



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

| |
|---|
| <p>Estimated Time of Presentation : N/A</p> <p>Submitted by : Gerardo Castillo, CPA, Director III, Budget Services</p> <p>Approved by : Patricia A. Hagemeyer, Chief Business Officer</p> |
|---|

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| | 13 |
| | 16 |
| | 19 |
| | 22 |
| | 25 |
| | 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

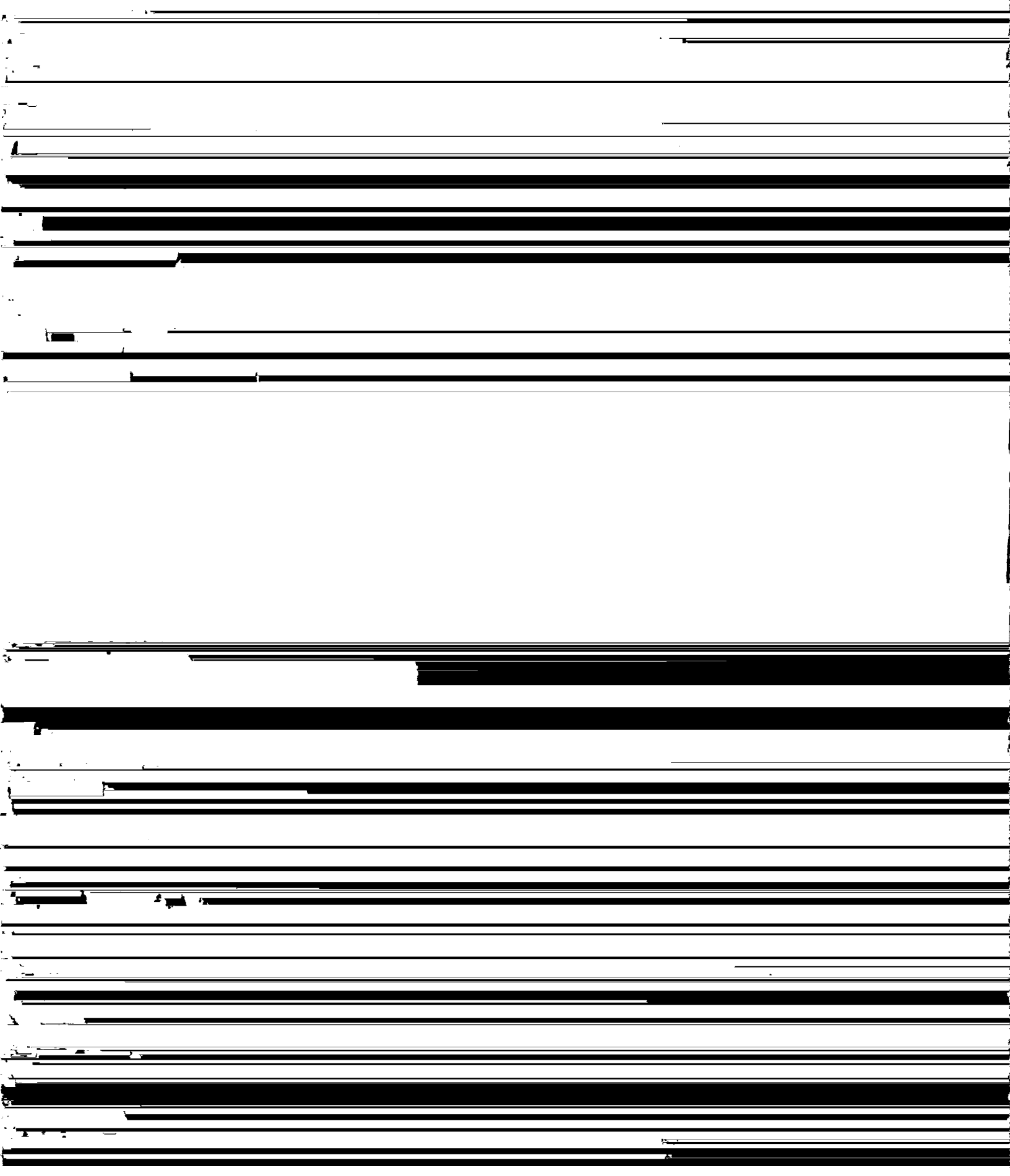
ocial Education, Home-to-
n and Foster Youth) that

h 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 | |

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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%

| Rate of Spending Rate | % of Budget Used |
|-----------------------------|---------------------|
| 40,299 | 0% |
| 40,949 | 75% |
| 13,666 | 67% |
| 30,350 | 4% |
| 35,264 | 53% |
| <hr/> | |
| <hr/> | |
| 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% |
| <hr/> | |
| <hr/> | |
| 0 | 0% |
| 0 | 0% |
| 21,919 | 0% |
| 0 | 0% |
| 21,919 | |
| <hr/> | |
| <hr/> | |
| <hr/> | |

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% |
| <hr/> | | | |
| 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**

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0

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4%
2%
1%

3%

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HOOL DISTRICT
DNS
D

| 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 |
| <hr/> | | |
| 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 |

| Amount | % of Budget Used |
|--------|------------------|
| 0 | 0% |
| 10,859 | 68% |
| 35,022 | 94% |
| 18,012 | 36% |
| 3,893 | 64% |
| 0 | 0% |
| 76,773 | 78% |
| 32,917 | 77% |
| 32,637 | 95% |
| 11,391 | 70% |
| 11 | 100% |
| 0 | 0% |
| 14,728 | 69% |
| 18,457 | 84% |
| 0 | 0% |
| 0 | 0% |
| 0 | 0% |
| 0 | 0% |
| 0 | 0% |

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 | |
| <hr/> | |
| 0 | |
| 0 | |
| 0 | |
| 0 | |
| 0 | |
| <hr/> | |
| -150,288 | |
| <hr/> | |
| 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
0
37

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

756

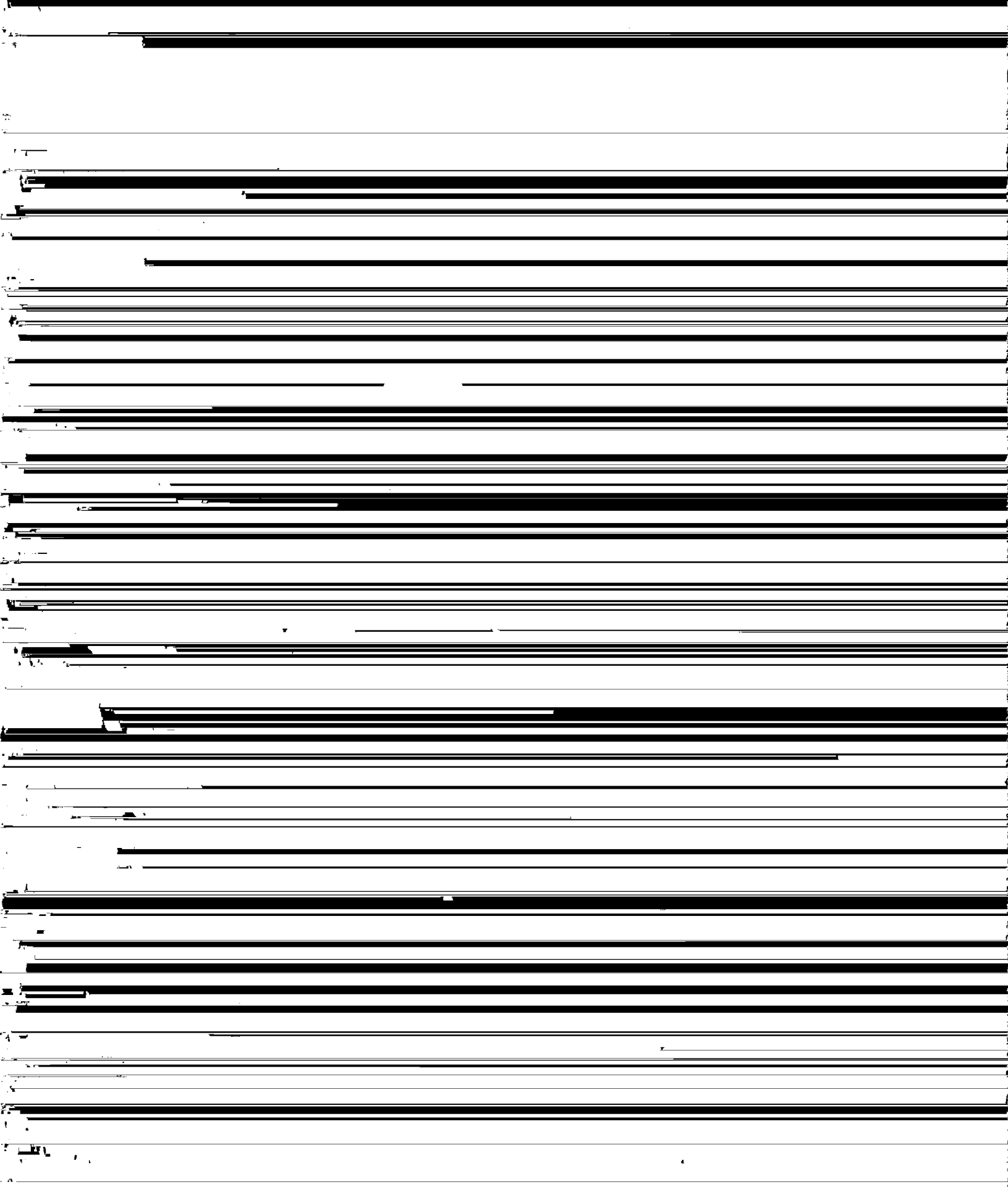
79%

0
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0%

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0%



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 | 0 |
| 0 | -888,726 |
| 0 | 888,726 |
| 0 | 0 |
| 0 | 0 |
| 0 | 0 |
| 0 | 0 |
| 0 | 0 |
| 0 | 0 |
| 0 | 0 |
| 0 | 0 |

L DISTRICT
 REPORT
 FUND

| Actuals to Date | Encumbered | Balance of Operating Budget | % of Budget Used |
|--------------------|------------|-----------------------------------|---------------------|
| 0 | 0 | 0 | 0% |
| 0 | 0 | 0 | 0% |
| 750,000 | 0 | 0 | 100% |
| 0 | 0 | 0 | 0% |
| 750,000 | 0 | 0 | 100% |
| <hr/> | | | |
| 0 | 0 | 0 | 0% |
| 598,550 | 0 | 24,737 | 96% |
| 108,216 | 0 | 5,014 | 98% |
| 380,527 | 95,747 | 114,369 | 81% |
| 147,739 | 40,657 | 91,079 | 67% |
| 0 | 0 | 32,092 | 0% |
| 0 | 0 | 0 | 0% |
| 0 | 0 | 0 | 0% |
| 1,235,031 | 136,404 | 267,291 | 84% |
| <hr/> | | | |
| <hr/> | | | |
| 0 | 0 | 0 | 0% |
| 0 | 0 | 0 | 0% |
| 0 | 0 | 0 | 0% |
| 0 | 0 | 0 | 0% |
| 0 | 0 | 0 | 0% |
| <hr/> | | | |
| <hr/> | | | |
| <hr/> | | | |

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

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 |

| | Balance of Operating Budget | % of Budget Used |
|-------|-----------------------------------|---------------------|
| 0 | 0 | 0% |
| 0 | 0 | 0% |
| 0 | 0 | 0% |
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| 0 | 0 | 0% |
| 0 | 0 | 0% |
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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.

| BUDGETED REVENUES/ TRANSFERS | BUDGETED EXPENDITURES/ TRANSFERS | BUDGETED FUND BALANCE |
|------------------------------------|--|-----------------------------|
| 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 |
| <hr/> | |
| 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 |
| <hr/> | |
| 0 | 0 |
| 0 | 0 |
| 0 | 0 |
| 0 | 0 |
| 0 | 0 |
| <hr/> | |
| -915,000 | -5,100,595 |
| <hr/> | |
| 0 | 16,684,740 |
| 0 | 0 |
| <hr/> | |
| -915,000 | 11,584,146 |
| 0 | 0 |
| 0 | 0 |
| 0 | 0 |
| -915,000 | 11,584,146 |
| 0 | 0 |

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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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**INSURANCE FUND
(Workers' Compensation)**

Transfer of monies from the district's other operating funds into a self-insurance fund for workers' compensation. This fund was established in accordance with the provisions of the Self-Insurance Act.

Transfers and/or transfers within object codes since the budget was adopted. Changes which have occurred since the last revision. Additional changes since the last revision.

| BUDGETED REVENUES/ TRANSFERS | BUDGETED EXPENDITURES/ TRANSFERS | BUDGETED FUND BALANCE |
|------------------------------------|--|-----------------------------|
| 0 | 0 | 0 |
| _____ | _____ | _____ |
| 0 | 0 | 0 |

0
0
0
3,000
3,000
||

0
5,542
1,272
3,290
3,656
0
0
0

3,760
||

0
0
0
0
0

||
3,240
||

5,951
0

5,191
0
0
0
5,191
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% |
| <hr/> | |
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1,403,534
0

1,403,534
0

0
1,403,534
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| Actuals Date | Encumbered | Balance of Operating Budget | % of Budget Used |
|-----------------|------------|-----------------------------------|---------------------|
| 0 | 0 | 0 | 0% |
| 0 | 0 | 0 | 0% |
| 0 | 0 | 0 | 0% |
| 685,656 | 0 | 2,764,344 | 63% |
| 685,656 | 0 | 2,764,344 | 63% |
| 0 | 0 | 0 | 0% |
| 73,326 | 0 | 14,412 | 84% |
| 53,110 | 0 | 13,660 | 80% |
| 0 | 0 | 0 | 0% |
| 843,056 | 0 | 452,436 | 94% |
| 0 | 0 | 0 | 0% |
| 0 | 0 | 0 | 0% |
| 0 | 0 | 0 | 0% |
| 969,492 | 0 | 480,508 | 94% |
| 0 | 0 | 0 | 0% |
| 0 | 0 | 0 | 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 |
| <hr/> | |
| 0 | 0 |
| 0 | 0 |
| 0 | 0 |
| 0 | 0 |
| 0 | 22,407,000 |
| 0 | 0 |
| 0 | 0 |
| 0 | 0 |
| 0 | 22,407,000 |
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| 0 | 0 |
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| 0 | 0 |
| <hr/> | |
| 0 | 0 |
| <hr/> | |
| 0 | 15,165,908 |
| 0 | 0 |
| <hr/> | |
| 0 | 15,165,908 |
| 0 | 0 |
| 0 | 0 |
| 0 | 0 |
| 0 | 15,165,908 |
| 0 | 0 |

MEMPHIS CITY UNIFIED SCHOOL DISTRICT
12 BUDGET STATUS REPORT
 RETIREE BENEFITS 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% |
| 0 | 0 | 0 | 0 | 0% |
| 22,407,000 | 13,482,583 | 0 | 8,924,417 | 60% |
| 22,407,000 | 13,482,583 | 0 | 8,924,417 | 60% |
| <hr/> | | | | |
| 0 | 0 | 0 | 0 | 0% |
| 0 | 0 | 0 | 0 | 0% |
| 0 | 0 | 0 | 0 | 0% |
| 0 | 0 | 0 | 0 | 0% |
| 22,407,000 | 15,500,749 | 112,164 | 6,794,088 | 70% |
| 0 | 0 | 0 | 0 | 0% |
| 0 | 0 | 0 | 0 | 0% |
| 0 | 0 | 0 | 0 | 0% |
| 22,407,000 | 15,500,749 | 112,164 | 6,794,088 | 70% |
| <hr/> | | | | |
| 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% |
| <hr/> | | | | |
| 0 | 0 | 0 | 0 | 0% |
| <hr/> | | | | |
| 15,165,908 | 0 | | | |
| 15,165,908 | 0 | | | |
| 0 | 0 | | | |
| 0 | 0 | | | |
| 15,165,908 | 0 | | | |