

San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: February 25, 2014

BOARD MEETING DATE: March 6, 2014

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

SUBMITTED BY: Rick Schmitt
Superintendent

SUBJECT: APPROVE AND CERTIFY THE 2013-14
GENERAL FUND SECOND INTERIM
BUDGET

EXECUTIVE SUMMARY

The Second Interim Budget Report (as of January 31, 2014) for 2013-14 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 2014-15 Proposed Budget.

Income is up by \$450,000 and expenditures are up by \$400,000 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:

- California Clean Energy Jobs revenue
- Revenue from donations, and college testing was booked as it has been received
- Estimate for salary column increase removed as all costs are included
- Increase in Certificated Substitute Expenses
- Increase in Special Education Instructional Assistants
- Books & supply expenses have increased due to Donations and other funding received

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:

- 6B One time carryover amounts and other costs have been removed from subsequent years.
- 8B Due to the use of reserves to preserve programs, deficit spending is higher than the state standard.

MULTI-YEAR PROJECTION:

As part of the Second 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, the Financial Crisis Management Assistance Team (FCMAT), and the Governor’s 2014-2015 Proposed Budget, released in January 2014. Using conservative estimates for both property taxes and the State’s ability to fund the Local Control Funding Formula (LCFF), our estimates show the district remaining in Basic Aid. The LCFF funding levels for 13-14 will not be certified until July 2014. Major assumptions in the MYP include:

Revenue

- Conservative property tax increases for subsequent years
- Loss of County Office of Education Pass-through funds for ROP
- Increase for one-time additional Microsoft Voucher Revenue
- Reduction in special education encroachment as non-public school alternative program is phased in

Expenditures

- Annual step, column and health benefit increases
- Additional expenses associated with Middle School #5

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. As our assumptions reflect cautious growth, multi-year deficit spending continues to erode the reserves. Reducing the deficit and restoring the reserves remains a priority in developing the 2014-15 budget and future planning.

Unrestricted	2013-14	2014-15	2015-16
Beginning Balance	13,266,542	10,365,486	8,113,811
Ending Balance	10,365,486	8,113,811	7,309,594
Reserve %	9.5%	7.6%	6.9%

RECOMMENDATION:

It is recommended that the Board approve and certify the 2013-14 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 - 2013-2014 2nd Interim

	2013-2014 1st Interim			2013-2014 2nd Interim			Change
	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
PROJECTED INCOME							
LCFF/Revenue Limit / Property Tax	81,626,423	1,873,355	83,499,778	81,626,423	1,873,355	83,499,778	0
Federal Income	677,560	4,113,816	4,791,376	677,560	4,113,325	4,790,885	(491)
Other State Income	3,329,567	4,075,839	7,405,406	3,329,567	4,220,843	7,550,410	145,004
Local Income	1,690,462	6,862,840	8,553,302	2,009,584	6,855,060	8,864,644	311,342
Transfers	765,588	0	765,588	765,588	0	765,588	0
Encroachment	(15,851,249)	15,851,249	0	(15,909,764)	15,909,764	0	0
TOTAL PROJECTED INCOME	72,238,351	32,777,099	105,015,450	72,498,958	32,972,347	105,471,305	455,855
PROJECTED EXPENDITURES							
Certificated Salaries	40,409,891	9,448,760	49,858,651	40,225,238	9,514,433	49,739,671	(118,980)
Classified Salaries	9,263,747	6,758,255	16,022,002	9,391,082	6,771,357	16,162,439	140,437
Benefits	15,296,000	5,351,724	20,647,724	15,320,164	5,426,585	20,746,749	99,025
Books & Supplies	2,307,372	4,700,312	7,007,684	2,426,785	4,804,671	7,231,456	223,772
Services & Operating Expenses	6,539,642	6,319,215	12,858,857	6,617,452	6,270,637	12,888,089	29,232
Capital Outlay	221,945	0	221,945	221,695	11,225	232,920	10,975
Other Outgo	1,154,381	1,130,058	2,284,439	1,197,598	1,104,666	2,302,264	17,825
Categorical	0	0	0	0	0	0	0
TOTAL PROJECTED EXPENDITURES	75,192,978	33,708,324	108,901,302	75,400,014	33,903,574	109,303,588	402,286
Estimated Unspent	0	0	0	0	0	0	0
Expenditures (over/under) Revenue	(2,954,627)	(931,225)	(3,885,852)	(2,901,056)	(931,227)	(3,832,283)	53,569
FUND BALANCE, RESERVES:							
Beginning Balance - July 1	13,266,543	931,227	14,197,770	13,266,543	931,227	14,197,770	0
Audit Adjustment	0	0	0	0	0	0	0
Adjusted Beginning Balance	13,266,543	931,227	14,197,770	13,266,543	931,227	14,197,770	0
Projected Ending Balance - June 30	10,311,916	2	10,311,918	10,365,487	0	10,365,487	53,569
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		2	2		0	0	(2)
Assigned:							
Basic Aid Reserve (3.0%)	3,267,039		3,267,039	3,279,108		3,279,108	12,069
MITI Implementation Reserve	1,021,700		1,021,700	1,021,700		1,021,700	
EPA Reserve	0		0	0		0	0
Unassigned:							
Recommended Min Reserve (4.5%)	4,900,559		4,900,559	4,918,661		4,918,661	18,103
Total Components	9,370,298	2	9,370,300	9,400,469	0	9,400,469	30,169
RESERVE FOR ECONOMIC UNCERTAINTIES	941,618	0	941,618	965,018	0	965,018	23,400
	0.86%	0.00%	0.86%	0.88%	0.00%	0.88%	0.02%
SPECIAL RESERVE FUND	2,453,145	0	2,453,145	2,453,145	0	2,453,145	
Combined Reserve	11.72%	0.00%	11.72%	11.73%	0.00%	11.73%	

LCFF/REVENUE LIMIT SOURCES

Object	Resource	2013-2014 1st Interim			2013-2014 2nd Interim			Change
		UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
8011	STATE AID	280,857	0	280,857	280,857		280,857	0
8012	EPA STATE AID CURRENT YEAR	2,366,400	0	2,366,400	2,366,400		2,366,400	0
8021	HOMEOWNERS' EXEMPTION	763,994	0	763,994	763,994		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
8096	XFER TO CHT SCH INLIEU PROP TX	0	0	0			0	0
8097	SPECIAL ED EXCESS TAX		373,355	373,355		373,355	373,355	0
	TOTAL-REVENUE LIMIT SOURCES	81,626,423	1,873,355	83,499,778	81,626,423	1,873,355	83,499,778	0

FEDERAL INCOME

Object	Resource		2013-2014 1st Interim			2013-2014 2nd 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			774,035	774,035		774,035	774,035	0
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			1,882,498	1,882,498		1,882,498	1,882,498	0
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			139,542	139,542		139,542	139,542	0
8290 000	3410 000			196,416	196,416		196,416	196,416	0
8290 000	3550 001			113,444	113,444		117,921	117,921	4,477
8290 000	3550 002			4,968	4,968		0	0	(4,968)
8290 000	4035 000			182,871	182,871		182,871	182,871	0
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			3,000	3,000		3,000	3,000	0
8290 000	4045 000			1,752	1,752		1,752	1,752	0
8290 002	4045 000			0	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	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	0
8290 002	4203 000			0	0		0	0	0
TOTAL FEDERAL REVENUE			677,560	4,113,816	4,791,376	677,560	4,113,325	4,790,885	(491)

D DEFERRED

OTHER STATE INCOME

Object	Resource			2013-2014 1st Interim			2013-2014 2nd Interim			Change
				UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
8590 000	0000 000		HOURLY PROGRAMS	0		0	0		0	0
8590 002	0000 000		HOURLY PROGRAMS	0		0	0		0	0
8590 005	0000 000		BASIC AID FAIR SHARE	0		0	0		0	0
8590 006	0000 012		CA SOLAR INITIATIVE REBATE	918,068		918,068	918,068		918,068	0
8590 002	0000 023		CELDT TESTING			0	0		0	0
8590 000	0000 024		AP FEE REIMB PROG	6,122		6,122	6,122		6,122	0
8550 000	0000-000		MANDATED COST REIMBURSEMENT	585,722		585,722	585,722		585,722	0
8590 000	09XX 000		CATEGORICAL FLEXIBILITY	298,245		298,245	298,245		298,245	0
8560 000	1100 000		LOTTERY	1,476,716		1,476,716	1,476,716		1,476,716	0
8560-002	1100 000		LOTTERY	44,694		44,694	44,694		44,694	0
8590 000	6230 000		CA CLEAN ENERGY JOBS		0	0		145,004	145,004	145,004
8560 000	6300 000		LOTTERY INSTRUCTIONAL MATERIALS		357,270	357,270		357,270	357,270	0
8560 002	6300 000		LOTTERY INSTRUCTIONAL MATERIALS		0	0		0	0	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		0	0		0	0	0
8590 000	6512 000		SPED MENTAL HEALTH SERVICES		0	0		0	0	0
8590 003	6512 000		SPED PROP 98 MENTAL HEALTH SERVICES		704,464	704,464		704,464	704,464	0
8590 000	6520 000		SPED PROJ WORKABILITY		292,190	292,190		292,190	292,190	0
8590 000	6530 000		SPED LOW INCIDENCE		0	0		0	0	0
8590 000	6535 000		SPED PERSONNEL STAFF DEV		0	0		0	0	0
8590 001	6660 000	D	TUPE/TOBACCO USE PREVENTION ED.		0	0		0	0	0
8590 001	6670 005	D	TUPE 9-12 STOP IV		0	0		0	0	0
8590 000	6690 000		TUPE 6-12 GRANT		215,191	215,191		215,191	215,191	0
8590 001	6690-000	D	TUPE 6-12 GRANT		13,724	13,724		13,724	13,724	0
8590 002	6690 000		TUPE 6-12 GRANT		0	0		0	0	0
8311 000	7090 000		ECONOMIC IMPACT AID		0	0		0	0	0
8311 005	7090 000		ECONOMIC IMPACT AID-Fair Share		0	0		0	0	0
8311 000	7230 000		TRANSPORTATION - Home to School		0	0		0	0	0
8311 005	7230 000		TRANSPORTATION-HTS Fair Share		0	0		0	0	0
8311 000	7240 000		TRANSPORTATION-Special Education		0	0		0	0	0
8311 005	7240 000		TRANSPORTATION-SPED Fair Share		0	0		0	0	0
8590 000	7405-000		COMMON CORE STANDARDS		2,473,000	2,473,000		2,473,000	2,473,000	0
8590 000	7810 004		TRANSITION PRTRNSHP PROJ - WIT		20,000	20,000		20,000	20,000	0
TOTAL OTHER STATE REVENUE				3,329,567	4,075,839	7,405,406	3,329,567	4,220,843	7,550,410	145,004

D DEFERRED

LOCAL INCOME

Object	Resource		2013-2014 1st Interim			2013-2014 2nd Interim			Change
			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	95,535	0	95,535	109,524	0	109,524	13,989
8650 000	0100 XXX	LEASES AND RENTALS-SITE USE	0	0	0	0	0	0	0
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	0000 000	I/AG. ADM/DEV.FEE.SB/RSF	0	0	0	1,500	0	1,500	1,500
8677 014	0100 051	ADMIN DEV FEES RSF/SB	1,500	0	1,500	0	0	0	(1,500)
8689 001	0100 039	OTHER PARKING FINES-TP	1,557	0	1,557	2,075	0	2,075	518
8689 001	0100 052	OTHER PARKING FINES-CCA	1,518	0	1,518	2,162	0	2,162	644
8689 001	0100 054	OTHER PARKING FINES-LCC	1,368	0	1,368	3,691	0	3,691	2,323
8689 001	0100 055	OTHER PARKING FINES-SDA	479	0	479	919	0	919	440
8689 005	0100 050	STUDENT PARKING FEES-TP	19,292	0	19,292	19,292	0	19,292	0
8689 010	0100 048	STUDENT PARKING FEES-LCC	15,450	0	15,450	15,450	0	15,450	0
8689 013	0100 049	STUDENT PARKING FEES-SDA	10,685	0	10,685	10,685	0	10,685	0
8689 014	0100 047	STUDENT PARKING FEES-CCA	14,914	0	14,914	14,914	0	14,914	0
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	158,125	158,125	(7,780)
8699 700	0000 012	CAPITAL FUNDS FOR SOLAR	0	0	0	0	0	0	0
8699 XXX	XXXX XXX	OTHER LOCAL INCOME	715,765	27,000	742,765	952,309	27,000	979,309	236,544
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
8783 000	XXXX XXX	ALL OTHER TRANSFERS FROM JPA	0	0	0	64,664	0	64,664	64,664
8792 000	6500 000	SPECIAL EDUCATION	0	4,449,477	4,449,477	0	4,449,477	4,449,477	0
		TOTAL LOCAL REVENUE	1,690,462	6,862,840	8,553,302	2,009,584	6,855,060	8,864,644	311,342
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	(16,042,083)	0	(16,042,083)	(16,041,640)	0	(16,041,640)	443
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	8,481,595	8,481,595	8,319,119	8,319,119	8,319,119	(162,476)
8980 000	6512 000	SPED MENTAL HEALTH SERVICES	0	1,414,534	1,414,534	1,613,473	1,613,473	1,613,473	198,939
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	620,672	620,672	634,132	634,132	634,132	13,460
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	2,771,669	2,771,669	2,731,472	2,731,472	2,731,472	(40,197)
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	2,310,622	2,310,622	2,310,622	(10,169)
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	(261,233)	(261,233)	0	(202,275)	(202,275)	58,958
8990 007	0000 000	ROP TIER III REVENUE	261,233	0	261,233	202,275	0	202,275	(58,958)
		SUBTOTAL ENCROACHMENT	(15,851,249)	15,851,249	0	(15,909,764)	15,909,764	0	0
		TOTAL TRANSFERS	(15,085,661)	15,851,249	765,588	(15,144,176)	15,909,764	765,588	0
		TOTAL ALL REVENUE W/O TEMP TRSFERS	72,238,351	32,777,099	105,015,450	72,498,958	32,972,347	105,471,305	455,855
		OTHER I/F TRANSFERS IN-TEMP	0	0	0	0	0	0	0
		TOTAL REVENUE WITH ALL TRANSFERS	72,238,351	32,777,099	105,015,450	72,498,958	32,972,347	105,471,305	455,855

CERTIFICATED SALARIES

Object	Resource		2013-2014 1st Interim			2013-2014 2nd Interim			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
1100 000		TEACHERS' SALARIES	33,266,960	8,504,525	41,771,485	33,057,878	8,567,714	41,625,592	(145,893)
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	2,813,569	53,511	2,867,080	2,813,569	53,511	2,867,080	0
1300 000		SUPERVISORS, ADMIN: SCHOOL ADMINISTRATORS SUPERINTENDENTS ADMINISTRATORS	3,333,464	397,563	3,731,027	3,355,158	399,911	3,755,069	24,042
1900 000		OTHER CERTIFICATED	520,898	493,161	1,014,059	523,633	493,297	1,016,930	2,871
		TOTAL-OBJECT CODE 1000	40,409,891	9,448,760	49,858,651	40,225,238	9,514,433	49,739,671	(118,980)

CLASSIFIED SALARIES

Object	Resource		2013-2014 1st Interim			2013-2014 2nd Interim			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
2100 000		INSTRUCTIONAL AIDES	861,000	2,582,246	3,443,246	861,000	2,602,669	3,463,669	20,423
2200 000		CLASSIFIED SUPPORT: MAINTENANCE & OPERATIONS INSTR. MEDIA / LIBRARY TRANSPORTATION	2,954,082	3,542,056	6,496,138	2,987,175	3,528,895	6,516,070	19,932
2300 000		SUPERVISORS AND ADMINISTRATORS' SALARIES	761,613	328,804	1,090,417	827,009	331,366	1,158,375	67,958
2400 000		CLERICAL & OFFICE PERSONNEL	4,358,301	305,149	4,663,450	4,344,379	308,427	4,652,806	(10,644)
2900 000		OTHER CLASSIFIED	328,751	0	328,751	371,519	0	371,519	42,768
		TOTAL-OBJECT CODE 2000	9,263,747	6,758,255	16,022,002	9,391,082	6,771,357	16,162,439	140,437

EMPLOYEE BENEFITS

Object	Resource		2013-2014 1st Interim			2013-2014 2nd Interim			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
3100 000		STATE TEACHERS' RETIREMENT SYS	3,709,187	778,507	4,487,694	3,718,688	797,858	4,516,546	28,852
3200 000		PUBLIC EMPLOYEE RETIREMENT SYS	1,071,571	690,549	1,762,120	1,078,782	683,325	1,762,107	(13)
3311/2 000		SOCIAL SECURITY	627,562	425,319	1,052,881	635,773	425,496	1,061,269	8,388
3321/2 000		MEDICARE	695,831	223,247	919,078	696,940	226,542	923,482	4,404
3400 000		INC PROTCT+CERT DNTAL+LIFE	507,899	143,517	651,416	511,140	144,606	655,746	4,330
3500 000		UNEMPLOYMENT INSURANCE	72,828	8,117	80,945	72,957	8,231	81,188	243
3600 000		WORKERS' COMPENSATION	992,230	290,734	1,282,964	996,636	295,020	1,291,656	8,692
3700 000		RETIREE BENEFITS (H & W)	533,126	155,563	688,689	514,352	160,291	674,643	(14,046)
3800 000		PERS REDUCTION	0	0	0	0	0	0	0
3900 000		FLEX ACCOUNTS	7,085,766	2,636,171	9,721,937	7,094,896	2,685,216	9,780,112	58,175
		TOTAL-OBJECT CODE 3000	15,296,000	5,351,724	20,647,724	15,320,164	5,426,585	20,746,749	99,025

BOOKS AND SUPPLIES

Object	Resource		2013-2014 1st Interim			2013-2014 2nd Interim			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
4100 000		TEXTBOOKS (7-8 + 9-12)	0	157,270	157,270	0	157,270	157,270	0
4200 000		BOOKS OTHER THAN TEXTBOOKS	450	284,959	285,409	450	239,959	240,409	(45,000)
4300 000		MATERIALS & SUPPLIES LOTTERY INSTRUCTIONAL MTRLS OTHER SUPPLIES PUPIL TRANSPORTATION SUPPLIES GIFTS & DONATIONS	1,950,254	2,356,127	4,306,381	2,034,274	2,490,787	4,525,061	218,680
4300 999		ESTIMATED UNSPENT	0	1,836,227	1,836,227	0	1,801,043	1,801,043	(35,184)
4400 000		NON-CAPITALIZED EQUIP (under \$5,000)	356,668	65,729	422,397	392,061	115,612	507,673	85,276
		TOTAL-OBJECT CODE 4000	2,307,372	4,700,312	7,007,684	2,426,785	4,804,671	7,231,456	223,772

SERVICES AND OPERATING EXPENSES

Object	Resource		2013-2014 1st Interim			2013-2014 2nd Interim			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
5100 000		SUBAGREEMENT FOR SERVICES	355,500	837,750	1,193,250	355,500	1,252,750	1,608,250	415,000
5200 000		TRAVEL/CONFERENCES/INSERVICE TRNG	119,730	125,399	245,129	126,434	90,072	216,506	(28,623)
5300 000		DISTRICT DUES & MEMBERSHIP	53,860	1,004	54,864	54,049	1,004	55,053	189
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	695,469	107,361	802,830	703,854	108,861	812,715	9,885
5700 000		INTER-PROGRAM SERVICES	330,700	(347,700)	(17,000)	331,280	(348,280)	(17,000)	0
5800 000		PROF./CONSULTING & OTHER SERVICES & OPERATING EXPENSES, INSTRUCTIONAL CONSULT. & LECT.	2,090,445	5,569,621	7,660,066	2,152,185	5,140,225	7,292,410	(367,656)
5900 000		COMMUNICATIONS: VOICE, DATA & POSTAGE	325,230	25,180	350,410	325,442	25,405	350,847	437
		TOTAL-OBJECT CODE 5000	6,539,642	6,319,215	12,858,857	6,617,452	6,270,637	12,888,089	29,232

CAPITAL OUTLAY

Object	Resource		2013-2014 1st Interim			2013-2014 2nd Interim			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
6100 000		SITES & IMPROVEMENT OF SITE	18,358	0	18,358	18,358	0	18,358	0
6200 000		IMPROVEMENT	74,665	0	74,665	74,665	0	74,665	0
6400 000		EQUIPMENT	120,922	0	120,922	120,922	11,225	132,147	11,225
6500 000		EQUIPMENT REPLACEMENT	8,000	0	8,000	7,750	0	7,750	(250)
		TOTAL-OBJECT CODE 6000	221,945	0	221,945	221,695	11,225	232,920	10,975

OTHER OUTGO

Object	Resource		2013-2014 1st Interim			2013-2014 2nd Interim			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
7130 000	XXXX XXX	STATE SPECIAL SCHOOLS	6,843		6,843	14,668	0	14,668	7,825
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	664,478	664,478	144,694
7142 000	6500 001	OTHER TUITION & SPEC. ED EXCESS COS	0	38,089	38,089	0	0	0	(38,089)
7142 000	6512 000	SPED MENTAL HEALTH OTH TUIT-X COST	0	106,605	106,605	0	0	0	(106,605)
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	(308,832)	308,832	0	(283,440)	283,440	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	30,000	0	30,000	10,000
		TOTAL-OBJECT CODE 7000	1,154,381	1,130,058	2,284,439	1,197,598	1,104,666	2,302,264	17,825
		TOTAL-ALL EXPENDITURES	75,192,978	33,708,324	108,901,302	75,400,014	33,903,574	109,303,588	0
		GRAND TOTAL-ALL EXPENDITURES	75,192,978	33,708,324	108,901,302	75,400,014	33,903,574	109,303,588	0

General Fund Revenue & Expenditures - 2013-2014 2nd Interim

Business Services Division

Finance Department

2013-2014

2nd Interim

Summary of Changes

Income:

	<u>1st Interim</u>	<u>2nd Interim</u>	<u>Summary of Changes</u>	
LCFF/Revenue Limit	83,499,778	83,499,778	-	
Federal	4,791,376	4,790,885	(491)	
Other State	7,405,406	7,550,410	145,004	* \$145K California Clean Energy Jobs
Local	8,553,302	8,864,644	311,342	* \$225K Donations, College Testing, etc. * \$65K JPA Surplus Equity
Transfers	765,588	765,588	-	
Encroachment	(15,851,249)	(15,909,764)	(58,515)	* \$199K Special Ed Mental Health Contribution Increase * (\$40K) Special Ed Transportation Contribution Decrease * (\$59K) ROP Tier III Revenue Transfer to GF Decrease * (\$162K) Special Ed Contribution Decrease
Total	105,015,450	105,471,305	455,855	

General Fund Revenue & Expenditures - 2013-2014 2nd Interim

Business Services Division
Finance Department

2013-2014
2nd Interim

Summary of Changes

Expenditures:

	<u>1st Interim</u>	<u>2nd Interim</u>	<u>Summary of Changes</u>
Certificated Salaries	49,858,651	49,739,671	(118,980) * \$129K Certificated Substitutes * + 0.78 FTE Certificated Teacher * \$28K TUPE Budget Reclass * (\$300K) Certificated Column Change Placeholder removed
Classified Salaries	16,022,002	16,162,439	140,437 * + 3.4 FTE Special Ed Instructional Assistants * + 1.0 FTE Director of Information Technology * \$45K Donations
Benefits	20,647,724	20,746,749	99,025 * Corresponding benefit increases * Benefits for Instructional Aides Increased Hours
Books & Supplies	7,007,684	7,231,456	223,772 * \$145K California Clean Energy Jobs * \$82 Donations, College Testing, etc. * \$31K Site Formula Supplement for Common Core
Services & Operating Expenses	12,858,857	12,888,089	29,232 * \$63K Donations * (\$28K) TUPE Budget Reclass
Capital Outlay	221,945	232,920	10,975
Other Outgo	2,284,439	2,302,264	17,825
Total	108,901,302	109,303,588	402,286