

San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: February 10, 2012

BOARD MEETING DATE: March 1, 2012

PREPARED BY: Delores Perley, Director of Financial Services
Eric R. Dill, Associate Supt., Business Svcs

SUBMITTED BY: Ken Noah
Superintendent

SUBJECT: APPROVE AND CERTIFY THE 2011-12
GENERAL FUND SECOND INTERIM
BUDGET

EXECUTIVE SUMMARY

The Second Interim Budget Report (as of January 31, 2012) for 2011-12 is submitted for approval as required by the California Education Code. This report reflects budget adjustments since the First Interim Report. Assumptions in the Multi-Year Projection are based on instructions from the San Diego County Office of Education (SDCOE) and the Governor's 2012-13 Proposed Budget.

Income is up by \$700,000 and expenditures are up by \$500,000 on a consolidated (unrestricted and restricted funds) basis. Changes to both income and expense are noted on the pages entitled "Summary of Changes." Highlights include:

- Decrease in IDEA Mental Health revenue
- Increase in Special Education Mental Health state revenue
- Increase in Economic Impact Aid
- Increase in ROP revenue
- Revenue from donations, and college testing was booked as it has been received
- Encroachment has been increased due to additional non-public school and agency costs, this has been partially offset by the decrease in encroachment due to the addition of mental health revenues
- Estimate for salary column increase removed as all costs are included
- Decrease in Instructional Aide Salary Expense
- Books & supply expenses have increased due to Donations received and additional ROP revenue used for computer replacement
- Services and operating expenses have increased to allow for additional non-public school and agency costs

Included as back-up documentation for this agenda item are SACS (Standardized Account Code Structure) reports, as required by SDCOE. As part of the Notice of Criteria and Standards Review and Certification of Financial Condition, some standards are "Not Met." Each of these "Not Met" conditions are explained in the boxes provided on the following pages. Conditions which cause SDUHSD to not meet a standard include:

6A/6B Additional State revenue since First Interim has increased State revenue overall. Donation revenue received since First Interim has increased the local revenue and books and supplies budgets. Additionally, non-public school and agency services have increased the services and other operating expenditures.

MULTI-YEAR PROJECTION:

In light of the ongoing state fiscal crisis and uncertainties with the Governor's current proposal, conservative assumptions were used in the preparation of the multi-year projection (MYP). At the time of preparation, details were not available for several of the aspects of the Governor's proposed budget and were therefore not incorporated. As the legislature continues its hearings on the budget trailer bills and more information is made available, we will update the MYP. Major assumptions in the MYP include:

Revenue

- Increase in the Fair Share contribution for 2013-14 based on possibility of a \$370/ADA trigger cut in 2012-13 should the Governor's tax initiative fail
- Implementation of a new equalization plan for funding through the SELPA increasing revenue and reducing encroachment
- Elimination of Transportation funding for 2012-13 and beyond, including bus pass revenue
- Reduction in encroachment from home-to-school transportation
- Reduction in special education encroachment as non-public school alternative program is phased in

Expenditures

- Targeted reduction levels discussed at February 16, 2012 Budget Workshop incorporated
- Home-to-school transportation budgets reduced based on Governor's initial proposal to eliminate all transportation funding. These reductions are still under consideration, and other reductions may be implemented if transportation service is not altered.

Subsequent to preparation of the MYP, budget trailer bills were introduced to the legislature to implement the Governor's proposals. Details on how certain aspects of his plan will be enacted are still emerging and the legislature has only begun to hold hearings on the bills. The MYP was not revised for Second Interim as there was simply not enough time or information to conduct a critical analysis on the effects of the bills.

Furthermore, it is likely that some of the Governor's proposals will be amended or will not survive before he releases his May revision.

We are particularly interested in how the proposed Weighted Student Formula will affect Basic Aid districts. The current bill will radically alter how school districts are funded on a per-pupil basis as a new funding method is phased in over six years that entitles each district to a base grant for every student and then a supplemental grant for students who are English learners or who qualify for free & reduced meals.

Transportation funding for 2012-13 was restored in the trailer bill for 2012-13 only but it is connected to implementation of the Weighted Student Formula now and funding is made flexible to be used for any educational purpose.

With revolutionary changes to the per pupil funding model being phased in, we are uncertain how the Fair Share Contribution will be affected in subsequent years. We hope to have more information by Spring Revision. As of now, the formula remains in place in the MYP, with the \$370/ADA trigger cut recognized should the Governor's tax initiative fail to make the ballot or at the polls.

Staff is analyzing the conditions in the state's education funding, property tax projections, and other revenue streams for both the current year and for budget year 2012-13. It is likely that our assumptions will change by the time the Board of Trustees reviews Spring Revision and the 2012-13 Proposed Budget. Administration must work toward reducing the deficit between income and expenditures, particularly as reserves are being spent down.

At this point in the budget cycle, the District is able to meet its 3% Unrestricted General Fund reserve requirement in the Multi-Year Projection. It is important to note that absent the implementation of expenditure reductions and revenue enhancements presented to the Board at the February 16th Budget Workshop, the District would not be able to meet the state's reserve requirement in the Unrestricted General Fund. Staff is working on plans to accomplish these reductions in order to preserve the District's positive budget certification for the current and subsequent years.

Unrestricted	2011-12	2012-13	2013-14
Beginning Balance	14,679,619	10,889,046	8,880,558
Ending Balance	10,889,046	8,880,558	4,185,649
Reserve %	11%	9%	4%

RECOMMENDATION:

It is recommended that the Board approve and certify the 2011-12 General Fund Second Interim Budget. It is further recommended the Board approve the positive certification regarding the District's ability to meet its financial obligations for the remainder of this fiscal year and two subsequent years, and supporting documents as required by AB 2861, Chapter 1150, Statutes of 1986.

FUNDING SOURCE: General Fund (03-00 & 06-00)

General Fund Revenue & Expenditures - 2011-2012 Second Interim

	2011-2012 First Interim			2011-2012 Second 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	4,568,002	5,312,651	757,278	4,543,777	5,301,055	(11,596)
Other State Income	4,365,567	1,901,309	6,266,876	4,353,461	2,357,626	6,711,087	444,211
Local Income	1,753,884	6,025,734	7,779,618	1,945,190	6,105,825	8,051,015	271,397
Transfers	0	0	0	0	0	0	0
Encroachment	(12,110,002)	12,110,002	0	(12,230,236)	12,230,236	0	0
TOTAL PROJECTED INCOME	71,227,213	26,073,059	97,300,272	71,298,808	26,705,476	98,004,284	704,012
PROJECTED EXPENDITURES							
Certificated Salaries	39,848,655	8,594,011	48,442,666	39,441,757	8,620,383	48,062,140	(380,526)
Classified Salaries	9,758,929	6,523,999	16,282,928	9,781,184	6,387,450	16,168,634	(114,294)
Benefits	14,573,080	4,961,059	19,534,139	14,576,244	4,884,818	19,461,062	(73,077)
Books & Supplies	3,023,522	2,349,821	5,373,343	3,256,095	2,414,316	5,670,411	297,068
Services & Operating Expenses	6,771,149	3,757,889	10,529,038	6,827,146	4,512,229	11,339,375	810,337
Capital Outlay	116,862	0	116,862	81,862	0	81,862	(35,000)
Other Outgo	1,125,393	517,846	1,643,239	1,125,393	517,846	1,643,239	0
Categorical	0	0	0	0	0	0	0
TOTAL PROJECTED EXPENDITURES	75,217,590	26,704,625	101,922,215	75,089,681	27,337,042	102,426,723	504,508
Estimated Unspent	0	0	0	0	0	0	0
Expenditures (over/under) Revenue	(3,990,377)	(631,566)	(4,621,943)	(3,790,873)	(631,566)	(4,422,439)	199,504
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	10,689,242	0	10,689,242	10,888,746	0	10,888,746	199,504
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		0	0		0	0	0
Assigned:							
Basic Aid Reserve (3.0%)	3,057,666		3,057,666	3,072,802		3,072,802	15,135
Other Commitments	0		0	0		0	0
Unassigned:							
Recommended Min Reserve (4.5%)	4,586,500		4,586,500	4,609,203		4,609,203	22,703
Total Components	7,825,166	0	7,825,166	7,863,004	0	7,863,004	37,838
RESERVE FOR ECONOMIC UNCERTAINTIES	2,864,076 2.81%	0 0.00%	2,864,076 2.81%	3,025,742 2.95%	0 0.00%	3,025,742 2.95%	161,666 0.14%

REVENUE LIMIT SOURCES

Object	Resource	2011-2012 First Interim			2011-2012 Second 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 First Interim			2011-2012 Second Interim			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
8290-000	0000-024		8,000		8,000	20,629		20,629	12,629
8290 006	0000 012		736,649		736,649	736,649		736,649	0
8290 000	3010 000			538,613	538,613		545,230	545,230	6,617
8290 002	3010 000	P		188,653	188,653		188,653	188,653	0
8290 000	3205 000			224,353	224,353		224,353	224,353	0
8290 001	3205 000	D		613,317	613,317		613,317	613,317	0
8290 002	3205 000	P		61,525	61,525		61,525	61,525	0
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		331,136	331,136	(32,231)
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			9,000	9,000		9,000	9,000	0
8290 001	4036 000	D		1,179	1,179		1,179	1,179	0
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		71,803	71,803	1,389
8290 001	4203 000	D		1,000	1,000		1,000	1,000	0
8290 002	4203 000	P		18,955	18,955		18,955	18,955	0
			744,649	4,568,002	5,312,651	757,278	4,543,777	5,301,055	(11,596)

P PRIOR YEAR
D DEFERRED

OTHER STATE INCOME

Object	Resource	09-10 FLEX RES/ CODE		2011-2012 First Interim			2011-2012 Second 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	5,193		5,193	5,193		5,193	0
8590 005	0000 000		BASIC AID FAIR SHARE	(4,370,675)		(4,370,675)	(4,370,675)		(4,370,675)	0
8590 007	0000 000		ROP TIER III	130,484		130,484	118,378		118,378	(12,106)
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	149,508		149,508	149,508		149,508	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	21,354		21,354	21,354		21,354	0
8590 000	6286 000		ENGLISH LANGUAGE LEARNER			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		30,738	30,738		30,738	30,738	0
8590 000	6500 000		SPECIAL ED CAHSEE		0	0		0	0	0
8590 000	6500 000		SPECIAL EDUCATION		0	0		0	0	0
8590 000	6500 009		MENTAL HEALTH SERVICES		211,374	211,374		211,374	211,374	0
8590 000	6512 000		SPED MENTAL HEALTH SERVICES		62,283	62,283		62,283	62,283	0
8590 003	6512 000		SPED PROP 98 MENTAL HEALTH SERVICES		0	0		439,568	439,568	439,568
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		1,789	1,789	268
8590 000	6535 000		SPED PERSONNEL STAFF DEV		4,372	4,372		4,618	4,618	246
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		398,083	398,083	16,235
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				4,365,567	1,901,309	6,266,876	4,353,461	2,357,626	6,711,087	444,211

D	DEFERRED
P	PRIOR YEAR

LOCAL INCOME

Object	Resource		2011-2012 First Interim			2011-2012 Second 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
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
8650 001	0100 302	BLDG/FIELD USE DIST WIDE	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
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
8677 012	7240 002	SP ED, TRANSPORTATION		20,000	20,000		20,000	20,000	0
8699 000	9010 009	SB70 CAREER DEV		16,380	16,380		16,380	16,380	0
8699 000	9010 010	SB70 CAREER DEV		74,335	74,335		74,335	74,335	0
8677 000	9025 XXX	ROP COUNTY OFFICE		1,631,845	1,631,845		1,699,830	1,699,830	67,985
8677 007	9025 XXX	INT/AG. REV. - ROP TIER III		(130,484)	(130,484)		(118,378)	(118,378)	12,106
8699 XXX	XXXX XXX	OTHER LOCAL INCOME	731,961	85,000	816,961	923,267	85,000	1,008,267	191,306
		TOTAL LOCAL REVENUE	1,753,884	6,025,734	7,779,618	1,945,190	6,105,825	8,051,015	271,397
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	(12,110,002)		(12,110,002)	(12,230,236)	0	(12,230,236)	(120,234)
8980 000	3550 003	DISTRICT MATCH - PERKINS			0	0	0	0	0
8980 000	6500 000	CONTRIBUTION TO SPEC. ED. FOR ENCROACHMENT		6,158,547	6,158,547	0	6,788,862	6,788,862	630,315
8980 000	6500 009	MENTAL HEALTH SERVICES		462,976	462,976	0	55,639	55,639	(407,337)
8980 000	6520 000	SPEC PROJ. WORKABILITY I LEA			0	0	0	0	0
8980 000	7230 000	CONTRIBUTION TO H-T-S TRANSPORTATION		291,043	291,043	0	264,120	264,120	(26,923)
8980 000	7240 000	CONTRIBUTION TO SP. ED. TRANSP. FOR ENCROACH.		2,881,724	2,881,724	0	2,815,591	2,815,591	(66,133)
8980 000	8150 000	CONTRIBUTION TO ROUTINE REPAIR FOR ENCROACH.		2,315,712	2,315,712	0	2,306,024	2,306,024	(9,688)
8980 000	9010 XXX	OTHER LOCAL INCOME	0		0			0	0
		SUBTOTAL ENCROACHMENT	(12,110,002)	12,110,002	0	(12,230,236)	12,230,236	0	0
		TOTAL TRANSFERS	(12,110,002)	12,110,002	0	(12,230,236)	12,230,236	0	0
		TOTAL ALL REVENUE W/O TEMP TRSFERS	71,227,213	26,073,059	97,300,272	71,298,808	26,705,476	98,004,284	704,012
		OTHER I/F TRANSFERS IN-TEMP			0			0	0
		TOTAL REVENUE WITH ALL TRANSFERS	71,227,213	26,073,059	97,300,272	71,298,808	26,705,476	98,004,284	704,012

CERTIFICATED SALARIES

Object	Resource		2011-2012 First Interim			2011-2012 Second Interim			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
1100 000		TEACHERS' SALARIES	32,670,661	7,885,594	40,556,255	32,258,504	7,911,966	40,170,470	(385,785)
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	2,759,458	110,901	2,870,359	2,764,267	110,901	2,875,168	4,809
1300 000		SUPERVISORS, ADMIN: SUPERINTENDENTS ADMINISTRATORS	3,540,593	419,442	3,960,035	3,540,593	419,442	3,960,035	0
1900 000		OTHER CERTIFICATED	377,943	178,074	556,017	378,393	178,074	556,467	450
		TOTAL-OBJECT CODE 1000	39,848,655	8,594,011	48,442,666	39,441,757	8,620,383	48,062,140	(380,526)

CLASSIFIED SALARIES

Object	Resource		2011-2012 First Interim			2011-2012 Second Interim			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
2100 000		INSTRUCTIONAL AIDES	756,989	2,141,565	2,898,554	756,989	2,029,318	2,786,307	(112,247)
2200 000		CLASSIFIED SUPPORT: MAINTENANCE & OPERATIONS INSTR. MEDIA / LIBRARY TRANSPORTATION	3,006,448	3,750,551	6,756,999	3,010,208	3,726,249	6,736,457	(20,542)
2300 000		SUPERVISORS AND ADMINISTRATORS' SALARIES	861,855	310,740	1,172,595	861,855	310,740	1,172,595	0
2400 000		CLERICAL & OFFICE PERSONNEL	4,785,826	319,643	5,105,469	4,808,908	319,643	5,128,551	23,082
2900 000		OTHER CLASSIFIED	347,811	1,500	349,311	343,224	1,500	344,724	(4,587)
		TOTAL-OBJECT CODE 2000	9,758,929	6,523,999	16,282,928	9,781,184	6,387,450	16,168,634	(114,294)

EMPLOYEE BENEFITS

Object	Resource		2011-2012 First Interim			2011-2012 Second Interim			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
3100 000		STATE TEACHERS' RETIREMENT SYS	3,468,057	706,734	4,174,791	3,436,546	707,586	4,144,132	(30,659)
3200 000		PUBLIC EMPLOYEE RETIREMENT SYS	1,082,021	662,741	1,744,762	1,079,002	635,846	1,714,848	(29,914)
3311/2 000		SOCIAL SECURITY	643,774	410,397	1,054,171	645,060	399,929	1,044,989	(9,182)
3321/2 000		MEDICARE	691,793	204,978	896,771	690,091	202,171	892,262	(4,509)
3400 000		INC PROTCT+CERT DNTAL+LIFE	438,602	120,948	559,550	441,356	121,690	563,046	3,496
3500 000		UNEMPLOYMENT INSURANCE	795,806	243,922	1,039,728	789,583	241,371	1,030,954	(8,774)
3600 000		WORKERS' COMPENSATION	727,608	188,769	916,377	722,795	186,792	909,587	(6,790)
3700 000		RETIREE BENEFITS (H & W)	508,708	132,805	641,513	585,907	156,228	742,135	100,622
3800 000		PERS REDUCTION	0	0	0	0	0	0	0
3900 000		FLEX ACCOUNTS	6,216,711	2,289,765	8,506,476	6,185,904	2,233,205	8,419,109	(87,367)
		TOTAL-OBJECT CODE 3000	14,573,080	4,961,059	19,534,139	14,576,244	4,884,818	19,461,062	(73,077)

BOOKS AND SUPPLIES

Object	Resource		2011-2012 First Interim			2011-2012 Second 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	505,595	507,495	1,900	505,595	507,495	0
4300 000		MATERIALS & SUPPLIES LOTTERY INSTRUCTIONAL MTRLS SCIENCE LAB MATERIALS OTHER SUPPLIES PUPIL TRANSPORTATION SUPPLIES GIFTS & DONATIONS	2,486,585	1,176,487	3,663,072	2,697,547	1,200,912	3,898,459	235,387
4300 999		ESTIMATED UNSPENT	0	361,566	361,566	0	344,711	344,711	(16,855)
4400 000		NON-CAPITALIZED EQUIPMENT MAT/SUP/EQUIP TECH	435,037	96,173	531,210	456,648	153,098	609,746	78,536
		TOTAL-OBJECT CODE 4000	3,023,522	2,349,821	5,373,343	3,256,095	2,414,316	5,670,411	297,068

SERVICES AND OPERATING EXPENSES

Object	Resource		2011-2012 First Interim			2011-2012 Second Interim			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
5100 000		SUBAGREEMENT FOR SERVICES	230,500	635,000	865,500	230,500	1,136,128	1,366,628	501,128
5200 000		TRAVEL/CONFERENCES/INSERVICE TRNG	139,765	80,611	220,376	140,591	80,518	221,109	733
5300 000		DISTRICT DUES & MEMBERSHIP	67,045	3,575	70,620	66,995	3,575	70,570	(50)
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	781,554	156,500	938,054	751,202	155,100	906,302	(31,752)
5700 000		INTER-PROGRAM SERVICES	327,505	(343,321)	(15,816)	377,505	(393,321)	(15,816)	0
5800 000		PROF./CONSULTING & OTHER SERVICES & OPERATING EXPENSES, INSTRUCTIONAL CONSULT. & LECT.	2,120,248	3,192,754	5,313,002	2,154,821	3,497,459	5,652,280	339,278
5900 000		COMMUNICATIONS: VOICE, DATA & POSTAGE	458,880	30,270	489,150	459,880	30,270	490,150	1,000
		TOTAL-OBJECT CODE 5000	6,771,149	3,757,889	10,529,038	6,827,146	4,512,229	11,339,375	810,337

CAPITAL OUTLAY

Object	Resource		2011-2012 First Interim			2011-2012 Second 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	11,000	0	11,000	7,000
6500 000		EQUIPMENT REPLACEMENT	112,862	0	112,862	70,862	0	70,862	(42,000)
		TOTAL-OBJECT CODE 6000	116,862	0	116,862	81,862	0	81,862	(35,000)

OTHER OUTGO

Object	Resource		2011-2012 First Interim			2011-2012 Second 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	(342,846)	342,846	0	(342,846)	342,846	0	0
7350 011	XXXX XXX	ADULT ED INDIRECT - FUND 11-00	(33,543)		(33,543)	(33,543)	0	(33,543)	0
7350 013	XXXX XXX	FOOD SERVICE INDIRECT FD 13-00	(146,045)		(146,045)	(146,045)	0	(146,045)	0
7438 000	XXXX XXX	SOLAR PROJ DEBT SVC INT	840,639		840,639	840,639	0	840,639	0
7439 000	XXXX XXX	SOLAR PROJ OTH DEBT SVC PRINC.	765,588		765,588	765,588	0	765,588	0
7615 014	8150 000	TRSF FROM GEN TO DEF. MAINT. FUND 14-00			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		20,000	20,000	0	20,000	0
		TOTAL-OBJECT CODE 7000	1,125,393	517,846	1,643,239	1,125,393	517,846	1,643,239	0
		TOTAL-ALL EXPENDITURES	75,217,590	26,704,625	101,922,215	75,089,681	27,337,042	102,426,723	0
		GRAND TOTAL-ALL EXPENDITURES	75,217,590	26,704,625	101,922,215	75,089,681	27,337,042	102,426,723	0

San Dieguito Union High School District
 Business Services Division
 Finance Department

2011-2012
 Second Interim
Summary of Changes

Income:	<u>First Interim</u>	<u>Second Interim</u>	<u>Summary of Changes</u>		
Revenue Limit	77,941,127	77,941,127	0		
Federal	5,312,651	5,301,055	(11,596)	*	\$13K AP Fee Reimbursement Program
				*	\$7K Title I
				*	<\$32K> Special Ed IDEA Mental Health
Other State	6,266,876	6,711,087	444,211	*	\$440K Mental Health Services
				*	
				*	
Local	7,779,618	8,051,015	271,397	*	\$201K Donations, College Testing
				*	\$68K ROP
				*	
Transfers	0	0	0	*	
Encroachment	(12,110,002)	(12,230,236)	(120,234)	*	\$630K Contribution to Special Ed
				*	<\$407K> Contribution to Mental Health Services
				*	<\$66K> Contribution to Special Ed Transportation
				*	<\$27K> Contribution to Home to School Transportation
Total	97,300,272	98,004,284	704,012		

San Dieguito Union High School District
 Business Services Division
 Finance Department

2011-2012
 Second Interim
Summary of Changes

Expenditures:

	<u>First Interim</u>	<u>Second Interim</u>	<u>Summary of Changes</u>		
Certificated Salaries	48,442,666	48,062,140	(380,526)	*	<\$300K> Column Change - removed estimate (increase shown at First Interim)
				*	
Classified Salaries	16,282,928	16,168,634	(114,294)	*	<\$112K> Instructional Aide Savings
Benefits	19,534,139	19,461,062	(73,077)	*	Corresponding Benefit Reduction
				*	
Books & Supplies	5,373,343	5,670,411	297,068	*	\$20K Donations, College Testing
				*	\$52K ROP
				*	\$42K Budget Expenditure Reclass from capital outlay
				*	
Services & Operating Expenses	10,529,038	11,339,375	810,337	*	\$601K Non-Public Schools
				*	\$200K Non-Public Agencies
Capital Outlay	116,862	81,862	(35,000)	*	<\$42K> Budget Expenditure Reclass to Books and Supplies
Other Outgo	1,643,239	1,643,239	0	*	
Total	101,922,215	102,426,723	504,508		