

San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: December 3, 2012

BOARD MEETING DATE: December 13, 2012

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

SUBMITTED BY: Ken Noah
Superintendent

SUBJECT: **ADOPT 2012-13 DISTRICT GENERAL FUND
FIRST INTERIM BUDGET**

EXECUTIVE SUMMARY

The First Interim Budget Report is the third time the Board has reviewed the 2012-13 General Fund budget. The Board of Trustees approved the Adopted Budget for 2012-13 on June 21, 2012. The Fall Revision Budget, which incorporated the final ending fund balance and the carryover amounts from the closing of 2011-12, was approved September 20, 2012. The First Interim Budget Report (as of October 31, 2012) for 2012-13 is submitted as required by law.

The property tax budget has slightly increased since Fall Revision, based on current estimates. Federal Revenue has a slight increase due to additional IDEA Special Education funding. State revenue increased by \$574K, due to additional funding for mental health services. Local revenue increased from donations and college testing fees received since the Fall Revision as well as a revised special education allocation.

Total expenditures have increased overall, while showing decreases in several areas. As part of budget reduction measures, budgets were reduced to 2011/12 levels wherever possible. This included reductions in most categories; certificated salaries, classified salaries, related benefits, books and supplies, and services and operating expenses. These reductions are offset by increases in mental health expenses and special education tuition costs. Other expenditure areas have increased due to current year donations, college testing and increased allocations.

The projected ending fund balance has decreased by \$177K. As we approach mid-year, budgets will be further 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 \$9.1 million, including the special reserve fund or 8.83% including a 4.5% Board approved

reserve requirement. 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 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. While we are cautiously optimistic that our revenue situation will improve, the magnitude of those changes are difficult to predict with any certainty at this point so more conservative estimates are built into the projection model. Those factors include:

- Property tax
 - Staff will be meeting with the Assessor in January
 - While the local real estate market appears to have stabilized and improved, county-wide decreases in assessed value continue to have an impact on our funding
 - Development activity is picking up in the south end of the District
- Proposition 98
 - The Legislative Analyst’s Office has projected an increase in Prop 98 funding for 2012-13
 - How this possible increase will be passed on to schools is unknown, so there are no assumptions built into the MYP to reflect this potential revenue
 - The Fair Share Contribution would not be decreased unless the deficit factor to the Revenue Limit is also decreased
- Governor’s Proposed Budget and Legislative Action
 - The Governor will release his budget proposal the second week of January
 - It is anticipated that the proposed budget will include implementation of a Weighted Student Formula (WSF)
 - We will need to see the revised WSF formula and implementation schedule to determine how it will affect us as a locally funded district on the cusp of Basic Aid
 - We are hopeful that the phase-in of any WSF will hold districts harmless for their current levels of state funding and only level-up districts as new funding becomes available rather than create winners and losers
- Expenditure reductions will be necessary to maintain minimum reserves

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 2013-14 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	2012-13	2013-14	2014-15
Beginning Balance	13,126,361	6,671,952	4,024,597
Ending Balance	6,671,952	4,024,597	1,421,680
Special Reserve	2,453,145	2,477,676	2,502,453
Reserve %	8.83%	6.55%	3.93%

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.

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 2013-14. Staff will address this in future meetings.

RECOMMENDATION:

It is recommended that the Board adopt the 2012-13 District General Fund First Interim Budget and Certification as shown on the attached pages.

FUNDING SOURCE:

Not applicable

General Fund Revenue & Expenditures - 2012-2013 First Interim

	2012-2013 Fall Revision			2012-2013 First Interim			Change
	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
PROJECTED INCOME							
Revenue Limit / Property Tax	77,536,049	1,468,371	79,004,420	77,222,213	1,872,021	79,094,234	89,814
Federal Income	749,278	3,723,590	4,472,868	749,278	3,745,866	4,495,144	22,276
Other State Income	2,179,903	1,904,794	4,084,697	2,847,196	1,811,761	4,658,957	574,260
Local Income	1,525,280	6,076,511	7,601,791	1,790,860	6,254,778	8,045,638	443,847
Transfers	0	0	0	0	0	0	0
Encroachment	(12,471,093)	12,471,093	0	(13,557,916)	13,557,916	0	0
TOTAL PROJECTED INCOME	69,519,417	25,644,359	95,163,776	69,051,631	27,242,342	96,293,973	1,130,197
PROJECTED EXPENDITURES							
Certificated Salaries	40,671,251	8,019,573	48,690,824	40,691,963	7,935,771	48,627,734	(63,090)
Classified Salaries	9,364,775	6,308,026	15,672,801	9,300,991	6,389,595	15,690,586	17,785
Benefits	15,289,889	5,053,328	20,343,217	15,273,096	5,036,819	20,309,915	(33,302)
Books & Supplies	2,285,014	2,267,751	4,552,765	2,195,371	2,274,688	4,470,059	(82,706)
Services & Operating Expenses	6,904,349	4,313,685	11,218,034	6,653,004	5,292,271	11,945,275	727,241
Capital Outlay	16,500	0	16,500	48,500	0	48,500	32,000
Other Outgo	1,264,988	283,109	1,548,097	1,343,115	914,312	2,257,427	709,330
Categorical	0	0	0	0	0	0	0
TOTAL PROJECTED EXPENDITURES	75,796,766	26,245,472	102,042,238	75,506,040	27,843,456	103,349,496	1,307,258
Estimated Unspent	0	0	0	0	0	0	0
Expenditures (over/under) Revenue	(6,277,349)	(601,113)	(6,878,462)	(6,454,409)	(601,114)	(7,055,523)	(177,061)
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	6,849,012	1	6,849,013	6,671,952	0	6,671,952	(177,061)
COMPONENTS OF THE ENDING BALANCE:							
<i>Nonspendable:</i>							
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
<i>Restricted:</i>							
Reserve for categorical programs		1	1		0	0	(1)
<i>Assigned:</i>							
Basic Aid Reserve (3.0%)	3,061,267		3,061,267	0		0	(3,061,267)
Other Commitments	0		0	0		0	0
<i>Unassigned:</i>							
Recommended Min Reserve (4.5%)	4,591,901		4,591,901	4,650,727		4,650,727	58,827
Total Components	7,834,168	1	7,834,169	4,831,727	0	4,831,727	(3,002,442)
RESERVE FOR ECONOMIC UNCERTAINTIES	(985,156)	0	(985,156)	1,840,225	0	1,840,225	2,825,381
	-0.97%	0.00%	-0.97%	1.78%	0.00%	1.78%	2.75%
SPECIAL RESERVE FUND	2,450,937	0	2,450,937	2,450,937	0	2,450,937	
Combined Reserve	9.11%	0.00%	9.11%	8.83%	0.00%	8.83%	

REVENUE LIMIT SOURCES

Object	Resource	2012-2013 Fall Revision			2012-2013 First Interim			Change
		UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
8011	STATE AID	(39,236)		(39,236)	(39,236)		(39,236)	0
8021	HOMEOWNERS' EXEMPTION	761,121		761,121	747,987		747,987	(13,134)
8041	SECURED TAXES	75,305,773		75,305,773	75,305,710		75,305,710	(63)
8042	UNSECURED TAXES	2,606,275		2,606,275	2,694,108		2,694,108	87,833
8043	PRIOR YEAR TAXES	3,838		3,838	10,169		10,169	6,331
8046	SUPPL ED REV AUGMENT FUNDS(SERAF)	0		0	0		0	0
8047	COMMUNITY REDEVELOPMENT FUNDS	10,686		10,686	15,883		15,883	5,197
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	(1,500,000)	1,500,000	0	0
8096	XFER TO CHT SCH INLIEU PROP TX	(12,658)	0	(12,658)	(12,658)		(12,658)	0
8097	SPECIAL ED EXCESS TAX		368,371	368,371		372,021	372,021	3,650
	TOTAL-REVENUE LIMIT SOURCES	77,536,049	1,468,371	79,004,420	77,222,213	1,872,021	79,094,234	89,814

FEDERAL INCOME

Object	Resource		2012-2013 Fall Revision			2012-2013 First Interim			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
8290-000	0000-024		12,629		12,629	12,629		12,629	0
8290 006	0000 012		736,649		736,649	736,649		736,649	0
8290 000	3010 000			545,230	545,230		545,230	545,230	0
8290 002	3010 000			167,326	167,326		167,326	167,326	0
8181 000	3310 000			1,870,672	1,870,672		1,949,015	1,949,015	78,343
8181 000	3311 000			106,783	106,783		106,783	106,783	0
8182 000	3327 000			363,367	363,367		307,300	307,300	(56,067)
8290 000	3410 000			196,416	196,416		196,416	196,416	0
8290 000	3550 001			119,415	119,415		119,415	119,415	0
8290 000	3550 002			5,584	5,584		5,584	5,584	0
8290 000	4035 000			183,646	183,646		183,646	183,646	0
8290 002	4035 000			687	687		687	687	0
8290 000	4036 000			6,000	6,000		6,000	6,000	0
8290 001	4036 000	D		4,179	4,179		4,179	4,179	0
8290 002	4036 000			3,000	3,000		3,000	3,000	0
8290 000	4045 000			1,856	1,856		1,856	1,856	0
8290 000	4201 000			25,000	25,000		25,000	25,000	0
8290 002	4201 000			18,431	18,431		18,431	18,431	0
8290 000	4203 000			71,803	71,803		71,803	71,803	0
8290 002	4203 000			34,195	34,195		34,195	34,195	0
			749,278	3,723,590	4,472,868	749,278	3,745,866	4,495,144	22,276

D DEFERRED

OTHER STATE INCOME

Object	Resource		2012-2013 Fall Revision			2012-2013 First Interim			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
8590 000	0000 000		610,166		610,166	610,166		610,166	0
8590 005	0000 000	BASIC AID FAIR SHARE	(6,281,135)		(6,281,135)	(5,739,241)		(5,739,241)	541,894
8590 006	0000 012	CA SOLAR INITIATIVE REBATE	922,847		922,847	922,847		922,847	0
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	336,532		336,532	357,722		357,722	21,190
8590 000	0900 XXX	CATEGORICAL FLEXIBILITY	5,177,081		5,177,081	5,212,182		5,212,182	35,101
8560 000	1100 000	LOTTERY	1,408,290		1,408,290	1,408,290		1,408,290	0
8560-002	1100 000	LOTTERY	0		0	69,108		69,108	69,108
8560 000	6300 000	LOTTERY INSTRUCTIONAL MATERIALS		210,000	210,000		210,000	210,000	0
8590 000	6512 000	SPED MENTAL HEALTH SERVICES		0	0		0	0	0
8590 003	6512 000	SPED PROP 98 MENTAL HEALTH SERVICES		254,696	254,696		701,934	701,934	447,238
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		1,789	1,789	0
8590 000	6535 000	SPED PERSONNEL STAFF DEV		4,618	4,618		4,618	4,618	0
8590 000	6690 000	TUPE 6-12 GRANT		137,870	137,870		137,870	137,870	0
8590 002	6690-000	TUPE 6-12 GRANT		45,332	45,332		45,332	45,332	0
8311 000	7090-000	ECONOMIC IMPACT AID		398,028	398,028		398,028	398,028	0
8311 000	7230 000	TRANSPORTATION - Home to School		481,086	481,086		482,709	482,709	1,623
8311 005	7230 000	TRANSPORTATION-HTS Fair Share		0	0		(482,709)	(482,709)	(482,709)
8311 000	7240 000	TRANSPORTATION-Special Education		59,185	59,185		59,185	59,185	0
8311 005	7240 000	TRANSPORTATION-SPED Fair Share		0	0		(59,185)	(59,185)	(59,185)
8590 000	7810 004	TRANSITION PRTNRSH PROJ - WIT		20,000	20,000		20,000	20,000	0
TOTAL OTHER STATE REVENUE			2,179,903	1,904,794	4,084,697	2,847,196	1,811,761	4,658,957	574,260

D DEFERRED

LOCAL INCOME

Object	Resource		2012-2013 Fall Revision			2012-2013 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	100,000		100,000	100,000		100,000	0
8689 130	0000 300	TRANSP FEES-ATHL-SDA	40,000		40,000	40,000		40,000	0
8689 140	0000 300	TRANSP FEES-ATHL-CCA	60,800		60,800	60,800		60,800	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*	84,225		84,225	44,058		44,058	(40,167)
8677 004	0100 038	INT/AGY PRIVATE CONTRACTOR	50,000		50,000	50,000		50,000	0
8689 001	0100 039	OTHER PARKING FINES FEES			0	736		736	736
8660 XXX	0100 040	INTEREST	390,000		390,000	455,697		455,697	65,697
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	0		0	14,500		14,500	14,500
8689 010	0100 048	STUDENT PARKING FEES-LCC	0		0	15,071		15,071	15,071
8689 013	0100 049	STUDENT PARKING FEES-SDA	0		0	8,955		8,955	8,955
8689 005	0100 050	STUDENT PARKING FEES-TP	0		0	17,831		17,831	17,831
8677 014	0100 051	ADMIN DEV FEES RSF/SB	1,500		1,500	1,500		1,500	0
8689 001	0100 052	OTHER PARKING FINES FEES	0		0	940		940	940
8782 000	1100 001	ROP LOTTERY TRANSFER	70,399		70,399	70,399		70,399	0
8783 000	0000 000	ALL OTHER TRANSFERS FROM JPA	0		0			0	0
8792 000	6500 000	SPECIAL EDUCATION		3,694,718	3,694,718		3,803,689	3,803,689	108,971
8677 010	6500 004	COASTAL LEARNING ACADEMY		100,000	100,000		100,000	100,000	0
8677 000	6500 007	SP ED, NCCSE		54,000	54,000		54,000	54,000	0
8710 000	6500 008	SP ED, SEAS		0	0		38,000	38,000	38,000
8675 001	7230 002	TRANSPORT.SERVICES PARENT PAY		525,000	525,000		525,000	525,000	0
8677 005	7230 009	INT/AG REV - OTHER TRANSP		8,000	8,000		32,752	32,752	24,752
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
8677 006	9010 006	INT/AG REV - APCD - BUS PROGRAM		0	0		0	0	0
8699 000	9010 009	SB70 CAREER DEV		0	0		0	0	0
8699 000	9010 010	SB70 CAREER DEV		74,335	74,335		79,739	79,739	5,404
8782 000	9025 XXX	ROP COUNTY OFFICE		1,575,458	1,575,458		1,575,458	1,575,458	0
8677 007	9025 XXX	INT/AG. REV. - ROP TIER III		0	0		0	0	0
8699 XXX	XXXX XXX	OTHER LOCAL INCOME	503,356	25,000	528,356	685,373	26,140	711,513	183,157
		TOTAL LOCAL REVENUE	1,525,280	6,076,511	7,601,791	1,790,860	6,254,778	8,045,638	443,847
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	(12,513,270)	0	(12,513,270)	(13,711,651)	0	(13,711,651)	(1,198,381)
8980 000	1100-001	ROP LOTTERY TRANSFER	(70,399)	0	(70,399)	(70,399)	0	(70,399)	0
8980 000	6500 000	CONTRIBUTION TO SPEC. ED. FOR ENCROACHMENT		6,890,290	6,890,290		6,938,400	6,938,400	48,110
8980 000	6512 000	SPED MENTAL HEALTH SERVICES		514,168	514,168		1,146,042	1,146,042	631,874
8980 000	7230 000	CONTRIBUTION TO H-T-S TRANSPORTATION		71,104	71,104		50,036	50,036	(21,068)
8980 005	7230 000	CONTRIBUTION TO HTS. TRANSP. FAIR SHARE		0	0		482,709	482,709	482,709
8980 000	7240 000	CONTRIBUTION TO SP. ED. TRANSP. FOR ENCROACH.		2,790,698	2,790,698		2,792,932	2,792,932	2,234
8980 005	7240 000	CONTRIBUTION TO SP. ED. TRANSP. FAIR SHARE		0	0		59,384	59,384	59,384
8980 000	8150 000	CONTRIBUTION TO ROUTINE REPAIR FOR ENCROACH.		2,247,010	2,247,010		2,242,148	2,242,148	(4,862)
8980 000	9025 XXX	ROP LOTTERY TRANSFER		70,399	70,399		70,399	70,399	0
8990 007	9025 000	ROP TIER III REVENUE		(112,576)	(112,576)		(224,134)	(224,134)	(111,558)
8990 007	0000 000	ROP TIER III REVENUE	112,576	0	112,576	224,134	0	224,134	111,558
		SUBTOTAL ENCROACHMENT	(12,471,093)	12,471,093	0	(13,557,916)	13,557,916	0	0
		TOTAL TRANSFERS	(12,471,093)	12,471,093	0	(13,557,916)	13,557,916	0	0
		TOTAL ALL REVENUE W/O TEMP TRSFERS	69,519,417	25,644,359	95,163,776	69,051,631	27,242,342	96,293,973	1,130,197
		OTHER I/F TRANSFERS IN-TEMP			0			0	0
		TOTAL REVENUE WITH ALL TRANSFERS	69,519,417	25,644,359	95,163,776	69,051,631	27,242,342	96,293,973	1,130,197

CERTIFICATED SALARIES

Object	Resource		2012-2013 Fall Revision			2012-2013 First Interim			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
1100 000		TEACHERS' SALARIES	33,289,128	7,492,656	40,781,784	33,328,661	7,443,818	40,772,479	(9,305)
1100 033		EL STIPEND	500,000	0	500,000	475,000		475,000	(25,000)
1200 000		PUPIL SUPPORT: LIBRARIANS GUIDANCE, WELFARE & ATTEND. PHYSICAL & MENTAL HEALTH	2,782,692	71,896	2,854,588	2,744,183	71,896	2,816,079	(38,509)
1300 000		SUPERVISORS, ADMIN: SUPERINTENDENTS ADMINISTRATORS	3,567,185	278,667	3,845,852	3,596,862	278,668	3,875,530	29,678
1900 000		OTHER CERTIFICATED	532,246	176,354	708,600	547,257	141,389	688,646	(19,954)
		TOTAL-OBJECT CODE 1000	40,671,251	8,019,573	48,690,824	40,691,963	7,935,771	48,627,734	(63,090)

CLASSIFIED SALARIES

Object	Resource		2012-2013 Fall Revision			2012-2013 First Interim			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
2100 000		INSTRUCTIONAL AIDES	861,200	2,074,464	2,935,664	861,200	2,148,020	3,009,220	73,556
2200 000		CLASSIFIED SUPPORT: MAINTENANCE & OPERATIONS INSTR. MEDIA / LIBRARY TRANSPORTATION	2,900,339	3,586,648	6,486,987	2,884,376	3,595,382	6,479,758	(7,229)
2300 000		SUPERVISORS AND ADMINISTRATORS' SALARIES	866,274	311,721	1,177,995	866,274	312,221	1,178,495	500
2400 000		CLERICAL & OFFICE PERSONNEL	4,338,871	333,693	4,672,564	4,322,856	332,472	4,655,328	(17,236)
2900 000		OTHER CLASSIFIED	398,091	1,500	399,591	366,285	1,500	367,785	(31,806)
		TOTAL-OBJECT CODE 2000	9,364,775	6,308,026	15,672,801	9,300,991	6,389,595	15,690,586	17,785

EMPLOYEE BENEFITS

Object	Resource		2012-2013 Fall Revisionn			2012-2013 First Interim			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
3100 000		STATE TEACHERS' RETIREMENT SYS	3,683,622	658,384	4,342,006	3,684,773	652,300	4,337,073	(4,933)
3200 000		PUBLIC EMPLOYEE RETIREMENT SYS	1,079,105	662,742	1,741,847	1,080,037	672,134	1,752,171	10,324
3311/2 000		SOCIAL SECURITY	634,759	394,831	1,029,590	631,481	399,890	1,031,371	1,781
3321/2 000		MEDICARE	692,264	197,353	889,617	696,393	200,522	896,915	7,298
3400 000		INC PROTCT+CERT DNTAL+LIFE	451,462	118,534	569,996	506,266	124,230	630,496	60,500
3500 000		UNEMPLOYMENT INSURANCE	607,364	157,440	764,804	606,938	157,524	764,462	(342)
3600 000		WORKERS' COMPENSATION	943,086	240,754	1,183,840	942,428	240,887	1,183,315	(525)
3700 000		RETIREE BENEFITS (H & W)	673,564	152,129	825,693	605,064	152,083	757,147	(68,546)
3800 000		PERS REDUCTION	0	0	0	0	0	0	0
3900 000		FLEX ACCOUNTS	6,524,663	2,471,161	8,995,824	6,519,716	2,437,249	8,956,965	(38,859)
		TOTAL-OBJECT CODE 3000	15,289,889	5,053,328	20,343,217	15,273,096	5,036,819	20,309,915	(33,302)

BOOKS AND SUPPLIES

Object	Resource		2012-2013 Fall Revision			2012-2013 First Interim			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
4100 000		TEXTBOOKS (7-8 + 9-12)	0	150,000	150,000	0	150,000	150,000	0
4200 000		BOOKS OTHER THAN TEXTBOOKS	1,450	50,550	52,000	1,350	52,570	53,920	1,920
4300 000		MATERIALS & SUPPLIES LOTTERY INSTRUCTIONAL MTRLS SCIENCE LAB MATERIALS OTHER SUPPLIES PUPIL TRANSPORTATION SUPPLIES GIFTS & DONATIONS	1,936,035	1,781,762	3,717,797	1,899,114	1,803,768	3,702,882	(14,915)
4300 999		ESTIMATED UNSPENT	0	195,264	195,264	0	152,829	152,829	(42,435)
4400 000		NON-CAPITALIZED EQUIPMENT MAT/SUP/EQUIP TECH	347,529	90,175	437,704	294,907	115,521	410,428	(27,276)
		TOTAL-OBJECT CODE 4000	2,285,014	2,267,751	4,552,765	2,195,371	2,274,688	4,470,059	(82,706)

SERVICES AND OPERATING EXPENSES

Object	Resource		2012-2013 Fall Revision			2012-2013 First Interim			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
5100 000		SUBAGREEMENT FOR SERVICES	130,500	530,000	660,500	130,500	2,079,410	2,209,910	1,549,410
5200 000		TRAVEL/CONFERENCES/INSERVICE TRNG	177,150	73,635	250,785	165,375	73,805	239,180	(11,605)
5300 000		DISTRICT DUES & MEMBERSHIP	64,185	3,350	67,535	63,135	2,750	65,885	(1,650)
5400 000		INSURANCE	560,000	0	560,000	556,475	0	556,475	(3,525)
5500 000		UTILITIES	2,187,318	2,500	2,189,818	2,109,818	2,500	2,112,318	(77,500)
5600 000		RENTALS, LEASES & REPAIRS	755,790	137,447	893,237	722,227	115,192	837,419	(55,818)
5700 000		INTER-PROGRAM SERVICES	535,925	(549,725)	(13,800)	505,114	(518,914)	(13,800)	0
5800 000		PROF./CONSULTING & OTHER SERVICES & OPERATING EXPENSES, INSTRUCTIONAL CONSULT. & LECT.	2,121,281	4,092,258	6,213,539	2,054,350	3,513,528	5,567,878	(645,661)
5900 000		COMMUNICATIONS: VOICE, DATA & POSTAGE	372,200	24,220	396,420	346,010	24,000	370,010	(26,410)
		TOTAL-OBJECT CODE 5000	6,904,349	4,313,685	11,218,034	6,653,004	5,292,271	11,945,275	727,241

CAPITAL OUTLAY

Object	Resource		2012-2013 Fall Revision			2012-2013 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	36,000	0	36,000	32,000
6500 000		EQUIPMENT REPLACEMENT	12,500	0	12,500	12,500	0	12,500	0
		TOTAL-OBJECT CODE 6000	16,500	0	16,500	48,500	0	48,500	32,000

OTHER OUTGO

Object	Resource		2012-2013 Fall Revision			2012-2013 First Interim			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
7130 000	XXXX-XXX	STATE SPECIAL SCHOOLS	0	0	0	0	0	0	0
7130 000	6500 001	STATE SPECIAL SCHOOLS	0	0	0	0	0	0	0
7142 000	6500 000	SPED OTH TUIT-X COST	0	0	0	0	519,784	519,784	519,784
7142 000	6500 001	OTHER TUITION & SPEC. ED EXCESS COS	0	30,000	30,000	0	30,000	30,000	0
7142 000	6512 000	SPED MENTAL HEALTH OTH TUIT-X COST	0	0	0	0	106,605	106,605	106,605
7142-002	6500-005	ADULT TRANSITION SH PROGRAM	0	30,000	30,000	0	34,814	34,814	4,814
7142 003	6500 001	SP. ED. NCCSE MOU	0	0	0	0	0	0	0
7142 001	9010 002	SP. ED. EXCESS COST/CO OFC	0	0	0	0	0	0	0
7310 001	XXXX XXX	DIRECT SUPPORT/INDIRECT COSTS	(220,109)	220,109	0	(220,109)	220,109	0	0
7350 011	XXXX XXX	ADULT ED INDIRECT - FUND 11-00	(32,608)	0	(32,608)	(32,608)	0	(32,608)	0
7350 013	XXXX XXX	FOOD SERVICE INDIRECT FD 13-00	(130,122)	0	(130,122)	(116,839)	0	(116,839)	13,283
7438 000	XXXX XXX	SOLAR PROJ DEBT SVC INT	840,639	0	840,639	840,639	0	840,639	0
7439 000	XXXX XXX	SOLAR PROJ OTH DEBT SVC PRINC.	765,588	0	765,588	765,588	0	765,588	0
7615 014	8150 000	TRSF FROM GEN TO DEF. MAINT. FUND 14	0	0	0	0	0	0	0
7619 015	XXXX XXX	TRSF FROM GEN TO FUND 15-00	21,600	3,000	24,600	11,444	3,000	14,444	(10,156)
7619 011	0000 800	I/F TRANSF TO ADULT ED	0	0	0	75,000	0	75,000	75,000
7619 030	0000 800	INTERFD-TRSF-TO DED. INS.	20,000	0	20,000	20,000	0	20,000	0
		TOTAL-OBJECT CODE 7000	1,264,988	283,109	1,548,097	1,343,115	914,312	2,257,427	709,330
		TOTAL-ALL EXPENDITURES	75,796,766	26,245,472	102,042,238	75,506,040	27,843,456	103,349,496	0
		GRAND TOTAL-ALL EXPENDITURES	75,796,766	26,245,472	102,042,238	75,506,040	27,843,456	103,349,496	0

General Fund Revenue & Expenditures - 2012-2013 First Interim

Business Services Division
Finance Department

2012-2013
First Interim
Summary of Changes

Income:

	<u>Fall Revision</u>	<u>First Interim</u>	<u>Summary of Changes</u>	
Revenue Limit	79,004,420	79,094,234	89,814	* \$90K Property Taxes
Federal	4,472,868	4,495,144	22,276	* \$78K IDEA PL 94-142 * <\$56K> IDEA Mental Health
Other State	4,084,697	4,658,957	574,260	* \$447K Special Ed Prop 98 Mental Health * \$69K Unrestricted Lottery
Local	7,601,791	8,045,638	443,847	* \$183K Donations, College Testing * \$109K Special Ed Apportionment * \$66K Interest * \$56K Parking Fees * \$38K Special Ed SEAS * <\$40K> 22nd Agricultural District
Transfers	0	0	0	*
Encroachment	(12,471,093)	(13,557,916)	(1,086,823)	* \$632K Special Ed Mental Health Contribution * \$483K Transportation HTS Basic Aid Fair Share Contribution * \$59K Transportation Special Ed Basic Aid Fair Share Contribution * \$48K Special Ed Contribution * <\$112K> ROP Tier III Contribution
Total	95,163,776	96,293,973	1,130,197	

General Fund Revenue & Expenditures - 2012-2013 First Interim

Business Services Division
Finance Department

2012-2013
First Interim
Summary of Changes

Expenditures:

	<u>Fall Revision</u>	<u>First Interim</u>	<u>Summary of</u>	
Certificated Salaries	48,690,824	48,627,734	(63,090)	* + 0.2 FTE * <\$25K> Reduce Expenses to 11/12 Levels - EL Stipends * <\$57K> Reduce Expenses to 11/12 Levels - Certificated hourly
Classified Salaries	15,672,801	15,690,586	17,785	* + 1.7 FTE * <\$31K> Reduce Expenses to 11/12 Levels - Classified hourly
Benefits	20,343,217	20,309,915	(33,302)	* Corresponding Benefits to Salary Variances
Books & Supplies	4,552,765	4,470,059	(82,706)	* \$160K Donations, College Testing * <\$202K> Reduce Expenses to 11/12 Levels
Services & Operating Expenses	11,218,034	11,945,275	727,241	* \$971K Special Ed Mental Health Services * \$78K Special Ed IDEA * <\$298K> Reduce Expenses to 11/12 Levels
Capital Outlay	16,500	48,500	32,000	* \$32K Technology equipment (Transfer from Books & Supplies)
Other Outgo	1,548,097	2,257,427	709,330	* \$519K Special Ed Tuition * \$107K Special Ed Mental Health RTC Case Mgmt * \$75K Transfer to Adult Ed
Total	102,042,238	103,349,496	1,307,258	