

San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: November 22, 2013

BOARD MEETING DATE: December 12, 2013

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

SUBMITTED BY: Rick Schmitt
Superintendent

SUBJECT: **ADOPT 2013-14 DISTRICT GENERAL FUND
FIRST INTERIM BUDGET**

EXECUTIVE SUMMARY

The First Interim Budget Report is the third time the Board has reviewed the 2013-14 General Fund budget. The Board of Trustees approved the Adopted Budget for 2013-14 on June 20, 2013. The Fall Revision Budget, which incorporated the final ending fund balance and the carryover amounts from the closing of 2012-13, was approved October 3, 2013. The First Interim Budget Report (as of October 31, 2013) for 2013-14 is submitted as required by law.

As information becomes available regarding the impact of the Local Control Funding Formula (LCFF), any changes to funding are included in the budget. The District's net state funding considered its "Hold Harmless" amount has been reclassified from Other State Funding to LCFF Funding. Federal Revenue has a slight increase due to additional IDEA Special Education and Title II revenue. Local revenue increased from donations, college testing, and parking fees received since the Fall Revision.

Total expenditures have increased overall. As special education needs continue to be assessed, increases are shown for additional instructional assistants and bus drivers. These expenses may be partially offset by non-public school savings later in the year. Other expenditure areas have increased due to current year donations, college testing and increased allocations.

The projected ending fund balance has decreased by \$24K. 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 \$10.3 million, or 9.47% 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 credible sources such as School Services of California and the Financial Crisis Management Assistance Team (FCMAT). 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
 - Current year property tax revenue will be reviewed following December and January receipts.
 - Staff will be meeting with the Assessor in January to project next year's assessed valuation.
 - While the local real estate market continues to climb, sales volume continues to be low, limiting the number of Prop 13 reassessments.
- LCFF
 - Funding levels for 13-14 will not be certified until July 2014
 - Reasonable assumptions are built into the MYP
 - Estimates are based on the state's ability to fund LCFF
- Governor's Proposed Budget and Legislative Action
 - The Governor will release his budget proposal the second week of January
 - While the Legislative Analyst's Office (LAO) projects additional income under Prop 98, the Governor has expressed interest in paying down deferrals and eliminating debt.
 - The LAO has also noted that costs associated with implementing the LCFF statewide would be offset by growth in local property tax revenue, meaning the state's general fund education spending will not actually increase.
- Multi-year deficit spending continues to erode the reserves

In the current MYP, the District is able to meet the State's 3.0% reserve requirement. As our assumptions continue to reflect cautious 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 2014-15 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	2013-14	2014-15	2015-16
Beginning Balance	13,266,542	10,311,915	8,119,551
Ending Balance	10,311,915	8,119,551	7,350,873
Reserve %	9.47%	7.68%	6.90%

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 2014-15. Staff will address this in future meetings.

RECOMMENDATION:

It is recommended that the Board adopt the 2013-14 District General Fund First Interim Budget and Certification as shown on the attached pages.

FUNDING SOURCE:

Not applicable

General Fund Revenue & Expenditures - 2013-2014 1st Interim

	2013-2014 Fall Revision			2013-2014 1st Interim			Change
	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
PROJECTED INCOME							
LCFF/Revenue Limit / Property Tax	81,306,330	1,873,355	83,179,685	81,626,423	1,873,355	83,499,778	320,093
Federal Income	677,560	4,048,883	4,726,443	677,560	4,113,816	4,791,376	64,933
Other State Income	3,596,794	4,073,366	7,670,160	3,329,567	4,075,839	7,405,406	(264,754)
Local Income	1,412,112	6,862,840	8,274,952	1,690,462	6,862,840	8,553,302	278,350
Transfers	765,588	0	765,588	765,588	0	765,588	0
Encroachment	(15,688,926)	15,688,926	0	(15,851,249)	15,851,249	0	0
TOTAL PROJECTED INCOME	72,069,458	32,547,370	104,616,828	72,238,351	32,777,099	105,015,450	398,622
PROJECTED EXPENDITURES							
Certificated Salaries	40,432,517	9,448,216	49,880,733	40,409,891	9,448,760	49,858,651	(22,082)
Classified Salaries	9,249,896	6,564,236	15,814,132	9,263,747	6,758,255	16,022,002	207,870
Benefits	15,315,097	5,293,951	20,609,048	15,296,000	5,351,724	20,647,724	38,676
Books & Supplies	2,176,023	4,930,210	7,106,233	2,307,372	4,700,312	7,007,684	(98,549)
Services & Operating Expenses	6,510,080	6,140,269	12,650,349	6,539,642	6,319,215	12,858,857	208,508
Capital Outlay	159,822	0	159,822	221,945	0	221,945	62,123
Other Outgo	1,156,965	1,101,715	2,258,680	1,154,381	1,130,058	2,284,439	25,759
Categorical	0	0	0	0	0	0	0
TOTAL PROJECTED EXPENDITURES	75,000,400	33,478,597	108,478,997	75,192,978	33,708,324	108,901,302	422,305
Estimated Unspent	0	0	0	0	0	0	0
Expenditures (over/under) Revenue	(2,930,942)	(931,227)	(3,862,169)	(2,954,627)	(931,225)	(3,885,852)	(23,683)
FUND BALANCE, RESERVES:							
Beginning Balance - July 1	13,266,542	931,227	14,197,769	13,266,543	931,227	14,197,770	1
Audit Adjustment	0	0	0	0	0	0	0
Adjusted Beginning Balance	13,266,542	931,227	14,197,769	13,266,543	931,227	14,197,770	1
Projected Ending Balance - June 30	10,335,600	0	10,335,600	10,311,916	2	10,311,918	(23,682)
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		0	0		2	2	2
<i>Assigned:</i>							
Basic Aid Reserve (3.0%)	3,254,370		3,254,370	3,267,039		3,267,039	12,669
MITI Implementation Reserve	1,021,700		1,021,700	1,021,700		1,021,700	
EPA Reserve	0		0	0		0	0
<i>Unassigned:</i>							
Recommended Min Reserve (4.5%)	4,881,555		4,881,555	4,900,559		4,900,559	19,004
Total Components	9,338,625	0	9,338,625	9,370,298	2	9,370,300	31,675
RESERVE FOR ECONOMIC UNCERTAINTIES	996,975	0	996,975	941,618	0	941,618	(55,357)
	0.92%	0.00%	0.92%	0.86%	0.00%	0.86%	-0.05%

LCFF/REVENUE LIMIT SOURCES

Object	Resource	2013-2014 Fall Revision			2013-2014 1st Interim			Change
		UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
8011	STATE AID	(39,236)		(39,236)	280,857	0	280,857	320,093
8012	EPA STATE AID CURRENT YEAR	2,366,400		2,366,400	2,366,400	0	2,366,400	0
8021	HOMEOWNERS' EXEMPTION	763,994		763,994	763,994	0	763,994	0
8041	SECURED TAXES	76,914,252		76,914,252	76,914,252		76,914,252	0
8042	UNSECURED TAXES	2,751,762		2,751,762	2,751,762		2,751,762	0
8043	PRIOR YEAR TAXES	10,169		10,169	10,169		10,169	0
8044	SUPPLEMENTAL TAXES	0		0	0		0	0
8045	ED REV AUGMENT FUNDS(ERAF)	0		0	0		0	0
8046	SUPPL ED REV AUGMENT FUNDS(SERAF)	0		0	0		0	0
8047	COMMUNITY REDEVELOPMENT FUNDS	38,739		38,739	38,739		38,739	0
8082	OTHER TAXES	500		500	500		500	0
8089	50% RECAPTURE, OTHER TAXES	(250)		(250)	(250)		(250)	0
8091	SPECIAL ED ADA	(1,500,000)	1,500,000	0	(1,500,000)	1,500,000	0	0
8092	PERS REDUCTION TRANSFER	0		0	0		0	0
8096	XFER TO CHT SCH INLIEU PROP TX	0	0	0	0	0	0	0
8097	SPECIAL ED EXCESS TAX		373,355	373,355		373,355	373,355	0
	TOTAL-REVENUE LIMIT SOURCES	81,306,330	1,873,355	83,179,685	81,626,423	1,873,355	83,499,778	320,093

FEDERAL INCOME

Object	Resource		2013-2014 Fall Revision			2013-2014 1st Interim			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
8290-000	0000-024		5,000		5,000	5,000		5,000	0
8290 006	0000 012		672,560		672,560	672,560		672,560	0
8290 000	3010 000			774,011	774,011		774,035	774,035	24
8290 002	3010 000			349,822	349,822		349,822	349,822	0
8290 000	3185-000			0	0		0	0	0
8290 001	3185-000	D		17,500	17,500		17,500	17,500	0
8290 002	3185-000	D		32,500	32,500		32,500	32,500	0
8181 000	3310 000			1,850,517	1,850,517		1,882,498	1,882,498	31,981
8181 001	3310 312			203,028	203,028		203,028	203,028	0
8181 000	3311 000			106,783	106,783		106,783	106,783	0
8182 000	3327 000			137,843	137,843		139,542	139,542	1,699
8290 000	3410 000			196,416	196,416		196,416	196,416	0
8290 000	3550 001			113,444	113,444		113,444	113,444	0
8290 000	3550 002			4,968	4,968		4,968	4,968	0
8290 000	4035 000			154,642	154,642		182,871	182,871	28,229
8290 002	4035 000			9,913	9,913		9,913	9,913	0
8290 000	4036 000			0	0		0	0	0
8290 001	4036 000	D		7,179	7,179		7,179	7,179	0
8290 002	4036 000			0	0		3,000	3,000	3,000
8290 000	4045 000			1,752	1,752		1,752	1,752	0
8290 002	4045 000				0		0	0	0
8290 000	4201 000			24,200	24,200		24,200	24,200	0
8290 001	4201 000	D			0		0	0	0
8290 002	4201 000			0	0		0	0	0
8290 000	4203 000			64,365	64,365		64,365	64,365	0
8290 001	4203 000	D			0		0	0	0
8290 002	4203 000			0	0		0	0	0
			677,560	4,048,883	4,726,443	677,560	4,113,816	4,791,376	64,933

D DEFERRED

OTHER STATE INCOME

Object	Resource		2013-2014 Fall Revision			2013-2014 1st Interim			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
8590 000	0000 000		610,166		610,166	0		0	(610,166)
8590 002	0000 000		0		0	0		0	0
8590 005	0000 000		0		0	0		0	0
8590 006	0000 012		918,068		918,068	918,068		918,068	0
8590 002	0000 023		0		0			0	0
8590 000	0000 024		6,122		6,122	6,122		6,122	0
8550 000	0000-000		585,722		585,722	585,722		585,722	0
8590 000	09XX 000		0		0	298,245		298,245	298,245
8560 000	1100 000		1,476,716		1,476,716	1,476,716		1,476,716	0
8560-002	1100 000		0		0	44,694		44,694	44,694
8560 000	6300 000			357,270	357,270		357,270	357,270	0
8560 002	6300 000			0	0		0	0	0
8590 000	6500 000			0	0		0	0	0
8590 000	6500 000			0	0		0	0	0
8590 000	6500 009			0	0		0	0	0
8590 000	6512 000			0	0		0	0	0
8590 003	6512 000			695,584	695,584		704,464	704,464	8,880
8590 000	6520 000			292,190	292,190		292,190	292,190	0
8590 000	6530 000			1,789	1,789		0	0	(1,789)
8590 000	6535 000			4,618	4,618		0	0	(4,618)
8590 001	6660 000	D		0	0		0	0	0
8590 001	6670 005	D		0	0		0	0	0
8590 000	6690 000			215,191	215,191		215,191	215,191	0
8590 001	6690-000	D		13,724	13,724		13,724	13,724	0
8590 002	6690 000			0	0		0	0	0
8311 000	7090 000			0	0		0	0	0
8311 005	7090 000			0	0		0	0	0
8311 000	7230 000			0	0		0	0	0
8311 005	7230 000			0	0		0	0	0
8311 000	7240 000			0	0		0	0	0
8311 005	7240 000			0	0		0	0	0
8590 000	7405-000			2,473,000	2,473,000		2,473,000	2,473,000	0
8590 000	7810 004			20,000	20,000		20,000	20,000	0
			3,596,794	4,073,366	7,670,160	3,329,567	4,075,839	7,405,406	(264,754)

D DEFERRED

LOCAL INCOME

Object	Resource		2013-2014			2013-2014			Change
			Fall Revision			1st Interim			
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
8631 000	0000-000	SALE OF EQUIPMENT & SUPPLIES	10,000	0	10,000	10,000	0	10,000	0
8650 XXX	0000 634/5	M & O FIELD USE	80,000	0	80,000	95,535	0	95,535	15,535
8650 000	0100 XXX	LEASES AND RENTALS-SITE USE	7,836	0	7,836	0	0	0	(7,836)
8660 XXX	0000 000	INTEREST	320,000	0	320,000	320,000	0	320,000	0
8675 001	7230 002	TRANSPORT SERVICES PARENT PAY	0	525,000	525,000	0	525,000	525,000	0
8677 000	6500 007	SP ED, NCCSE	0	0	0	0	0	0	0
8677 004	0100 038	INT/AGY PRIVATE CONTRACTOR	75,000	0	75,000	75,000	0	75,000	0
8677 005	7230 009	INT/AG REV - OTHER TRANSP	0	0	0	0	0	0	0
8677 006	9010 006	INT/AG REV - APCD - BUS PROGRAM	0	0	0	0	0	0	0
8677 007	9025 XXX	INT/AG. REV. - ROP TIER III	0	0	0	0	0	0	0
8677 010	6500 004	COASTAL LEARNING ACADEMY	0	100,000	100,000	0	100,000	100,000	0
8677 012	7230 009	I/A TRASPORTATION HTS	0	0	0	0	0	0	0
8677 012	7240 002	SP ED, TRANSPORTATION	0	0	0	0	0	0	0
8677 014	0100 051	ADMIN DEV FEES RSF/SB	1,500	0	1,500	1,500	0	1,500	0
8689 001	0100 039	OTHER PARKING FINES-TP	0	0	0	1,557	0	1,557	1,557
8689 001	0100 052	OTHER PARKING FINES-CCA	0	0	0	1,518	0	1,518	1,518
8689 001	0100 054	OTHER PARKING FINES-LCC	0	0	0	1,368	0	1,368	1,368
8689 001	0100 055	OTHER PARKING FINES-SDA	0	0	0	479	0	479	479
8689 005	0100 050	STUDENT PARKING FEES-TP	0	0	0	19,292	0	19,292	19,292
8689 010	0100 048	STUDENT PARKING FEES-LCC	7,530	0	7,530	15,450	0	15,450	7,920
8689 013	0100 049	STUDENT PARKING FEES-SDA	0	0	0	10,685	0	10,685	10,685
8689 014	0100 047	STUDENT PARKING FEES-CCA	4,083	0	4,083	14,914	0	14,914	10,831
8689 050	0000 300	TRANSP FEES-ATHL-TP	115,000	0	115,000	115,000	0	115,000	0
8689 100	0000 300	TRANSP FEES-ATHL-LCC	100,000	0	100,000	100,000	0	100,000	0
8689 130	0000 300	TRANSP FEES-ATHL-SDA	42,000	0	42,000	42,000	0	42,000	0
8689 140	0000 300	TRANSP FEES-ATHL-CCA	80,000	0	80,000	80,000	0	80,000	0
8699 000	0100 030	22ND AGR DIST NON COOP	0	0	0	0	0	0	0
8699 000	9010 011-14	SB70 CAREER DEV/ WIP PARTNERSHIP GRANT	0	165,905	165,905	0	165,905	165,905	0
8699 700	0000 012	CAPITAL FUNDS FOR SOLAR	0	0	0	0	0	0	0
8699 XXX	XXXX XXX	OTHER LOCAL INCOME	498,764	27,000	525,764	715,765	27,000	742,765	217,001
8710 000	6500 008	SP ED, SEAS	0	20,000	20,000	0	20,000	20,000	0
8782 000	9025 XXX	ROP COUNTY OFFICE	0	1,575,458	1,575,458	0	1,575,458	1,575,458	0
8782 XXX	1100 001	ROP LOTTERY TRANSFER	70,399	0	70,399	70,399	0	70,399	0
8792 000	6500 000	SPECIAL EDUCATION	0	4,449,477	4,449,477	0	4,449,477	4,449,477	0
		TOTAL LOCAL REVENUE	1,412,112	6,862,840	8,274,952	1,690,462	6,862,840	8,553,302	278,350
8919 016	0000 000	I/TRANSF SELF INS FD	0	0	0	0	0	0	0
8919 021	0000 000	TRANSFER FROM BOND FUNDS FOR SOLAR	765,588	0	765,588	765,588	0	765,588	0
		SUBTOTAL TRANSFERS	765,588	0	765,588	765,588	0	765,588	0
8980 000	0000 000	UNRESTRICTED CONTRIBUTIONS	(15,891,855)	0	(15,891,855)	(16,042,083)	0	(16,042,083)	(150,228)
8980 000	1100-001	ROP LOTTERY TRANSFER	(70,399)	0	(70,399)	(70,399)	0	(70,399)	0
8980 000	3550 003	DISTRICT MATCH - PERKINS	0	0	0	0	0	0	0
8980 000	6500 000	CONTRIBUTION TO SPEC. ED. FOR ENCROACHMENT	0	8,369,522	8,369,522	8,481,595	8,481,595	8,481,595	112,073
8980 000	6512 000	SPED MENTAL HEALTH SERVICES	0	1,425,029	1,425,029	1,414,534	1,414,534	1,414,534	(10,495)
8980 000	6520 000	SPEC PROJ. WORKABILITY I LEA	0	0	0	0	0	0	0
8980 000	7090 000	CONTRIBUTION TO EIA	0	432,822	432,822	432,822	432,822	432,822	0
8980 000	7230 000	CONTRIBUTION TO H-T-S TRANSPORTATION	0	620,829	620,829	620,672	620,672	620,672	(157)
8980 005	7230 000	CONTRIBUTION TO HTS. TRANSP. FAIR SHARE	0	0	0	0	0	0	0
8980 000	7240 000	CONTRIBUTION TO SP. ED. TRANSP. FOR ENCROACH.	0	2,722,862	2,722,862	2,771,669	2,771,669	2,771,669	48,807
8980 005	7240 000	CONTRIBUTION TO SP. ED. TRANSP. FAIR SHARE	0	0	0	0	0	0	0
8980 000	8150 000	CONTRIBUTION TO ROUTINE REPAIR FOR ENCROACH.	0	2,320,791	2,320,791	2,320,791	2,320,791	2,320,791	0
8980 000	9025 XXX	ROP LOTTERY TRANSFER	0	70,399	70,399	70,399	70,399	70,399	0
8990 007	9025 000	ROP TIER III REVENUE	0	(273,328)	(273,328)	0	(261,233)	(261,233)	12,095
8990 007	0000 000	ROP TIER III REVENUE	273,328	0	273,328	261,233	0	261,233	(12,095)
		SUBTOTAL ENCROACHMENT	(15,688,926)	15,688,926	0	(15,851,249)	15,851,249	0	0
		TOTAL TRANSFERS	(14,923,338)	15,688,926	765,588	(15,085,661)	15,851,249	765,588	0
		TOTAL ALL REVENUE W/O TEMP TRSFERS	72,069,458	32,547,370	104,616,828	72,238,351	32,777,099	105,015,450	398,622
		OTHER I/F TRANSFERS IN-TEMP	0	0	0	0	0	0	0
		TOTAL REVENUE WITH ALL TRANSFERS	72,069,458	32,547,370	104,616,828	72,238,351	32,777,099	105,015,450	398,622

CERTIFICATED SALARIES

Object	Resource		2013-2014 Fall Revision			2013-2014 1st Interim			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
1100 000		TEACHERS' SALARIES	33,221,209	8,506,531	41,727,740	33,266,960	8,504,525	41,771,485	43,745
1100 033		EL STIPEND	475,000	0	475,000	475,000	0	475,000	0
1200 000		PUPIL SUPPORT: LIBRARIANS GUIDANCE, WELFARE & ATTEND. PHYSICAL & MENTAL HEALTH	2,812,617	52,511	2,865,128	2,813,569	53,511	2,867,080	1,952
1300 000		SUPERVISORS, ADMIN: SCHOOL ADMINISTRATORS SUPERINTENDENTS ADMINISTRATORS	3,333,464	397,563	3,731,027	3,333,464	397,563	3,731,027	0
1900 000		OTHER CERTIFICATED	590,227	491,611	1,081,838	520,898	493,161	1,014,059	(67,779)
		TOTAL-OBJECT CODE 1000	40,432,517	9,448,216	49,880,733	40,409,891	9,448,760	49,858,651	(22,082)

CLASSIFIED SALARIES

Object	Resource		2013-2014 Fall Revision			2013-2014 1st Interim			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
2100 000		INSTRUCTIONAL AIDES	861,000	2,447,954	3,308,954	861,000	2,582,246	3,443,246	134,292
2200 000		CLASSIFIED SUPPORT: MAINTENANCE & OPERATIONS INSTR. MEDIA / LIBRARY TRANSPORTATION	2,945,180	3,494,051	6,439,231	2,954,082	3,542,056	6,496,138	56,907
2300 000		SUPERVISORS AND ADMINISTRATORS' SALARIES	760,895	328,565	1,089,460	761,613	328,804	1,090,417	957
2400 000		CLERICAL & OFFICE PERSONNEL	4,353,186	293,666	4,646,852	4,358,301	305,149	4,663,450	16,598
2900 000		OTHER CLASSIFIED	329,635	0	329,635	328,751	0	328,751	(884)
		TOTAL-OBJECT CODE 2000	9,249,896	6,564,236	15,814,132	9,263,747	6,758,255	16,022,002	207,870

EMPLOYEE BENEFITS

Object	Resource		2013-2014 Fall Revision			2013-2014 1st Interim			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
3100 000		STATE TEACHERS' RETIREMENT SYS	3,711,776	778,524	4,490,300	3,709,187	778,507	4,487,694	(2,606)
3200 000		PUBLIC EMPLOYEE RETIREMENT SYS	1,070,459	674,339	1,744,798	1,071,571	690,549	1,762,120	17,322
3311/2 000		SOCIAL SECURITY	626,138	413,289	1,039,427	627,562	425,319	1,052,881	13,454
3321/2 000		MEDICARE	713,965	219,277	933,242	695,831	223,247	919,078	(14,164)
3400 000		INC PROTCT+CERT DNTAL+LIFE	510,812	141,044	651,856	507,899	143,517	651,416	(440)
3500 000		UNEMPLOYMENT INSURANCE	72,805	8,013	80,818	72,828	8,117	80,945	127
3600 000		WORKERS' COMPENSATION	992,377	287,265	1,279,642	992,230	290,734	1,282,964	3,322
3700 000		RETIREE BENEFITS (H & W)	572,292	147,230	719,522	533,126	155,563	688,689	(30,833)
3800 000		PERS REDUCTION	0	0	0	0	0	0	0
3900 000		FLEX ACCOUNTS	7,044,473	2,624,970	9,669,443	7,085,766	2,636,171	9,721,937	52,494
		TOTAL-OBJECT CODE 3000	15,315,097	5,293,951	20,609,048	15,296,000	5,351,724	20,647,724	38,676

BOOKS AND SUPPLIES

Object	Resource		2013-2014 Fall Revision			2013-2014 1st Interim			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
4100 000		TEXTBOOKS (7-8 + 9-12)	0	82,270	82,270	0	157,270	157,270	75,000
4200 000		BOOKS OTHER THAN TEXTBOOKS	450	280,400	280,850	450	284,959	285,409	4,559
4300 000		MATERIALS & SUPPLIES LOTTERY INSTRUCTIONAL MTRLS OTHER SUPPLIES PUPIL TRANSPORTATION SUPPLIES GIFTS & DONATIONS	1,877,781	2,439,972	4,317,753	1,950,254	2,356,127	4,306,381	(11,372)
4300 999		ESTIMATED UNSPENT	0	2,065,620	2,065,620	0	1,836,227	1,836,227	(229,393)
4400 000		NON-CAPITALIZED EQUIP (under \$5,000)	297,792	61,948	359,740	356,668	65,729	422,397	62,657
		TOTAL-OBJECT CODE 4000	2,176,023	4,930,210	7,106,233	2,307,372	4,700,312	7,007,684	(98,549)

SERVICES AND OPERATING EXPENSES

Object	Resource		2013-2014 Fall Revision			2013-2014 1st Interim			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
5100 000		SUBAGREEMENT FOR SERVICES	355,500	0	355,500	355,500	837,750	1,193,250	837,750
5200 000		TRAVEL/CONFERENCES/INSERVICE TRNG	117,351	94,811	212,162	119,730	125,399	245,129	32,967
5300 000		DISTRICT DUES & MEMBERSHIP	53,860	1,004	54,864	53,860	1,004	54,864	0
5400 000		INSURANCE	501,708	0	501,708	501,708	0	501,708	0
5500 000		UTILITIES	2,067,000	600	2,067,600	2,067,000	600	2,067,600	0
5600 000		RENTALS, LEASES & REPAIRS	678,761	107,361	786,122	695,469	107,361	802,830	16,708
5700 000		INTER-PROGRAM SERVICES	330,700	(347,700)	(17,000)	330,700	(347,700)	(17,000)	0
5800 000		PROF./CONSULTING & OTHER SERVICES & OPERATING EXPENSES, INSTRUCTIONAL CONSULT. & LECT.	2,079,970	6,259,013	8,338,983	2,090,445	5,569,621	7,660,066	(678,917)
5900 000		COMMUNICATIONS: VOICE, DATA & POSTAGE	325,230	25,180	350,410	325,230	25,180	350,410	0
		TOTAL-OBJECT CODE 5000	6,510,080	6,140,269	12,650,349	6,539,642	6,319,215	12,858,857	208,508

CAPITAL OUTLAY

Object	Resource		2013-2014 Fall Revision			2013-2014 1st Interim			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
6100 000		SITES & IMPROVEMENT OF SITE	0	0	0	18,358	0	18,358	18,358
6200 000		IMPROVEMENT	0	0	0	74,665	0	74,665	74,665
6400 000		EQUIPMENT	151,822	0	151,822	120,922	0	120,922	(30,900)
6500 000		EQUIPMENT REPLACEMENT	8,000	0	8,000	8,000	0	8,000	0
		TOTAL-OBJECT CODE 6000	159,822	0	159,822	221,945	0	221,945	62,123

OTHER OUTGO

Object	Resource		2013-2014 Fall Revision			2013-2014 1st Interim			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
7130 000	XXXX XXX	STATE SPECIAL SCHOOLS	6,843	0	6,843	6,843		6,843	0
7141 000	65XX XXX	SPED OTH TUIT- DEFIC PMTS-SCH	0	156,748	156,748	0	156,748	156,748	0
7142 000	6500 000	SPED OTH TUIT-X COST	0	519,784	519,784	0	519,784	519,784	0
7142 000	6500 001	OTHER TUITION & SPEC. ED EXCESS COS	0	12,330	12,330	0	38,089	38,089	25,759
7142 000	6512 000	SPED MENTAL HEALTH OTH TUIT-X COST	0	106,605	106,605	0	106,605	106,605	0
7142-002	6500-005	ADULT TRANSITION SH PROGRAM	0	0	0	0	0	0	0
7142 003	6500 001	SP. ED. NCCSE MOU	0	0	0	0	0	0	0
7142 004	6512 000	SPED MENTAL HEALTH SERVICES	0	0	0	0	0	0	0
7310 001	XXXX XXX	DIRECT SUPPORT/INDIRECT COSTS	(306,248)	306,248	0	(308,832)	308,832	0	0
7350 011	XXXX XXX	ADULT ED INDIRECT - FUND 11-00	(30,154)	0	(30,154)	(30,154)	0	(30,154)	0
7350 013	XXXX XXX	FOOD SERVICE INDIRECT FD 13-00	(140,000)	0	(140,000)	(140,000)	0	(140,000)	0
7438 000	XXXX XXX	SOLAR PROJ DEBT SVC INT	840,936	0	840,936	840,936	0	840,936	0
7439 000	XXXX XXX	SOLAR PROJ OTH DEBT SVC PRINC.	765,588	0	765,588	765,588	0	765,588	0
7615 014	XXXX XXX	TRSF FROM GEN TO DEF. MAINT. FUND 14	0	0	0	0	0	0	0
7619 011	0000 800	I/F TRANSF TO ADULT ED	0	0	0	0	0	0	0
7619 030	0000 800	INTERFD-TRSF-TO DED. INS.	20,000	0	20,000	20,000	0	20,000	0
		TOTAL-OBJECT CODE 7000	1,156,965	1,101,715	2,258,680	1,154,381	1,130,058	2,284,439	25,759
		TOTAL-ALL EXPENDITURES	75,000,400	33,478,597	108,478,997	75,192,978	33,708,324	108,901,302	0
		GRAND TOTAL-ALL EXPENDITURES	75,000,400	33,478,597	108,478,997	75,192,978	33,708,324	108,901,302	0

General Fund Revenue & Expenditures - 2013-2014 1st Interim

Business Services Division

Finance Department

2013-2014

1st Interim

Summary of Changes

Income:

	<u>Fall Revision</u>	<u>1st Interim</u>	<u>Summary of Changes</u>
LCFF/Revenue Limit	83,179,685	83,499,778	320,093 * \$320K State Aid - LCFF Changes
Federal	4,726,443	4,791,376	64,933 * \$32K IDEA * \$28K NCLB Title II
Other State	7,670,160	7,405,406	(264,754) * \$45K Unrestricted Lottery * (\$312K) Categorical Flexibility - LCFF Changes
Local	8,274,952	8,553,302	278,350 * \$204K Donations, College Testing * \$ 49K Parking Fees * \$ 24K Use of Facilities
Transfers	765,588	765,588	-
Encroachment	(15,688,926)	(15,851,249)	(162,323) * \$112K Special Ed Contribution Increase * \$ 49K Special Ed Transportation Contribution Increase
Total	104,616,828	105,015,450	398,622

General Fund Revenue & Expenditures - 2013-2014 1st Interim

Business Services Division

Finance Department

2013-2014

1st Interim

Summary of Changes

Expenditures:

	<u>Fall Revision</u>	<u>1st Interim</u>	<u>Summary of Changes</u>
Certificated Salaries	49,880,733	49,858,651	(22,082) * (0.87) FTE * \$49K Common Core Standards Professional Development
Classified Salaries	15,814,132	16,022,002	207,870 * 5.03 FTE Instructional Aides (4.54 of which for 1:1) * 0.93 FTE Transportation Bus Driver
Benefits	20,609,048	20,647,724	38,676 Corresponding benefits
Books & Supplies	7,106,233	7,007,684	(98,549) * \$ 189K Donations, college testing * (\$ 55K) Common Core Transfer for Professional Development (Salaries & Benefits) * (\$ 99K) Special Ed transfer for mediation settlement * (\$116K) Estimated Unspent for SES set aside
Services & Operating Expenses	12,650,349	12,858,857	208,508 * \$116K SES set aside * \$ 99K Special Ed transfer for mediation settlement * \$ 31K Technology transfer from tech equipment * \$ 30K NCLB Title II conferences/travel * (\$68K) Decrease in NPA services
Capital Outlay	159,822	221,945	62,123 * (\$31K) Technology transfer to computer licensing
Other Outgo	2,258,680	2,284,439	25,759 * \$ 26K Special Ed JCCS excess costs
Total	108,478,997	108,901,302	422,305