



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 11.1h

Meeting Date: May 17, 2012

Subject: Approve the Budget Revision of the 2011-12 Fiscal Year, for the Period Ending April 30, 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 2011-12 fiscal year, for the period ending April 30, 2012.

Background/Rationale: The Budget Revision includes actual revenues and expenditures on all funds as of April 30, 2012. The budget report also includes budget revisions through the end of April 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. 2011-12 Budget Revision for the Period Ending April 30, 2012

Estimated Time of Presentation: N/A

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

Approved by: Patricia A. Hagemeyer, Chief Business Officer

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SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

BUDGET REVISION

PERIOD ENDING APRIL 30, 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 Revised Operating Budget includes all changes that have occurred since the budget was adopted.
- Actuals include all revenues received, bills paid or transfers made through the current reporting period.
- Encumbered transactions are purchase commitments based upon approved purchase requisitions, purchase orders or contracts.
- Balance of Revised Operating Budget calculates the available balance after deducting the actual and encumbered transactions from the Operating Budget. A positive balance represents revenues not yet received or expenditures not yet made. A negative balance means revenues have been received or expenditures have been made in excess of the Operating Budget.
- % of Budget Used, provides the reader with the percent of the Operating Budget used through the current reporting period.

FUNDS

GENERAL FUND

DESCRIPTION

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

BUDGET UPDATE

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

BUDGET STATUS REPORT

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

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

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

Restricted Programs (partially funded) - The categorical programs (which include Special Education, Home-to-School Transportation, Special Education Transportation, American Indian Education and Foster Youth) that are partially funded by restricted revenues.

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

GENERAL FUND Continued

| | BUDGETED REVENUES/ TRANSFERS | BUDGETED EXPENDITURES/ TRANSFERS | BUDGETED FUND BALANCE |
|--|------------------------------------|--|-----------------------------|
| Restricted: | | | |
| After School Education & Safety | (27,000) | (27,000) | |
| Air Quality – Sacto Metropolitan | 1,000 | 1,000 | |
| Charter Compact Implementation | 100,000 | 100,000 | |
| Civic Permits | 65,335 | 65,335 | |
| Education Jobs Fund | 121,033 | 121,033 | |
| Gang Violence Suppression Program | 94,336 | 94,336 | |
| Governor's CTE | 62,365 | 62,365 | |
| High School Exit Exam | 18,778 | 18,778 | |
| Lottery Instructional Materials | 5,426 | 5,426 | |
| Lowe's Toolbox for Education | 4,400 | 4,400 | |
| Multiple Pathways | 100,000 | 100,000 | |
| Packard Grant | 110,000 | 110,000 | |
| Partnership Academies | 144,540 | 144,540 | |
| Proctor and Gamble | 6,700 | 6,700 | |
| Puente Program | (4,931) | (4,931) | |
| Region 3 Training | 5,220 | 5,220 | |
| Safe and Supportive Schools | 400,000 | 400,000 | |
| Service Learning in Sacramento | 4,000 | 4,000 | |
| Sierra Health Foundation | 2,000 | 2,000 | |
| Spec Ed-IDEA Basic Local | (167,456) | (167,456) | |
| Spec Ed-IDEA Preschool Entitlement | (6,403) | (6,403) | |
| Spec Ed-IDEA Preschool Local | 11,418 | 11,418 | |
| Spec Ed-Mental Health Services (State) | 915,527 | 915,527 | |
| Stormwater Management | 4 | 4 | |
| Target Field Trip Grant | 3,900 | 3,900 | |
| Technology Rebates | 162,312 | 162,312 | |
| Title I – Local Delinquent-Part D | (34,619) | (34,619) | |
| Vanir Foundation | 1,736 | 1,736 | |
| Western Growers Foundation | 1,500 | 1,500 | |

GENERAL FUND Continued

| | BUDGETED REVENUES/ TRANSFERS | BUDGETED EXPENDITURES/ TRANSFERS | BUDGETED FUND BALANCE |
|---|------------------------------------|--|-----------------------------|
| Unrestricted: | | | |
| Donation Account | 180,569 | 180,569 | |
| Instructional Materials Realignment | (738) | (738) | |
| Miscellaneous Income – Interest | 31,166 | 31,166 | |
| Revenue Limit Sources – Property Taxes | 729,818 | 729,818 | |
| ROC/P Apportionment | 50,000 | 50,000 | |
| State Lottery | 98,889 | 98,889 | |
| | 0 | 0 | 0 |
| Fund Balance/Carry Over Purchase Orders | | | |
| Change This Period | 3,190,825 | 3,190,825 | 0 |

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 BUDGET REVISIONS
 GENERAL FUND

| Period Ending: April 30, 2012 | Revised Budget 01/2012 | Proposed Budget Revisions | Revised Budget 04/2012 |
|--|------------------------|---------------------------|------------------------|
| REVENUES | | | |
| REVENUE LIMIT SOURCES | 219,437,015 | 729,819 | 220,166,834 |
| FEDERAL REVENUE | 55,307,918 | 323,973 | 55,631,891 |
| OTHER STATE REVENUES | 104,434,691 | 1,362,122 | 105,796,813 |
| OTHER LOCAL REVENUES | 12,453,506 | 774,911 | 13,228,417 |
| TOTAL REVENUES | 391,633,130 | 3,190,825 | 394,823,955 |
| EXPENDITURES | | | |
| CERTIFICATED SALARIES | 171,399,934 | 3,725,689 | 175,125,622 |
| CLASSIFIED SALARIES | 51,607,671 | -232,918 | 51,374,753 |
| EMPLOYEE BENEFITS | 111,595,978 | -663,049 | 110,932,929 |
| BOOKS AND SUPPLIES | 24,962,357 | -1,870,580 | 23,091,777 |
| SERVICES/OTHER OPERATING EXP | 54,837,941 | 2,062,703 | 56,900,643 |
| CAPITAL OUTLAY | 3,675,474 | 166,244 | 3,841,718 |
| INDIRECT SUPPORT | -1,810,410 | 2,737 | -1,807,673 |
| OTHER OUTGO | 2,169,042 | 0 | 2,169,042 |
| TOTAL EXPENDITURES | 418,437,986 | 3,190,825 | 421,628,811 |
| OTHER FINANCING SOURCES/USES | | | |
| INTERFUND TRANSFERS IN | 2,930,254 | 0 | 2,930,254 |
| INTERFUND TRANSFERS OUT | 0 | 0 | 0 |
| OTHER SOURCES | 0 | 0 | 0 |
| OTHER USES | 0 | 0 | 0 |
| TOTAL OTHER FINANCING SOURCES/USES | 2,930,254 | 0 | 2,930,254 |
| NET INCREASE (DECREASE) IN FUND BALANCE | -23,874,602 | 0 | -23,874,602 |
| Beginning Fund Balance, July 1 | 34,399,424 | 0 | 34,399,424 |
| Audit Adjustments | 0 | 0 | 0 |
| Ending Fund Balance, June 30 | 10,524,822 | 0 | 10,524,822 |
| 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 | 1,000,000 | 0 | 1,000,000 |
| Reserves for Declining ADA Cash Deferrals | 0 | 0 | 0 |
| Categorical Reserves to be Expensed | 0 | 0 | 0 |
| Restore Programs Pending State Budget | 0 | 0 | 0 |
| Unappropriated Fund Balance | 0 | 0 | 0 |

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
2011-12 BUDGET STATUS REPORT
GENERAL FUND

| | Revised Budget 01/2012 | Revised Budget 04/2012 | Actuals to Date | Encumbered | Balance of Operating Budget | % of Budget Used |
|--|------------------------|------------------------|--------------------|-------------------|-----------------------------|------------------|
| Period Ending: April 30, 2012 | | | | | | |
| REVENUES | | | | | | |
| REVENUE LIMIT SOURCES | 219,437,015 | 220,166,834 | 150,677,670 | 0 | 69,489,164 | 68% |
| FEDERAL REVENUE | 55,307,918 | 55,631,891 | 32,537,877 | 0 | 23,094,013 | 58% |
| OTHER STATE REVENUES | 104,434,691 | 105,796,813 | 78,425,397 | 0 | 27,371,416 | 74% |
| OTHER LOCAL REVENUES | 12,453,506 | 13,228,417 | 7,497,431 | 0 | 5,730,987 | 57% |
| TOTAL REVENUES | 391,633,130 | 394,823,955 | 289,138,375 | 0 | 125,685,580 | 68% |
| EXPENDITURES | | | | | | |
| CERTIFICATED SALARIES | 171,599,934 | 175,125,622 | 136,292,966 | 0 | 38,832,656 | 78% |
| CLASSIFIED SALARIES | 51,607,671 | 51,374,753 | 42,802,732 | 0 | 8,572,021 | 83% |
| EMPLOYEE BENEFITS | 111,595,978 | 110,932,929 | 88,722,746 | 0 | 22,210,183 | 80% |
| BOOKS AND SUPPLIES | 24,962,357 | 23,091,777 | 8,137,315 | 4,288,720 | 10,665,741 | 54% |
| SERVICES/OTHER OPERATING EXP | 54,837,941 | 56,900,643 | 41,603,604 | 11,448,881 | 3,848,158 | 93% |
| CAPITAL OUTLAY | 3,675,474 | 3,841,718 | 3,308,474 | 476,417 | 56,827 | 99% |
| INDIRECT SUPPORT | -1,810,410 | -1,807,673 | -890,942 | 0 | -916,731 | 49% |
| OTHER OUTGO | 2,169,042 | 2,169,042 | 2,007,835 | 2,337 | 158,870 | 93% |
| TOTAL EXPENDITURES | 418,437,986 | 421,628,811 | 321,984,731 | 16,216,355 | 83,427,725 | 80% |
| OTHER FINANCING SOURCES/USES | | | | | | |
| INTERFUND TRANSFERS IN | 2,930,254 | 2,930,254 | 2,200,000 | 0 | 730,254 | 75% |
| 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 | 2,930,254 | 2,930,254 | 2,200,000 | 0 | 730,254 | 75% |
| NET INCREASE (DECREASE) IN FUND BALANCE | | | | | | |
| | -23,874,602 | -23,874,602 | | | | |
| Beginning Fund Balance, July 1 | | | | | | |
| Audit Adjustments | 34,399,424 | 0 | 34,399,424 | | | |
| Ending Fund Balance, June 30 | 10,524,822 | 10,524,822 | | | | |
| Reserved Fund Balance | 545,000 | 545,000 | | | | |
| Designated Fund Balance | 0 | 0 | | | | |
| Economic Uncertainties | 8,979,822 | 8,979,822 | | | | |
| Reserve H&W Contribution | 1,000,000 | 1,000,000 | | | | |
| Reserves for Declining ADA Cash Deferrals | 0 | 0 | | | | |
| Categorical Reserves to be Expensed | 0 | 0 | | | | |
| Restore Programs Pending State Budget | 0 | 0 | | | | |
| Unappropriated Fund Balance | 0 | 0 | | | | |

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
2011-12 BUDGET STATUS REPORT
GENERAL UNRESTRICTED PROGRAMS WITHIN THE GENERAL FUND

| Period Ending: April 30, 2012 | Revised Budget 01/2012 | Revised Budget 04/2012 | Actuals to Date | Encumbered | Balance of Operating Budget | % of Budget Used |
|--|------------------------|------------------------|--------------------|------------------|-----------------------------|------------------|
| REVENUES | | | | | | |
| REVENUE LIMIT SOURCES | 209,096,716 | 209,826,535 | 150,677,670 | 0 | 59,148,865 | 72% |
| FEDERAL REVENUE | 0 | 0 | 0 | 0 | 0 | 0% |
| OTHER STATE REVENUES | 47,865,153 | 48,013,304 | 35,213,376 | 0 | 12,799,928 | 73% |
| OTHER LOCAL REVENUES | 6,246,790 | 6,458,525 | 4,110,861 | 0 | 2,347,665 | 64% |
| TOTAL REVENUES | 263,208,660 | 264,298,364 | 190,001,907 | 0 | 74,296,457 | 72% |
| EXPENDITURES | | | | | | |
| CERTIFICATED SALARIES | 121,835,220 | 122,509,197 | 97,659,901 | 0 | 24,849,296 | 80% |
| CLASSIFIED SALARIES | 24,908,341 | 24,900,671 | 21,526,895 | 0 | 3,373,776 | 86% |
| EMPLOYEE BENEFITS | 70,474,028 | 70,876,655 | 56,319,701 | 0 | 14,556,954 | 79% |
| BOOKS AND SUPPLIES | 4,811,871 | 4,849,527 | 2,478,426 | 1,256,340 | 1,114,761 | 77% |
| SERVICES/OTHER OPERATING EXP | 22,581,593 | 22,589,589 | 17,898,819 | 2,743,460 | 1,947,310 | 91% |
| CAPITAL OUTLAY | 176,631 | 196,688 | 97,935 | 74,624 | 24,139 | 88% |
| INDIRECT SUPPORT | -4,518,745 | -4,563,691 | -1,115,702 | 0 | -3,447,989 | 24% |
| OTHER OUTGO | 2,125,000 | 2,125,000 | 1,964,474 | 2,337 | 158,189 | 93% |
| TOTAL EXPENDITURES | 242,393,940 | 243,463,645 | 196,830,449 | 4,076,761 | 42,576,434 | 83% |
| OTHER FINANCING SOURCES/USES | | | | | | |
| INTERFUND TRANSFERS IN | 2,930,254 | 2,930,254 | 2,200,000 | 0 | 730,254 | 75% |
| INTERFUND TRANSFERS OUT | 0 | 0 | 0 | 0 | 0 | 0% |
| OTHER SOURCES | -36,837,852 | -36,837,852 | -1,005,321 | 0 | -35,832,531 | 3% |
| OTHER USES | 0 | 0 | 0 | 0 | 0 | 0% |
| TOTAL OTHER FINANCING SOURCES/USES | -33,907,598 | -33,907,598 | 1,194,679 | 0 | -35,102,277 | 0% |
| NET INCREASE (DECREASE) IN FUND BALANCE | | | | | | |
| | -13,092,878 | -13,092,878 | | | | |
| Beginning Fund Balance, July 1 | | | | | | |
| Audit Adjustments | 23,617,700 | 23,617,700 | | | | |
| | 0 | 0 | | | | |
| Ending Fund Balance, June 30 | | | | | | |
| Reserved Fund Balance | 10,524,822 | 10,524,822 | | | | |
| Designated Fund Balance | 545,000 | 545,000 | | | | |
| Economic Uncertainties | 0 | 0 | | | | |
| Reserve H&W Contribution | 8,979,822 | 8,979,822 | | | | |
| Reserves for Declining ADA Cash Deferrals | 1,000,000 | 1,000,000 | | | | |
| Categorical Reserves to be Expensed | 0 | 0 | | | | |
| Other | 0 | 0 | | | | |
| Unappropriated Fund Balance | 0 | 0 | | | | |

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
2011-12 BUDGET STATUS REPORT
RESTRICTED PROGRAMS (PARTIALLY FUNDED) WITHIN THE GENERAL FUND

| Period Ending: April 30, 2012 | Revised Budget 01/2012 | Revised Budget 04/2012 | Actuals to Date | Encumbered | Balance of Operating Budget | % of Budget Used |
|--|------------------------|------------------------|-------------------|------------------|-----------------------------|------------------|
| REVENUES | | | | | | |
| REVENUE LIMIT SOURCES | 10,340,299 | 10,340,299 | 0 | 0 | 10,340,299 | 0% |
| FEDERAL REVENUE | 9,020,489 | 8,853,033 | 6,612,084 | 0 | 2,240,949 | 75% |
| OTHER STATE REVENUES | 26,943,275 | 26,943,275 | 18,029,609 | 0 | 8,913,666 | 67% |
| OTHER LOCAL REVENUES | 93,653 | 93,653 | 3,304 | 0 | 90,350 | 4% |
| TOTAL REVENUES | 46,397,716 | 46,230,260 | 24,644,996 | 0 | 21,585,264 | 53% |
| EXPENDITURES | | | | | | |
| CERTIFICATED SALARIES | 23,226,395 | 22,817,042 | 18,410,622 | 0 | 4,406,420 | 81% |
| CLASSIFIED SALARIES | 18,982,329 | 17,467,906 | 15,159,430 | 0 | 2,308,476 | 87% |
| EMPLOYEE BENEFITS | 26,991,363 | 25,738,632 | 21,130,370 | 0 | 4,608,262 | 82% |
| BOOKS AND SUPPLIES | 1,603,740 | 1,527,769 | 886,500 | 586,356 | 54,913 | 96% |
| SERVICES/OTHER OPERATING EXP | 10,885,414 | 13,972,136 | 11,643,455 | 1,830,241 | 498,440 | 96% |
| CAPITAL OUTLAY | 279,211 | 277,511 | 267,318 | 1,645 | 8,548 | 97% |
| INDIRECT SUPPORT | 251,183 | 251,183 | 0 | 0 | 251,183 | 0% |
| OTHER OUTGO | 0 | 0 | 0 | 0 | 0 | 0% |
| TOTAL EXPENDITURES | 82,219,635 | 82,052,179 | 67,497,695 | 2,418,242 | 12,136,242 | 85% |
| OTHER FINANCING SOURCES/USES | | | | | | |
| INTERFUND TRANSFERS IN | 0 | 0 | 0 | 0 | 0 | 0% |
| INTERFUND TRANSFERS OUT | 0 | 0 | 0 | 0 | 0 | 0% |
| OTHER SOURCES | 35,821,919 | 35,821,919 | 0 | 0 | 35,821,919 | 0% |
| OTHER USES | 0 | 0 | 0 | 0 | 0 | 0% |
| TOTAL OTHER FINANCING SOURCES/USES | 35,821,919 | 35,821,919 | 0 | 0 | 35,821,919 | |
| NET INCREASE (DECREASE) IN FUND BALANCE | | | | | | |
| Beginning Fund Balance, July 1 | 0 | 0 | 0 | 0 | 0 | |
| Audit Adjustments | 0 | 0 | 0 | 0 | 0 | |
| Ending Fund Balance, June 30 | 0 | 0 | 0 | 0 | 0 | |
| Reserved Fund Balance | 0 | 0 | 0 | 0 | 0 | |
| Designated Fund Balance | 0 | 0 | 0 | 0 | 0 | |
| Economic Uncertainties | 0 | 0 | 0 | 0 | 0 | |
| Reserve H&W Contribution | 0 | 0 | 0 | 0 | 0 | |
| State Budget Adjustments | 0 | 0 | 0 | 0 | 0 | |
| Categorical Reserves to be Expensed | 0 | 0 | 0 | 0 | 0 | |
| Other | 0 | 0 | 0 | 0 | 0 | |
| Unappropriated Fund Balance | 0 | 0 | 0 | 0 | 0 | |

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
2011-12 BUDGET STATUS REPORT
 RESTRICTED PROGRAMS (FULLY FUNDED) WITHIN THE GENERAL FUND

| Period Ending: April 30, 2012 | Revised Budget 01/2012 | Revised Budget 04/2012 | Actuals to Date | Encumbered | Balance of Operating Budget | % of Budget Used |
|--|------------------------|------------------------|-------------------|------------------|-----------------------------|------------------|
| REVENUES | | | | | | |
| REVENUE LIMIT SOURCES | 0 | 0 | 0 | 0 | 0 | 0% |
| FEDERAL REVENUE | 46,287,429 | 46,778,858 | 25,925,793 | 0 | 20,853,064 | 55% |
| OTHER STATE REVENUES | 29,626,263 | 30,840,234 | 25,182,412 | 0 | 5,657,822 | 82% |
| OTHER LOCAL REVENUES | 6,113,063 | 6,676,239 | 3,383,267 | 0 | 3,292,973 | 51% |
| TOTAL REVENUES | 82,026,755 | 84,295,331 | 54,491,471 | 0 | 29,803,859 | 65% |
| EXPENDITURES | | | | | | |
| CERTIFICATED SALARIES | 26,338,318 | 29,799,383 | 20,222,443 | 0 | 9,576,940 | 68% |
| CLASSIFIED SALARIES | 7,717,000 | 9,006,176 | 6,116,407 | 0 | 2,889,769 | 68% |
| EMPLOYEE BENEFITS | 14,130,586 | 14,317,642 | 11,272,875 | 0 | 3,044,967 | 79% |
| BOOKS AND SUPPLIES | 18,546,746 | 16,714,481 | 4,772,389 | 2,446,024 | 9,496,067 | 43% |
| SERVICES/OTHER OPERATING EXP | 21,370,934 | 20,338,919 | 12,061,330 | 6,875,180 | 1,402,409 | 93% |
| CAPITAL OUTLAY | 3,219,633 | 3,367,509 | 2,943,221 | 400,148 | 24,140 | 99% |
| INDIRECT SUPPORT | 2,457,152 | 2,504,836 | 224,760 | 0 | 2,280,075 | 9% |
| OTHER OUTGO | 44,042 | 44,042 | 43,360 | 0 | 681 | 98% |
| TOTAL EXPENDITURES | 93,824,411 | 96,092,988 | 57,656,586 | 9,721,352 | 28,715,049 | 70% |
| OTHER FINANCING SOURCES/USES | | | | | | |
| INTERFUND TRANSFERS IN | 0 | 0 | 0 | 0 | 0 | 0% |
| INTERFUND TRANSFERS OUT | 0 | 0 | 0 | 0 | 0 | 0% |
| OTHER SOURCES | 1,015,933 | 1,015,933 | 1,005,321 | 0 | 10,612 | 99% |
| OTHER USES | 0 | 0 | 0 | 0 | 0 | 0% |
| TOTAL OTHER FINANCING SOURCES/USES | 1,015,933 | 1,015,933 | 1,005,321 | 0 | 10,612 | |
| NET INCREASE (DECREASE) IN FUND BALANCE | -10,781,724 | -10,781,724 | | | | |
| Beginning Fund Balance, July 1 | 10,781,724 | 10,781,724 | | | | |
| 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 | | | | |
| 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 |
|-------------------------|------------------------------------|--|-----------------------------|
| Education Jobs Fund | 4,544 | 4,544 | |
| Civic Permits | 17,890 | 17,890 | |
| Donations | 4,405 | 4,405 | |
| Fund Balance/Carry Over | 0 | 600 | (600) |
| Change this Period | 26,839 | 27,439 | (600) |

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
BUDGET REVISIONS
 CHARTER SCHOOL FUND

| Period Ending: April 30, 2012 | Revised Budget 01/2012 | Proposed Budget Revisions | Revised Budget 04/2012 |
|--|------------------------------|---------------------------------|------------------------------|
| REVENUES | | | |
| REVENUE LIMIT SOURCES | 9,109,976 | 0 | 9,109,976 |
| FEDERAL REVENUE | 564,423 | 4,544 | 568,967 |
| OTHER STATE REVENUES | 1,349,890 | 0 | 1,349,890 |
| OTHER LOCAL REVENUES | 116,433 | 22,295 | 138,728 |
| TOTAL REVENUES | 11,140,722 | 26,839 | 11,167,561 |
| EXPENDITURES | | | |
| CERTIFICATED SALARIES | 5,252,061 | 10,758 | 5,262,819 |
| CLASSIFIED SALARIES | 709,530 | 608 | 710,138 |
| EMPLOYEE BENEFITS | 2,608,920 | 68 | 2,608,988 |
| BOOKS AND SUPPLIES | 613,121 | -90,167 | 522,954 |
| SERVICES/OTHER OPERATING EXP | 1,091,191 | 31,862 | 1,123,053 |
| CAPITAL OUTLAY | 0 | 74,310 | 74,310 |
| OTHER OUTGOING | 0 | 0 | 0 |
| INDIRECT SUPPORT | 0 | 0 | 0 |
| TOTAL EXPENDITURES | 10,274,823 | 27,439 | 10,302,262 |
| OTHER FINANCING SOURCES/USES | | | |
| INTERFUND TRANSFERS IN | 0 | 0 | 0 |
| INTERFUND TRANSFERS OUT | -730,254 | 0 | -730,254 |
| OTHER SOURCES | 0 | 0 | 0 |
| OTHER USES | 0 | 0 | 0 |
| TOTAL OTHER FINANCING SOURCES/USES | -730,254 | 0 | -730,254 |
| NET INCREASE (DECREASE) IN FUND BALANCE | 135,645 | -600 | 135,044 |
| Beginning Fund Balance, July 1 | | | |
| Audit Adjustments | 942,407 | 0 | 942,407 |
| Ending Fund Balance, June 30 | 0 | 0 | 0 |
| Reserved Fund Balance | 1,078,051 | -600 | 1,077,451 |
| Designated Fund Balance | 0 | 0 | 0 |
| Economic Uncertainties | 1,078,051 | -600 | 1,077,451 |
| Other | 0 | 0 | 0 |
| Unappropriated Fund Balance | 0 | 0 | 0 |

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
2011-12 BUDGET STATUS REPORT
CHARTER SCHOOL FUND

| Period Ending: April 30, 2012 | Revised Budget 01/2012 | Revised Budget 04/2012 | Actuals to Date | Encumbered | Balance of Operating Budget | % of Budget Used |
|--|------------------------|------------------------|------------------|----------------|-----------------------------|------------------|
| REVENUES | | | | | | |
| REVENUE LIMIT SOURCES | 9,109,976 | 9,109,976 | 4,297,922 | 0 | 4,812,054 | 47% |
| FEDERAL REVENUE | 564,423 | 568,967 | 459,851 | 0 | 109,116 | 81% |
| OTHER STATE REVENUES | 1,349,890 | 1,349,890 | 891,405 | 0 | 458,485 | 66% |
| OTHER LOCAL REVENUES | 116,433 | 138,728 | 118,429 | 0 | 20,298 | 85% |
| TOTAL REVENUES | 11,140,722 | 11,167,561 | 5,767,608 | 0 | 5,399,953 | 52% |
| EXPENDITURES | | | | | | |
| CERTIFICATED SALARIES | 5,252,061 | 5,262,819 | 4,158,375 | 0 | 1,104,444 | 79% |
| CLASSIFIED SALARIES | 709,530 | 710,138 | 539,687 | 0 | 170,451 | 76% |
| EMPLOYEE BENEFITS | 2,608,920 | 2,608,988 | 2,318,684 | 0 | 290,304 | 89% |
| BOOKS AND SUPPLIES | 613,121 | 522,954 | 229,635 | 145,095 | 148,224 | 72% |
| SERVICES/OTHER OPERATING EXP | 1,091,191 | 1,123,053 | 224,605 | 56,839 | 841,609 | 25% |
| CAPITAL OUTLAY | 0 | 74,310 | 0 | 74,309 | 1 | 100% |
| OTHER OUTGOING | 0 | 0 | 0 | 0 | 0 | 0% |
| INDIRECT SUPPORT | 0 | 0 | 0 | 0 | 0 | 0% |
| TOTAL EXPENDITURES | 10,274,823 | 10,302,262 | 7,470,986 | 276,243 | 2,555,033 | 75% |
| OTHER FINANCING SOURCES/USES | | | | | | |
| INTERFUND TRANSFERS IN | 0 | 0 | 0 | 0 | 0 | 0% |
| INTERFUND TRANSFERS OUT | -730,254 | -730,254 | 0 | 0 | -730,254 | 0% |
| OTHER SOURCES | 0 | 0 | 0 | 0 | 0 | 0% |
| OTHER USES | 0 | 0 | 0 | 0 | 0 | 0% |
| TOTAL OTHER FINANCING SOURCES/USES | -730,254 | -730,254 | 0 | 0 | -730,254 | 0% |
| NET INCREASE (DECREASE) IN FUND BALANCE | | | | | | |
| | 135,645 | 135,044 | | | | |
| Beginning Fund Balance, July 1 | 942,407 | 942,407 | | | | |
| Audit Adjustments | 0 | 0 | | | | |
| Ending Fund Balance, June 30 | 1,078,051 | 1,077,451 | | | | |
| Reserved Fund Balance | 0 | 0 | | | | |
| Designated Fund Balance | 1,078,051 | 1,077,451 | | | | |
| Economic Uncertainties | 0 | 0 | | | | |
| Other | 0 | 0 | | | | |
| Unappropriated Fund Balance | 0 | 0 | | | | |

ADULT EDUCATION FUND

DESCRIPTION

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

BUDGET UPDATE

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

| | <u>BUDGETED REVENUES/ TRANSFERS</u> | <u>BUDGETED EXPENDITURES/ TRANSFERS</u> | <u>BUDGETED FUND BALANCE</u> |
|--|---|---|--------------------------------------|
| Adult Ed Apportionment | (88,444) | (88,444) | |
| Adult Education Parent Fees/Misc. | 5,077 | 5,077 | |
| Fund Balance/Carry Forward Purchase Orders | 0 | 0 | 0 |
| Change this Period | (83,367) | (83,367) | 0 |

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
BUDGET REVISIONS
 ADULT EDUCATION FUND

| Period Ending: April 30, 2012 | Revised Budget 01/2012 | Proposed Budget Revisions | Revised Budget 04/2012 |
|--|------------------------|---------------------------|------------------------|
| REVENUES | | | |
| REVENUE LIMIT SOURCES | 0 | 0 | 0 |
| FEDERAL REVENUE | 2,723,023 | 0 | 2,723,023 |
| OTHER STATE REVENUES | 5,125,917 | 0 | 5,125,917 |
| OTHER LOCAL REVENUES | 4,818,500 | -83,367 | 4,735,134 |
| TOTAL REVENUES | 12,667,440 | -83,367 | 12,584,074 |
| EXPENDITURES | | | |
| CERTIFICATED SALARIES | 3,215,569 | -32,706 | 3,182,863 |
| CLASSIFIED SALARIES | 1,961,181 | 17,329 | 1,978,510 |
| EMPLOYEE BENEFITS | 2,810,940 | -22,919 | 2,788,021 |
| BOOKS AND SUPPLIES | 1,064,156 | -38,244 | 1,025,912 |
| SERVICES/OTHER OPERATING EXP | 1,920,659 | -6,827 | 1,913,832 |
| CAPITAL OUTLAY | 5,100 | 0 | 5,100 |
| OTHER OUTGOING | 0 | 0 | 0 |
| INDIRECT SUPPORT | 229,468 | 0 | 229,468 |
| TOTAL EXPENDITURES | 11,207,072 | -83,367 | 11,123,706 |
| OTHER FINANCING SOURCES/USES | | | |
| INTERFUND TRANSFERS IN | 0 | 0 | 0 |
| INTERFUND TRANSFERS OUT | -2,200,000 | 0 | -2,200,000 |
| OTHER SOURCES | 0 | 0 | 0 |
| OTHER USES | 0 | 0 | 0 |
| TOTAL OTHER FINANCING SOURCES/USES | -2,200,000 | 0 | -2,200,000 |
| NET INCREASE (DECREASE) IN FUND BALANCE | -739,632 | 0 | -739,632 |
| Beginning Fund Balance, July 1 | | | |
| Audit Adjustments | 2,441,499 | 0 | 2,441,499 |
| Ending Fund Balance, June 30 | 0 | 0 | 0 |
| Reserved Fund Balance | 1,701,867 | 0 | 1,701,867 |
| Designated Fund Balance | 0 | 0 | 0 |
| Economic Uncertainties | 0 | 0 | 0 |
| Other | 1,701,867 | 0 | 1,701,867 |
| Unappropriated Fund Balance | 0 | 0 | 0 |

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
2011-12 BUDGET STATUS REPORT
ADULT EDUCATION FUND

| Period Ending: April 30, 2012 | Adopted Budget 01/2012 | Revised Budget 04/2012 | Actuals to Date | Encumbered | Balance of Operating Budget | % of Budget Used |
|--|------------------------|------------------------|-------------------|----------------|-----------------------------|------------------|
| REVENUES | | | | | | |
| REVENUE LIMIT SOURCES | 0 | 0 | 0 | 0 | 0 | 0% |
| FEDERAL REVENUE | 2,723,023 | 2,723,023 | 916,194 | 0 | 1,806,829 | 34% |
| OTHER STATE REVENUES | 5,125,917 | 5,125,917 | 3,195,307 | 0 | 1,930,610 | 62% |
| OTHER LOCAL REVENUES | 4,818,500 | 4,735,134 | 2,859,056 | 0 | 1,876,078 | 60% |
| TOTAL REVENUES | 12,667,440 | 12,584,074 | 6,970,557 | 0 | 5,613,516 | 55% |
| EXPENDITURES | | | | | | |
| CERTIFICATED SALARIES | 3,215,569 | 3,182,863 | 2,765,039 | 0 | 417,823 | 87% |
| CLASSIFIED SALARIES | 1,961,181 | 1,978,510 | 1,646,462 | 0 | 332,048 | 83% |
| EMPLOYEE BENEFITS | 2,810,940 | 2,788,021 | 2,248,917 | 0 | 539,104 | 81% |
| BOOKS AND SUPPLIES | 1,064,156 | 1,025,912 | 372,162 | 165,079 | 488,671 | 52% |
| SERVICES/OTHER OPERATING EXP | 1,920,659 | 1,913,832 | 623,143 | 228,230 | 1,062,459 | 44% |
| CAPITAL OUTLAY | 5,100 | 5,100 | 0 | 0 | 5,100 | 0% |
| OTHER OUTGOING | 0 | 0 | 0 | 0 | 0 | 0% |
| INDIRECT SUPPORT | 229,468 | 229,468 | 17,802 | 0 | 211,666 | 8% |
| TOTAL EXPENDITURES | 11,207,072 | 11,123,706 | 7,673,525 | 393,309 | 3,056,871 | 73% |
| OTHER FINANCING SOURCES/USES | | | | | | |
| INTERFUND TRANSFERS IN | 0 | 0 | 0 | 0 | 0 | 0% |
| INTERFUND TRANSFERS OUT | -2,200,000 | -2,200,000 | -2,200,000 | 0 | 0 | 100% |
| OTHER SOURCES | 0 | 0 | 0 | 0 | 0 | 0% |
| OTHER USES | 0 | 0 | 0 | 0 | 0 | 0% |
| TOTAL OTHER FINANCING SOURCES/USES | -2,200,000 | -2,200,000 | -2,200,000 | 0 | 0 | 100% |
| NET INCREASE (DECREASE) IN FUND BALANCE | | | | | | |
| | -739,632 | -739,632 | | | | |
| Beginning Fund Balance, July 1 | | | | | | |
| Audit Adjustments | 2,441,499 | 2,441,499 | | | | |
| Ending Fund Balance, June 30 | 1,701,867 | 1,701,867 | | | | |
| Reserved Fund Balance | 0 | 0 | | | | |
| Designated Fund Balance | 0 | 0 | | | | |
| Economic Uncertainties | 0 | 0 | | | | |
| Other | 1,701,867 | 1,701,867 | | | | |
| Unappropriated Fund Balance | 0 | 0 | | | | |

CAFETERIA FUND

DESCRIPTION

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

BUDGET UPDATE

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

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

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
BUDGET REVISIONS
 CAFETERIA FUND

| Period Ending: April 30, 2012 | Revised Budget 01/2012 | Proposed Budget Revisions | Revised Budget 04/2012 |
|--|------------------------------|---------------------------------|------------------------------|
| REVENUES | | | |
| REVENUE LIMIT SOURCES | 0 | 0 | 0 |
| FEDERAL REVENUE | 15,154,296 | 0 | 15,154,296 |
| OTHER STATE REVENUES | 878,565 | 0 | 878,565 |
| OTHER LOCAL REVENUES | 2,839,844 | 0 | 2,839,844 |
| TOTAL REVENUES | 18,872,705 | 0 | 18,872,705 |
| EXPENDITURES | | | |
| CERTIFICATED SALARIES | 0 | 0 | 0 |
| CLASSIFIED SALARIES | 6,371,443 | 0 | 6,371,443 |
| EMPLOYEE BENEFITS | 3,636,535 | 0 | 3,636,535 |
| BOOKS AND SUPPLIES | 7,667,534 | 20,155 | 7,687,689 |
| SERVICES/OTHER OPERATING EXP | 228,400 | -26,145 | 202,255 |
| CAPITAL OUTLAY | 0 | 5,990 | 5,990 |
| OTHER OUTGOING | 0 | 0 | 0 |
| INDIRECT SUPPORT | 968,793 | 0 | 968,793 |
| TOTAL EXPENDITURES | 18,872,705 | 0 | 18,872,705 |
| OTHER FINANCING SOURCES/USES | | | |
| INTERFUND TRANSFERS IN | 0 | 0 | 0 |
| INTERFUND TRANSFERS OUT | 0 | 0 | 0 |
| OTHER SOURCES | 0 | 0 | 0 |
| OTHER USES | 0 | 0 | 0 |
| TOTAL OTHER FINANCING SOURCES/USES | 0 | 0 | 0 |
| NET INCREASE (DECREASE) IN FUND BALANCE | | | |
| | 0 | 0 | 0 |
| Beginning Fund Balance, July 1 | 4,105,608 | 0 | 4,105,608 |
| Audit Adjustments | 0 | 0 | 0 |
| Ending Fund Balance, June 30 | 4,105,608 | 0 | 4,105,608 |
| Reserved Fund Balance | 0 | 0 | 0 |
| Designated Fund Balance | 0 | 0 | 0 |
| Economic Uncertainties | 0 | 0 | 0 |
| Other | 4,105,608 | 0 | 4,105,608 |
| Unappropriated Fund Balance | 0 | 0 | 0 |

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
2011-12 BUDGET STATUS REPORT
CAFETERIA FUND

| Period Ending: April 30, 2012 | Revised Budget 01/2012 | Revised Budget 04/2012 | Actuals to Date | Encumbered | Balance of Operating Budget | % of Budget Used |
|--|------------------------|------------------------|-------------------|----------------|-----------------------------|------------------|
| REVENUES | | | | | | |
| REVENUE LIMIT SOURCES | 0 | 0 | 0 | 0 | 0 | 0% |
| FEDERAL REVENUE | 15,154,296 | 15,154,296 | 10,263,437 | 0 | 4,890,859 | 68% |
| OTHER STATE REVENUES | 878,565 | 878,565 | 823,543 | 0 | 55,022 | 94% |
| OTHER LOCAL REVENUES | 2,839,844 | 2,839,844 | 1,011,832 | 0 | 1,828,012 | 36% |
| TOTAL REVENUES | 18,872,705 | 18,872,705 | 12,088,812 | 0 | 6,773,893 | 64% |
| EXPENDITURES | | | | | | |
| CERTIFICATED SALARIES | 0 | 0 | 0 | 0 | 0 | 0% |
| CLASSIFIED SALARIES | 6,371,443 | 6,371,443 | 4,994,671 | 0 | 1,376,773 | 78% |
| EMPLOYEE BENEFITS | 3,636,535 | 3,636,535 | 2,803,618 | 0 | 832,917 | 77% |
| BOOKS AND SUPPLIES | 7,667,534 | 7,687,689 | 6,495,939 | 799,113 | 392,637 | 95% |
| SERVICES/OTHER OPERATING EXP | 228,400 | 202,255 | 124,304 | 16,560 | 61,391 | 70% |
| CAPITAL OUTLAY | 0 | 5,990 | 5,979 | 11 | 11 | 100% |
| OTHER OUTGOING | 0 | 0 | 0 | 0 | 0 | 0% |
| INDIRECT SUPPORT | 968,793 | 968,793 | 664,065 | 0 | 304,728 | 69% |
| TOTAL EXPENDITURES | 18,872,705 | 18,872,705 | 15,088,576 | 815,673 | 2,968,457 | 84% |
| OTHER FINANCING SOURCES/USES | | | | | | |
| INTERFUND TRANSFERS IN | 0 | 0 | 0 | 0 | 0 | 0% |
| INTERFUND TRANSFERS OUT | 0 | 0 | 0 | 0 | 0 | 0% |
| OTHER SOURCES | 0 | 0 | 0 | 0 | 0 | 0% |
| OTHER USES | 0 | 0 | 0 | 0 | 0 | 0% |
| TOTAL OTHER FINANCING SOURCES/USES | 0 | 0 | 0 | 0 | 0 | 0% |
| NET INCREASE (DECREASE) IN FUND BALANCE | | | | | | |
| Beginning Fund Balance, July 1 | 4,105,608 | 4,105,608 | | | | |
| Audit Adjustments | 0 | 0 | | | | |
| Ending Fund Balance, June 30 | 4,105,608 | 4,105,608 | | | | |
| Reserved Fund Balance | 0 | 0 | | | | |
| Designated Fund Balance | 0 | 0 | | | | |
| Economic Uncertainties | 0 | 0 | | | | |
| Other | 4,105,608 | 4,105,608 | | | | |
| 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 |
|---------------------------------|------------------------------------|--|-----------------------------|
| Head Start Supplemental Funding | (21,783) | (21,783) | |
| Early Head Start Suppl. Funding | (63,652) | (63,652) | |
| Donations | 757 | 757 | |
| | 0 | 0 | 0 |
| Fund Balance/Carry Over | | | |
| Change this Period | (84,678) | (84,678) | (0) |

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
BUDGET REVISIONS
CHILD DEVELOPMENT FUND

| Period Ending: April 30, 2012 | Revised Budget 01/2012 | Proposed Budget Revisions | Revised Budget 04/2012 |
|--|------------------------------|---------------------------------|------------------------------|
| REVENUES | | | |
| REVENUE LIMIT SOURCES | 0 | 0 | 0 |
| FEDERAL REVENUE | 10,762,351 | -85,435 | 10,676,916 |
| OTHER STATE REVENUES | 6,275,360 | 0 | 6,275,360 |
| OTHER LOCAL REVENUES | 2,382,319 | 757 | 2,383,076 |
| TOTAL REVENUES | 19,420,030 | -84,678 | 19,335,352 |
| EXPENDITURES | | | |
| CERTIFICATED SALARIES | 5,878,266 | 142,594 | 6,020,860 |
| CLASSIFIED SALARIES | 4,577,665 | -227,638 | 4,350,027 |
| EMPLOYEE BENEFITS | 6,647,647 | 31,464 | 6,679,110 |
| BOOKS AND SUPPLIES | 1,456,364 | -77,464 | 1,378,900 |
| SERVICES/OTHER OPERATING EXP | 376,815 | 47,006 | 423,820 |
| CAPITAL OUTLAY | 21,413 | 2,098 | 23,511 |
| OTHER OUTGOING | 0 | 0 | 0 |
| INDIRECT SUPPORT | 612,149 | -2,737 | 609,412 |
| TOTAL EXPENDITURES | 19,570,318 | -84,678 | 19,485,639 |
| 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 | -150,288 | 0 | -150,288 |
| Beginning Fund Balance, July 1 | | | |
| Audit Adjustments | 3,834,491 | 0 | 3,834,491 |
| Ending Fund Balance, June 30 | 0 | 0 | 0 |
| Reserved Fund Balance | 3,684,204 | 0 | 3,684,204 |
| Designated Fund Balance | 0 | 0 | 0 |
| Economic Uncertainties | 0 | 0 | 0 |
| Other | 3,684,204 | 0 | 3,684,204 |
| Unappropriated Fund Balance | 0 | 0 | 0 |

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
2011-12 BUDGET STATUS REPORT
CHILD DEVELOPMENT FUND

| Period Ending: April 30, 2012 | Revised Budget 01/2012 | Revised Budget 04/2012 | Actuals to Date | Encumbered | Balance of Operating Budget | % of Budget Used |
|--|------------------------|------------------------|-------------------|----------------|-----------------------------|------------------|
| REVENUES | | | | | | |
| REVENUE LIMIT SOURCES | 0 | 0 | 0 | 0 | 0 | 0% |
| FEDERAL REVENUE | 10,762,351 | 10,676,916 | 6,868,172 | 0 | 3,808,744 | 64% |
| OTHER STATE REVENUES | 6,275,360 | 6,275,360 | 2,799,961 | 0 | 3,475,399 | 45% |
| OTHER LOCAL REVENUES | 2,382,319 | 2,383,076 | 1,384,030 | 0 | 999,046 | 58% |
| TOTAL REVENUES | 19,420,030 | 19,335,352 | 11,052,163 | 0 | 8,283,189 | 57% |
| EXPENDITURES | | | | | | |
| CERTIFICATED SALARIES | 5,878,266 | 6,020,860 | 4,939,645 | 0 | 1,081,215 | 82% |
| CLASSIFIED SALARIES | 4,577,665 | 4,350,027 | 3,582,756 | 0 | 767,271 | 82% |
| EMPLOYEE BENEFITS | 6,647,647 | 6,679,110 | 5,371,393 | 0 | 1,307,718 | 80% |
| BOOKS AND SUPPLIES | 1,456,364 | 1,378,900 | 366,780 | 475,335 | 536,785 | 61% |
| SERVICES/OTHER OPERATING EXP | 376,815 | 423,820 | 311,368 | 81,355 | 31,097 | 93% |
| CAPITAL OUTLAY | 21,413 | 23,511 | 4,082 | 7,095 | 12,333 | 48% |
| OTHER OUTGOING | 0 | 0 | 0 | 0 | 0 | 0% |
| INDIRECT SUPPORT | 612,149 | 609,412 | 209,075 | 0 | 400,337 | 34% |
| TOTAL EXPENDITURES | 19,570,318 | 19,485,639 | 14,785,099 | 563,785 | 4,136,756 | 79% |
| 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 | | | | | | |
| | -150,288 | -150,288 | | | | |
| Beginning Fund Balance, July 1 | 3,834,491 | 3,834,491 | | | | |
| Audit Adjustments | 0 | 0 | | | | |
| Ending Fund Balance, June 30 | 3,684,204 | 3,684,204 | | | | |
| Reserved Fund Balance | 0 | 0 | | | | |
| Designated Fund Balance | 0 | 0 | | | | |
| Economic Uncertainties | 0 | 0 | | | | |
| Other | 3,684,204 | 3,684,204 | | | | |
| 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 | (930) | (930) | |
| Fund Balance/Carry Over | 0 | 0 | 0 |
| Change this Period | (930) | (930) | 0 |

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
BUDGET REVISIONS
DEFERRED MAINTENANCE FUND

| | Revised Budget 01/2012 | Proposed Budget Revisions | Revised Budget 04/2012 |
|--|------------------------------|---------------------------------|------------------------------|
| Period Ending: April 30, 2012 | | | |
| REVENUES | | | |
| REVENUE LIMIT SOURCES | 0 | 0 | 0 |
| FEDERAL REVENUE | 0 | 0 | 0 |
| OTHER STATE REVENUES | 750,000 | 0 | 750,000 |
| OTHER LOCAL REVENUES | 930 | -930 | 0 |
| TOTAL REVENUES | 750,930 | -930 | 750,000 |
| EXPENDITURES | | | |
| CERTIFICATED SALARIES | 0 | 0 | 0 |
| CLASSIFIED SALARIES | 526,382 | 96,904 | 623,286 |
| EMPLOYEE BENEFITS | 99,593 | 13,636 | 113,230 |
| BOOKS AND SUPPLIES | 713,072 | -122,428 | 590,643 |
| SERVICES/OTHER OPERATING EXP | 288,517 | 10,958 | 279,475 |
| CAPITAL OUTLAY | 32,092 | 0 | 32,092 |
| OTHER OUTGOING | 0 | 0 | 0 |
| INDIRECT SUPPORT | 0 | 0 | 0 |
| TOTAL EXPENDITURES | 1,639,656 | -930 | 1,638,726 |
| 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 | -888,726 | 0 | -888,726 |
| Beginning Fund Balance, July 1 | | | |
| Audit Adjustments | 888,726 | 0 | 888,726 |
| 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
2011-12 BUDGET STATUS REPORT
 DEFERRED MAINTENANCE FUND

| Period Ending: April 30, 2012 | Revised Budget 01/2012 | Revised Budget 04/2012 | 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 | 750,000 | 750,000 | 750,000 | 0 | 0 | 100% |
| OTHER LOCAL REVENUES | 930 | 0 | 0 | 0 | 0 | 0% |
| TOTAL REVENUES | 750,930 | 750,000 | 750,000 | 0 | 0 | 100% |
| EXPENDITURES | | | | | | |
| CERTIFICATED SALARIES | 0 | 0 | 0 | 0 | 0 | 0% |
| CLASSIFIED SALARIES | 526,382 | 623,286 | 598,550 | 0 | 24,737 | 96% |
| EMPLOYEE BENEFITS | 99,593 | 113,230 | 108,216 | 0 | 5,014 | 98% |
| BOOKS AND SUPPLIES | 713,072 | 590,643 | 380,527 | 95,747 | 114,369 | 81% |
| SERVICES/OTHER OPERATING EXP | 268,517 | 279,475 | 147,739 | 40,657 | 91,079 | 67% |
| CAPITAL OUTLAY | 32,092 | 32,092 | 0 | 0 | 32,092 | 0% |
| OTHER OUTGOING | 0 | 0 | 0 | 0 | 0 | 0% |
| INDIRECT SUPPORT | 0 | 0 | 0 | 0 | 0 | 0% |
| TOTAL EXPENDITURES | 1,639,656 | 1,638,726 | 1,235,031 | 136,404 | 267,291 | 84% |
| OTHER FINANCING SOURCES/USES | | | | | | |
| INTERFUND TRANSFERS IN | 0 | 0 | 0 | 0 | 0 | 0% |
| INTERFUND TRANSFERS OUT | 0 | 0 | 0 | 0 | 0 | 0% |
| OTHER SOURCES | 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 | | | | | | |
| | -888,726 | -888,726 | | | | |
| Beginning Fund Balance, July 1 | | | | | | |
| Audit Adjustments | 888,726 | 888,726 | | | | |
| 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 | 14,225 | 14,225 | |
| Transfers In | 731,519 | 731,519 | |
| | 0 | 2,356,556 | (2,356,556) |
| Fund Balance/Carry Over | | | |
| Change this Period | 745,744 | 3,102,300 | (2,356,556) |

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
BUDGET REVISIONS
 BUILDING FUND

| Period Ending: April 30, 2012 | Revised Budget 01/2012 | Proposed Budget Revisions | Revised Budget 04/2012 |
|--|------------------------------|---------------------------------|------------------------------|
| REVENUES | | | |
| REVENUE LIMIT SOURCES | 0 | 0 | 0 |
| FEDERAL REVENUE | 0 | 0 | 0 |
| OTHER STATE REVENUES | 0 | 0 | 0 |
| OTHER LOCAL REVENUES | 180,278 | 14,225 | 194,503 |
| TOTAL REVENUES | 180,278 | 14,225 | 194,503 |
| EXPENDITURES | | | |
| CERTIFICATED SALARIES | 0 | 0 | 0 |
| CLASSIFIED SALARIES | 330,403 | 0 | 330,403 |
| EMPLOYEE BENEFITS | 91,646 | 0 | 91,646 |
| BOOKS AND SUPPLIES | 165,216 | 5,041 | 170,257 |
| SERVICES/OTHER OPERATING EXP | 860,422 | 49,040 | 909,462 |
| CAPITAL OUTLAY | 23,617,303 | 2,273,219 | 25,890,522 |
| OTHER OUTGOING | 1,638,331 | 775,000 | 2,413,331 |
| INDIRECT SUPPORT | 0 | 0 | 0 |
| TOTAL EXPENDITURES | 26,703,321 | 3,102,300 | 29,805,621 |
| OTHER FINANCING SOURCES/USES | | | |
| INTERFUND TRANSFERS IN | 0 | 731,519 | 731,519 |
| INTERFUND TRANSFERS OUT | 0 | 0 | 0 |
| OTHER SOURCES | 0 | 0 | 0 |
| OTHER USES | 0 | 0 | 0 |
| TOTAL OTHER FINANCING SOURCES/USES | 0 | 731,519 | 731,519 |
| NET INCREASE (DECREASE) IN FUND BALANCE | -26,523,043 | -2,356,556 | -28,879,599 |
| Beginning Fund Balance, July 1 | 48,737,611 | 0 | 48,737,611 |
| Audit Adjustments | 0 | 0 | 0 |
| Restatements | 0 | 0 | 0 |
| Ending Fund Balance, June 30 | 22,214,568 | -2,356,556 | 19,858,012 |
| Reserved Fund Balance | 0 | 0 | 0 |
| Designated Fund Balance | 0 | 0 | 0 |
| Economic Uncertainties | 0 | 0 | 0 |
| Other | 22,214,568 | -2,356,556 | 19,858,012 |
| Unappropriated Fund Balance | 0 | 0 | 0 |

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
2011-12 BUDGET STATUS REPORT
BUILDING FUND

| Period Ending: April 30, 2012 | Revised Budget 01/2012 | Revised Budget 04/2012 | 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 | 180,278 | 194,503 | 170,213 | 0 | 24,290 | 88% |
| TOTAL REVENUES | 180,278 | 194,503 | 170,213 | 0 | 24,290 | 88% |
| EXPENDITURES | | | | | | |
| CERTIFICATED SALARIES | 0 | 0 | 0 | 0 | 0 | 0% |
| CLASSIFIED SALARIES | 330,403 | 330,403 | 239,516 | 0 | 90,887 | 72% |
| EMPLOYEE BENEFITS | 91,646 | 170,257 | 51,673 | 0 | 39,973 | 56% |
| BOOKS AND SUPPLIES | 165,216 | 170,257 | 160,869 | 5,331 | 4,057 | 98% |
| SERVICES/OTHER OPERATING EXP | 860,422 | 909,462 | 633,318 | 25,263 | 250,881 | 72% |
| CAPITAL OUTLAY | 23,617,303 | 25,890,522 | 19,572,907 | 3,660,286 | 2,657,330 | 90% |
| OTHER OUTGOING | 1,638,331 | 2,413,331 | 2,363,087 | 0 | 50,244 | 98% |
| INDIRECT SUPPORT | 0 | 0 | 0 | 0 | 0 | 0% |
| TOTAL EXPENDITURES | 26,703,321 | 29,805,621 | 23,021,369 | 3,690,880 | 3,093,372 | 90% |
| OTHER FINANCING SOURCES/USES | | | | | | |
| INTERFUND TRANSFERS IN | 0 | 731,519 | 731,519 | 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% |
| TOTAL OTHER FINANCING SOURCES/USES | 0 | 731,519 | 731,519 | 0 | 0 | |
| NET INCREASE (DECREASE) IN FUND BALANCE | -26,523,043 | -28,879,599 | | | | |
| Beginning Fund Balance, July 1 | 48,737,611 | 48,737,611 | | | | |
| Audit Adjustments | 0 | 0 | | | | |
| Restatements | 0 | 0 | | | | |
| Ending Fund Balance, June 30 | 22,214,568 | 19,858,012 | | | | |
| Reserved Fund Balance | 0 | 0 | | | | |
| Designated Fund Balance | 0 | 0 | | | | |
| Economic Uncertainties | 0 | 0 | | | | |
| Other | 22,214,568 | 19,858,012 | | | | |
| 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: April 30, 2012

| | Revised Budget 01/2012 | Proposed Budget Revisions | Revised Budget 04/2012 |
|--|------------------------------|---------------------------------|------------------------------|
| 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 | 945 | 0 | 945 |
| CAPITAL OUTLAY | 0 | 0 | 0 |
| OTHER OUTGOING | 0 | 0 | 0 |
| INDIRECT SUPPORT | 0 | 0 | 0 |
| TOTAL EXPENDITURES | 945 | 0 | 945 |
| 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 | | | |
| | -945 | 0 | -945 |
| Beginning Fund Balance, July 1 | | | |
| Audit Adjustments | 945 | 0 | 945 |
| 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
2011-12 BUDGET STATUS REPORT
 GENERAL OBLIGATION BONDS FUND

| Period Ending: April 30, 2012 | Revised Budget 01/2012 | Revised Budget 04/2012 | 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 | 945 | 945 | 945 | 0 | 0 | 100% |
| 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 | 945 | 945 | 945 | 0 | 0 | 100% |
| 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 | | | | | | |
| | -945 | -945 | -945 | | | |
| Beginning Fund Balance, July 1 | | | | | | |
| Audit Adjustments | 0 | 0 | 0 | 0 | 0 | 0 |
| Restatements | 0 | 0 | 0 | 0 | 0 | 0 |
| Ending Fund Balance, June 30 | 0 | 0 | 0 | 0 | 0 | 0 |
| Reserved Fund Balance | 0 | 0 | 0 | 0 | 0 | 0 |
| Designated Fund Balance | 0 | 0 | 0 | 0 | 0 | 0 |
| Economic Uncertainties | 0 | 0 | 0 | 0 | 0 | 0 |
| Other | 0 | 0 | 0 | 0 | 0 | 0 |
| Unappropriated Fund Balance | 0 | 0 | 0 | 0 | 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 | 915,000 | (915,000) |
| Change this Period | 0 | 915,000 | (915,000) |

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
BUDGET REVISIONS
 CAPITAL FACILITIES FUND

| Period Ending: April 30, 2012 | Revised Budget 01/2012 | Proposed Budget Revisions | Revised Budget 04/2012 |
|--|------------------------------|---------------------------------|------------------------------|
| REVENUES | | | |
| REVENUE LIMIT SOURCES | 0 | 0 | 0 |
| FEDERAL REVENUE | 0 | 0 | 0 |
| OTHER STATE REVENUES | 0 | 0 | 0 |
| OTHER LOCAL REVENUES | 3,332,051 | 0 | 3,332,051 |
| TOTAL REVENUES | 3,332,051 | 0 | 3,332,051 |
| EXPENDITURES | | | |
| CERTIFICATED SALARIES | 0 | 0 | 0 |
| CLASSIFIED SALARIES | 0 | 0 | 0 |
| EMPLOYEE BENEFITS | 0 | 0 | 0 |
| BOOKS AND SUPPLIES | 28,527 | 0 | 28,527 |
| SERVICES/OTHER OPERATING EXP | 84,099 | 915,000 | 999,099 |
| CAPITAL OUTLAY | 5,000,020 | 0 | 5,000,020 |
| OTHER OUTGOING | 2,405,000 | 0 | 2,405,000 |
| INDIRECT SUPPORT | 0 | 0 | 0 |
| TOTAL EXPENDITURES | 7,517,646 | 915,000 | 8,432,646 |
| 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 | -4,185,595 | -915,000 | -5,100,595 |
| Beginning Fund Balance, July 1 | | | |
| Audit Adjustments | 16,684,740 | 0 | 16,684,740 |
| Ending Fund Balance, June 30 | 0 | 0 | 0 |
| Reserved Fund Balance | 12,499,146 | -915,000 | 11,584,146 |
| Designated Fund Balance | 0 | 0 | 0 |
| Economic Uncertainties | 0 | 0 | 0 |
| Other | 12,499,146 | -915,000 | 11,584,146 |
| Unappropriated Fund Balance | 0 | 0 | 0 |

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
2011-12 BUDGET STATUS REPORT
CAPITAL FACILITIES FUND

| Period Ending: April 30, 2012 | Revised Budget 01/2012 | Revised Budget 04/2012 | 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 | 3,332,051 | 3,332,051 | 3,000,119 | 0 | 331,932 | 90% |
| TOTAL REVENUES | 3,332,051 | 3,332,051 | 3,000,119 | 0 | 331,932 | 90% |
| 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 | 28,527 | 28,527 | 26,487 | 0 | 2,040 | 93% |
| SERVICES/OTHER OPERATING EXP | 84,099 | 999,099 | 50,687 | 71,436 | 876,975 | 12% |
| CAPITAL OUTLAY | 5,000,020 | 5,000,020 | 16,705 | 41,173 | 4,942,142 | 1% |
| OTHER OUTGOING | 2,405,000 | 2,405,000 | 683,215 | 0 | 1,721,785 | 28% |
| INDIRECT SUPPORT | 0 | 0 | 0 | 0 | 0 | 0% |
| TOTAL EXPENDITURES | 7,517,646 | 8,432,646 | 777,094 | 112,609 | 7,542,943 | 11% |
| 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 | | | | | | |
| | -4,185,595 | -5,100,595 | | | | |
| Beginning Fund Balance, July 1 | | | | | | |
| Audit Adjustments | 16,684,740 | 16,684,740 | | | | |
| Ending Fund Balance, June 30 | 0 | 0 | | | | |
| Reserved Fund Balance | 12,499,146 | 11,584,146 | | | | |
| Designated Fund Balance | 0 | 0 | | | | |
| Economic Uncertainties | 0 | 0 | | | | |
| Other | 12,499,146 | 11,584,146 | | | | |
| 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* | 731,519 | 731,519 | |
| Transfers Out | (731,519) | (731,519) | |
| 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: April 30, 2012 | Revised Budget 01/2012 | Proposed Budget Revisions | Revised Budget 04/2012 |
|--|------------------------------|---------------------------------|------------------------------|
| REVENUES | | | |
| REVENUE LIMIT SOURCES | 0 | 0 | 0 |
| FEDERAL REVENUE | 0 | 0 | 0 |
| OTHER STATE REVENUES | 0 | 731,519 | 731,519 |
| OTHER LOCAL REVENUES | 0 | 0 | 0 |
| TOTAL REVENUES | 0 | 731,519 | 731,519 |
| 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 | -731,519 | -731,519 |
| OTHER SOURCES | 0 | 0 | 0 |
| OTHER USES | 0 | 0 | 0 |
| TOTAL OTHER FINANCING SOURCES/USES | 0 | -731,519 | -731,519 |
| NET INCREASE (DECREASE) IN FUND BALANCE | | | |
| | 0 | 0 | 0 |
| Beginning Fund Balance, July 1 | | | |
| 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
2011-12 BUDGET STATUS REPORT
COUNTY SCHOOL FACILITIES FUND

| Period Ending: April 30, 2012 | Revised Budget 01/2012 | Revised Operating Budget 04/2012 | 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 | 731,519 | 731,519 | 0 | 0 | 100% |
| OTHER LOCAL REVENUES | 0 | 0 | 0 | 0 | 0 | 0% |
| TOTAL REVENUES | 0 | 731,519 | 731,519 | 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 | -731,519 | -731,519 | 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 | -731,519 | -731,519 | 0 | 0 | |
| NET INCREASE (DECREASE) IN FUND BALANCE | | | | | | |
| | 0 | 0 | 0 | 0 | 0 | |
| Beginning Fund Balance, July 1 | | | | | | |
| Audit Adjustments | 0 | 0 | 0 | 0 | 0 | |
| Restatements | 0 | 0 | 0 | 0 | 0 | |
| Ending Fund Balance, June 30 | 0 | 0 | 0 | 0 | 0 | |
| Reserved Fund Balance | 0 | 0 | 0 | 0 | 0 | |
| Designated Fund Balance | 0 | 0 | 0 | 0 | 0 | |
| Economic Uncertainties | 0 | 0 | 0 | 0 | 0 | |
| Other | 0 | 0 | 0 | 0 | 0 | |
| Unappropriated Fund Balance | 0 | 0 | 0 | 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 |
|-------------------------|------------------------------------|--|-----------------------------|
| Fund Balance/Carry Over | 0 | 0 | 0 |
| Change this Period | 0 | 0 | 0 |

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
BUDGET REVISIONS
SELF INSURANCE FUND

| Period Ending: April 30, 2012 | Revised Budget 01/2012 | Proposed Budget Revisions | Revised Budget 04/2012 |
|--|------------------------------|---------------------------------|------------------------------|
| REVENUES | | | |
| REVENUE LIMIT SOURCES | 0 | 0 | 0 |
| FEDERAL REVENUE | 0 | 0 | 0 |
| OTHER STATE REVENUES | 0 | 0 | 0 |
| OTHER LOCAL REVENUES | 900,000 | 0 | 900,000 |
| TOTAL REVENUES | 900,000 | 0 | 900,000 |
| EXPENDITURES | | | |
| CERTIFICATED SALARIES | 0 | 0 | 0 |
| CLASSIFIED SALARIES | 104,542 | 11,000 | 115,542 |
| EMPLOYEE BENEFITS | 63,272 | -12,000 | 51,272 |
| BOOKS AND SUPPLIES | 87,290 | -4,000 | 83,290 |
| SERVICES/OTHER OPERATING EXP | 225,656 | 5,000 | 230,656 |
| CAPITAL OUTLAY | 0 | 0 | 0 |
| OTHER OUTGOING | 0 | 0 | 0 |
| INDIRECT SUPPORT | 0 | 0 | 0 |
| TOTAL EXPENDITURES | 480,760 | 0 | 480,760 |
| 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 | 419,240 | 0 | 419,240 |
| Beginning Fund Balance, July 1 | | | |
| Audit Adjustments | 3,825,951 | 0 | 3,825,951 |
| Ending Fund Balance, June 30 | 4,245,191 | 0 | 4,245,191 |
| Reserved Fund Balance | 0 | 0 | 0 |
| Designated Fund Balance | 0 | 0 | 0 |
| Economic Uncertainties | 0 | 0 | 0 |
| Other | 4,245,191 | 0 | 4,245,191 |
| Unappropriated Fund Balance | 0 | 0 | 0 |

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
2011-12 BUDGET STATUS REPORT
 SELF INSURANCE FUND

| Period Ending: April 30, 2012 | Revised Budget 01/2012 | Revised Budget 04/2012 | 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 | 900,000 | 900,000 | 274,912 | 0 | 625,088 | 31% |
| TOTAL REVENUES | 900,000 | 900,000 | 274,912 | 0 | 625,088 | 31% |
| EXPENDITURES | | | | | | |
| CERTIFICATED SALARIES | 0 | 0 | 0 | 0 | 0 | 0% |
| CLASSIFIED SALARIES | 104,542 | 115,542 | 114,702 | 0 | 840 | 99% |
| EMPLOYEE BENEFITS | 63,272 | 51,272 | 49,752 | 0 | 1,520 | 97% |
| BOOKS AND SUPPLIES | 87,290 | 83,290 | 77,502 | 5,241 | 547 | 99% |
| SERVICES/OTHER OPERATING EXP | 225,656 | 230,656 | 172,598 | 57,984 | 74 | 100% |
| 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 | 480,760 | 480,760 | 414,555 | 63,225 | 2,980 | 99% |
| 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 | | | | | | |
| | 419,240 | 419,240 | | | | |
| Beginning Fund Balance, July 1 | 3,825,951 | 3,825,951 | | | | |
| Audit Adjustments | 0 | 0 | | | | |
| Ending Fund Balance, June 30 | 4,245,191 | 4,245,191 | | | | |
| Reserved Fund Balance | 0 | 0 | | | | |
| Designated Fund Balance | 0 | 0 | | | | |
| Economic Uncertainties | 0 | 0 | | | | |
| Other | 4,245,191 | 4,245,191 | | | | |
| 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: April 30, 2012 | Revised Budget 01/2012 | Proposed Budget Revisions | Revised Budget 04/2012 |
|--|------------------------------|---------------------------------|------------------------------|
| 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 | 87,738 | 0 | 87,738 |
| EMPLOYEE BENEFITS | 66,770 | 0 | 66,770 |
| BOOKS AND SUPPLIES | 0 | 0 | 0 |
| SERVICES/OTHER OPERATING EXP | 7,295,492 | 0 | 7,295,492 |
| 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 | 1,403,534 | 0 | 1,403,534 |
| Audit Adjustments | 0 | 0 | 0 |
| Ending Fund Balance, June 30 | 1,403,534 | 0 | 1,403,534 |
| Reserved Fund Balance | 0 | 0 | 0 |
| Designated Fund Balance | 0 | 0 | 0 |
| Economic Uncertainties | 0 | 0 | 0 |
| Other | 1,403,534 | 0 | 1,403,534 |
| Unappropriated Fund Balance | 0 | 0 | 0 |

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
2011-12 BUDGET STATUS REPORT
 DENTAL/VISION FUND

| Period Ending: April 30, 2012 | Revised Budget 01/2012 | Revised Budget 04/2012 | 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 | 4,685,656 | 0 | 2,764,344 | 63% |
| TOTAL REVENUES | 7,450,000 | 7,450,000 | 4,685,656 | 0 | 2,764,344 | 63% |
| EXPENDITURES | | | | | | |
| CERTIFICATED SALARIES | 0 | 0 | 0 | 0 | 0 | 0% |
| CLASSIFIED SALARIES | 87,738 | 87,738 | 73,326 | 0 | 14,412 | 84% |
| EMPLOYEE BENEFITS | 66,770 | 66,770 | 53,110 | 0 | 13,660 | 80% |
| BOOKS AND SUPPLIES | 0 | 0 | 0 | 0 | 0 | 0% |
| SERVICES/OTHER OPERATING EXP | 7,295,492 | 7,295,492 | 6,843,056 | 0 | 452,436 | 94% |
| 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 | 6,969,492 | 0 | 480,508 | 94% |
| 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 | 0 | 0 | 0 | 0% |
| Beginning Fund Balance, July 1 | 1,403,534 | 1,403,534 | | | | |
| Audit Adjustments | 0 | 0 | | | | |
| Ending Fund Balance, June 30 | 1,403,534 | 1,403,534 | | | | |
| Reserved Fund Balance | 0 | 0 | | | | |
| Designated Fund Balance | 0 | 0 | | | | |
| Economic Uncertainties | 0 | 0 | | | | |
| Other | 1,403,534 | 1,403,534 | | | | |
| 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: April 30, 2012 | Revised Budget 01/2012 | Proposed Budget Revisions | Revised Budget 04/2012 |
|--|------------------------------|---------------------------------|------------------------------|
| REVENUES | | | |
| REVENUE LIMIT SOURCES | 0 | 0 | 0 |
| FEDERAL REVENUE | 0 | 0 | 0 |
| OTHER STATE REVENUES | 0 | 0 | 0 |
| OTHER LOCAL REVENUES | 22,407,000 | 0 | 22,407,000 |
| TOTAL REVENUES | 22,407,000 | 0 | 22,407,000 |
| EXPENDITURES | | | |
| CERTIFICATED SALARIES | 0 | 0 | 0 |
| CLASSIFIED SALARIES | 0 | 0 | 0 |
| EMPLOYEE BENEFITS | 0 | 0 | 0 |
| BOOKS AND SUPPLIES | 0 | 0 | 0 |
| SERVICES/OTHER OPERATING EXP | 22,407,000 | 0 | 22,407,000 |
| CAPITAL OUTLAY | 0 | 0 | 0 |
| OTHER OUTGOING | 0 | 0 | 0 |
| INDIRECT SUPPORT | 0 | 0 | 0 |
| TOTAL EXPENDITURES | 22,407,000 | 0 | 22,407,000 |
| 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 | | | |
| Audit Adjustments | 15,165,908 | 0 | 15,165,908 |
| Ending Fund Balance, June 30 | 0 | 0 | 0 |
| Reserved Fund Balance | 15,165,908 | 0 | 15,165,908 |
| Designated Fund Balance | 0 | 0 | 0 |
| Economic Uncertainties | 0 | 0 | 0 |
| Other | 15,165,908 | 0 | 15,165,908 |
| Unappropriated Fund Balance | 0 | 0 | 0 |

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
2011-12 BUDGET STATUS REPORT
 RETIREE BENEFITS FUND

| Period Ending: April 30, 2012 | Revised Budget 01/2012 | Revised Budget 04/2012 | 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 | 22,407,000 | 22,407,000 | 13,482,583 | 0 | 8,924,417 | 60% |
| TOTAL REVENUES | 22,407,000 | 22,407,000 | 13,482,583 | 0 | 8,924,417 | 60% |
| 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 | 22,407,000 | 22,407,000 | 15,500,749 | 112,164 | 6,794,088 | 70% |
| 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 | 22,407,000 | 22,407,000 | 15,500,749 | 112,164 | 6,794,088 | 70% |
| 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 | 0 | 0 | 0 | 0% |
| Beginning Fund Balance, July 1 | | | | | | |
| Audit Adjustments | 15,165,908 | 15,165,908 | | | | |
| Ending Fund Balance, June 30 | 0 | 0 | | | | |
| Reserved Fund Balance | 15,165,908 | 15,165,908 | | | | |
| Designated Fund Balance | 0 | 0 | | | | |
| Economic Uncertainties | 0 | 0 | | | | |
| Other | 0 | 0 | | | | |
| Unappropriated Fund Balance | 15,165,908 | 15,165,908 | | | | |
| | 0 | 0 | | | | |