SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

Agenda Item# 9.1c

Meeting Date : December 20, 2012

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

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

Division: Administrative Services

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

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

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

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

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

FUNDS

GENERAL FUND Continued

	BUDGETED REVENUES/ TRANSFERS	BUDGETED EXPENDITURES/ TRANSFERS	BUDGETED FUND BALANCE
Restricted:			
21st Century Community Learning Centers*	3,671,793	3,671,793	
4th R Portable Replacement	84,004	84,004	
After School Education & Safety	2,935	2,935	
Air Quality – Sacto Metropolitan	19,663	19,663	
ARRA: Enhancing Education Through Technology	140	140	
Barona Education Grant	5,000	5,000	
Broad Foundation	14,195	14,195	
CA Academic Partnership	102,221	102,221	
CA Fertilizer Foundation	777	777	
California Endowment	217,968	217,968	
California Wellness Foundation	34,007	34,007	
Capital Expenditures/Private Schools	8,516	8,516	
Cell Towers	25,062	25,062	
Center for Youth Citizenship	15,532	15,532	
Charter Compact Implementation	41,830	41,830	
CHIPRA	19,961	19,961	
Collaborating Districts IPG	37,822	37,822	
Department of Rehabilitation: TPP	31,505	31,505	
E Rate	160,106	160,106	
Educational Foundation	3,423	3,423	
Educational Technology K12	73,944	73,944	
First Robotics	2,051	2,051	
Fruit Tree/Jamba Juice	2,000	2,000	
Gang Reduction Intervention Program	142,415	142,415	
Gang Violence Red]TJ 0.2450 Td (K)T,415 Red]TJ fi-			

GENERAL FUND Continued

	BUDGETED REVENUES/ TRANSFERS	BUDGETED EXPENDITURES/ TRANSFERS	BUDGETED FUND BALANCE
Restricted cont.			
KAISER: School Based Healthcare	50,000	50,000	
Kern County BHC/BHY	24,800	24,800	
Landmark Constructions – Building Design Compet.	3,541	3,541	
Laura Bush Foundation for America's Libraries	4,000	4,000	
Low Incidence Specialized Services	10,556	10,556	
Lowe's Toolbox for Education	7Tc(00)250	4,00	

GENERAL FUND Continued

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

GENERAL FUND Continued

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

*OE 18.3: The Superintendent will inform the Board of significant transfers of money within funds or other changes substantially affecting the district's financial condition.

Period Ending: October 31, 2012	Revised Budget 07/2012	Proposed Budget Revisions	Revised Budget 10/2012
REVENUES			
REVENUE LIMIT SOURCES			

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

2012-13 BUDGET STATUS REPORT

GENERAL FUND

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

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

Audit Adjustments791 Audit A952582 16733 Tm( )TjETEMC /P &MC-ID 253 /Lang (x-noTT0 64826/TT0 6End 1 0 0)-2(d336 163 Tmne 305)TjETEMC /P &MCID 2957406 16733 Tm( )TjETEMC /P &MCTc 1 0 0 1 72504 15026

RESTRICTED FUNDS

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

CHARTER SCHOOL FUND

DESCRIPTION

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

BUDGET UPDATE

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

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

Period Ending: October 31, 2012	Adopted Budget 07/2012	Revised Budget 10/2012	Actuals to Date	Encumbered	Balance of Operating Budget	% of Budget Used
REVENUES						
REVENUE LIMIT SOURCES	8,547,198	8,547,198	1,019,222	0	7,527,976	12%
FEDERAL REVENUE	184,385	235,777	67,131	0	168,646	28%
OTHER STATE REVENUES	1,884,048	1,884,048	239,847	0	1,644,201	13%
OTHER LOCAL REVENUES	0	119,115	118,988	0	127	100%
TOTAL REVENUES	10,615,631	10,786,138	1,445,188	0	9,340,950	13%
EXPENDITURES						
CERTIFICATED SALARIES	5,015,988	4,992,209	1,042,758	0	3,949,452	21%
CLASSIFIED SALARIES	680,574	680,574	186,935	0	493,639	27%
EMPLOYEE BENEFITS	2,757,252	2,766,734	624,168	0	2,142,566	23%
BOOKS AND SUPPM46 Tc 1 0 0 1 68184 34426 BT5D 109 /Lang 33CID 101 /(BDC BT/T42 Tf1(A)26(N)8(D)8( )-7(S)6(U)8(4,)-4(99)5(2,)-4(20)5(9)]TJETEMC /P &MCID101 /Lan33CID 101 /54/TT0 6705 672 Tf1 0 0 1 6321						

ADULT EDUCATION FUND

DESCRIPTION

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

BUDGET UPDATE

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

	BUDGETED REVENUES/ TRANSFERS	BUDGETED EXPENDITURES/ TRANSFERS	BUDGETED FUND BALANCE
Alta CA Regional*	1,655,377	1,655,377	
Adult Basic ED HS/GED	92,808	92,808	
Adult Education Parent Fees/Misc.	(75,614)	(75,614)	
EL Civic Component 1, 2, 3	197,499	197,499	
ESL/Citizenship			

(5SF3/C2_11Tf0Tc7.1450Td0.0002Tc15.990Td((5SF3/C2_11Tf0Tc7.1450Td0.0002s))Tj/C

Period Ending: October 31, 2012	Adopted Budget 07/2012	Proposed Budget Revisions	Revised Budget 10/2012
REVENUES			
REVENUE LIMIT SOURCES	0	0	0
FEDERAL REVENUE	1,055,000	536,974	1,591,974

	Adopted Budget	Revised Budget	Actuals	Balance of

Period Ending: October 31, 2012	Adopted Budget 07/2012	Revised Budget 10/2012	Actuals to Date	Encumbered	Balance of Operating Budget	% of Budget Used
REVENUES						
REVENUE LIMIT SOURCES	0	0	0	0	0	0%
FEDERAL REVENUE	16,870,000	17,355,787	288,984	0	17,066,803	2%
OTHER STATE REVENUES	1,260,000	1,410,000	1,790	0	1,408,210	0%
OTHER LOCAL REVENUES	1,442,564	1,442,564	294,879	0	1,147,685	20%
TOTAL REVENUES	19,572,564	20,208,351	585,653	0	19,622,698	3%
EXPENDITURES						
CERTIFICATED SALARIES	0	0	0	0	0	0%
CLASSIFIED SALARIES	6,680,333	6,884,595	1,392,345	0	5,492,250	20%
EMPLOYEE BENEFITS	3,668,154	3,698,037	771,302	0	2,926,735	21%
BOOKS AND SUPPLIES	7,987,313	8,213,018				

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.

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

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

2012-13 BUDGET STATUS REPORT

CHILD DEVELOPMENT FUND

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

Period Ending: October 31, 2012	Adopted Budget 07/2012	Proposed Budget Revisions	Revised Budget 10/2012
REVENUES			

Period Ending: October 31, 2012	Adopted Budget 07/2012	Revised Budget 10/2012	Actuals to Date	Encumbered	Balance of Operating Budget	% of Budget Used
REVENUES						
REVENUE LIMIT SOURCES	0	0	0	0	0	0%
FEDERAL REVENUE	0	0	0	0	0	0%
OTHER STATE REVENUES	0	0	0	0	0	0%
OTHER LOCAL REVENUES	0	59	59	0	0	100%
TOTAL REVENUES	0	59	59	0	0	100%
EXPENDITURES						
CERTIFICATED SALARIES	0	0	0	0	0	0%
CLASSIFIED SALARIES	0	3,422	3,422	0	0	100%
EMPLOYEE BENEFITS	0	704	704	0	0	100%
BOOKS AND SUPPLIES	0	50,444	0	0	50,444	0%
SERVICES/OTHER OPERATING EXP	0	37,075	115	675	36,285	2%
CAPITAL OUTLAY	0	0	0	0	0	0%
OTHER OUTGOING	0	0	0	0	0	0%
INDIRECT SUPPORT	0	0	0	0	0	0%
TOTAL EXPENDITURES	0	91,646	4,241	675	86,730	5%
OTHER FINANCING SOURCES/USES						
INTERFUND TRANSFERS IN	0	0	0	0	0	0%
INTERFUND TRANSFERS OUT	0	0	0	0	0	0%
OTHER SOURCES	0	0	0	0	0	0%
OTHER USES	0	0	0	0	0	0%
TOTAL OTHER FINANCING SOURCES/USES	0	0	0	0	0	0%

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 also.

Period Ending: October 31, 2012	Adopted Budget 07/2012	Proposed Budget Revisions	Revised Budget 10/2012
REVENUES			
REVENUE LIMIT SOURCES	0	0	0
FEDERAL REVENUE	0	0	0
OTHER STATE REVENUES	0	0	0
OTHER LOCAL REVENUES	0	11,985	11,985
TOTAL REVENUES	0	11,985	11,985
EXPENDITURES			
CERTIFICATED SALARIES	0	0	0
CLASSIFIED SALARIES	178,226	0	178,226
EMPLOYEE BENEFITS	52,436	0	52,436
BOOKS AND SUPPLIES	169,700	12,285	181,985
SERVICES/OTHER OPERATING EXP	710,430	3,000	713,430
CAPITAL OUTLAY	12,931,573	4,073,669	17,005,242
OTHER OUTGOING	0	0	0
INDIRECT SUPPORT	0	0	0
TOTAL EXPENDITURES	14,042,365	4,088,954	

EXP7TD)4(IT)-5(UR)5(ES)]TJ13/MCID 84 /Lang (x-none)>>BDC BT /TT0 6.84 Tf 1 6.587178.32(EXP7TD)4(IT)-5(U309.31

Period Ending: October 31, 2012	Adopted Budget 07/2012	Revised Budget 10/2012	Actuals to Date	Encumbered	Balance of Operating Budget	% of Budget Used
REVENUES						
REVENUE LIMIT SOURCES	0	0	0	0	0	0%
FEDERAL REVENUE	0	0	0	0	0	0%
OTHER STATE REVENUES	0	0	0	0	0	0%
OTHER LOCAL REVENUES	0	11,985	11,985	0	0	100%
TOTAL REVENUES	0	11,985	11,985	0	0	100%

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.

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Period Ending: October 31, 2012	Adopted Budget 07/2012	Proposed Budget Revisions	Revised Budget 10/2012
REVENUES			
REVENUE LIMIT SOURCES	0	0	0
FEDERAL REVENUE	0	0	0
OTHER STATE REVENUES	0	0	0
OTHER LOCAL REVENUES	0	0	0
TOTAL REVENUES	0	0	0
EXPENDITURES			
CERTIFICATED SALARIES	0	0	0
CLASSIFIED SALARIES	0	0	0
EMPLOYEE BENEFITS	0	0	0
BOOKS AND SUPPLIES	0	0	0
SERVICES/OTHER OPERATING EXP	0	0	0

CAPITAL FACILITIES FUND

DESCRIPTION

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

BUDGET UPDATE

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

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

Period Ending: October 31, 2012	Adopted Budget 07/2012	Proposed Budget Revisions	Revised Budget 10/2012
REVENUES			
REVENUE LIMIT SOURCES	0	0	0
FEDERAL REVENUE	0	0	0

Period Ending: October 31, 2012	Adopted Budget 07/2012	Revised Budget 10/2012	Actuals to Date	Encumbered	Balance of Operating Budget	% of Budget Used
REVENUES						
REVENUE LIMIT SOURCES	0	0	0	0	0	0%
FEDERAL REVENUE	0	0	0	0	0	0%
OTHER STATE REVENUES	0	0	0	0	0	0%
OTHER LOCAL REVENUES	4,289,807	4,289,807	274,064	0	4,015,743	6%
					0	0%
TOTAL REVENUES	4,289,807	4,289,807	274,064	0	4,015,743	6%

COUNTY SCHOOL FACILITIES FUND

DESCRIPTION

The Schools Facilities Fund accounts for state modernization finds nonstructural improvements of school

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

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COUNTY SCHOOL FACILITIES FUND

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

SELF INSURANCE FUND
(Workers' Compensation)

DESCRIPTION

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

BUDGET UPDATE

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

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

*OE-18.3: The Superintendent will inform the Board of significant transfers of money within funds or other changes substantially affecting the district's financial condition.

Adopted

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.

RETIREE BENEFITS FUND

DESCRIPTION