

San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: August 22, 2013

BOARD MEETING DATE: September 5, 2013

PREPARED BY: Delores Perley, Director of Finance
Eric Dill, Assoc. Supt., Business Services

SUBMITTED BY: Rick Schmitt,
Superintendent

SUBJECT: CERTIFICATION OF THE 2012-13 UNAUDITED ACTUAL
INCOME AND EXPENDITURES

EXECUTIVE SUMMARY

The Board of Trustees adopted budgets on June 21, 2012 for 2012-13 for the General Fund and Special Funds. Since that time the General Fund has been presented four times, (Fall Revision, First Interim, Second Interim, and Spring Revision). This agenda item provides a comparison of the 2012-13 Spring Budget Revision to the Unaudited Actuals.

The District's on-going Basic Aid status has provided slight insulation from the volatile State funding. Property tax revenue, the district's main source of unrestricted funding, remained steady throughout the year, with San Diego County Property Tax Services estimates showing little change. However, by June 30th, revenues had increased by over \$1.2 Million from their estimates, which is an increase of almost \$1.7M from 2011-12 receipts.

In past years, this increase in excess taxes would result in a corresponding increase to the following year's "Fair Share Reduction." However, the passage of the 2013-14 state budget will bring a complete overhaul of school funding in the Local Control Funding Formula (LCFF). Ongoing state funding will be set at a "hold harmless" level based on the District's 2012-13 net state categorical funding, which will neither increase nor decrease as the LCFF is implemented. Staff is concerned, however, with the status of ROP funding which, although it is provided by the state, is received through the San Diego County Office of Education. While SDCOE has committed to providing this funding at the same level for 2013-14, there is no indication whether or not it will continue to do so when funding restrictions are eliminated and could result in a loss of over \$1.575 million each year.

In previous years, the gains that were made in closing the deficit at year-end were realized through unspent budget allocations. For 2012-13, however, unrestricted budgets were much more closely aligned with anticipated expenditures. As such, the Board will notice there were not significant unrestricted savings between the Spring Revision and Unaudited Actuals. Restricted budget savings followed the usual pattern as categorical program budgets are often intentionally unspent so they can be carried over into multiple years.

The net increase to the ending balance will be carried forward when staff presents the Fall Revision to the 2013-14 budget to the Board at the October 3, 2013 meeting. The improved reserve levels are

welcome given the \$4.6 million deficit approved in the Adopted Budget. As economic conditions continue to slowly improve, the Administration is placing a top priority on using additional resources to eliminate the structural deficit, restore reserves to pre-recession levels, and to support classroom instruction with implementation of the Common Core State Standards.

The following attachments are included:

- Attachment A – This shows a comparison for 2012-13 between the General Fund Spring Budget Revision and Unaudited Actual balances for income, expenditures and the ending fund balance. The unrestricted ending balance for 2012-13 [and the beginning balance for 2013-14] has increased by \$4 Million.
- Attachment B – This shows the same comparison as Attachment A, for all the Special Funds of the district.
- Attachment C – A copy of the full SACS report.

With this certification the Board accepts the actual income and expenses before the annual audit is performed.

Behind Attachment A are two pages which give a brief narrative about the variances from Spring Revision to Unaudited Actuals. Both the unrestricted and the restricted General Fund reflect an increase to the ending balance, the ending balance for the restricted General Fund increased by over \$300,000, due to various restricted programs that will carry-over to 2013-14. For 2012-13, the ending balance includes an ending balance assignment for the donation carryover amount of \$799,876.

Significant changes:

Federal Income

A significant decrease in Federal Income is shown due to the carry-over revenue that will be deferred to 2013-14, including Title I.

State Income

State Income increased by additional Tier III revenue, and Lottery revenue was higher than estimated. In addition, rebates from the California Solar Initiative were \$264K higher than anticipated. These rebates are based on the solar energy generated, which has been higher than our original projections.

Local Income

Local Income showed a slight overall decrease. However, donations, college testing fee, field use and salary reimbursement revenue increased by \$1.2M. This revenue is typically unbudgeted and booked as it is received. The ending balance reflects a reserve for the carryover amounts in these categories which will increase expenditure budgets at Fall Revision. The increase in donations is offset by a change in accounting for the capital funds for solar. Those funds are shown in the Transfers category.

Encroachment

The contribution for Special Ed decreased by \$366K due to a higher property tax revenue transfer which is offset by the unrestricted general fund as well as cost saving measures throughout the year in the area of Non-Public Schools and Agencies. The contribution for Home-to-School Transportation increased by \$90K due to increases in subs, extra hours, and fewer offsets for athletic field trips. There was also an increase in the Special Education Transportation Contribution due primarily to subs and extra hours. Also, ROP was again able to contribute \$268K to the general fund while increasing classes. This was \$26K higher than budgeted.

Certificated Salaries

Certificated salaries exceeded budget due to salaries offset by donations—these revenues and expenses are unbudgeted until the revenue is received. Also, an increase over budgeted amounts is shown for additional professional development.

Classified Salaries

Classified salaries also showed an increase to the budget due to salaries offset by donations.

Books and Supplies

An additional \$2M was saved compared to our projections at Spring Revision. However, \$1.2M is from restricted sources and some of this savings will be included in the 2013-14 budget as carryover. The unrestricted savings included donation carryover that will also be included in the 2013-14 budget at Fall Revision.

Services and Operating Expenses

Savings in the Services and Operating Expenses were primarily in District utilities due ongoing implemented conservation strategies and savings attributed to the solar project. This area also shows a decrease in Travel and Conferences due to more in-house professional development.

Other Outgo

Other Outgo increased by \$102K due to an additional \$61K for special education services and a transfer of \$32K to cover revenue shortfalls in Fund 11.

Components of the Ending Balance

The District has met the Board's requirement of maintaining a 4.5% minimum reserve. The Reserve for Economic Uncertainties is 1.18%, in addition to the Board's 4.5% requirement. The District is maintaining the 3% Basic Aid Reserve as well as reserving \$800K for carryover amounts in the unrestricted General Fund that will be reflected in the 2013-14 budget. Also included in the reserves is the Education Protection Account (EPA) in the amount of \$2.4M and \$1M for the estimated implementation costs for the County Office of Education's new integrated financial and personnel system.

RECOMMENDATION:

It is recommended that the Board certify the 2012-13 Unaudited Actual Income and Expenditures, as shown in the attached supplements..

FUNDING SOURCE:

N/A

General Fund Revenue & Expenditures - 2012-2013 Unaudited Actuals

	2012-2013 Spring Revision			2012-2013 Unaudited Actuals			CHANGE
	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
PROJECTED INCOME							
Revenue Limit / Property Tax	79,627,149	1,891,931	81,519,080	80,610,365	2,141,706	82,752,071	1,232,991
Federal Income	749,278	4,054,376	4,803,654	708,891	3,372,346	4,081,238	(722,416)
Other State Income	3,075,687	1,735,329	4,811,016	3,875,582	1,859,995	5,735,577	924,561
Local Income	3,564,734	6,389,671	9,954,405	3,703,690	6,152,658	9,856,348	(98,057)
Transfers	0	0	0	765,588	0	765,588	765,588
Encroachment	(14,457,759)	14,457,759	0	(14,292,439)	14,292,439	0	0
TOTAL PROJECTED INCOME	72,559,089	28,529,066	101,088,155	75,371,677	27,819,145	103,190,822	2,102,667
PROJECTED EXPENDITURES							
Certificated Salaries	40,241,966	8,122,845	48,364,811	40,419,967	8,093,625	48,513,592	148,781
Classified Salaries	9,238,111	6,445,752	15,683,863	9,552,014	6,414,511	15,966,525	282,662
Benefits	15,264,196	5,006,864	20,271,060	15,104,062	5,156,270	20,260,332	(10,728)
Books & Supplies	2,747,150	2,849,263	5,596,413	2,431,137	1,194,244	3,625,381	(1,971,032)
Services & Operating Expenses	6,713,783	5,613,536	12,327,319	6,346,484	5,435,577	11,782,061	(545,258)
Capital Outlay	45,441	19,500	64,941	45,198	18,062	63,260	(1,681)
Other Outgo	1,329,350	1,072,420	2,401,770	1,332,634	1,176,742	2,509,376	107,606
Categorical	0	0	0	0	0	45,521	45,521
TOTAL PROJECTED EXPENDITURES	75,579,997	29,130,180	104,710,177	75,231,495	27,489,032	102,720,527	(1,989,650)
Estimated Unspent	0	0	0	0	0	0	0
Expenditures (over/under) Revenue	(3,020,908)	(601,114)	(3,622,022)	140,181	330,113	470,294	4,092,316
FUND BALANCE, RESERVES:							
Beginning Balance - July 1	13,126,361	601,114	13,727,475	13,126,361	601,114	13,727,475	0
Audit Adjustment	0	0	0	0	0	0	0
Adjusted Beginning Balance	13,126,361	601,114	13,727,475	13,126,361	601,114	13,727,475	0
Projected Ending Balance - June 30	10,105,453	0	10,105,453	13,266,542	931,227	14,197,769	4,092,316
COMPONENTS OF THE ENDING BALANCE:							
<i>Nonspendable:</i>							
Revolving Cash Fund 9130	180,000		180,000	175,187		175,187	(4,813)
Stores Inventory 9320	1,000		1,000	258		258	(742)
<i>Restricted:</i>							
Reserve for categorical programs		0	0		931,227	931,227	931,227
<i>Assigned:</i>							
Donation Carryover Reserve	0		0	799,876		799,876	799,876
Basic Aid Reserve (3.0%)	0		0	3,081,616		3,081,616	3,081,616
EPA Reserve	2,404,936		2,404,936	2,351,700		2,351,700	(53,236)
MITI Implementation Cost Reserve	0		0	1,021,700		1,021,700	1,021,700
<i>Unassigned:</i>							
Recommended Min Reserve (4.5%)	4,711,958		4,711,958	4,622,424		4,622,424	(89,534)
Total Components	7,297,894	0	7,297,894	12,052,761	931,227	12,983,987	5,686,094
RESERVE FOR ECONOMIC UNCERTAINTIES	2,807,559	0	2,807,559	1,213,782	0	1,213,782	(1,593,777)
	2.68%	0.00%	2.68%	1.18%	0.00%	1.18%	(0)

REVENUE LIMIT SOURCES

Object	Resource	2012-2013 Spring Revision			2012-2013 Unaudited Actuals			Change
		UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
8011	STATE AID	(39,236)		(39,236)	(37,661)		(37,661)	(37,661)
8012	EPA STATE AID CURRENT YEAR	2,404,936		2,404,936	2,351,700		2,351,700	(53,236)
8021	HOMEOWNERS' EXEMPTION	747,987		747,987	747,974		747,974	(13)
8041	SECURED TAXES	75,305,710		75,305,710	76,570,458		76,570,458	1,264,748
8042	UNSECURED TAXES	2,694,108		2,694,108	2,666,587		2,666,587	(27,521)
8043	PRIOR YEAR TAXES	10,169		10,169	(228)		(228)	(10,397)
8047	COMMUNITY REDEVELOPMENT FUNDS	15,883		15,883	45,521		45,521	29,638
8082	OTHER TAXES	500		500	559		559	59
8089	50% RECAPTURE, OTHER TAXES	(250)		(250)	(279)		(279)	(29)
8091	SPECIAL ED ADA	(1,500,000)	1,500,000	0	(1,734,266)	1,734,266	0	0
8096	XFER TO CHT SCH INLIEU PROP TX	(12,658)	0	(12,658)	0	0	0	12,658
8097	SPECIAL ED EXCESS TAX		391,931	391,931		407,440	407,440	15,509
	TOTAL-REVENUE LIMIT SOURCES	79,627,149	1,891,931	81,519,080	80,610,365	2,141,706	82,752,071	1,232,991

FEDERAL INCOME

Object	Resource		2012-2013 Spring Revision			2012-2013 Unaudited Actuals			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
8290-000	0000-024		12,629		12,629	4,287		4,287	(8,342)
8290 006	0000 012		736,649		736,649	704,605		704,605	(32,044)
8290 000	3010 000			774,521	774,521		448,510	448,510	(326,011)
8290 002	3010 000			167,326	167,326		167,325	167,325	(1)
8290 000	3185-000			50,000	50,000		17,500	17,500	(32,500)
8290 001	3185-000	D			0		(17,500)	(17,500)	(17,500)
8181 000	3310 000			1,973,238	1,973,238		1,907,393	1,907,393	(65,845)
8181 001	3310 312	D		0	0		(203,029)	(203,029)	(203,029)
8181 000	3311 000			106,783	106,783		172,628	172,628	65,845
8182 000	3327 000			307,220	307,220		307,220	307,220	0
8290 000	3410 000			196,416	196,416		134,966	134,966	(61,450)
8290 000	3550 001			119,415	119,415		111,872	111,872	(7,543)
8290 000	3550 002			5,584	5,584		5,637	5,637	53
8290 000	4035 000			196,960	196,960		188,245	188,245	(8,715)
8290 002	4035 000			687	687		4,282	4,282	3,595
8290 000	4036 000			6,000	6,000		0	0	(6,000)
8290 001	4036 000	D		4,179	4,179		(3,000)	(3,000)	(7,179)
8290 002	4036 000			3,000	3,000		3,000	3,000	0
8290 000	4045 000			1,856	1,856		0	0	(1,856)
8290 000	4201 000			24,200	24,200		24,200	24,200	0
8290 002	4201 000			18,431	18,431		4,765	4,765	(13,666)
8290 000	4203 000			64,365	64,365		64,365	64,365	0
8290 002	4203 000			34,195	34,195		33,967	33,967	(228)
			749,278	4,054,376	4,803,654	708,891	3,372,346	4,081,238	(722,416)
					0				

D DEFERRED

OTHER STATE INCOME

Object	Resource			2012-2013 Spring Revision			2012-2013 Unaudited Actuals			Change
				UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
8590 000	0000 000		HOURLY PROGRAMS/OTHER STATE	610,166		610,166	647,056		647,056	36,890
8590 002	0000 000	D	P1 APPORT	(8,816)		(8,816)	(8,816)		(8,816)	0
8590 005	0000 000		BASIC AID FAIR SHARE	(5,501,934)		(5,501,934)	(5,501,735)		(5,501,735)	199
8590 006	0000 012		CA SOLAR INITIATIVE REBATE	922,847		922,847	1,186,696		1,186,696	263,849
8590 002	0000 023		CELDT TESTING	0		0	0		0	0
8590 000	0000 024		AP FEE REIMB PROG	6,122		6,122	6,122		6,122	0
8550 000	0425 000		MANDATED COST REIMBURSEMENT	357,722		357,722	370,611		370,611	12,889
8590 000	0900 XXX		CATEGORICAL FLEXIBILITY	5,212,182		5,212,182	5,546,766		5,546,766	334,584
8560 000	1100 000		LOTTERY	1,408,290		1,408,290	1,559,774		1,559,774	151,484
8560-002	1100 000		LOTTERY	69,108		69,108	69,108		69,108	0
8560 000	6300 000		LOTTERY INSTRUCTIONAL MATERIALS		210,000	210,000		330,821	330,821	120,821
8560 002	6300 000		LOTTERY INSTRUCTIONAL MATERIALS		70,889	70,889		70,889	70,889	(0)
8590 002	6512 000		SPED MENTAL HEALTH SERVICES		0	0		2,337	2,337	2,337
8590 003	6512 000		SPED PROP 98 MENTAL HEALTH SERVICES		701,934	701,934		696,190	696,190	(5,744)
8590 000	6520 000		SPED PROJ WORKABILITY		292,190	292,190		292,190	292,190	0
8590 000	6530 000		SPED LOW INCIDENCE		1,789	1,789		1,834	1,834	45
8590 000	6535 000		SPED PERSONNEL STAFF DEV		4,618	4,618		4,825	4,825	207
8590 000	6690 000		TUPE 6-12 GRANT		137,870	137,870		137,870	137,870	0
8590 001	6690 000	D	TUPE 6-12 GRANT		0	0		(13,724)	(13,724)	(13,724)
8590 002	6690 000		TUPE 6-12 GRANT		45,332	45,332		45,332	45,332	(0)
8311 000	7090 000		ECONOMIC IMPACT AID		488,014	488,014		488,014	488,014	0
8311 005	7090 000		ECONOMIC IMPACT AID-Fair Share		(237,307)	(237,307)		(237,307)	(237,307)	0
8311 000	7230 000		TRANSPORTATION - Home to School		482,709	482,709		495,272	495,272	12,563
8311 005	7230 000		TRANSPORTATION-HTS Fair Share		(482,709)	(482,709)		(482,709)	(482,709)	0
8311 000	7240 000		TRANSPORTATION-Special Education		59,185	59,185		60,930	60,930	1,745
8311 005	7240 000		TRANSPORTATION-SPED Fair Share		(59,185)	(59,185)		(59,384)	(59,384)	(199)
8590 000	7810 004		TRANSITION PRTNRSHP PROJ - WIT		20,000	20,000		26,616	26,616	6,616
			TOTAL OTHER STATE REVENUE	3,075,687	1,735,329	4,811,016	3,875,582	1,859,995	5,735,577	924,561

D DEFERRED

LOCAL INCOME

Object	Resource		2012-2013			2012-2013			Change
			Spring Revision			Unaudited Actuals			
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
8625 000	9625-000	COM REDEV RD N/SUBJ-R/L DEDUCT	0	0	0		16,101	16,101	16,101
8631 000	0100 046	SALE OF EQUIPMENT & SUPPLIES	10,000		10,000	5,336		5,336	(4,664)
8631 001	0100 046	SALE OF EQUIPMENT & SUPPLIES			0	0		0	0
8650 XXX	0000 634/5	M & O FIELD USE	100,000		100,000	159,579		159,579	59,579
8650 000	0100 XXX	LEASES & RENTALS				148,017		148,017	148,017
8660 000	0000 000	TRANS INTREST			0	96,627		96,627	96,627
8660 XXX	0100 040	INTEREST	455,697		455,697	255,697		255,697	(200,000)
8675 XXX	7230 002	TRANSPORT SERVICES PARENT PAY		525,000	525,000		521,917	521,917	(3,083)
8677 000	6500 007	SP ED, NCCSE		54,000	54,000		54,718	54,718	718
8677 004	0100 038	INT/AGY PRIVATE CONTRACTOR	50,000		50,000	73,164		73,164	23,164
8677 005	7230 009	INT/AG REV - OTHER TRANSP		32,752	32,752		23,591	23,591	(9,161)
8677 010	6500 004	COASTAL LEARNING ACADEMY		100,000	100,000		100,035	100,035	35
8677 012	7230 009	I/A TRASPORTATION HTS			0			0	0
8677 012	7240 002	SP ED, TRANSPORTATION		20,000	20,000		14,701	14,701	(5,299)
8677 014	0100 051	ADMIN DEV FEES RSF/SB	1,500		1,500	2,624		2,624	1,124
8689 001	0100 039	OTHER PARKING FINES-TP	1,985		1,985	4,784		4,784	2,799
8689 001	0100 052	OTHER PARKING FINES-CCA	1,439		1,439	4,625		4,625	3,186
8689 001	0100 054	OTHER PARKING FINES-LCC	1,011		1,011	4,794		4,794	3,783
8989 001	0100 055	OTHER PARKING FINES-SDA	357		357	1,496		1,496	1,139
8689 005	0100 050	STUDENT PARKING FEES-TP	20,701		20,701	24,674		24,674	3,973
8689 010	0100 048	STUDENT PARKING FEES-LCC	19,551		19,551	21,284		21,284	1,733
8689 013	0100 049	STUDENT PARKING FEES-SDA	11,532		11,532	12,805		12,805	1,273
8689 014	0100 047	STUDENT PARKING FEES-CCA	16,710		16,710	18,645		18,645	1,935
8689 050	0000 300	TRANSP FEES-ATHL-TP	115,000		115,000	128,600		128,600	13,600
8689 100	0000 300	TRANSP FEES-ATHL-LCC	100,000		100,000	92,470		92,470	(7,530)
8689 130	0000 300	TRANSP FEES-ATHL-SDA	40,000		40,000	47,630		47,630	7,630
8689 140	0000 300	TRANSP FEES-ATHL-CCA	60,800		60,800	79,150		79,150	18,350
8691 000	0000 000	PLUS:NON-REV LIMIT (50%) ADJUS	0	0	0	279		279	279
8699 000	0100 030	22ND AGR DIST NON COOP*	44,058		44,058	44,059		44,059	1
8699 000	9010 010,2-3	SB70 CAREER DEV		142,739	142,739		54,082	54,082	(88,657)
8699 700	0000 012	CAPITAL FUNDS FOR SOLAR	1,185,907		1,185,907	0	0	0	(1,185,907)
8699 XXX	XXXX XXX	OTHER LOCAL INCOME	1,185,382	130,539	1,315,921	2,334,248	30,445	2,364,693	1,048,772
8710 000	6500 008	SP ED, SEAS		38,000	38,000		30,326	30,326	(7,674)
8782 XXX	1100 001	ROP LOTTERY TRANSFER	89,850		89,850	89,850		89,850	0
8782 XXX	6300 001	ROP RESTRICTED LOTTERY		9,225	9,225		9,225	9,225	0
8782 000	9025 XXX	ROP COUNTY OFFICE		1,575,458	1,575,458		1,575,458	1,575,458	0
8783 000	0000 000	ALL OTHER TRANSFERS FROM JPA	53,254		53,254	53,254		53,254	0
8792 000	6500 000	SPECIAL EDUCATION		3,761,958	3,761,958		3,718,290	3,718,290	(43,668)
8792 002	6500 000	SPECIAL EDUCATION		0	0		3,770	3,770	3,770
		TOTAL LOCAL REVENUE	3,564,734	6,389,671	9,954,405	3,703,690	6,152,658	9,856,348	(98,057)
8919 019	0100 085	TRANSFER FROM CAP. FAC. 25-19	0	0	0	0	0	0	0
8919 011	6285 000	TRANS FR AD ED 11-00 FLEXIBILITY TRANS	0	0	0	0	0	0	0
8919 015	7230 000	I/F TRANSFER IN FR TRANSP EQUIP	0	0	0	0	0	0	0
8919 021	0000 000	I/F TRANSFER IN FR BLDG FUND	0	0	0	765,588	0	765,588	765,588
		SUBTOTAL TRANSFERS	0	0	0	765,588	0	765,588	765,588
8980 000	0000 000	UNRESTRICTED CONTRIBUTIONS	(14,610,016)		(14,610,016)	(14,470,826)	0	(14,470,826)	139,190
8980 000	1100-001	ROP LOTTERY TRANSFER	(89,850)		(89,850)	(89,850)		(89,850)	0
8980 000	6500 000	CONT TO SPEC. ED. FOR ENCROACHMENT		7,579,871	7,579,871		7,214,177	7,214,177	(365,694)
8980 000	6512 000	SPED MENTAL HEALTH SERVICES		1,223,542	1,223,542		1,258,690	1,258,690	35,148
8980 005	7090 000	CONT TO EIA FAIR SHARE		237,307	237,307		237,307	237,307	0
8980 000	7230 000	CONT TO H-T-S TRANSPORTATION		29,566	29,566		119,578	119,578	90,012
8980 005	7230 000	CONT TO HTS. TRANSP. FAIR SHARE		482,709	482,709		482,709	482,709	0
8980 000	7240 000	CONT TO SP. ED. TRANSP. FOR ENCROACH.		2,750,123	2,750,123		2,860,710	2,860,710	110,587
8980 005	7240 000	CONT TO SP. ED. TRANSP. FAIR SHARE		59,384	59,384		59,384	59,384	0
8980 000	8150 000	CONT TO ROUTINE REPAIR FOR ENCROACH.		2,247,514	2,247,514		2,238,272	2,238,272	(9,242)
8980 000	9025 XXX	ROP LOTTERY TRANSFER		89,850	89,850		89,850	89,850	0
8990 007	9025 000	ROP TIER III REVENUE		(242,107)	(242,107)		(268,237)	(268,237)	(26,130)
8990 007	0000 000	ROP TIER III REVENUE	242,107		242,107	268,237		268,237	26,130
		SUBTOTAL ENCROACHMENT	(14,457,759)	14,457,759	0	(14,292,439)	14,292,439	0	0
		TOTAL TRANSFERS	(14,457,759)	14,457,759	0	(13,526,851)	14,292,439	765,588	765,588
		TOTAL ALL REVENUE W/O TEMP TRSFRS	72,559,089	28,529,066	101,088,155	75,371,677	27,819,145	103,190,822	2,102,667
		OTHER I/F TRANSFERS IN-TEMP			0			0	0
		TOTAL REVENUE WITH ALL TRANSFERS	72,559,089	28,529,066	101,088,155	75,371,677	27,819,145	103,190,822	2,102,667

CERTIFICATED SALARIES

Object	Resource		2012-2013 Spring Revision			2012-2013 Unaudited Actuals			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
1100 000		TEACHERS' SALARIES	32,898,088	7,614,738	40,512,826	33,094,014	7,573,870	40,667,884	155,058
1100 033		EL STIPEND	475,000		475,000	483,593	0	483,593	8,593
1200 000		PUPIL SUPPORT: LIBRARIANS GUIDANCE, WELFARE & ATTEND. PHYSICAL & MENTAL HEALTH	2,744,183	81,215	2,825,398	2,685,382	89,283	2,774,665	(50,733)
1300 000		SUPERVISORS, ADMIN: SUPERINTENDENTS ADMINISTRATORS	3,577,438	285,503	3,862,941	3,639,590	310,516	3,950,106	87,165
1900 000		OTHER CERTIFICATED	547,257	141,389	688,646	517,388	119,957	637,344	(51,302)
		TOTAL-OBJECT CODE 1000	40,241,966	8,122,845	48,364,811	40,419,967	8,093,625	48,513,592	148,781

CLASSIFIED SALARIES

Object	Resource		2012-2013 Spring Revision			2012-2013 Unaudited Actuals			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
2100 000		INSTRUCTIONAL AIDES	861,000	2,188,846	3,049,846	838,067	2,162,078	3,000,145	(49,701)
2200 000		CLASSIFIED SUPPORT: MAINTENANCE & OPERATIONS INSTR. MEDIA / LIBRARY TRANSPORTATION	2,868,737	3,611,124	6,479,861	2,923,939	3,610,164	6,534,102	54,241
2300 000		SUPERVISORS AND ADMINISTRATORS' SALARIES	866,274	312,221	1,178,495	831,712	313,859	1,145,570	(32,925)
2400 000		CLERICAL & OFFICE PERSONNEL	4,285,791	332,061	4,617,852	4,393,750	323,769	4,717,519	99,667
2900 000		OTHER CLASSIFIED	356,309	1,500	357,809	564,547	4,641	569,188	211,379
		TOTAL-OBJECT CODE 2000	9,238,111	6,445,752	15,683,863	9,552,014	6,414,511	15,966,525	282,662

EMPLOYEE BENEFITS

Object	Resource		2012-2013 Spring Revision			2012-2013 Unaudited Actuals			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
3100 000		STATE TEACHERS' RETIREMENT SYS	3,649,552	665,954	4,315,506	3,711,716	736,855	4,448,571	133,065
3200 000		PUBLIC EMPLOYEE RETIREMENT SYS	1,074,494	666,552	1,741,046	950,158	655,015	1,605,173	(135,873)
3311/2 000		SOCIAL SECURITY	627,724	401,660	1,029,384	610,404	416,087	1,026,491	(2,893)
3321/2 000		MEDICARE	690,449	201,183	891,632	694,721	205,821	900,542	8,910
3400 000		INC PROTCT+CERT DNTAL+LIFE	511,219	124,274	635,493	522,426	122,839	645,266	9,773
3500 000		UNEMPLOYMENT INSURANCE	601,585	159,356	760,941	630,574	184,420	814,994	54,053
3600 000		WORKERS' COMPENSATION	934,246	243,689	1,177,935	950,678	286,162	1,236,840	58,905
3700 000		RETIREE BENEFITS (H & W)	602,282	153,034	755,316	569,434	147,611	717,045	(38,271)
3800 000		PERS REDUCTION	0	0	0	0	0	0	0
3900 000		FLEX ACCOUNTS	6,572,645	2,391,162	8,963,807	6,463,951	2,401,460	8,865,411	(98,396)
		TOTAL-OBJECT CODE 3000	15,264,196	5,006,864	20,271,060	15,104,062	5,156,270	20,260,332	(10,728)

BOOKS AND SUPPLIES

Object	Resource		2012-2013 Spring Revision			2012-2013 Unaudited Actuals			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
4100 000		TEXTBOOKS (7-8 + 9-12)	0	150,000	150,000	0	202,955	202,955	52,955
4200 000		BOOKS OTHER THAN TEXTBOOKS	1,872	52,570	54,442	3,117	48,156	51,273	(3,169)
4300 000		MATERIALS & SUPPLIES LOTTERY INSTRUCTIONAL MTRLS SCIENCE LAB MATERIALS OTHER SUPPLIES PUPIL TRANSPORTATION SUPPLIES GIFTS & DONATIONS	2,448,688	2,129,667	4,578,355	2,030,035	758,889	2,788,924	(1,789,431)
4300 999		ESTIMATED UNSPENT	0	359,005	359,005	0	0	0	(359,005)
4400 000		NON-CAPITALIZED EQUIP (under \$5,000)	296,590	158,021	454,611	397,985	184,245	582,230	127,619
		TOTAL-OBJECT CODE 4000	2,747,150	2,849,263	5,596,413	2,431,137	1,194,244	3,625,381	(1,971,032)

SERVICES AND OPERATING EXPENSES

Object	Resource		2012-2013 Spring Revision			2012-2013 Unaudited Actuals			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
5100 000		SUBAGREEMENT FOR SERVICES	130,500	2,079,410	2,209,910	366,007	1,786,314	2,152,321	(57,589)
5200 000		TRAVEL/CONFERENCES/INSERVICE TRNG	138,400	77,805	216,205	92,653	34,359	127,012	(89,193)
5300 000		DISTRICT DUES & MEMBERSHIP	62,600	1,250	63,850	53,478	930	54,408	(9,442)
5400 000		INSURANCE	556,475	0	556,475	543,019	0	543,019	(13,456)
5500 000		UTILITIES	2,109,818	2,500	2,112,318	1,917,968	3,196	1,921,164	(191,154)
5600 000		RENTALS, LEASES & REPAIRS	724,514	126,692	851,206	822,113	103,359	925,472	74,266
5700 000		INTER-PROGRAM SERVICES	498,489	(518,614)	(20,125)	378,219	(400,723)	(22,504)	(2,379)
5800 000		PROF./CONSULTING & OTHER SERVICES & OPERATING EXPENSES, INSTRUCTIONAL CONSULT. & LECT.	2,165,477	3,821,293	5,986,770	1,958,873	3,878,099	5,836,972	(149,798)
5900 000		COMMUNICATIONS: VOICE, DATA & POSTAGE	327,510	23,200	350,710	214,154	30,043	244,197	(106,513)
		TOTAL-OBJECT CODE 5000	6,713,783	5,613,536	12,327,319	6,346,484	5,435,577	11,782,061	(545,258)

CAPITAL OUTLAY

Object	Resource		2012-2013 Spring Revision			2012-2013 Unaudited Actuals			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
6100 000		SITES & IMPROVEMENT OF SITES	0	0	0	0	0	0	0
6200 000		IMPROVEMENT	0	0	0	0	0	0	0
6400 000		EQUIPMENT	36,000	19,500	55,500	45,198	18,062	63,260	7,760
6500 000		EQUIPMENT REPLACEMENT	9,441	0	9,441	0	0	0	(9,441)
		TOTAL-OBJECT CODE 6000	45,441	19,500	64,941	45,198	18,062	63,260	(1,681)

OTHER OUTGO

Object	Resource		2012-2013 Spring Revision			2012-2013 Unaudited Actuals			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
7130 000	XXXX XXX	STATE SPECIAL SCHOOLS	6,843		6,843	6,843	0	6,843	0
7141 000	65XX XXX	SPED OTH TUIT- DEFIC PMTS-SCH		34,814	34,814		178,864	178,864	144,050
7142 000	6500 000	SPED OTH TUIT-X COST	0	519,784	519,784		271,340	271,340	(248,444)
7142 000	6500 001	OTHER TUITION & SPEC. ED EXCESS COSTS	0	30,000	30,000		40,430	40,430	10,430
7142 000	6512 000	SPED MENTAL HEALTH OTH TUIT-X COST	0	106,605	106,605		232,500	232,500	125,895
7142-002	6500-005	ADULT TRANSITION SH PROGRAM	0	0	0			0	0
7142 003	6500 001	SP. ED. NCCSE MOU	0	0	0			0	0
7142 004	6500 009	SPED MENTAL HEALTH SERVICES	0	0	0		(15,983)	(15,983)	(15,983)
7142 004	6512 000	SPED MENTAL HEALTH SERVICES	0	137,500	137,500		182,237	182,237	44,737
7310 001	XXXX XXX	DIRECT SUPPORT/INDIRECT COSTS	(240,717)	240,717	0	(283,987)	283,987	0	0
7350 011	XXXX XXX	ADULT ED INDIRECT - FUND 11-00	(32,608)	0	(32,608)	0		0	32,608
7350 013	XXXX XXX	FOOD SERVICE INDIRECT FD 13-00	(116,839)	0	(116,839)	(111,001)		(111,001)	5,838
7438 000	XXXX XXX	SOLAR PROJ DEBT SVC INT	840,639	0	840,639	840,567		840,567	(72)
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 14-00	0	0	0			0	0
7619 015	XXXX XXX	TRSF FROM GEN TO FUND 15-00	11,444	3,000	14,444	11,444	3,368	14,812	368
7619 011	0000 800	I/F TRANSF TO ADULT ED	75,000	0	75,000	83,180		83,180	8,180
7619 030	0000 800	INTERFD-TRSF-TO DED. INS.	20,000	0	20,000	20,000		20,000	0
		TOTAL-OBJECT CODE 7000	1,329,350	1,072,420	2,401,770	1,332,634	1,176,742	2,509,376	107,606
		TOTAL-ALL EXPENDITURES	75,579,997	29,130,180	104,710,177	75,231,495	27,489,032	102,720,527	0
		GRAND TOTAL-ALL EXPENDITURES	75,579,997	29,130,180	104,710,177	75,231,495	27,489,032	102,720,527	0

General Fund Revenue & Expenditures - 2012-2013 Unaudited Actuals

Business Services Division
Finance Department

2012-2013
Unaudited Actuals
Summary of Changes

Income:

	<u>Spring Revision</u>	<u>Unaudited Actuals</u>	<u>Summary of Changes</u>		
Revenue Limit	81,519,080	82,752,071	1,232,991	*	\$ 1.2M Property Taxes
Federal	4,803,654	4,081,238	(722,416)	*	<\$32K> QSCB Subsidy
				*	<\$50K> Title I Program Improvement Carryover
				*	<\$61K> Workability
				*	<\$326K> Title I Carryover
Other State	4,811,016	5,735,577	924,561	*	\$335K Categorical Tier III Flexibility
				*	\$264K CA Solar Initiative Rebate
				*	\$151K Unrestricted Lottery
				*	\$120K Restricted Lottery
				*	\$27K STAR Program
Local	9,954,405	9,856,348	(98,057)	*	\$1.18M Donations, College Testing , Facilities Use, etc.
				*	<\$103K> Interest
				*	<\$1.19M> Capital Funds for Solar (Change in Accounting)
Transfers	0	765,588	765,588	*	\$766K Capital Funds for Solar (Change in Accounting)
Encroachment	(14,457,759)	(14,292,439)	165,320	*	\$111K Special Education Transportation Contribution
				*	\$90K Home-to-School Transportation Contribution
				*	\$35K Special Education Mental Health Services Contribution
				*	<\$26K> Additional ROP Flexibility
				*	<\$366K> Special Education Contribution
Total	101,088,155	103,190,822	2,102,667		

General Fund Revenue & Expenditures - 2012-2013 Unaudited Actuals

Business Services Division
Finance Department

2012-2013
Unaudited Actuals
Summary of Changes

Expenditures:

	<u>Spring Revision</u>	<u>Unaudited Actuals</u>	<u>Summary of Changes</u>		
Certificated Salaries	48,364,811	48,513,592	148,781	*	\$155K Certificated Extra-Curricular
Classified Salaries	15,683,863	15,966,525	282,662	*	\$201K Non-contractual salaries - Donation Accounts
				*	\$82K Substitutes, overtime, extra help
Benefits	20,271,060	20,260,332	(10,728)		
Books & Supplies	5,596,413	3,625,381	(1,971,032)	*	<\$800K> Donations, College Testing, Other Carryover
				*	<\$1.73M> Restricted Program Carryover
Services & Operating Expenses	12,327,319	11,782,061	(545,258)	*	\$37K Professional consulting/operating services
				*	\$26K Other Operating Services
				*	\$22K TRANS expense
				*	<\$89K> Travel/Conferences/Inservice Training
				*	<\$106K> Communications
				*	<\$191K> Utilities
				*	<\$230K> Computer Licensing
Capital Outlay	64,941	63,260	(1,681)		
Other Outgo	2,401,770	2,509,376	107,606		\$61K Special Education Tuition (other Agencies)
					\$32K Adult Education Indirect Costs
Total	104,710,177	102,720,527	(1,989,650)		

ATTACHMENT B

**SPECIAL FUNDS - UNAUDITED ACTUALS
2012-13 BALANCE SUMMARY**

	Adult Ed.		Cafeteria		Deferred Maintenance		Bus Replacement	
	Fund 11-00	Fund 11-00	Fund 13-00	Fund 13-00	Fund 14-00	Fund 14-00	Fund 15-00	Fund 15-00
	Estimated	Unaudited Actuals	Estimated	Unaudited Actuals	Estimated	Unaudited Actuals	Estimated	Unaudited Actuals
INCOME	956,024	815,816	2,719,500	2,722,365	0	11	14,444	14,962
EXPENDITURES	932,256	815,816	2,839,659	2,627,504	0	0	0	0
Expenditures (over)/under Revenue	23,768	0	(120,159)	94,861	0	11	14,444	14,962
FUND BALANCE, RESERVES: Beginning Balance - July 1	0	0	622,127	622,127	3,126	3,126	33,921	33,921
Ending Balance - June 30	23,768	0	501,968	716,988	3,126	3,137	48,365	48,883

	Sp. Res. w/o Cap. Out.		Building Fund		Prop AA		Capital Facilities		Capital Facilities	
	Fund 17-42	Fund 17-42	Fund 21-09	Fund 21-09	Fund 21-39	Fund 21-39	Fund 25-18	Fund 25-18	Fund 25-19	Fund 25-19
	Estimated	Unaudited Actuals	Estimated	Unaudited Actuals	Estimated	Unaudited Actuals	Estimated	Unaudited Actuals	Estimated	Unaudited Actuals
INCOME	15,000	8,838	1,000	739	168,336,717	168,451,115	13,000	332,422	325,000	602,499
EXPENDITURES	0	0	55,000	235,650	9,786,342	7,237,409	382,256	331,943	518,143	456,506
Expenditures (over)/under Revenue	15,000	8,838	(54,000)	(234,911)	158,550,375	161,213,706	(369,256)	479	(193,143)	145,993
FUND BALANCE, RESERVES: Beginning Balance - July 1	2,438,145	2,438,145	279,357	279,357	0	0	787,297	787,297	897,506	897,506
Ending Balance - June 30	2,453,145	2,446,983	225,357	44,446	158,550,375	161,213,706	418,041	787,776	704,363	1,043,499

	School Facilities Fund		Spec Res Cap. Proj		Self Insurance		OPEB		Deduct. Insurance Loss	
	Fund 35-00	Fund 35-00	Fund 40-00	Fund 40-00	Fund 67-16	Fund 67-16	Fund 67-17	Fund 67-17	Fund 67-30	Fund 67-30
	Estimated	Unaudited Actuals	Estimated	Unaudited Actuals	Estimated	Unaudited Actuals	Estimated	Unaudited Actuals	Estimated	Unaudited Actuals
INCOME	7,000	3,849	100	97	151,000	208,727	601,000	689,037	20,750	20,197
EXPENDITURES	0	0	0	0	0	0	682,565	1,995,955	50,000	32,161
Expenditures (over)/under Revenue	7,000	3,849	100	97	151,000	208,727	(81,565)	(1,306,918)	(29,250)	(11,964)
FUND BALANCE, RESERVES: Beginning Balance - July 1	1,061,893	1,061,893	26,693	26,693	270,059	270,059	(5,243,978)	(5,243,978)	53,761	53,761
Ending Balance - June 30	1,068,893	1,065,742	26,793	26,790	421,059	478,786	(5,325,543)	(6,550,896)	24,511	41,797