfers of money within funds or other changes substantially affecting the district's financial condition.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

BUDGET REVISIONS

SELF INSURANCE FUND

Period Ending: October 31, 2012	Adopted Budget 07/2012	Proposed Budget Revisions	Revised Budget 10/2012
REVENUES			
REVENUE LIMIT SOURCES	0	0	0
FEDERAL REVENUE	0	0	0
OTHER STATE REVENUES	0	0	0
OTHER LOCAL REVENUES	523,173	3,689,948	4,213,121
TOTAL REVENUES	523,173	3,689,948	4,213,121
EXPENDITURES			
CERTIFICATED SALARIES	0	0	0
CLASSIFIED SALARIES	169,200	0	169,200
EMPLOYEE BENEFITS	80,473	0	80,473
BOOKS AND SUPPLIES	60,000	-2,000	58,000
SERVICES/OTHER OPERATING EXP	213,500	3,691,948	3,905,448
CAPITAL OUTLAY	0	0	0
OTHER OUTGOING	0	0	0
INDIRECT SUPPORT	0	0	0
TOTAL EXPENDITURES	523,173	3,689,948	4,213,121
OTHER FINANCING SOURCES/USES			
INTERFUND TRANSFERS IN	0	0	0
INTERFUND TRANSFERS OUT	0	0	0
OTHER SOURCES	0	0	0
OTHER USES	0	0	0
TOTAL OTHER FINANCING SOURCES/USES	0	0	0
NET INCREASE (DECREASE) IN FUND BALANCE	0	0	0
Beginning Fund Balance, July 1	3,838,717	-218,510	3,620,207
Audit Adjustments	0	0	0
Ending Fund Balance, June 30	3,838,717	-218,510	3,620,207
Reserved Fund Balance	0	0	0
Designated Fund Balance	0	0	0
Economic Uncertainties	0	0	0
Other	3,838,717	-218,510	3,620,207
Unappropriated Fund Balance	0	0	0

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

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SELF INSURANCE FUND

Period Ending: October 31, 2012	Adopted Budget 07/2012	Revised Budget 10/2012	Actuals to Date	Encumbered	Balance of Operating Budget	% of Budget Used
REVENUES						
REVENUE LIMIT SOURCES	0	0	0	0	0	0%
FEDERAL REVENUE	0	0	0	0	0	0%
OTHER STATE REVENUES	0	0	0	0	0	0%
OTHER LOCAL REVENUES	523,173	4,213,121	953,456	0	3,259,665	23%
TOTAL REVENUES	523,173	4,213,121	953,456	0	3,259,665	23%
EXPENDITURES						
CERTIFICATED SALARIES	0	0	0	0	0	0%
CLASSIFIED SALARIES	169,200	169,200	79,274	0	89,926	47%
EMPLOYEE BENEFITS	80,473	80,473	24,419	0	56,054	30%
BOOKS AND SUPPLIES	60,000	58,000	498	11,503	46,000	21%
SERVICES/OTHER OPERATING EXP	213,500	3,905,448	2,207,838	143,942	1,553,667	60%
CAPITAL OUTLAY	0	0	0	0	0	0%
OTHER OUTGOING	0	0	0	0	0	0%
INDIRECT SUPPORT	0	0	0	0	0	0%
TOTAL EXPENDITURES	523,173	4,213,121	2,312,029	155,445	1,745,647	59%
OTHER FINANCING SOURCES/USES						
INTERFUND TRANSFERS IN	0	0	0	0	0	0%
INTERFUND TRANSFERS OUT	0	0	0	0	0	0%
OTHER SOURCES	0	0	0	0	0	0%
OTHER USES	0	0	0	0	0	0%
TOTAL OTHER FINANCING SOURCES/USES	0	0	0	0	0	0%
NET INCREASE (DECREASE) IN FUND BALANCE	0	0				
Beginning Fund Balance, July 1	3,838,717	3,620,207				
Audit Adjustments	0	0				
Ending Fund Balance, June 30	3,838,717	3,620,207				
Reserved Fund Balance	0	0				
Designated Fund Balance	0	0				
Economic Uncertainties	0	0				
Other	3,838,717	3,620,207				
Unappropriated Fund Balance	0	0				

DENTAL/VISION FUND

DESCRIPTION

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

BUDGET UPDATE

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

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

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

BUDGET REVISIONS

DENTAL/VISION FUND

Period Ending: October 31, 2012	Adopted Budget 07/2012	Proposed Budget Revisions	Revised Budget 10/2012
REVENUES			
REVENUE LIMIT SOURCES	0	0	0
FEDERAL REVENUE	0	0	0
OTHER STATE REVENUES	0	0	0
OTHER LOCAL REVENUES	7,450,000	0	7,450,000
TOTAL REVENUES	7,450,000	0	7,450,000
EXPENDITURES			
CERTIFICATED SALARIES	0	0	0
CLASSIFIED SALARIES	88,854	377	89,231
EMPLOYEE BENEFITS	67,045	41	67,086
BOOKS AND SUPPLIES	0	0	0
SERVICES/OTHER OPERATING EXP	7,294,101	-418	7,293,683
CAPITAL OUTLAY	0	0	0
OTHER OUTGOING	0	0	0
INDIRECT SUPPORT	0	0	0
TOTAL EXPENDITURES	7,450,000	0	7,450,000
OTHER FINANCING SOURCES/USES			
INTERFUND TRANSFERS IN	0	0	0
INTERFUND TRANSFERS OUT	0	0	0
OTHER SOURCES	0	0	0
OTHER USES	0	0	0
TOTAL OTHER FINANCING SOURCES/USES	0	0	0
NET INCREASE (DECREASE) IN FUND BALANCE	0	0	0
Beginning Fund Balance, July 1	828,850	-608,703	220,147
Audit Adjustments	0	0	0
Ending Fund Balance, June 30	828,850	-608,703	220,147
Reserved Fund Balance	0	0	0
Designated Fund Balance			
Economic Uncertainties	0	0	0
Other	828,850	-608,703	220,147
Unappropriated Fund Balance	0	0	0

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

2012-13 BUDGET STATUS REPORT

DENTAL/VISION FUND

Period Ending: October 31, 2012	Adopted Budget 07/2012	Revised Budget 10/2012	Actuals to Date	Encumbered	Balance of Operating Budget	% of Budget Used
REVENUES						
REVENUE LIMIT SOURCES	0	0	0	0	0	0%
FEDERAL REVENUE	0	0	0	0	0	0%
OTHER STATE REVENUES	0	0	0	0	0	0%
OTHER LOCAL REVENUES	7,450,000	7,450,000	2,240,596	0	5,209,404	30%
TOTAL REVENUES	7,450,000	7,450,000	2,240,596	0	5,209,404	30%
EXPENDITURES						
CERTIFICATED SALARIES	0	0	0	0	0	0%
CLASSIFIED SALARIES	88,854	89,231	44,156	0	45,075	49%
EMPLOYEE BENEFITS	67,045	67,086	20,412	0	46,674	30%
BOOKS AND SUPPLIES	0	0	0	0	0	0%
SERVICES/OTHER OPERATING EXP	7,294,101	7,293,683	1,759,387	0	5,534,296	24%
CAPITAL OUTLAY	0	0	0	0	0	0%
OTHER OUTGOING	0	0	0	0	0	0%
INDIRECT SUPPORT	0	0	0	0	0	0%
TOTAL EXPENDITURES	7,450,000	7,450,000	1,823,954	0	5,626,046	24%
OTHER FINANCING SOURCES/USES						
INTERFUND TRANSFERS IN	0	0	0	0	0	0%
INTERFUND TRANSFERS OUT	0	0	0	0	0	0%
OTHER SOURCES	0	0	0	0	0	0%
OTHER USES	0	0	0	0	0	0%
TOTAL OTHER FINANCING SOURCES/USES	0	0	0	0	0	0%
NET INCREASE (DECREASE) IN FUND BALANCE	0	0				
Beginning Fund Balance, July 1	828,850	220,147				
Audit Adjustments	0	0				
Ending Fund Balance, June 30	828,850	220,147				
Reserved Fund Balance	0	0				
Designated Fund Balance	0	0				
Economic Uncertainties	0	0				
Other	828,850	220,147				
Unappropriated Fund Balance	0	0				

RETIREE BENEFITS FUND

DESCRIPTION

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

BUDGET UPDATE

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

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

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

BUDGET REVISIONS

RETIREE BENEFITS FUND

Period Ending: October 31, 2012	Adopted Budget 07/2012	Proposed Budget Revisions	Revised Budget 10/2012
REVENUES			
REVENUE LIMIT SOURCES	0	0	0
FEDERAL REVENUE	0	0	0
OTHER STATE REVENUES	0	0	0
OTHER LOCAL REVENUES	21,022,551	0	21,022,551
TOTAL REVENUES	21,022,551	0	21,022,551
EXPENDITURES			
CERTIFICATED SALARIES	0	0	0
CLASSIFIED SALARIES	0	0	0
EMPLOYEE BENEFITS	0	0	0
BOOKS AND SUPPLIES	0	0	0
SERVICES/OTHER OPERATING EXP	24,741,763	0	24,741,763
CAPITAL OUTLAY	0	0	0
OTHER OUTGOING	0	0	0
INDIRECT SUPPORT	0	0	0
TOTAL EXPENDITURES	24,741,763	0	24,741,763
OTHER FINANCING SOURCES/USES			
INTERFUND TRANSFERS IN	0	0	0
INTERFUND TRANSFERS OUT	0	0	0
OTHER SOURCES	0	0	0
OTHER USES	0	0	0
TOTAL OTHER FINANCING SOURCES/USES	0	0	0
NET INCREASE (DECREASE) IN FUND BALANCE	-3,719,212	0	-3,719,212
Beginning Fund Balance, July 1	10,405,808	5,485,396	15,891,204
Audit Adjustments	0	0	0
Ending Fund Balance, June 30	6,686,596	5,485,396	12,171,992
Reserved Fund Balance	0	0	0
Designated Fund Balance	0	0	0
Economic Uncertainties	0	0	0
Other	6,686,596	5,485,396	12,171,992
Unappropriated Fund Balance	0	0	0

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

2012-13 BUDGET STATUS REPORT

RETIREE BENEFITS FUND

Period Ending: October 31, 2012	Adopted Budget 07/2012	Revised Budget 10/2012	Actuals to Date	Encumbered	Balance of Operating Budget	% of Budget Used
REVENUES						
REVENUE LIMIT SOURCES	0	0	0	0	0	0%
FEDERAL REVENUE	0	0	0	0	0	0%
OTHER STATE REVENUES	0	0	0	0	0	0%
OTHER LOCAL REVENUES	21,022,551	21,022,551	5,172,861	0	15,849,690	25%
TOTAL REVENUES	21,022,551	21,022,551	5,172,861	0	15,849,690	25%
EXPENDITURES						
CERTIFICATED SALARIES	0	0	0	0	0	0%
CLASSIFIED SALARIES	0	0	0	0	0	0%
EMPLOYEE BENEFITS	0	0	0	0	0	0%
BOOKS AND SUPPLIES	0	0	0	0	0	0%
SERVICES/OTHER OPERATING EXP	24,741,763	24,741,763	10,009,816	178,755	14,553,192	41%
CAPITAL OUTLAY	0	0	0	0	0	0%
OTHER OUTGOING	0	0	0	0	0	0%
INDIRECT SUPPORT	0	0	0	0	0	0%
TOTAL EXPENDITURES	24,741,763	24,741,763	10,009,816	178,755	14,553,192	41%
OTHER FINANCING SOURCES/USES						
INTERFUND TRANSFERS IN	0	0	0	0	0	0%
INTERFUND TRANSFERS OUT	0	0	0	0	0	0%
OTHER SOURCES	0	0	0	0	0	0%
OTHER USES	0	0	0	0	0	0%
TOTAL OTHER FINANCING SOURCES/USES	0	0	0	0	0	0%
NET INCREASE (DECREASE) IN FUND BALANCE	-3,719,212	-3,719,212				
Beginning Fund Balance, July 1	10,405,808	15,891,204				
Audit Adjustments	0	0				
Ending Fund Balance, June 30	6,686,596	12,171,992				
Reserved Fund Balance	0	0				
Designated Fund Balance	0	0				
Economic Uncertainties	0	0				
Other	6,686,596	12,171,992				
Unappropriated Fund Balance	0	0				