

San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: November 15, 2011

BOARD MEETING DATE: December 8, 2011

PREPARED BY: Delores Perley, Director of Finance
Eric R. Dill, Assoc. Superintendent, Business

SUBMITTED BY: Ken Noah
Superintendent

SUBJECT: **ADOPT 2011-12 DISTRICT GENERAL FUND
FIRST INTERIM BUDGET**

EXECUTIVE SUMMARY

The First Interim Budget Report is the third time the Board has reviewed the 2011-12 General Fund budget. The Board of Trustees approved the Adopted Budget for 2011-12 on June 16, 2011. The Fall Revision Budget, which incorporated the final ending fund balance and the carryover amounts from the closing of 2010-11, was approved October 20, 2011. The First Interim Budget Report (as of October 31, 2011) for 2011-12 is submitted as required by law.

The property tax budget has not changed since Fall Revision. Federal Revenue has a slight increase due to additional Title III funding. State revenue increased by \$400K, due to additional mandated cost and mental health services funds. Local revenue increased from donations and college testing fees received since the Fall Revision.

Total expenditures are down slightly, while showing increases in some areas. Certificated salaries reflect an overall savings for retirement and attrition as the budget is adjusted to actual amounts. However, this is partially offset for an increase in special education salaries. Classified salaries show an increase for support and clerical salaries, partially offset by special education instructional assistant savings as these positions are evaluated. Adjustments have been made to employee benefit costs to reflect less than anticipated increases in health and welfare costs. Other expenditure areas have increased due to current year donations, college testing and restricted lottery, as well as additional special education expenses.

The projected ending fund balance has increased by \$579K due to the additional mental health and mandated cost revenue. As we approach the mid-year, budgets will be evaluated and reduced wherever possible to be reflected in the Second Interim and Spring Revision budgets.

The overall effect of these changes results in an estimated unrestricted reserve of \$10.7 million or 10.5% including a 4.5% Board approved reserve requirement as well as a 3.0% Basic Aid reserve. The minimum required by the State is 3.0% including any special reserve.

While the District maintains more than the required reserve at this point, the District is still operating with a structural deficit which continues to deplete the reserves in the coming years.

As part of the First Interim Budget Report, a multi-year projection (MYP) must be submitted. The District continues to take a conservative approach to estimating property tax, using the most recent estimates from the Assessor's office, or a more conservative estimate as necessary. The current MYP is using assumptions based on information from School Services of California. There are several factors that are likely to change by Second Interim. The magnitude of those changes are difficult to predict with any certainty at this point. Those factors include:

- Property tax
 - Staff will be meeting with the Assessor's office on December 13th
 - A revised estimate will be released in December
 - The December apportionment will be received by December 10th
- Special Education Revenue
 - The District is eligible for additional state funding for Mental Health Services through NCCSE; the SELPA is currently working on an allocation formula which will be budgeted once the final distribution amount is known
 - The SELPA is currently discussing equalization of funding for districts in NCCSE; Staff is hopeful a solution can be reached that will reduce our encroachment in future years
- Trigger Cuts
 - The Legislative Analyst has projected that state revenue will fall short of the funds necessary to spare K-12 education from implementation of the triggered cuts enacted in the state budget act.
 - The Department of Finance will release its projection mid-December
 - Home-to-School Transportation funding could be cut in half
 - A mid-year reduction to Revenue Limits would affect our Fair Share Contribution for 12/13 as our excess property tax would artificially increase by a corresponding amount
- Governor's Proposed Budget and Legislative Action
 - The Governor will release his budget proposal on January 10th
 - The Legislature is under pressure to revise the trigger language
 - It is unknown whether a solution sparing K-12 cuts or further deferring shortfalls into future fiscal years can or will be worked out in the proposed budget or other legislation before the trigger cuts go into effect in February

Staff is currently testing various scenarios to project their financial impact on the current and subsequent fiscal years. Cabinet is working on contingency plans to address the possibility of further reductions. This work will continue through the next two months and we will update the Board of Trustees as the outlook becomes more apparent in January.

In the current MYP, the District is able to meet the State's 3.0% reserve requirement. As our assumptions continue to reflect slow economic growth, the District is still maintaining a deficit between revenue and expenditures. Planning to control deficit spending will be

considered along with development of the 2012-13 budget. Should any of the assumptions used to develop the current MYP adversely change, the District would need to take action to further reduce deficits.

Unrestricted	2011-12	2012-13	2013-14
Beginning Balance	14,679,619	10,689,242	5,777,051
Ending Balance	10,689,242	5,777,051	3,108,614
Special Reserve	2,475,737	2,500,494	2,525,499
Reserve %	12.9%	8.17%	5.5%

District staff continues to monitor the financial health of the District. Monitoring includes a continual review and adjustment of staffing levels, limiting purchases to essential items, using categorical funding to offset unrestricted expenditures, reduction in utility usage, effective use of technology, as well as other cost saving measures.

Finally, staff has included a chart in the First Interim Budget Report materials displaying the current state of the District’s cash flow. Through utilization of a Tax Revenue Anticipation Note (TRAN), the District is able to maintain a positive cash balance through the end of the fiscal year. A TRAN will again be necessary in 2012-13. Staff will address this in future meetings.

RECOMMENDATION:

It is recommended that the Board adopt the 2011-12 District General Fund First Interim Budget and Certification as shown on the attached pages.

FUNDING SOURCE:

Not applicable

General Fund Revenue & Expenditures - 2011-2012 First Interim

	2011-2012 Fall Revision			2011-2012 First Interim			Change
	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
PROJECTED INCOME							
Revenue Limit / Property Tax	76,473,115	1,468,012	77,941,127	76,473,115	1,468,012	77,941,127	0
Federal Income	744,649	4,549,047	5,293,696	744,649	4,568,002	5,312,651	18,955
Other State Income	4,206,145	1,659,694	5,865,839	4,365,567	1,901,309	6,266,876	401,037
Local Income	1,652,464	6,012,639	7,665,103	1,753,884	6,025,734	7,779,618	114,515
Transfers	0	0	0	0	0	0	0
Encroachment	(12,088,749)	12,088,749	0	(12,110,002)	12,110,002	0	0
TOTAL PROJECTED INCOME	70,987,624	25,778,141	96,765,765	71,227,213	26,073,059	97,300,272	534,507
PROJECTED EXPENDITURES							
Certificated Salaries	40,053,804	8,514,083	48,567,887	39,848,655	8,594,011	48,442,666	(125,221)
Classified Salaries	9,701,388	6,471,623	16,173,011	9,758,929	6,523,999	16,282,928	109,917
Benefits	14,850,659	5,018,200	19,868,859	14,573,080	4,961,059	19,534,139	(334,720)
Books & Supplies	2,944,658	2,301,588	5,246,246	3,023,522	2,349,821	5,373,343	127,097
Services & Operating Expenses	6,783,598	3,577,762	10,361,360	6,771,149	3,757,889	10,529,038	167,678
Capital Outlay	106,600	0	106,600	116,862	0	116,862	10,262
Other Outgo	1,122,867	520,372	1,643,239	1,125,393	517,846	1,643,239	0
Categorical	0	0	0	0	0	0	0
TOTAL PROJECTED EXPENDITURES	75,563,574	26,403,628	101,967,202	75,217,590	26,704,625	101,922,215	(44,987)
Estimated Unspent	0	0	0	0	0	0	0
Expenditures (over/under) Revenue	(4,575,950)	(625,487)	(5,201,437)	(3,990,377)	(631,566)	(4,621,943)	579,494
FUND BALANCE, RESERVES:							
Beginning Balance - July 1	14,679,619	631,566	15,311,185	14,679,619	631,566	15,311,185	0
Audit Adjustment	0	0	0	0	0	0	0
Adjusted Beginning Balance	14,679,619	631,566	15,311,185	14,679,619	631,566	15,311,185	0
Projected Ending Balance - June 30	10,103,669	6,079	10,109,748	10,689,242	0	10,689,242	579,494
COMPONENTS OF THE ENDING BALANCE:							
Nonspendable:							
Revolving Cash Fund 9130	180,000		180,000	180,000		180,000	0
Stores Inventory 9320	1,000		1,000	1,000		1,000	0
Restricted:							
Reserve for categorical programs		6,079	6,079		0	0	(6,079)
Assigned:							
Basic Aid Reserve (3.0%)	3,059,016		3,059,016	3,057,666		3,057,666	(1,350)
Other Commitments	0		0	0		0	0
Unassigned:							
Recommended Min Reserve (4.5%)	4,588,524		4,588,524	4,586,500		4,586,500	(2,024)
Total Components	7,828,540	6,079	7,834,619	7,825,166	0	7,825,166	(9,453)
RESERVE FOR ECONOMIC UNCERTAINTIES	2,275,129	0	2,275,129	2,864,076	0	2,864,076	588,947
	2.23%	0.00%	2.23%	2.81%	0.00%	2.81%	0.58%

REVENUE LIMIT SOURCES

Object	Resource	2011-2012 Fall Revision			2011-2012 First Interim			Change
		UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
8011	STATE AID	(22,848)		(22,848)	(22,848)		(22,848)	0
8021	HOMEOWNERS' EXEMPTION	767,938		767,938	767,938		767,938	0
8041	SECURED TAXES	73,158,653		73,158,653	73,158,653		73,158,653	0
8041	SECURED TAXES (Prev. SERAF)	966,789		966,789	966,789		966,789	0
8042	UNSECURED TAXES	2,705,664		2,705,664	2,705,664		2,705,664	0
8043	PRIOR YEAR TAXES	(1,990)		(1,990)	(1,990)		(1,990)	0
8046	SUPPL ED REV AUGMENT FUNDS(SERAF)	0		0	0		0	0
8047	COMMUNITY REDEVELOPMENT FUNDS	11,675		11,675	11,675		11,675	0
8082	OTHER TAXES	500		500	500		500	0
8089	50% RECAPTURE, OTHER TAXES	(250)		(250)	(250)		(250)	0
8091	SPECIAL ED ADA	(1,100,000)	1,100,000	0	(1,100,000)	1,100,000	0	0
8096	XFER TO CHT SCH INLIEU PROP TX	(13,016)	0	(13,016)	(13,016)	0	(13,016)	0
8097	SPECIAL ED EXCESS TAX		368,012	368,012		368,012	368,012	0
	TOTAL-REVENUE LIMIT SOURCES	76,473,115	1,468,012	77,941,127	76,473,115	1,468,012	77,941,127	0

FEDERAL INCOME

Object	Resource		2011-2012 Fall Revision			2011-2012 First Interim			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
8290 006	0000 012		736,649		736,649	736,649		736,649	0
8290-000	0000-024		8,000		8,000	8,000		8,000	0
8290 000	3010 000			727,266	727,266		538,613	538,613	(188,653)
8290 001	3010 000	D		0	0		0	0	0
8290 002	3010 000	P		0	0		188,653	188,653	188,653
8290 000	3205 000			899,195	899,195		224,353	224,353	(674,842)
8290 001	3205 000	D		0	0		613,317	613,317	613,317
8290 002	3205 000	P		0	0		61,525	61,525	61,525
8181 000	3310 000			1,806,127	1,806,127		1,806,127	1,806,127	0
8181 000	3311 000			103,487	103,487		103,487	103,487	0
8181 002	3313 000	P		18,625	18,625		18,625	18,625	0
8181 002	3314 000	P		42,877	42,877		42,877	42,877	0
8182 000	3327 000			363,367	363,367		363,367	363,367	0
8290 000	3410 000			196,416	196,416		196,416	196,416	0
8290 000	3550 001			89,542	89,542		89,542	89,542	0
8290 000	3550 002			6,711	6,711		6,711	6,711	0
8290 000	4035 000			183,019	183,019		183,019	183,019	0
8290 000	4036 000			0	0		9,000	9,000	9,000
8290 001	4036 000	D		0	0		1,179	1,179	1,179
8290 002	4036 000	P		10,179	10,179		0	0	(10,179)
8290 000	4045 000			1,856	1,856		1,856	1,856	0
8290 000	4201 000			28,966	28,966		28,966	28,966	0
8290 000	4203 000			70,414	70,414		70,414	70,414	0
8290 001	4203 000	D		1,000	1,000		1,000	1,000	0
8290 002	4203 000	P		0	0		18,955	18,955	18,955
			744,649	4,549,047	5,293,696	744,649	4,568,002	5,312,651	18,955

P PRIOR YEAR
D DEFERRED

OTHER STATE INCOME

Object	Resource	09-10 FLEX RES/ CODE		2011-2012 Fall Revision			2011-2012 First Interim			Change
				UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
8590 000	0000 000		HOURLY PROGRAMS	610,351		610,351	610,351		610,351	0
8590 002	0000 000	P	HOURLY PROGRAMS	0		0	5,193		5,193	5,193
8590 005	0000 000		BASIC AID FAIR SHARE	(4,368,491)		(4,368,491)	(4,370,675)		(4,370,675)	(2,184)
8590 007	0000 000		ROP TIER III	144,933		144,933	130,484		130,484	(14,449)
8590 006	0000 012		CA SOLAR INITIATIVE REBATE	929,353		929,353	929,353		929,353	0
8590 000	0000 024		AP FEE REIMB PROG	6,000		6,000	6,000		6,000	0
8550 000	0425 000		MANDATED COST REIMBURSEMENT	0		0	149,508		149,508	149,508
8590 000	0426 000		SPED MANDATED COST BUYOUT (10/11 - 10 of 10y	0		0	0		0	0
8590 000	0800 000		CATEGORICAL FLEXIBILITY	0		0	0		0	0
8590 000	0900 XXX		CATEGORICAL FLEXIBILITY	5,551,999		5,551,999	5,551,999		5,551,999	0
8560 000	1100 000		LOTTERY	1,332,000		1,332,000	1,332,000		1,332,000	0
8560-002	1100 000		LOTTERY	0		0	21,354		21,354	21,354
8590 000	6286 000		ENGLISH LANGUAGE LEARNER		0	0			0	0
8560 000	6300 000		LOTTERY INSTRUCTIONAL MATERIALS		210,000	210,000		210,000	210,000	0
8560 002	6300 000	P	LOTTERY INSTRUCTIONAL MATERIALS		0	0		30,738	30,738	30,738
8590 000	6500 000		SPECIAL ED CAHSEE		0	0		0	0	0
8590 000	6500 000		SPECIAL EDUCATION		62,780	62,780		0	0	(62,780)
8590 000	6500 009		MENTAL HEALTH SERVICES		0	0		211,374	211,374	211,374
8590 000	6512 000		SPED MENTAL HEALTH SERVICES		0	0		62,283	62,283	62,283
8590 000	6520 000		SPED PROJ WORKABILITY		292,190	292,190		292,190	292,190	0
8590 000	6530 000		SPED LOW INCIDENCE		1,521	1,521		1,521	1,521	0
8590 000	6535 000		SPED PERSONNEL STAFF DEV		4,372	4,372		4,372	4,372	0
8590 001	6660 000	D	TUPE/TOBACCO USE PREVENTION ED.		718	718		718	718	0
8590 001	6670 005	D	TUPE 9-12 STOP IV		607	607		607	607	0
8590 000	6690 000		TUPE 6-12 GRANT		86,281	86,281		86,281	86,281	0
8590 001	6690-000	D	TUPE 6-12 GRANT		59,106	59,106		59,106	59,106	0
8311 000	7090-000		ECONOMIC IMPACT AID		381,848	381,848		381,848	381,848	0
8311 000	7230 000		TRANSPORTATION - Home to School		481,086	481,086		481,086	481,086	0
8311 000	7240 000		TRANSPORTATION-Special Education		59,185	59,185		59,185	59,185	0
8590 000	7810 004		TRANSITION PRTNRSHP PROJ - WIT	0	20,000	20,000	0	20,000	20,000	0
			TOTAL OTHER STATE REVENUE	4,206,145	1,659,694	5,865,839	4,365,567	1,901,309	6,266,876	401,037

D	DEFERRED
P	PRIOR YEAR

LOCAL INCOME

Object	Resource		2011-2012 Fall Revision			2011-2012 First Interim			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
8689 050	0000 300	TRANSP FEES-ATHL-TP	115,000		115,000	115,000		115,000	0
8689 100	0000 300	TRANSP FEES-ATHL-LCC	125,000		125,000	125,000		125,000	0
8689 130	0000 300	TRANSP FEES-ATHL-SDA	20,000		20,000	20,000		20,000	0
8689 140	0000 300	TRANSP FEES-ATHL-CCA	35,000		35,000	35,000		35,000	0
8650 XXX	0000 634/5	M & O FIELD USE	100,000		100,000	100,000		100,000	0
8699 000	0100 030	22ND AGR DIST NON COOP	84,610		84,610	84,610		84,610	0
8677 004	0100 038	INT/AGY PRIVATE CONTRACTOR	50,796		50,796	50,796		50,796	0
8689 001	0100 039	OTHER PARKING FINES FEES	6,017		6,017	6,017		6,017	0
8660 XXX	0100 040	INTEREST	400,000		400,000	400,000		400,000	0
8631 000	0100 046	SALE OF EQUIPMENT & SUPPLIES	10,000		10,000	10,000		10,000	0
8631 001	0100 046	SALE OF EQUIPMENT & SUPPLIES	0		0	0		0	0
8689 014	0100 047	STUDENT PARKING FEES-CCA	14,000		14,000	14,000		14,000	0
8689 010	0100 048	STUDENT PARKING FEES-LCC	22,000		22,000	22,000		22,000	0
8689 013	0100 049	STUDENT PARKING FEES-SDA	10,000		10,000	10,000		10,000	0
8689 005	0100 050	STUDENT PARKING FEES-TP	28,000		28,000	28,000		28,000	0
8677 014	0100 051	ADMIN DEV FEES RSF/SB	1,500		1,500	1,500		1,500	0
8650 000	0100 XXX	LEASES AND RENTALS - SITE USE	0		0	0		0	0
8650 001	0100 302	BLDG/FIELD USE DIST WIDE	0		0	0		0	0
8792 000	6500 000	SPECIAL EDUCATION		3,620,658	3,620,658		3,620,658	3,620,658	0
8792 003	6500 000	NCCSE SURPLUS DISTRIBUTION		0	0		0	0	0
8677 010	6500 004	COASTAL LEARNING ACADEMY		100,000	100,000		100,000	100,000	0
8677 000	6500 007	SP ED, NCCSE		100,000	100,000		100,000	100,000	0
8675 001	7230 002	TRANSPORT.SERVICES PARENT PAY		500,000	500,000		500,000	500,000	0
8677 005	7230 009	INT/AG REV - OTHER TRANSP		8,000	8,000		8,000	8,000	0
8677 012	7230 009	I/A TRASPORTATION HTS		0	0		0	0	0
8677 012	7240 002	SP ED, TRANSPORTATION		20,000	20,000		20,000	20,000	0
8699 000	9010 009	SB70 CAREER DEV		16,375	16,375		16,380	16,380	5
8699 000	9010 010	SB70 CAREER DEV		0	0		74,335	74,335	74,335
8677 000	9025 XXX	ROP COUNTY OFFICE		1,631,845	1,631,845		1,631,845	1,631,845	0
8677 007	9025 XXX	INT/AG. REV. - ROP TIER III		(144,933)	(144,933)		(130,484)	(130,484)	14,449
8699 XXX	XXXX XXX	OTHER LOCAL INCOME	630,541	160,694	791,235	731,961	85,000	816,961	25,726
		TOTAL LOCAL REVENUE	1,652,464	6,012,639	7,665,103	1,753,884	6,025,734	7,779,618	114,515
8919 019	0100 085	TRANSFER FROM CAP. FAC. 25-19			0	0	0	0	0
8919 011	6285 000	TRANSFER FROM AD ED 11-00 FLEXIBILITY TRANSFER			0	0	0	0	0
8919 015	7230 000	I/F TRANSFER IN FR TRANSP EQUIP			0	0	0	0	0
8919 016	0000 000	I/TRANSF SELF INS FD			0	0	0	0	0
		SUBTOTAL TRANSFERS	0	0	0	0	0	0	0
8980 000	0000 000	UNRESTRICTED CONTRIBUTIONS	(12,088,749)	0	(12,088,749)	(12,110,002)		(12,110,002)	(21,253)
8980 000	3550 003	DISTRICT MATCH - PERKINS	0	0	0	0		0	0
8980 000	6500 000	CONTRIBUTION TO SPEC. ED. FOR ENCROACHMENT	0	6,070,706	6,070,706		6,158,547	6,158,547	87,841
8980 000	6500 009	MENTAL HEALTH SERVICES	0	736,633	736,633		462,976	462,976	(273,657)
8980 000	6520 000	SPEC PROJ. WORKABILITY I LEA	0	0	0			0	0
8980 000	7230 000	CONTRIBUTION TO H-T-S TRANSPORTATION	0	262,888	262,888		291,043	291,043	28,155
8980 000	7240 000	CONTRIBUTION TO SP. ED. TRANSP. FOR ENCROACH.	0	2,747,180	2,747,180		2,881,724	2,881,724	134,544
8980 000	8150 000	CONTRIBUTION TO ROUTINE REPAIR FOR ENCROACH.	0	2,271,342	2,271,342		2,315,712	2,315,712	44,370
8980 000	9010 XXX	OTHER LOCAL INCOME	0		0			0	0
		SUBTOTAL ENCROACHMENT	(12,088,749)	12,088,749	0	(12,110,002)	12,110,002	0	0
		TOTAL TRANSFERS	(12,088,749)	12,088,749	0	(12,110,002)	12,110,002	0	0
		TOTAL ALL REVENUE W/O TEMP TRSFERS	70,987,624	25,778,141	96,765,765	71,227,213	26,073,059	97,300,272	534,507
		OTHER I/F TRANSFERS IN-TEMP			0			0	0
		TOTAL REVENUE WITH ALL TRANSFERS	70,987,624	25,778,141	96,765,765	71,227,213	26,073,059	97,300,272	534,507

CERTIFICATED SALARIES

Object	Resource		2011-2012 Fall Revision			2011-2012 First Interim			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
1100 000		TEACHERS' SALARIES	32,925,836	7,795,992	40,721,828	32,670,661	7,885,594	40,556,255	(165,573)
1100 033		EL STIPEND	500,000	0	500,000	500,000	0	500,000	0
1200 000		PUPIL SUPPORT: LIBRARIANS GUIDANCE, WELFARE & ATTEND. PHYSICAL & MENTAL HEALTH	2,749,557	110,901	2,860,458	2,759,458	110,901	2,870,359	9,901
1300 000		SUPERVISORS, ADMIN: SUPERINTENDENTS ADMINISTRATORS	3,544,619	439,556	3,984,175	3,540,593	419,442	3,960,035	(24,140)
1900 000		OTHER CERTIFICATED	333,792	167,634	501,426	377,943	178,074	556,017	54,591
		TOTAL-OBJECT CODE 1000	40,053,804	8,514,083	48,567,887	39,848,655	8,594,011	48,442,666	(125,221)

CLASSIFIED SALARIES

Object	Resource		2011-2012 Fall Revision			2011-2012 First Interim			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
2100 000		INSTRUCTIONAL AIDES	756,989	2,259,575	3,016,564	756,989	2,141,565	2,898,554	(118,010)
2200 000		CLASSIFIED SUPPORT: MAINTENANCE & OPERATIONS INSTR. MEDIA / LIBRARY TRANSPORTATION	3,038,528	3,594,640	6,633,168	3,006,448	3,750,551	6,756,999	123,831
2300 000		SUPERVISORS AND ADMINISTRATORS' SALARIES	854,563	310,740	1,165,303	861,855	310,740	1,172,595	7,292
2400 000		CLERICAL & OFFICE PERSONNEL	4,709,137	280,106	4,989,243	4,785,826	319,643	5,105,469	116,226
2900 000		OTHER CLASSIFIED	342,171	26,562	368,733	347,811	1,500	349,311	(19,422)
		TOTAL-OBJECT CODE 2000	9,701,388	6,471,623	16,173,011	9,758,929	6,523,999	16,282,928	109,917

EMPLOYEE BENEFITS

Object	Resource		2011-2012 Fall Revision			2011-2012 First Interim			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
3100 000		STATE TEACHERS' RETIREMENT SYS	3,545,866	704,663	4,250,529	3,468,057	706,734	4,174,791	(75,738)
3200 000		PUBLIC EMPLOYEE RETIREMENT SYS	1,074,918	640,900	1,715,818	1,082,021	662,741	1,744,762	28,944
3311/2 000		SOCIAL SECURITY	640,579	419,638	1,060,217	643,774	410,397	1,054,171	(6,046)
3321/2 000		MEDICARE	687,554	210,520	898,074	691,793	204,978	896,771	(1,303)
3400 000		INC PROTCT+CERT DNTAL+LIFE	443,453	115,540	558,993	438,602	120,948	559,550	557
3500 000		UNEMPLOYMENT INSURANCE	809,539	235,888	1,045,427	795,806	243,922	1,039,728	(5,699)
3600 000		WORKERS' COMPENSATION	738,228	191,384	929,612	727,608	188,769	916,377	(13,235)
3700 000		RETIREE BENEFITS (H & W)	487,482	122,551	610,033	508,708	132,805	641,513	31,480
3800 000		PERS REDUCTION	0	0	0	0	0	0	0
3900 000		FLEX ACCOUNTS	6,423,040	2,377,116	8,800,156	6,216,711	2,289,765	8,506,476	(293,680)
		TOTAL-OBJECT CODE 3000	14,850,659	5,018,200	19,868,859	14,573,080	4,961,059	19,534,139	(334,720)

BOOKS AND SUPPLIES

Object	Resource		2011-2012 Fall Revision			2011-2012 First Interim			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
4100 000		TEXTBOOKS (7-8 + 9-12)	100,000	210,000	310,000	100,000	210,000	310,000	0
4200 000		BOOKS OTHER THAN TEXTBOOKS	1,900	474,857	476,757	1,900	505,595	507,495	30,738
4300 000		MATERIALS & SUPPLIES LOTTERY INSTRUCTIONAL MTRLS SCIENCE LAB MATERIALS OTHER SUPPLIES PUPIL TRANSPORTATION SUPPLIES GIFTS & DONATIONS	2,422,821	1,252,551	3,675,372	2,486,585	1,176,487	3,663,072	(12,300)
4300 999		ESTIMATED UNSPENT	0	275,207	275,207	0	361,566	361,566	86,359
4400 000		NON-CAPITALIZED EQUIPMENT MAT/SUP/EQUIP TECH	419,937	88,973	508,910	435,037	96,173	531,210	22,300
		TOTAL-OBJECT CODE 4000	2,944,658	2,301,588	5,246,246	3,023,522	2,349,821	5,373,343	127,097

SERVICES AND OPERATING EXPENSES

Object	Resource		2011-2012 Fall Revision			2011-2012 First Interim			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
5100 000		SUBAGREEMENT FOR SERVICES	230,500	635,000	865,500	230,500	635,000	865,500	0
5200 000		TRAVEL/CONFERENCES/INSERVICE TRNG	134,815	80,336	215,151	139,765	80,611	220,376	5,225
5300 000		DISTRICT DUES & MEMBERSHIP	67,045	3,450	70,495	67,045	3,575	70,620	125
5400 000		INSURANCE	560,000	0	560,000	560,000	0	560,000	0
5500 000		UTILITIES	2,085,652	2,500	2,088,152	2,085,652	2,500	2,088,152	0
5600 000		RENTALS, LEASES & REPAIRS	781,504	149,100	930,604	781,554	156,500	938,054	7,450
5700 000		INTER-PROGRAM SERVICES	330,621	(343,321)	(12,700)	327,505	(343,321)	(15,816)	(3,116)
5800 000		PROF./CONSULTING & OTHER SERVICES & OPERATING EXPENSES, INSTRUCTIONAL CONSULT. & LECT.	2,134,581	3,020,427	5,155,008	2,120,248	3,192,754	5,313,002	157,994
5900 000		COMMUNICATIONS: VOICE, DATA & POSTAGE	458,880	30,270	489,150	458,880	30,270	489,150	0
		TOTAL-OBJECT CODE 5000	6,783,598	3,577,762	10,361,360	6,771,149	3,757,889	10,529,038	167,678

CAPITAL OUTLAY

Object	Resource		2011-2012 Fall Revision			2011-2012 First Interim			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
6100 000		SITES & IMPROVEMENT OF SITE	0	0	0	0	0	0	0
6200 000		IMPROVEMENT	0	0	0	0	0	0	0
6400 000		EQUIPMENT	4,000	0	4,000	4,000	0	4,000	0
6500 000		EQUIPMENT REPLACEMENT	102,600	0	102,600	112,862	0	112,862	10,262
		TOTAL-OBJECT CODE 6000	106,600	0	106,600	116,862	0	116,862	10,262

OTHER OUTGO

Object	Resource		2011-2012 Fall Revision			2011-2012 First Interim			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
7130 000	XXXX-XXX	STATE SPECIAL SCHOOLS	0	0	0			0	0
7130 000	6500 001	STATE SPECIAL SCHOOLS	0	0	0			0	0
7142 000	6500 001	OTHER TUITION & SPEC. ED EXCESS COS	0	15,000	15,000	0	15,000	15,000	0
7142-002	6500-005	ADULT TRANSITION SH PROGRAM	0	30,000	30,000	0	30,000	30,000	0
7142 003	6500 001	SP. ED. NCCSE MOU	0	127,000	127,000	0	127,000	127,000	0
7142 001	9010 002	SP. ED. EXCESS COST/CO OFC	0	0	0			0	0
7310 001	XXXX XXX	DIRECT SUPPORT/INDIRECT COSTS	(345,372)	345,372	0	(342,846)	342,846	0	0
7350 011	XXXX XXX	ADULT ED INDIRECT - FUND 11-00	(33,543)	0	(33,543)	(33,543)		(33,543)	0
7350 013	XXXX XXX	FOOD SERVICE INDIRECT FD 13-00	(146,045)	0	(146,045)	(146,045)		(146,045)	0
7438 000	XXXX XXX	SOLAR PROJ DEBT SVC INT	840,639	0	840,639	840,639		840,639	0
7439 000	XXXX XXX	SOLAR PROJ OTH DEBT SVC PRINC.	765,588	0	765,588	765,588		765,588	0
7615 014	8150 000	TRSF FROM GEN TO DEF. MAINT. FUND 14	0	0	0			0	0
7619 015	XXXX XXX	TRSF FROM GEN TO FUND 15-00	21,600	3,000	24,600	21,600	3,000	24,600	0
7619 030	0000 800	INTERFD-TRSF-TO DED. INS.	20,000	0	20,000	20,000		20,000	0
		TOTAL-OBJECT CODE 7000	1,122,867	520,372	1,643,239	1,125,393	517,846	1,643,239	0
		TOTAL-ALL EXPENDITURES	75,563,574	26,403,628	101,967,202	75,217,590	26,704,625	101,922,215	0
		GRAND TOTAL-ALL EXPENDITURES	75,563,574	26,403,628	101,967,202	75,217,590	26,704,625	101,922,215	0

San Dieguito Union High School District
 Business Services Division
 Finance Department

2011-2012
 First Interim
Summary of Changes

Income:	<u>Fall Revision</u>	<u>First Interim</u>	<u>Summary of Changes</u>		
Revenue Limit	77,941,127	77,941,127	0		
Federal	5,293,696	5,312,651	18,955	*	\$19K Title III LEP
				*	
Other State	5,865,839	6,266,876	401,037	*	\$211K Mental Health Services
				*	\$150K Mandated Cost Reimbursement
				*	\$50K Lottery - Prior year
Local	7,665,103	7,779,618	114,515	*	\$60K Donations
				*	\$26K College Testing
				*	\$15K AB1290 Redevelopment
Transfers	0	0	0	*	
Encroachment	(12,088,749)	(12,110,002)	(21,253)	*	\$163K Transportation
				*	\$88K Special Ed
				*	\$44K Routine Restricted Maintenance
				*	<\$274K> Mental Health Services
Total	96,765,765	97,300,272	534,507		

San Dieguito Union High School District
 Business Services Division
 Finance Department

2011-2012
 First Interim
Summary of Changes

Expenditures:

	<u>Fall Revision</u>	<u>First Interim</u>	<u>Summary of Changes</u>		
Certificated Salaries	48,567,887	48,442,666	(125,221)	*	1.34 FTE
				*	<\$255K> Salary changes since budget adoption; adjustment for actual retirement and attrition costs
Classified Salaries	16,173,011	16,282,928	109,917	*	1.64 FTE
Benefits	19,868,859	19,534,139	(334,720)	*	<\$42K> Corresponding Benefits to Salary Variances
				*	<\$280K> Reduction in Est. 2012 Flex Rate/Health Insurance Increase
Books & Supplies	5,246,246	5,373,343	127,097	*	\$86K Donations, College Testing
				*	\$92K Jobs Fund
				*	\$31K Lottery - Restricted
				*	<\$73K> Economic Impact Aid - EIA
Services & Operating Expenses	10,361,360	10,529,038	167,678	*	\$159K Non-Public School Tuition
				*	
Capital Outlay	106,600	116,862	10,262	*	
Other Outgo	1,643,239	1,643,239	0	*	
Total	101,967,202	101,922,215	(44,987)		