



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 8.1b

Meeting Date: March 21, 2013

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

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

Division: Administrative Services

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

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

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

Documents Attached:

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

Estimated Time of Presentation: N/A

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

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

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SACRAMENTO CITY UNIFIED SCHOOL DISTRICT 1

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BUDGET REVISION

The "Budget Revisions" page includes the following:

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x1 Operating Budget displays the budget as it was last revised and approved by the Board, and indicates the date of Board approval.

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x1 Proposed Budget Revisions include all increases, decreases, and transfers that have occurred since the last approved Budget Revision.

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x1 Revised Operating Budget incorporates the proposed budget revisions into the Operating Budget. This Revised Operating Budget is carried forward to the Budget Status Report.

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BUDGET STATUS REPORT

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

1

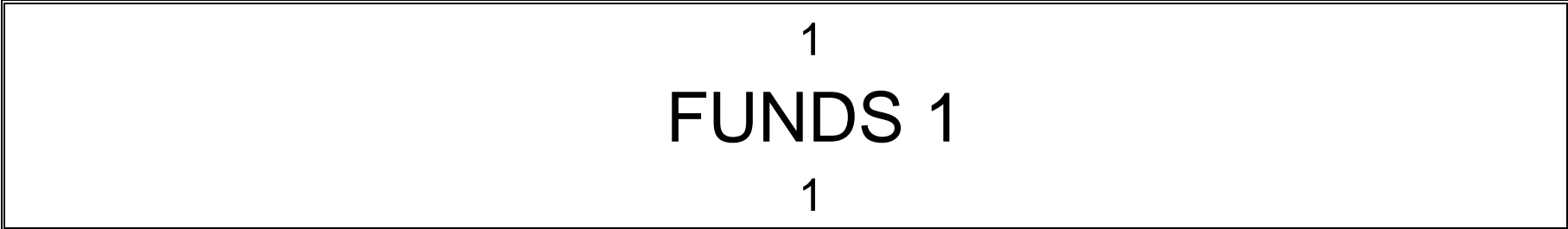
x1 The Revised Operating Budget includes all changes that have occurred since the budget was adopted.

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x1 Actuals include all revenues received, bills paid or transfers made through the current reporting period.

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GENERAL 1FUND1
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DESCRIPTION 1
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The General Fund is used to record the ordinary day

GENERAL FUND 1 continued 1

GENERAL FUND 1 continued

1	1	1	1		BUDGETED EXPENDITURES/ TRANSFERS	BUDGETED REVENUES/ TRANSFERS	BUDGETED FUND BALANCE
1	1	1	1				

*OE 8.3: The Superintendent

CERTIFICATED SALARIES	199,612,343	2,005,121	102,495,064
CLASSIFIED SALARIES	47,596,343	606,629	48,202,972
EMPLOYEE BENEFITS	104,445,894	1,146,300	105,592,195
BOOKS AND SUPPLIES	22,442,397	-1,380,713	21,061,684
SERVICES/OTHER OPERATING EXP	53,688,558	1,407,254	55,095,811
CAPITAL OUTLAY	359,333	5,558	364,891

INDIRECT SUPPORT	-1,000,000	10,707	-1,000,000
OTHER OUTGO	2,166,685	2,775	2,169,460
TOTAL EXPENDITURES	388,922,585	4,687,260	393,609,846

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 -3,888,614 -2,051,441 -5,940,054

Beginning Fund Balance, July 1	21,113,495	0	21,113,495
Audit Adjustments	0	0	0
Ending Fund Balance, June 30	17,224,881	-2,051,441	15,173,441
Reserved Fund Balance	545,000		545,000
Designated Fund Balance	0		0
Economic Uncertainties	8,979,822		8,979,822
Reserve H&W Contribution	0		0
Reserves for 2013-14 Budget	3,582,000		3,582,000
Categorical Reserves to be Expensed	4,118,060	-2,051,441	2,066,619
Unappropriated Fund Balance	0	0	0

Reserved Fund Balance	545,000	545,000
Designated Fund Balance	0	0

44%

54%

Categorical Reserves to be Expended	4,118,060	2,066,619
Unappropriated Fund Balance	0	0

OTHER OUTGO	2,136,453	2,136,453	153,950	5,191	1,977,311	7%
TOTAL EXPENDITURES	220,409,083	221,310,767	115,574,382	5,610,010	100,126,374	45%

OTHER FINANCING SOURCES/USES

INTERFUND TRANSFERS IN	0	0	0	0	0	0%
INTERFUND TRANSFERS OUT	0	0	0	0	0	0%

OTHER USES	0	0	0	0	0	0%
TOTAL OTHER FINANCING SOURCES/USES	-42,185,590	-42,185,590	-6,909		-42,178,681	0%

NET INCREASE (DECREASE) IN FUND BALANCE	529,161	529,161				
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Beginning Fund Balance, July 1	12,577,660	12,577,660				
Audit Adjustments	0	0				
Ending Fund Balance, June 30	13,106,822	13,106,822				
Reserved Fund Balance	545,000	545,000				
Designated Fund Balance	0	0				
Economic Uncertainties	8,979,822	8,979,822				
Reserve H&W Contribution	0	0				
Reserves for 2013-14 Budget	3,582,000	3,582,000				
Categorical Reserves to be Expensed	0	0				
Other	0	0				
Unappropriated Fund Balance	0	0				

OTHER FINANCING SOURCES/USES

INTERFUND TRANSFERS IN	0	0	0	0	0	0%
INTERFUND TRANSFERS OUT	0	0	0	0	0	0%
OTHER SOURCES	42,889,249	42,888,109	0	0	42,888,109	0%
OTHER USES		0	0	0	0	0%

TOTAL OTHER FINANCING SOURCES/USES	42,889,249	42,888,109	0	0	42,888,109	0%
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NET INCREASE (DECREASE) IN FUND BALANCE						
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Ending Fund Balance, June 30	0					
Reserved Fund Balance	0					
Designated Fund Balance	0					
Economic Uncertainties	0					
Reserve H&W Contribution	0					
State Budget Adjustments	0					
Categorical Reserves to be Expended	0	0				
Other	0	0				
Unappropriated Fund Balance	0	0				

INTERFUND TRANSFERS IN	0	0	0	0	0	0%
INTERFUND TRANSFERS OUT	0	0	0	0	0	0%
OTHER SOURCES	6,909	8,049	6,909	0	40	86%
OTHER USES	0	0	0	0	0	0%
TOTAL OTHER FINANCING SOURCES/USES	6,909	8,049	6,909		1,140	

43%

NET INCREASE (DECREASE) IN FUND BALANCE -4,417,775 -6,469,216

Beginning Fund Balance, July 1 8,535,835 8,535,835
 Audit Adjustments 0 0

Ending Fund Balance, June 30 4,118,060 2,066,619
 Reserved Fund Balance 0 0
 Designated Fund Balance 0 0

State Budget Adjustments 0 0
 Categorical Reserves to be Expensed 4,806,000 2,066,619

Unappropriated Fund Balance 0 0

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RESTRICTED 1FUNDS1

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x Charter 1School

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x Adult 1Education1Fund1

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x Cafeteria 1Fund1

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x Child 1Development1Fund1

1

x Deferred Maintenance 1Fund1

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x Building 1Fund1

1

x General 1Obligation1Bonds 1Fund1

1

x Capital 1Facilities1Fund1

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x County 1School 1Facilities 1Fund1

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x Self 1Insurance1Fund1

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x Dental/Vision 1Fund1

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x Retiree 1Benefits1Fund1

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CHARTER 1 SCHOOL FUND 1

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DESCRIPTION 1

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SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
BUDGET REVISIONS
CHARTER SCHOOL FUND

Period Ending: January 31, 2013	10/2012	Revisions	01/2013
REVENUE LIMIT SOURCES			
FEDERAL REVENUE	235,777	16,140	251,917
OTHER STATE REVENUES	1,884,048	69	1,884,117
OTHER LOCAL REVENUES	119,115	1,300	120,415
TOTAL REVENUES	10,786,138	17,509	10,803,647
EXPENDITURES			
CERTIFICATED SALARIES	4,992,209	119,886	5,112,095
CLASSIFIED SALARIES	680,574	21,548	702,122
EMPLOYEE BENEFITS	2,766,734	144,346	2,911,080
BOOKS AND SUPPLIES	547,059	-310,954	236,105
OTHER REVENUES	1,827,603	67,055	1,894,658

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

Period Ending: January 31, 2013	Revised Budget 10/2012	Revised Budget 01/2013	Actuals to Date	Encumbered	Balance of Operating Budget	% of Budget Used
REVENUES						
REVENUE LIMIT SOURCES	8,547,198	8,547,198	2,590,432	0	5,956,766	30%
FEDERAL REVENUE	235,777	251,917	103,226	0	148,691	41%
OTHER STATE REVENUES	1,264,042	1,288,117	775,065	0	1,109,052	41%
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TOTAL REVENUES	10,786,138	10,803,647	3,588,902	0	7,214,744	33%
EXPENDITURES						
CERTIFICATED SALARIES	4,992,209	5,112,095	2,609,721	0	2,502,374	51%
CLASSIFIED SALARIES	680,574	702,122	366,441	0	335,681	52%
EMPLOYEE BENEFITS	2,766,734	2,911,080	1,460,014	0	1,451,066	50%
BOOKS AND SUPPLIES	547,059	236,105	58,075	75,963	102,067	57%
SERVICES/OTHER OPERATING EXP	1,086,960	1,114,615	200,853	46,060	867,702	22%
CAPITAL OUTLAY	72,772	87,800	78,858	7,696	1,247	99%

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ADULT EDUCATION FUND

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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

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

Period Ending: January 31, 2013	Revised Budget 10/2012	Proposed Budget Revisions	Revised Budget 01/2013
REVENUES			
REVENUE LIMIT SOURCES	0	0	0
FEDERAL REVENUE	1,591,974	0	1,591,974
OTHER STATE REVENUES	352,384	0	352,384
OTHER LOCAL REVENUES	4,349,763	2,835	4,352,598
TOTAL REVENUES	6,294,121	2,835	6,296,956
EXPENDITURES			
CERTIFICATED SALARIES	2,278,499	-89,097	2,189,402
CLASSIFIED SALARIES	1,302,246	26,745	1,328,992
EMPLOYEE BENEFITS	1,972,591	28,766	2,001,357
BOOKS AND SUPPLIES	379,506	15,048	394,554
SERVICES/OTHER OPERATING EXP	655,262	21,372	676,633
CAPITAL OUTLAY	0	0	0
TOTAL EXPENDITURES			
	6,608,273	2,835	6,611,108
OTHER FINANCING SOURCES/USES			

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

	Budget 10/2012	Budget 01/2013	Actuals to Date	Encumbered	Operating Budget	% of Budget Used
REVENUES						
REVENUE LIMIT SOURCES	0	0	0	0	0	0%
FEDERAL REVENUE	1,591,974	1,591,974	317,526	0	1,274,448	20%
OTHER STATE REVENUES	352,384	352,384	80,436	0	271,948	23%
OTHER LOCAL REVENUES	4,349,763	4,352,598	2,200,640	0	2,151,958	51%
TOTAL REVENUES	6,294,121	6,296,956	2,598,602	0	3,698,354	
EXPENDITURES						
CERTIFICATED SALARIES	2,278,499	2,189,402	1,298,913	0	890,489	59%

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CAFETERIA 1FUND1

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DESCRIPTION 1

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A Cafeteria Fund may be used only to record the income received and expenditures made to operate cafeterias. 1 1
A Cafeteria equipment reserve may also be established for the replacement of worn out or obsolete equipment.1

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BUDGET 1UPDATE1

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The Revised Operating Budget reflects adjustments and/or transfers within object codes since the budget was 1
last revised. 1 The following is a summary of any changes which have occurred since the last revision. 1 Additional
information 1 appears on the Budget Revisions page1

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	1	BUDGETED 1	BUDGETED 1	BUDGETED 1
	1	REVENUES/ 1	EXPENDITURES/ 1	FUND 1
	1	TRANSFERS 1	TRANSFERS 1	BALANCE 1

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Fund 1Balance/Carry Over1	0 1	32,934 1		(32,934)1
1	_____ 1	_____ 1		_____ 1
Change 1this1Period1	0 1	32,934 1		(32,934)1
		1		

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 2012-13 BUDGET STATUS REPORT

CAFETERIA FUND

Period Ending: January 31, 2013	Revised Budget 10/2012	Revised Budget 01/2013	Actuals to Date	Encumbered	Balance of Operating Budget	% of Budget Used
REVENUES						
REVENUE LIMIT SOURCES	0	0	0	0	0	0%
OTHER STATE REVENUES	1,410,000	1,410,000	440,022	0	969,978	31%
OTHER LOCAL REVENUES	1,442,564	1,442,564	634,721	0	807,843	44%

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

**BUDGET REVISIONS
CHILD DEVELOPMENT FUND**

Period Ending: January 31, 2013	Revised Budget 10/2012	Proposed Budget Revisions	Revised Budget 01/2013
REVENUES			
REVENUE LIMIT SOURCES	0	0	0
FEDERAL REVENUE	10,639,657	549,641	11,189,298
OTHER STATE REVENUES	5,171,311	-143,468	5,027,843
OTHER LOCAL REVENUES	2,387,260	0	2,387,260
TOTAL REVENUES	18,198,228	406,173	18,604,401
EXPENDITURES			
CERTIFICATED SALARIES	6,137,364	-470,255	5,667,109
CLASSIFIED SALARIES	4,329,982	268,896	4,598,878
EMPLOYEE BENEFITS	6,649,073	1,221	6,650,294
BOOKS AND SUPPLIES	1,180,871	265,414	1,446,285
SERVICES/OTHER OPERATING EXP	449,662	15,450	465,112
CAPITAL OUTLAY	4,000	2,411	6,411
INDIRECT SUPPORT	491,969	-14,593	477,376

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

Period Ending: January 31, 2013	Revised Budget 10/2012	Revised Budget 01/2013	Actuals to Date	Encumbered	Balance of Operating Budget	% of Budget Used
REVENUES						
REVENUE LIMIT SOURCES	0	0	0	0	0	0%
FEDERAL REVENUE	10,639,657	11,189,298	3,680,569	0	7,508,730	33%
OTHER STATE REVENUES	5,171,311	5,027,843	2,020,880	0	3,006,963	40%
OTHER LOCAL REVENUES	2,387,260	2,387,260	966,554	0	1,420,706	40%
TOTAL REVENUES	18,198,228	18,604,401	6,668,003	0	11,936,399	36%

EXPENDITURES

	2,405,004	2,607,400	2,005,000	0	2,402,400	50%

DEFERRED MAINTENANCE FUND

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DESCRIPTION

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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 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 1000358ray1 Tc 0.255 0 Td (funds)T2Td <0231>Tj /TT2 1 Tf -0.0001 Tc C

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

REVENUES

REVENUE LIMIT SOURCES	0	0	0	0	0	
FEDERAL REVENUE	0	0	0	0	0	
OTHER STATE REVENUES	0	0	0	0	0	% of
OTHER LOCAL REVENUES	59	219	219	0	0	Budget Used
TOTAL REVENUES	59	219	219	0	0	

EXPENDITURES

CERTIFICATED SALARIES	0	0	0	0	0	0%
CLASSIFIED SALARIES	3,422	3,422	3,422	0	0	100%
EMPLOYEE BENEFITS	704	2,704	2,432	0	272	100%
BOOKS AND SUPPLIES	50,444	8,244	0	5,333	2,912	65%
SERVICES/OTHER OPERATING EXP	37,075	46,435	115	10,150	36,170	22%
CAPITAL OUTLAY	0	0	0	0	0	0%
OTHER OUTGOING	0	0	0	0	0	0%
INDIRECT SUPPORT	0	0	0	0	0	0%
TOTAL EXPENDITURES	91,646	60,806	5,969	15,483	39,354	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

-91,587 -60,587

Beginning Fund Balance, July 1

91,587 91,587

Audit Adjustments

0

Restatements

0

Reserved Fund Balance	0	0			
Designated Fund Balance	0	0			
Economic Uncertainties	0	0			
Other	0	31,000			
Unappropriated Fund Balance	0	0			

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BUILDING FUND 1
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DESCRIPTION 1
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The Building Fund is established to separately account for the expenditure of proceeds from the sale of bonds and receives reimbursement through

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
BUDGET REVISIONS
 BUILDING FUND

Period Ending: January 31, 2013	Revised Budget 10/2012	Proposed Budget Revisions	Revised Budget 01/2013
REVENUES			
REVENUE LIMIT SOURCES	0	0	0
FEDERAL REVENUE	0	0	0
OTHER LOCAL REVENUES	11,985	34,141	46,126
TOTAL REVENUES	11,985	34,141	46,126
EXPENDITURES			
CERTIFICATED SALARIES	0	0	0
CLASSIFIED SALARIES	178,226	183,225	361,451
EMPLOYEE BENEFITS	52,436	25,425	77,861
SERVICES/OTHER OPERATING EXP	713,430	70,789	784,219
CAPITAL OUTLAY	17,005,242	-285,083	16,720,159
OTHER OUTGOING	0	0	0
INDIRECT SUPPORT	0	0	0
TOTAL EXPENDITURES	18,131,319	384,370	18,515,689
OTHER FINANCING SOURCES/USES			

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

Period Ending: January 31, 2013	Revised Budget 10/2012	Revised Budget 01/2013	Actuals to Date	Encumbered	Balance of Operating Budget	% of Budget Used
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	11,985	46,126	46,126	0	0	100%
TOTAL REVENUES	11,985	46,126	46,126	0	0	100%
EXPENDITURES						
CERTIFICATED SALARIES	0	0	0	0	0	0%
CLASSIFIED SALARIES	178,226	361,451	218,163	0	143,288	60%
EMPLOYEE BENEFITS	52,436	77,861	53,731	0	24,130	69%
BOOKS AND SUPPLIES	181,985	571,999	25,024	2,991	543,985	5%
SERVICES/OTHER OPERATING EXP	713,430	784,219	75,840	96,583	611,796	22%
CAPITAL OUTLAY	17,005,242	16,720,159	4,646,063	1,408,171	10,665,925	36%
OTHER OUTGOING	0	0	0	0	0	0%
INDIRECT SUPPORT	0	0	0	0	0	0%
TOTAL EXPENDITURES	18,131,319	18,515,689	5,018,822	1,507,745	11,989,123	35%
OTHER FINANCING SOURCES/USES						
INTERFUND TRANSFERS IN	4,076,969	4,152,198	4,521,198	0	0	100%
INTERFUND TRANSFERS OUT	0	0	0	0	0	0%
OTHER SOURCES	0	0	0	0	0	0%
OTHER USES	0	0	0	0	0	0%
	0	0	0	0	0	0%
	4,076,969	4,152,198	4,521,198	0	0	100%

TOTAL REVENUES			
EXPENDITURES			
UNASSIGNED BALANCES			
EMPLOYEE BENEFITS			0
BOOKS AND SUPPLIES			0
SERVICES/OTHER OPERATING EXP			0
CAPITAL OUTLAY			0
OTHER OUTGOING			0
INDIRECT SUPPORT			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
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

% of Budget Used

0%

0%

0%

0%

0%

0%

0%

0%

0%

0%

0%

0%

0%

0%

0%

0%

0%

Beginning Fund Balance, July 1
Audit Adjustments
Restatements
Ending Fund Balance, June 30
Reserved Fund Balance
Designated Fund Balance
Economic Uncertainties
Other
Unappropriated Fund Balance

0 0
0 0
0 0
0 0
0 0
0 0
0 0
0 0
0 0

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CAPITAL 1FACILITIES1FUND1

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DESCRIPTION 1

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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 Reloc. Fees.

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BUDGET 1UPDATE1

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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.

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	1	1	BUDGETED 1	BUDGETED 1	BUDGETED 1
	1	1	REVENUES/ 1	EXPENDITURES/ 1	FUND 1
	1	1	TRANSFERS 1	TRANSFERS 1	BALANCE 1

1

Fund 1Balance/Carry Over1			0 1	0 1	0 1
	1	1	_____ 1	_____ 1	_____ 1
1Change1this1Period1			0 1	0 1	0 1

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SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
BUDGET REVISIONS
CAPITAL FACILITIES FUND

Period Ending: January 31, 2013	Revised Budget 10/2012	Proposed Budget Revisions	Revised Budget 01/2013
REVENUES			
REVENUE LIMIT SOURCES	0	0	0
FEDERAL REVENUE	0	0	0
OTHER STATE REVENUES	0	0	0
TOTAL REVENUES			
	4,289,807	0	4,289,807
EXPENDITURES			
CERTIFICATED SALARIES	0	0	0
CLASSIFIED SALARIES	4,000	4,000	8,000
EMPLOYEE BENEFITS	1,000	1,000	2,000
BOOKS AND SUPPLIES	2,206	36,575	38,781
SERVICES/OTHER OPERATING EXP	1,847,177	0	1,847,177
CAPITAL OUTLAY	7,316,649	-41,575	7,275,075
OTHER OUTGOING	3,088,215	0	3,088,215
INDIRECT SUPPORT	0	0	0
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

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

Period Ending: January 31, 2013	Revised Budget 10/2012	Revised Budget 01/2013	Actuals to Date	Encumbered	Balance of Operating Budget	% of Budget Used
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	1,341,306	0	2,948,501	31%
TOTAL REVENUES	4,289,807	4,289,807	1,341,306	0	2,948,501	31%
EXPENDITURES						
CERTIFICATED SALARIES	0	0	0	0	0	0%
CLASSIFIED SALARIES	4,000	8,000	6,364	0	1,636	80%
EMPLOYEE BENEFITS	1,000	2,000	1,531	0	469	77%
BOOKS AND SUPPLIES	2,206	38,781	11,783	26,998	0	100%
SERVICES/OTHER OPERATING EXP	1,847,177	1,847,177	19,916	39,040	1,788,221	3%
CAPITAL OUTLAY	7,316,649	7,275,075	58,259	267,290	6,949,525	4%
OTHER OUTGOING	3,088,215	3,088,215	2,264,110	0	824,105	73%
USE FOR SUPPORT	0	0	0	0	0	0%
TOTAL EXPENDITURES	12,259,247	12,259,247	2,361,963	333,328	9,563,956	22%
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%

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COUNTY SCHOOL FACILITIES FUND

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DESCRIPTION 1 1 1 1

1

The Schools Facilities Fund accounts for state modernization funds nonstructural improvements of school facilities more than 30 years old and portable buildings (Proposition 1A) more than 20 years old. These funds are

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
BUDGET REVISIONS
 COUNTY SCHOOL FACILITIES FUND

	Revised Budget 10/2019	Proposed Budget Revisions	Revised Budget 10/2019
REVENUES			
REVENUE LIMIT SOURCES		0	0
FEDERAL REVENUE		0	0
OTHER STATE REVENUES	4,076,969	75,229	4,152,198
OTHER LOCAL REVENUES	0	0	0
TOTAL REVENUES	4,076,969	75,229	4,152,198
EXPENDITURES			
CLASSIFIED SALARIES	0		0
EMPLOYEE BENEFITS	0		0
BOOKS AND SUPPLIES	0		0
SERVICES/OTHER OPERATING EXP	0		0
CAPITAL OUTLAY	0		0
OTHER OUTGOING	0		0

COUNTY SCHOOL FACILITIES FUND

Period Ending: January 31, 2013	Revised Budget 10/2012	Revised Operating Budget 01/2013	Actuals to Date	Encumbered	Balance of Operating Budget	% of Budget Used
REVENUES						
REVENUE LIMIT SOURCES	0	0	0	0	0	0%
FEDERAL REVENUE	0	0	0	0	0	0%
OTHER STATE REVENUES	4,076,969	4,152,198	4,152,198	0	0	100%
OTHER LOCAL REVENUES	0	0	0	0	0	0%
	4,076,969	4,152,198	4,152,198	0	0	100%

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SELF INSURANCE FUND (Workers' Compensation)

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DESCRIPTION

1

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

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BUDGET UPDATE

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The Revised Operating Budget reflects adjustments and/or transfers

INDIRECT SUPPORT	0	0	0	0	0
TOTAL EXPENDITURES	4,213,121	4,213,121	2,423,420	115,969	1,673,731

INTERFUND TRANSFERS IN	0	0	0	0	0
INTERFUND TRANSFERS OUT	0	0	0	0	0
OTHER SOURCES	0	0	0	0	0
OTHER USES	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	3,620,207	3,620,207
Audit Adjustments	0	0

Reserved Fund Balance	0	0	0%
Designated Fund Balance	0	0	0%
Other	3,620,207	3,620,207	60%
Unappropriated Fund Balance	0	0	0%

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DENTAL/VISION FUND 1

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DESCRIPTION 1

1

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.

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BUDGET UPDATE1

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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.

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BUDGETED 1

REVENUES/ 1

TRANSFERS 1

BUDGETED 1

EXPENDITURES/ 1

TRANSFERS 1

BUDGETED 1

FUND 1

BALANCE 1

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Fund Balance/Carry Over1

0 1

0 1

0 1

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Change this Period1

0 1

0 1

0 1

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INDIRECT COSTS			
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
NET INCREASE (DECREASE) IN FUND BALANCE			
NET INCREASE (DECREASE) IN FUND BALANCE	0	0	0
Beginning Fund Balance, July 1			
Beginning Fund Balance, July 1	220,147	0	220,147
Audit Adjustments	0	0	0
Beginning Fund Balance, current			
Beginning Fund Balance, current	220,147	0	220,147
Reserved Fund Balance	0	0	0
Designated Fund Balance	0	0	0
Economic Uncertainties	0	0	0
Other	220,147	0	220,147
Unappropriated Fund Balance	0	0	0

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

	Revised Budget	Revised Budget	Actuals to Date	Encumbrances	Balance of Operating Budget	% of Budget Used
						0%
						0%
						0%
						61%
						61%
						0%
						0%
						0%
						0%
						0%
						0%
						0%
						0%
REVENUE LIMIT SOURCES	0	0	0	0	0	
FEDERAL REVENUE	0	0	0	0	0	
OTHER STATE REVENUES	0	0	0	0	0	
OTHER LOCAL REVENUES	7,450,000	7,450,000	4,521,785	0	2,928,215	
TOTAL REVENUES	7,450,000	7,450,000	4,521,785	0	2,928,215	

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RETIREE BENEFITS FUND

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DESCRIPTION

1

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.

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BUDGET UPDATE

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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.

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BUDGETED

BUDGETED

BUDGETED

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Rec -58.962 -1.35s

NET INCREASE (DECREASE) IN FUND BALANCE	-3,719,212	0	-3,719,212
Beginning Fund Balance, July 1	15,891,204	0	15,891,204
Audit Adjustments	0	0	0
Reserved Fund Balance	0	0	0
Designated Fund Balance	0	0	0
Economic Uncertainties	0	0	0
Other	12,171,992	0	12,171,992
Unappropriated Fund Balance	0	0	0

