



# SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# \_\_\_\_\_

Meeting Date : May 17, 2012

Subject : Approve the Budget Revision of the 2011 -12 Fiscal Year, for the Period  
Ending April 30, 2012

- Approval on Consent Agenda
- Conference (for discussion only)
- Conference/First Reading (Action Anticipated: \_\_\_\_\_)
- Conference/Action
- Action
- Public Hearing

Division : Administrative Services

Recommendation :

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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.....16

.....19

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.....28

.....31

.....34

.....37

.....40

.....43

.....46

financial status.

description and Budget Update,  
and

other information,

decreases to the fund that

that have occurred  
some changes involve  
revenues, expenditures or  
Section.

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# FUNDS

and normally reflects all  
the Economic Impact Aid

the budget was last revised.  
Revisions are presented on

the General Fund. Also

Fund by the following

Special Education, Home-to-  
n and Foster Youth) that

are fully funded by the

Conti

BUDGETED FEATURES/ TRANSFERS	BUDGETED FUND BALANCE
(27,000)	
1,000	
100,000	
65,335	
121,033	
94,336	
62,365	
18,778	
5,426	
4,400	
100,000	
110,000	
144,540	
6,700	
(4,931)	
5,220	
400,000	
4,000	
2,000	
167,456)	
(6,403)	
11,418	
915,527	
4	
3,900	
162,312	
(34,619)	
1,736	
1,500	

BUDGETED  
FUND  
BALANCE

0

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84  
91  
13  
17  
55  
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53  
29  
77  
43  
18  
73  
42  
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UNIFIED SCHOOL DISTRICT  
 BUDGET STATUS REPORT  
 GENERAL FUND

Account	Actuals to Date	Encumbered	Balance of Operating Budget	% of Budget Used
166,834	150,677,670	0	69,489,164	68%
331,891	32,537,877	0	23,094,013	58%
796,813	78,425,397	0	27,371,416	74%
228,417	7,497,431	0	5,730,987	57%
323,955	289,138,375	0	125,685,680	68%
125,622	136,292,966	0	38,832,656	78%
374,753	42,802,732	0	8,572,021	83%
932,929	88,722,746	0	22,210,183	80%
291,777	8,137,315	4,288,720	10,665,741	54%
900,843	41,603,604	11,448,881	3,848,158	93%
341,718	3,308,474	476,417	56,827	99%
807,673	-890,942	0	-916,731	49%
169,042	2,007,835	2,337	158,870	93%
928,811	321,984,731	16,216,355	83,427,725	80%
930,254	2,200,000	0	730,254	75%
0	0	0	0	0%
0	0	0	0	0%
0	0	0	0	0%
930,254	2,200,000	0	730,254	75%
874,602				
399,424	0			
524,822				
545,000				
0				
979,822				
000,000				
0				
0				
0				
0				

% of  
Budget Used

5 72%  
0 0%  
8 73%  
5 64%  
7 72%

6 80%  
6 86%  
4 79%  
1 77%  
0 91%  
9 88%  
9 24%  
9 93%

4 83%

4 75%  
0 0%  
1 3%  
0 0%  
7 0%

Use of Funding Net	% of Budget Used
40,299	0%
40,949	75%
13,666	67%
30,350	4%
35,264	53%
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06,420	81%
08,476	87%
08,262	82%
54,913	96%
98,440	96%
8,548	97%
51,183	0%
0	0%
36,242	85%
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0	0%
0	0%
21,919	0%
0	0%
21,919	
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GENERAL FUND

	Encumbered	Balance of Operating Budget	% of Budget Used
0	0	0	0%
793	0	20,853,064	55%
412	0	5,657,822	82%
267	0	3,292,973	51%
471	0	29,803,859	65%
<hr/>			
443	0	9,576,940	68%
407	0	2,889,769	68%
675	0	3,044,967	79%
389	2,446,024	9,496,067	43%
330	6,875,180	1,402,409	93%
221	400,148	24,140	99%
760	0	2,280,075	9%
360	0	681	98%
586	9,721,352	28,715,049	70%
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0	0	0	0%
0	0	0	0%
321	0	10,612	99%
0	0	0	0%
321	0	10,612	

## 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

ated by "dependent"  
to track expenses for

since the budget was  
revision. Additional

**BUDGETED  
FUND  
BALANCE**

(600)

(600)

1,976  
1,967  
3,890  
3,728  
1,561

3,819  
0,138  
6,988  
2,954  
3,053  
1,310  
0  
0

2,262

0  
0,254  
0  
0

0,254

5,044

2,407  
0

7,451  
0

7,451  
0  
0



% of  
Budget Used

47%  
81%  
86%  
85%  
52%

79%  
76%  
89%  
72%  
25%  
00%  
0%  
0%

75%

0%  
0%  
0%  
0%

within the school  
acted funds that  
apportionment

the budget was  
on. Additional

**BUDGETED  
FUND  
BALANCE**

0

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0

0  
3,023  
3,917  
3,134

4,074  
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2,863  
3,510  
3,021  
5,912  
3,832  
5,100  
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3,468  
3,706  
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9,632  
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3%

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HOOL DISTRICT  
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ad st 12	Proposed Budget Revisions	Revised Budget 04/2012
0	0	0
154,296	0	15,154,296
178,565	0	878,565
139,844	0	2,839,844
172,705	0	18,872,705
<hr/>		
0	0	0
171,443	0	6,371,443
136,535	0	3,636,535
167,534	20,155	7,687,689
128,400	-26,145	202,255
0	5,990	5,990
0	0	0
168,793	0	968,793
172,705	0	18,872,705
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0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
<hr/>		
0	0	0
<hr/>		
105,608	0	4,105,608
0	0	0
105,608	0	4,105,608
0	0	0
0	0	0
0	0	0
105,608	0	4,105,608
0	0	0

	Encumbered	Balance of Operating Budget	% of Budget Used
0	0	0	0%
3,437	0	4,890,859	68%
3,543	0	55,022	94%
1,832	0	1,828,012	36%
3,812	0	6,773,893	64%
<hr/>			
0	0	0	0%
4,671	0	1,376,773	78%
3,618	0	832,917	77%
5,939	799,113	392,637	95%
1,304	16,560	61,391	70%
3,979	11	11	100%
0	0	0	0%
4,065	0	304,728	69%
3,576	815,673	2,968,457	84%
<hr/>			
0	0	0	0%
0	0	0	0%
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0	0	0	0%
0	0	0	0%
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made to

the budget was  
in. Additional

**BUDGETED  
FUND  
BALANCE**

0

(0)



Revised  
Budget  
04/2012

0	
10,676,916	
6,275,360	
2,383,076	
19,335,352	
<hr/>	
6,020,860	
4,350,027	
6,679,110	
1,378,900	
423,820	
23,511	
0	
609,412	
19,485,639	
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0	
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0	
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-150,288	
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3,834,491	
0	
3,684,204	
0	
0	
0	
3,684,204	
0	

% of Budget Used

0  
44  
89  
46  
89

0%  
64%  
45%  
58%  
57%

15  
71  
18  
85  
97  
33  
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37

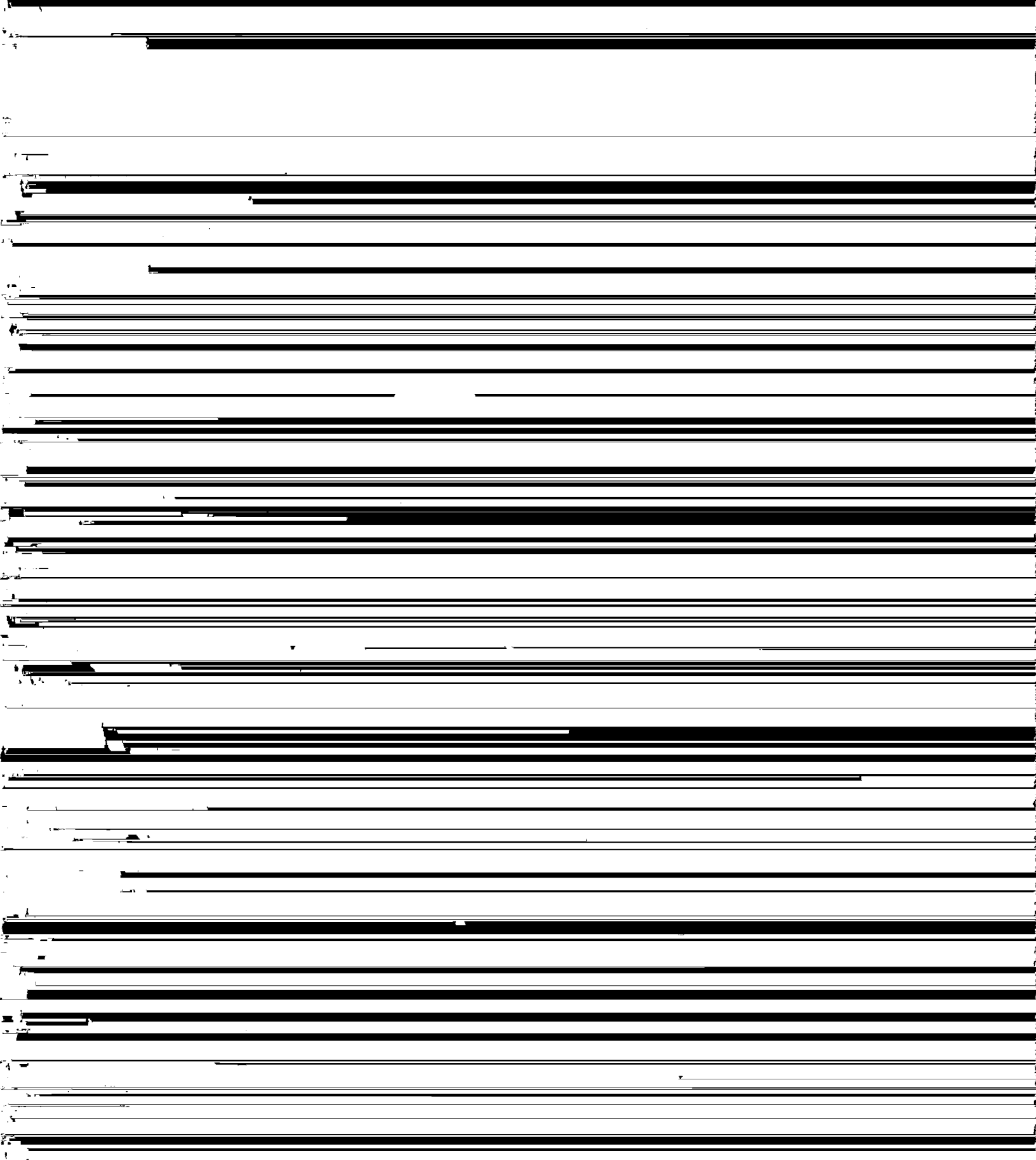
82%  
82%  
80%  
61%  
93%  
48%  
0%  
34%

756

79%

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Revised  
Budget  
04/2012

0	0
0	0
0	750,000
930	0
930	750,000
0	0
904	623,286
636	113,230
428	590,643
958	279,475
0	32,092
0	0
0	0
930	1,638,726
0	0
0	0
0	0
0	0
0	0
0	-888,726
0	888,726
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0

CITY UNIFIED SCHOOL DISTRICT  
 BUDGET STATUS REPORT  
 RED MAINTENANCE FUND

Revised Budget 04/2012	Actuals to Date	Encumbered	Balance of Operating Budget	% of Budget Used
0	0	0	0	0%
0	0	0	0	0%
750,000	750,000	0	0	100%
0	0	0	0	0%
750,000	750,000	0	0	100%
<hr/>				
0	0	0	0	0%
623,286	598,550	0	24,737	96%
113,230	108,216	0	5,014	96%
590,643	380,527	95,747	114,369	81%
279,475	147,739	40,657	91,079	67%
32,092	0	0	32,092	0%
0	0	0	0	0%
0	0	0	0	0%
1,638,726	1,235,031	136,404	267,291	84%
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0	0	0	0	0%
0	0	0	0	0%
0	0	0	0	0%
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<hr/>				
-888,726				
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888,726				
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the sale of bonds  
issued from the sale  
of (Ps) are also

the budget was  
revised. Additional

**BUDGETED  
FUND  
BALANCE**

(2,356,556)

                      
(2,356,556)

| 0 0 0 3 3 | 0 3 9 7 2 2 1 0 1 1 | 9 0 0 0 9 | 1 9 | 1 0 0 2 0 0 0 2 0

1 | | % | % | % | % | | | | | % | % | % | % | | |

1

[Redacted text]

[Redacted text]

1

[Redacted text]

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**FUND**

sequently transferred to the  
and projects and the State School

odes. Additional information

<u>BUDGETED</u>	<u>BUDGETED</u>
<u>RES/</u>	<u>FUND</u>
<u>TERS</u>	<u>BALANCE</u>
0	0
0	0



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

3012	Revised Budget 01/2012	Revised Budget 04/2012	Actuals to Date	Encumbered	Balance of Operating Budget	% of Budget Used
RES	0	0	0	0	0	0%
RES	0	0	0	0	0	0%
RES	0	0	0	0	0	0%
	0	0	0	0	0	0%
	0	0	0	0	0	0%
ES	0	0	0	0	0	0%
	0	0	0	0	0	0%
	0	0	0	0	0	0%
	0	0	0	0	0	0%
	0	0	0	0	0	0%
RATING EXP	945	945	945	0	0	100%
	0	0	0	0	0	0%
	0	0	0	0	0	0%
	0	0	0	0	0	0%
	0	0	0	0	0	0%
	0	0	0	0	0	0%
	945	945	945	0	0	100%
RCESES/USES						
RES IN	0	0	0	0	0	0%
RES OUT	0	0	0	0	0	0%
	0	0	0	0	0	0%
	0	0	0	0	0	0%
RCESES/USES	0	0	0	0	0	
RES IN FUND BALANCE	-945	-945				
July 1	945	945				
ne 30	0	0				
se	0	0				
nce	0	0				
nties	0	0				
Balance	0	0				

# PITAL FACILITIES FUND

Record monies received for fees levied as a condition of approving a  
 the proceeds from Developer Fees and Mello-Roos Fees.

Adjustments and/or transfers within object codes since the budget was  
 of any changes which have occurred since the last revision. Additional  
 ons page.

<u>BUDGETED</u> <u>REVENUES/</u> <u>TRANSFERS</u>	<u>BUDGETED</u> <u>EXPENDITURES/</u> <u>TRANSFERS</u>	<u>BUDGETED</u> <u>FUND</u> <u>BALANCE</u>
0	915,000	(915,000)
0	915,000	(915,000)

Used Budget 04/2012	Revised Budget 04/2012
0	0
0	0
0	0
0	3,332,051
0	3,332,051
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0	0
0	0
0	0
0	28,527
915,000	999,099
0	5,000,020
0	2,405,000
0	0
915,000	8,432,646
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0	0
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0	0
0	0
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-915,000	-5,100,595
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0	16,684,740
0	0
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-915,000	11,584,146
0	0
0	0
0	0
-915,000	11,584,146
0	0

% of  
Budget Used

0 0%  
0 0%  
0 0%  
2 90%  
0 0%  
2 90%

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0 0%  
0 93%  
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Encumbered	Balance of Operating Budget	% of Budget Used
0	0	0%
0	0	0%
0	0	100%
0	0	0%
0	0	100%
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## SELF INSURANCE FUND (Workers' Compensation)

from the transfer of monies from the district's other operating funds into a self for Workers' Compensation. This fund was established in accordance with the

reflects adjustments and/or transfers within object codes since the budget was summary of any changes which have occurred since the last revision. Additional et Revisions page.

BUDGETED REVENUES/ TRANSFERS	BUDGETED EXPENDITURES/ TRANSFERS	BUDGETED FUND BALANCE
0	0	0
0	0	0

CHOO DISTRICT  
 IONS  
 FUND

sed get 012	Proposed Budget Revisions	Revised Budget 04/2012
0	0	0
0	0	0
0	0	0
900,000	0	900,000
900,000	0	900,000
0	0	0
104,542	11,000	115,542
63,272	-12,000	51,272
87,290	-4,000	83,290
225,656	5,000	230,656
0	0	0
0	0	0
0	0	0
480,760	0	480,760
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
419,240	0	419,240
3,825,951	0	3,825,951
0	0	0
3,245,191	0	4,245,191
0	0	0
0	0	0
0	0	0
245,191	0	4,245,191
0	0	0

Balance of Operating Budget	% of Budget Used
0	0%
0	0%
0	0%
625,088	31%
625,088	31%
<hr/>	
0	0%
840	99%
1,520	97%
547	99%
74	100%
0	0%
0	0%
0	0%
2,980	99%
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87,738  
66,770  
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7,295,492  
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7,450,000

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0

1,403,534  
0

1,403,534  
0

0  
1,403,534  
0

SCHOOL DISTRICT  
 STATUS REPORT  
 IN FUND

	Actuals to Date	Encumbered	Balance of Operating Budget	% of Budget Used
0	0	0	0	0%
0	0	0	0	0%
0	0	0	0	0%
10	4,685,656	0	2,764,344	63%
10	4,685,656	0	2,764,344	63%
0	0	0	0	0%
18	73,326	0	14,412	84%
0	53,110	0	13,660	80%
0	0	0	0	0%
2	6,843,056	0	452,436	94%
0	0	0	0	0%
0	0	0	0	0%
0	0	0	0	0%
30	6,969,492	0	480,508	94%
0	0	0	0	0%
0	0	0	0	0%
0	0	0	0	0%
0	0	0	0	0%
0	0	0	0	0%
14	0	0	0	0%
0	0	0	0	0%
14	0	0	0	0%
0	0	0	0	0%
0	0	0	0	0%
14	0	0	0	0%
0	0	0	0	0%

ability and tracking capabilities  
to pay current retirement

it codes since the budget was  
the last revision. Additional

<u>BUDGETED</u>	<u>BUDGETED</u>
<u>RES/</u>	<u>FUND</u>
<u>TERS</u>	<u>BALANCE</u>

0 0

0 0



DISTRICT

Proposed Budget Revisions	Revised Budget 04/2012
0	0
0	0
0	0
0	22,407,000
0	22,407,000
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0	0
0	0
0	0
0	0
0	22,407,000
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0	22,407,000
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0	0
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0	0
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0	15,165,908
0	0
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0	15,165,908
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0	0
0	0
0	15,165,908
0	0

