

San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: February 24, 2015

BOARD MEETING DATE: March 5, 2015

PREPARED BY: Delores Perley, Chief Financial Officer
Eric R. Dill, Associate Supt., Business Svcs.

SUBMITTED BY: Rick Schmitt
Superintendent

SUBJECT: APPROVE AND CERTIFY THE 2014-15
GENERAL FUND SECOND INTERIM
BUDGET

EXECUTIVE SUMMARY

The Second Interim Budget Report (as of January 31, 2015) for 2014-15 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 2015-16 Proposed Budget.

Income is up by \$1.1 million and expenditures are up by \$700,000 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:

- One time Mandated Cost Reimbursement revenue
- Revenue from donations, and college testing was booked as it has been received
- Estimate for health insurance increase has been removed as all costs are included, this provided a savings
- Books & supply expenses have increased due to Donations and other funding received
- Non-Public Schools and Agencies as well as Legal Fee expenses have increased

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 revenue, carryover amounts and other costs have been removed from subsequent years.

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 2015-2016 Proposed Budget, released in January 2015. 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. 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 2015-16 budget and future planning.

| Unrestricted | 2014-15 | 2015-16 | 2016-17 |
|--------------------------|----------------|----------------|----------------|
| Beginning Balance | 19,603,790 | 15,750,646 | 13,902,716 |
| Ending Balance | 15,750,646 | 13,902,716 | 11,015,742 |
| Reserve % | 14.0% | 12.5% | 9.6% |

RECOMMENDATION:

It is recommended that the Board approve and certify the 2014-15 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, restricted and unrestricted (0100)

General Fund Revenue & Expenditures - 2014-2015 2nd Interim

| | 2014-2015 1st Interim | | | 2014-2015 2nd Interim | | | Change |
|---|--------------------------|-------------------|--------------------|--------------------------|-------------------|--------------------|-----------|
| | UNRESTRICTED | RESTRICTED | TOTAL | UNRESTRICTED | RESTRICTED | TOTAL | |
| PROJECTED INCOME | | | | | | | |
| LCFF/Revenue Limit / Property Tax | 89,033,086 | 401,714 | 89,434,800 | 89,033,086 | 401,714 | 89,434,800 | 0 |
| Federal Income | 682,560 | 4,015,078 | 4,697,638 | 682,560 | 4,023,976 | 4,706,536 | 8,898 |
| Other State Income | 3,004,160 | 1,382,583 | 4,386,743 | 3,729,224 | 1,382,583 | 5,111,807 | 725,064 |
| Local Income | 1,747,018 | 6,100,660 | 7,847,678 | 2,125,670 | 6,101,660 | 8,227,330 | 379,652 |
| Transfers | 765,588 | 0 | 765,588 | 765,588 | 0 | 765,588 | 0 |
| Encroachment | (13,372,786) | 13,372,786 | 0 | (13,861,841) | 13,861,841 | 0 | 0 |
| TOTAL PROJECTED INCOME | 81,859,626 | 25,272,821 | 107,132,447 | 82,474,287 | 25,771,774 | 108,246,061 | 1,113,614 |
| PROJECTED EXPENDITURES | | | | | | | |
| Certificated Salaries | 41,951,742 | 9,597,390 | 51,549,132 | 41,876,731 | 9,667,114 | 51,543,845 | (5,287) |
| Classified Salaries | 11,805,381 | 4,404,039 | 16,209,420 | 11,933,914 | 4,326,941 | 16,260,855 | 51,435 |
| Benefits | 18,032,721 | 4,724,089 | 22,756,810 | 17,946,135 | 4,649,939 | 22,596,074 | (160,736) |
| Books & Supplies | 2,809,991 | 2,412,546 | 5,222,537 | 3,003,188 | 2,327,931 | 5,331,119 | 108,582 |
| Services & Operating Expenses | 6,828,495 | 5,798,926 | 12,627,421 | 6,908,066 | 6,454,776 | 13,362,842 | 735,421 |
| Capital Outlay | 815,112 | 14,792 | 829,904 | 815,112 | 23,846 | 838,958 | 9,054 |
| Other Outgo | 1,123,474 | 1,042,038 | 2,165,512 | 1,123,286 | 1,042,226 | 2,165,512 | 0 |
| Categorical | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL PROJECTED EXPENDITURES | 83,366,916 | 27,993,820 | 111,360,736 | 83,606,432 | 28,492,773 | 112,099,205 | 738,469 |
| Estimated Unspent | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Expenditures (over/under) Revenue | (1,507,290) | (2,720,999) | (4,228,289) | (1,132,145) | (2,720,999) | (3,853,144) | 375,145 |
| FUND BALANCE, RESERVES: | | | | | | | |
| Beginning Balance - July 1 | 16,882,790 | 2,721,000 | 19,603,790 | 16,882,790 | 2,721,000 | 19,603,790 | 0 |
| Audit Adjustment | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Adjusted Beginning Balance | 16,882,790 | 2,721,000 | 19,603,790 | 16,882,790 | 2,721,000 | 19,603,790 | 0 |
| Projected Ending Balance - June 30 | 15,375,500 | 1 | 15,375,501 | 15,750,645 | 1 | 15,750,646 | 375,145 |
| 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 | | 1 | 1 | 0 |
| <i>Assigned:</i> | | | | | | | |
| Basic Aid Reserve | 5,158,728 | | 5,158,728 | 5,158,728 | | 5,158,728 | 0 |
| MITI Implementation Reserve | 0 | | 0 | 0 | | 0 | 0 |
| | 0 | | 0 | 0 | | 0 | 0 |
| <i>Unassigned:</i> | | | | | | | |
| Recommended Min Reserve (4.5%) | 5,011,233 | | 5,011,233 | 5,044,464 | | 5,044,464 | 33,231 |
| Total Components | 10,350,961 | 1 | 10,350,962 | 10,384,192 | 1 | 10,384,193 | 33,231 |
| RESERVE FOR ECONOMIC UNCERTAINTIES | 5,024,539 | 0 | 5,024,539 | 5,366,453 | 0 | 5,366,453 | 341,914 |
| | 4.51% | 0.00% | 4.51% | 4.79% | 0.00% | 4.79% | 0.28% |

LCFF/REVENUE LIMIT SOURCES

| Object | Resource | 2014-2015 1st Interim | | | 2014-2015 2nd Interim | | | Change |
|--------|---|--------------------------|----------------|-------------------|--------------------------|----------------|-------------------|----------|
| | | UNRESTRICTED | RESTRICTED | TOTAL | UNRESTRICTED | RESTRICTED | TOTAL | |
| 8011 | STATE AID | 280,857 | 0 | 280,857 | 280,857 | 0 | 280,857 | 0 |
| 8012 | EPA STATE AID CURRENT YEAR | 2,420,592 | 0 | 2,420,592 | 2,420,592 | 0 | 2,420,592 | 0 |
| 8021 | HOMEOWNERS' EXEMPTION | 772,151 | 0 | 772,151 | 772,151 | 0 | 772,151 | 0 |
| 8041 | SECURED TAXES | 82,842,429 | | 82,842,429 | 82,842,429 | | 82,842,429 | 0 |
| 8042 | UNSECURED TAXES | 2,770,505 | | 2,770,505 | 2,770,505 | | 2,770,505 | 0 |
| 8043 | PRIOR YEAR TAXES | (66,701) | | (66,701) | (66,701) | | (66,701) | 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 | 13,003 | | 13,003 | 13,003 | | 13,003 | 0 |
| 8082 | OTHER TAXES | 500 | | 500 | 500 | | 500 | 0 |
| 8089 | 50% RECAPTURE, OTHER TAXES | (250) | | (250) | (250) | | (250) | 0 |
| 8091 | SPECIAL ED ADA | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8092 | PERS REDUCTION TRANSFER | | | 0 | | | 0 | 0 |
| 8096 | XFER TO CHT SCH INLIEU PROP TX | | | 0 | | | 0 | 0 |
| 8097 | SPECIAL ED EXCESS TAX | | 401,714 | 401,714 | | 401,714 | 401,714 | 0 |
| | TOTAL LCFF/REVENUE LIMIT SOURCES | 89,033,086 | 401,714 | 89,434,800 | 89,033,086 | 401,714 | 89,434,800 | 0 |

FEDERAL INCOME

| Object | Resource | | 2014-2015 1st Interim | | | 2014-2015 2nd Interim | | | Change |
|----------|----------|---|--------------------------|------------------|------------------|--------------------------|------------------|------------------|--------------|
| | | | UNRESTRICTED | RESTRICTED | TOTAL | UNRESTRICTED | RESTRICTED | TOTAL | |
| 8290-000 | 0000-024 | | 10,000 | | 10,000 | 10,000 | | 10,000 | 0 |
| 8290 006 | 0000 012 | | 672,560 | | 672,560 | 672,560 | | 672,560 | 0 |
| 8290 000 | 3010 000 | | | 807,318 | 807,318 | | 811,321 | 811,321 | 4,003 |
| 8290 002 | 3010 000 | | | 326,848 | 326,848 | | 326,848 | 326,848 | 0 |
| 8290 000 | 3185-000 | | | | 0 | | | 0 | 0 |
| 8181 000 | 3310 000 | | | 1,806,300 | 1,806,300 | | 1,806,300 | 1,806,300 | 0 |
| 8181 002 | 3310 000 | | | 155,098 | 155,098 | | 155,098 | 155,098 | 0 |
| 8181 000 | 3311 000 | | | 158,306 | 158,306 | | 158,306 | 158,306 | 0 |
| 8182 000 | 3327 000 | | | 137,185 | 137,185 | | 137,185 | 137,185 | 0 |
| 8290 000 | 3410 000 | | | 196,416 | 196,416 | | 196,416 | 196,416 | 0 |
| 8290 000 | 3550 001 | | | 138,517 | 138,517 | | 138,517 | 138,517 | 0 |
| 8290 000 | 3550 002 | | | | 0 | | | 0 | 0 |
| 8290 000 | 4035 000 | | | 179,658 | 179,658 | | 179,658 | 179,658 | 0 |
| 8290 002 | 4035 000 | | | 26,734 | 26,734 | | 26,734 | 26,734 | 0 |
| 8290 000 | 4036 000 | | | | 0 | | | 0 | 0 |
| 8290 001 | 4036 000 | D | | 10,179 | 10,179 | | 10,179 | 10,179 | 0 |
| 8290 002 | 4036 000 | | | | 0 | | | 0 | 0 |
| 8290 000 | 4045 000 | | | | 0 | | | 0 | 0 |
| 8290 002 | 4045 000 | | | | 0 | | | 0 | 0 |
| 8290 000 | 4201 000 | | | 23,326 | 23,326 | | 23,326 | 23,326 | 0 |
| 8290 001 | 4201 000 | D | | | 0 | | | 0 | 0 |
| 8290 002 | 4201 000 | | | (22,637) | (22,637) | | (22,637) | (22,637) | 0 |
| 8290 000 | 4203 000 | | | 49,464 | 49,464 | | 49,251 | 49,251 | (213) |
| 8290 001 | 4203 000 | D | | 18,348 | 18,348 | | 18,348 | 18,348 | 0 |
| 8290 002 | 4203 000 | | | 4,018 | 4,018 | | 9,126 | 9,126 | 5,108 |
| | | | 682,560 | 4,015,078 | 4,697,638 | 682,560 | 4,023,976 | 4,706,536 | 8,898 |

D DEFERRED

OTHER STATE INCOME

| Object | Resource | | | 2014-2015 1st Interim | | | 2014-2015 2nd Interim | | | Change |
|----------|----------|---|-------------------------------------|--------------------------|------------------|------------------|--------------------------|------------------|------------------|----------------|
| | | | | UNRESTRICTED | RESTRICTED | TOTAL | UNRESTRICTED | RESTRICTED | TOTAL | |
| 8590 000 | 0000 000 | | OTHER STATE REVENUE | 6,000 | | 6,000 | 6,000 | | 6,000 | 0 |
| 8590 002 | 0000 000 | | OTHER STATE REVENUE | | | 0 | | | 0 | 0 |
| 8590 005 | 0000 000 | | BASIC AID FAIR SHARE | | | 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 |
| 8590 000 | 0000 024 | | AP FEE REIMB PROG | | | 0 | | | 0 | 0 |
| 8550 000 | 0000-000 | | MANDATED COST REIMBURSEMENT | 564,312 | | 564,312 | 1,289,376 | | 1,289,376 | 725,064 |
| 8590 000 | 09XX 000 | | CATEGORICAL FLEXIBILITY | | | 0 | | | 0 | 0 |
| 8560 000 | 1100 000 | | LOTTERY | 1,515,780 | | 1,515,780 | 1,515,780 | | 1,515,780 | 0 |
| 8560-002 | 1100 000 | | LOTTERY | | | 0 | | | 0 | 0 |
| 8590 000 | 6230 000 | | CA CLEAN ENERGY JOBS | | | 0 | | | 0 | 0 |
| 8560 000 | 6300 000 | | LOTTERY INSTRUCTIONAL MATERIALS | | 360,900 | 360,900 | | 360,900 | 360,900 | 0 |
| 8560 002 | 6300 000 | | LOTTERY INSTRUCTIONAL MATERIALS | | | 0 | | | 0 | 0 |
| 8590 000 | 6500 000 | | SPECIAL ED CAHSEE | | | 0 | | | 0 | 0 |
| 8590 000 | 6500 000 | | SPECIAL EDUCATION | | | 0 | | | 0 | 0 |
| 8590 000 | 6500 009 | | MENTAL HEALTH SERVICES | | | 0 | | | 0 | 0 |
| 8590 000 | 6512 000 | | SPED MENTAL HEALTH SERVICES | | | 0 | | | 0 | 0 |
| 8590 003 | 6512 000 | | SPED PROP 98 MENTAL HEALTH SERVICES | | 704,493 | 704,493 | | 704,493 | 704,493 | 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 |
| 8590 000 | 6535 000 | | SPED PERSONNEL STAFF DEV | | | 0 | | | 0 | 0 |
| 8590 001 | 6660 000 | D | TUPE/TOBACCO USE PREVENTION ED. | | | 0 | | | 0 | 0 |
| 8590 000 | 7405-000 | | COMMON CORE STANDARDS | | | 0 | | | 0 | 0 |
| 8590 000 | 7810 004 | | TRANSITION PRTRNSHP PROJ - WIT | | 25,000 | 25,000 | | 25,000 | 25,000 | 0 |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | TOTAL OTHER STATE REVENUE | 3,004,160 | 1,382,583 | 4,386,743 | 3,729,224 | 1,382,583 | 5,111,807 | 725,064 |

| |
|------------|
| D DEFERRED |
|------------|

LOCAL INCOME

| Object | Resource | | 2014-2015 1st Interim | | | 2014-2015 2nd Interim | | | Change |
|----------|------------|---|--------------------------|-------------------|--------------------|--------------------------|-------------------|--------------------|------------------|
| | | | UNRESTRICTED | RESTRICTED | TOTAL | UNRESTRICTED | RESTRICTED | TOTAL | |
| 8631 000 | 0000-000 | SALE OF EQUIPMENT & SUPPLIES | 5,000 | | 5,000 | 5,000 | | 5,000 | 0 |
| 8650 XXX | 0000 634/5 | M & O FIELD USE | 80,000 | | 80,000 | 80,000 | | 80,000 | 0 |
| 8650 000 | 0100 XXX | LEASES AND RENTALS-SITE USE | | | 0 | | | 0 | 0 |
| 8660 XXX | 0000 000 | INTEREST | 280,000 | | 280,000 | 280,000 | | 280,000 | 0 |
| 8675 001 | 0000-723 | TRANSPORT.SERVICES PARENT PAY | 485,000 | | 485,000 | 485,000 | | 485,000 | 0 |
| 8677 000 | 6500 007 | SP ED, NCCSE | | | 0 | | | 0 | 0 |
| 8677 004 | 0100 038 | INT/AGY PRIVATE CONTRACTOR | 50,000 | | 50,000 | 50,000 | | 50,000 | 0 |
| 8677 007 | 9025 XXX | INT/AG. REV. - ROP TIER III | | | 0 | | | 0 | 0 |
| 8677 010 | 6500 004 | COASTAL LEARNING ACADEMY | 0 | 100,000 | 100,000 | | 100,000 | 100,000 | 0 |
| 8677 014 | 0000 000 | I/AG. ADM/DEV.FEE.SB/RSF | 1,500 | | 1,500 | 1,500 | | 1,500 | 0 |
| 8677 014 | 0100 051 | ADMIN DEV FEES RSF/SB | | | 0 | | | 0 | 0 |
| 8689 001 | 0100 039 | OTHER PARKING FINES-TP | | | 0 | | | 0 | 0 |
| 8689 001 | 0100 052 | OTHER PARKING FINES-CCA | | | 0 | | | 0 | 0 |
| 8689 001 | 0100 054 | OTHER PARKING FINES-LCC | | | 0 | | | 0 | 0 |
| 8689 001 | 0100 055 | OTHER PARKING FINES-SDA | | | 0 | | | 0 | 0 |
| 8689 005 | 0100 050 | STUDENT PARKING FEES-TP | 0 | | 0 | | | 0 | 0 |
| 8689 010 | 0100 048 | STUDENT PARKING FEES-LCC | 0 | | 0 | | | 0 | 0 |
| 8689 013 | 0100 049 | STUDENT PARKING FEES-SDA | 0 | | 0 | | | 0 | 0 |
| 8689 014 | 0100 047 | STUDENT PARKING FEES-CCA | 0 | | 0 | | | 0 | 0 |
| 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 | 90,000 | | 90,000 | 90,000 | | 90,000 | 0 |
| 8689 130 | 0000 300 | TRANSP FEES-ATHL-SDA | 45,000 | | 45,000 | 45,000 | | 45,000 | 0 |
| 8689 140 | 0000 300 | TRANSP FEES-ATHL-CCA | 75,000 | | 75,000 | 75,000 | | 75,000 | 0 |
| 8699 000 | 0100 030 | 22ND AGR DIST NON COOP | | | 0 | | | 0 | 0 |
| 8699 000 | 9010 013 | SB70 CAREER DEV BIO TECH GRANT | | 26,652 | 26,652 | | 26,652 | 26,652 | 0 |
| 8699 000 | 9010 014 | WIP PARTNERSHIP GRANT | | 44,792 | 44,792 | | 44,792 | 44,792 | 0 |
| 8699 XXX | XXXX XXX | OTHER LOCAL INCOME | 520,518 | 0 | 520,518 | 899,170 | 1,000 | 900,170 | 379,652 |
| 8710 000 | 6500 008 | SP ED, SEAS | | | 0 | | | 0 | 0 |
| 8782 000 | 9025 XXX | ROP COUNTY OFFICE | | 917,041 | 917,041 | | 917,041 | 917,041 | 0 |
| 8782 XXX | 1100 001 | ROP LOTTERY TRANSFER | | | 0 | | | 0 | 0 |
| 8783 000 | XXXX XXX | ALL OTHER TRANSFERS FROM JPA | | | 0 | | | 0 | 0 |
| 8792 000 | 6500 000 | SPECIAL EDUCATION | | 5,012,175 | 5,012,175 | | 5,012,175 | 5,012,175 | 0 |
| | | TOTAL LOCAL REVENUE | 1,747,018 | 6,100,660 | 7,847,678 | 2,125,670 | 6,101,660 | 8,227,330 | 379,652 |
| 8919 016 | 0000 000 | I/TRANSF SELF INS FD | | | 0 | | | 0 | 0 |
| 8919 021 | 0000 000 | TRANSFER FROM BOND FUNDS FOR SOLAR | 765,588 | | 765,588 | 765,588 | | 765,588 | 0 |
| | | SUBTOTAL TRANSFERS | 765,588 | 0 | 765,588 | 765,588 | 0 | 765,588 | 0 |
| 8980 000 | 0000 000 | UNRESTRICTED CONTRIBUTIONS | (13,372,786) | | (13,372,786) | (13,861,841) | | (13,861,841) | (489,055) |
| 8980 000 | 6500 000 | CONTRIBUTION TO SPEC. ED. FOR ENCROACHMENT | | 9,454,669 | 9,454,669 | | 10,586,223 | 10,586,223 | 1,131,554 |
| 8980 000 | 6512 000 | SPED MENTAL HEALTH SERVICES | | 994,888 | 994,888 | | 387,888 | 387,888 | (607,000) |
| 8980 000 | 6520 000 | SPEC PROJ. WORKABILITY I LEA | | | 0 | | | 0 | 0 |
| 8980 000 | 7090 000 | CONTRIBUTION TO EIA | | | 0 | | | 0 | 0 |
| 8980 000 | 7230 000 | CONTRIBUTION TO H-T-S TRANSPORTATION | | | 0 | | | 0 | 0 |
| 8980 000 | 7240 000 | CONTRIBUTION TO SP. ED. TRANSP. FOR ENCROACH. | | | 0 | | | 0 | 0 |
| 8980 005 | 7240 000 | CONTRIBUTION TO SP. ED. TRANSP. FAIR SHARE | | | 0 | | | 0 | 0 |
| 8980 000 | 8150 000 | CONTRIBUTION TO ROUTINE REPAIR FOR ENCROACH. | | 2,363,097 | 2,363,097 | | 2,327,598 | 2,327,598 | (35,499) |
| 8980 000 | 9025 XXX | ROP LOTTERY TRANSFER | | 0 | 0 | | | 0 | 0 |
| 8980 000 | 9025 XXX | CONTRIBUTION TO ROP | | 560,132 | 560,132 | | 560,132 | 560,132 | 0 |
| 8990 007 | 0000 000 | ROP TIER III REVENUE | | 0 | 0 | | 0 | 0 | 0 |
| 8990 007 | 0000 000 | ROP TIER III REVENUE | | 0 | 0 | | 0 | 0 | 0 |
| | | SUBTOTAL ENCROACHMENT | (13,372,786) | 13,372,786 | 0 | (13,861,841) | 13,861,841 | 0 | 0 |
| | | TOTAL TRANSFERS | (12,607,198) | 13,372,786 | 765,588 | (13,096,253) | 13,861,841 | 765,588 | 0 |
| | | TOTAL ALL REVENUE W/O TEMP TRSFRS | 81,859,626 | 25,272,821 | 107,132,447 | 82,474,287 | 25,771,774 | 108,246,061 | 1,113,614 |
| | | OTHER I/F TRANSFERS IN-TEMP | | | 0 | | | 0 | 0 |
| | | TOTAL REVENUE WITH ALL TRANSFERS | 81,859,626 | 25,272,821 | 107,132,447 | 82,474,287 | 25,771,774 | 108,246,061 | 1,113,614 |

CERTIFICATED SALARIES

| Object | Resource | | 2014-2015 1st Interim | | | 2014-2015 2nd Interim | | | Change |
|----------|----------|---|--------------------------|------------------|-------------------|--------------------------|------------------|-------------------|----------------|
| | | | UNRESTRICTED | RESTRICTED | TOTAL | UNRESTRICTED | RESTRICTED | TOTAL | |
| 1100 000 | | TEACHERS' SALARIES | 34,549,316 | 8,062,594 | 42,611,910 | 34,494,857 | 8,129,818 | 42,624,675 | 12,765 |
| 1100 033 | | EL STIPEND | 500,000 | 0 | 500,000 | 500,000 | 0 | 500,000 | 0 |
| 1200 000 | | PUPIL SUPPORT: LIBRARIANS GUIDANCE, WELFARE & ATTEND. PHYSICAL & MENTAL HEALTH | 2,955,914 | 15,311 | 2,971,225 | 2,936,512 | 15,311 | 2,951,823 | (19,402) |
| 1300 000 | | SUPERVISORS, ADMIN: SCHOOL ADMINISTRATORS SUPERINTENDENTS ADMINISTRATORS | 3,464,391 | 521,636 | 3,986,027 | 3,464,391 | 524,136 | 3,988,527 | 2,500 |
| 1900 000 | | OTHER CERTIFICATED | 482,121 | 997,849 | 1,479,970 | 480,971 | 997,849 | 1,478,820 | (1,150) |
| | | TOTAL-OBJECT CODE 1000 | 41,951,742 | 9,597,390 | 51,549,132 | 41,876,731 | 9,667,114 | 51,543,845 | (5,287) |

CLASSIFIED SALARIES

| Object | Resource | | 2014-2015 1st Interim | | | 2014-2015 2nd Interim | | | Change |
|----------|----------|---|--------------------------|------------------|-------------------|--------------------------|------------------|-------------------|---------------|
| | | | UNRESTRICTED | RESTRICTED | TOTAL | UNRESTRICTED | RESTRICTED | TOTAL | |
| 2100 000 | | INSTRUCTIONAL AIDES | 896,000 | 2,567,838 | 3,463,838 | 896,000 | 2,500,608 | 3,396,608 | (67,230) |
| 2200 000 | | CLASSIFIED SUPPORT: MAINTENANCE & OPERATIONS INSTR. MEDIA / LIBRARY TRANSPORTATION | 5,049,064 | 1,397,138 | 6,446,202 | 5,125,705 | 1,384,608 | 6,510,313 | 64,111 |
| 2300 000 | | SUPERVISORS AND ADMINISTRATORS' SALARIES | 948,011 | 197,247 | 1,145,258 | 943,932 | 195,681 | 1,139,613 | (5,645) |
| 2400 000 | | CLERICAL & OFFICE PERSONNEL | 4,594,677 | 240,116 | 4,834,793 | 4,581,294 | 242,344 | 4,823,638 | (11,155) |
| 2900 000 | | OTHER CLASSIFIED | 317,629 | 1,700 | 319,329 | 386,983 | 3,700 | 390,683 | 71,354 |
| | | TOTAL-OBJECT CODE 2000 | 11,805,381 | 4,404,039 | 16,209,420 | 11,933,914 | 4,326,941 | 16,260,855 | 51,435 |

EMPLOYEE BENEFITS

| Object | Resource | | 2014-2015 1st Interim | | | 2014-2015 1st Interim | | | Change |
|------------|----------|--------------------------------|--------------------------|------------------|-------------------|--------------------------|------------------|-------------------|------------------|
| | | | UNRESTRICTED | RESTRICTED | TOTAL | UNRESTRICTED | RESTRICTED | TOTAL | |
| 3100 000 | | STATE TEACHERS' RETIREMENT SYS | 4,144,178 | 852,992 | 4,997,170 | 4,137,611 | 873,324 | 5,010,935 | 13,765 |
| 3200 000 | | PUBLIC EMPLOYEE RETIREMENT SYS | 1,408,614 | 457,049 | 1,865,663 | 1,417,184 | 441,771 | 1,858,955 | (6,708) |
| 3311/2 000 | | SOCIAL SECURITY | 788,411 | 279,436 | 1,067,847 | 796,428 | 274,580 | 1,071,008 | 3,161 |
| 3321/2 000 | | MEDICARE | 751,674 | 192,954 | 944,628 | 752,506 | 190,874 | 943,380 | (1,248) |
| 3400 000 | | INC PROTCT+CERT DNTAL+LIFE | 710,509 | 185,670 | 896,179 | 687,562 | 180,342 | 867,904 | (28,275) |
| 3500 000 | | UNEMPLOYMENT INSURANCE | 74,863 | 7,023 | 81,886 | 74,883 | 7,010 | 81,893 | 7 |
| 3600 000 | | WORKERS' COMPENSATION | 1,301,844 | 313,168 | 1,615,012 | 1,303,020 | 312,913 | 1,615,933 | 921 |
| 3700 000 | | RETIREE BENEFITS (H & W) | 495,884 | 135,309 | 631,193 | 485,612 | 134,938 | 620,550 | (10,643) |
| 3800 000 | | PERS REDUCTION | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3900 000 | | FLEX ACCOUNTS | 8,356,744 | 2,300,488 | 10,657,232 | 8,291,329 | 2,234,187 | 10,525,516 | (131,716) |
| | | TOTAL-OBJECT CODE 3000 | 18,032,721 | 4,724,089 | 22,756,810 | 17,946,135 | 4,649,939 | 22,596,074 | (160,736) |

BOOKS AND SUPPLIES

| Object | Resource | | 2014-2015 1st Interim | | | 2014-2015 1st Interim | | | Change |
|----------|----------|---|--------------------------|------------------|------------------|--------------------------|------------------|------------------|----------------|
| | | | UNRESTRICTED | RESTRICTED | TOTAL | UNRESTRICTED | RESTRICTED | TOTAL | |
| 4100 000 | | TEXTBOOKS (7-8 + 9-12) | 0 | 139,941 | 139,941 | 600 | 144,941 | 145,541 | 5,600 |
| 4200 000 | | BOOKS OTHER THAN TEXTBOOKS | 2,150 | 35,179 | 37,329 | 3,150 | 85,179 | 88,329 | 51,000 |
| 4300 000 | | MATERIALS & SUPPLIES LOTTERY INSTRUCTIONAL MTRLS OTHER SUPPLIES PUPIL TRANSPORTATION SUPPLIES GIFTS & DONATIONS | 2,494,041 | 1,731,730 | 4,225,771 | 2,602,421 | 1,656,326 | 4,258,747 | 32,976 |
| 4300 999 | | ESTIMATED UNSPENT | 0 | 79,223 | 79,223 | 0 | 121,813 | 121,813 | 42,590 |
| 4400 000 | | NON-CAPITALIZED EQUIP (under \$5,000) | 313,800 | 426,473 | 740,273 | 397,017 | 319,672 | 716,689 | (23,584) |
| | | TOTAL-OBJECT CODE 4000 | 2,809,991 | 2,412,546 | 5,222,537 | 3,003,188 | 2,327,931 | 5,331,119 | 108,582 |

SERVICES AND OPERATING EXPENSES

| Object | Resource | | 2014-2015 1st Interim | | | 2014-2015 2nd Interim | | | Change |
|----------|----------|--|--------------------------|------------------|-------------------|--------------------------|------------------|-------------------|----------------|
| | | | UNRESTRICTED | RESTRICTED | TOTAL | UNRESTRICTED | RESTRICTED | TOTAL | |
| 5100 000 | | SUBAGREEMENT FOR SERVICES | 355,500 | 2,055,997 | 2,411,497 | 355,500 | 2,605,997 | 2,961,497 | 550,000 |
| 5200 000 | | TRAVEL/CONFERENCES/INSERVICE TRNG | 117,039 | 187,002 | 304,041 | 116,919 | 209,702 | 326,621 | 22,580 |
| 5300 000 | | DISTRICT DUES & MEMBERSHIP | 57,650 | 0 | 57,650 | 60,940 | 0 | 60,940 | 3,290 |
| 5400 000 | | INSURANCE | 515,000 | 0 | 515,000 | 515,000 | 0 | 515,000 | 0 |
| 5500 000 | | UTILITIES | 2,027,000 | 0 | 2,027,000 | 2,027,000 | 0 | 2,027,000 | 0 |
| 5600 000 | | RENTALS, LEASES & REPAIRS | 780,246 | 21,450 | 801,696 | 769,415 | 21,450 | 790,865 | (10,831) |
| 5700 000 | | INTER-PROGRAM SERVICES | (19,000) | 3,000 | (16,000) | (25,009) | 9,009 | (16,000) | 0 |
| 5800 000 | | PROF./CONSULTING & OTHER SERVICES & OPERATING EXPENSES, INSTRUCTIONAL CONSULT. & LECT. | 2,619,492 | 3,530,297 | 6,149,789 | 2,707,744 | 3,607,438 | 6,315,182 | 165,393 |
| 5900 000 | | COMMUNICATIONS: VOICE, DATA & POSTAGE | 375,568 | 1,180 | 376,748 | 380,557 | 1,180 | 381,737 | 4,989 |
| | | TOTAL-OBJECT CODE 5000 | 6,828,495 | 5,798,926 | 12,627,421 | 6,908,066 | 6,454,776 | 13,362,842 | 735,421 |

CAPITAL OUTLAY

| Object | Resource | | 2014-2015 1st Interim | | | 2014-2015 2nd 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 | 809,112 | 14,792 | 823,904 | 809,112 | 23,846 | 832,958 | 9,054 |
| 6500 000 | | EQUIPMENT REPLACEMENT | 6,000 | 0 | 6,000 | 6,000 | 0 | 6,000 | 0 |
| | | TOTAL-OBJECT CODE 6000 | 815,112 | 14,792 | 829,904 | 815,112 | 23,846 | 838,958 | 9,054 |

OTHER OUTGO

| Object | Resource | | 2014-2015 1st Interim | | | 2014-2015 2nd Interim | | | Change |
|----------|----------|-------------------------------------|--------------------------|-------------------|--------------------|--------------------------|-------------------|--------------------|----------|
| | | | UNRESTRICTED | RESTRICTED | TOTAL | UNRESTRICTED | RESTRICTED | TOTAL | |
| 7130 000 | XXXX XXX | STATE SPECIAL SCHOOLS | 14,688 | 0 | 14,688 | 14,688 | 0 | 14,688 | 0 |
| 7141 000 | 65XX XXX | SPED OTH TUIT- DEFIC PMTS-SCH | 0 | 105,000 | 105,000 | 0 | 105,000 | 105,000 | 0 |
| 7142 000 | 6500 000 | SPED OTH TUIT-X COST | 0 | 277,695 | 277,695 | 0 | 277,695 | 277,695 | 0 |
| 7142 000 | 6500 001 | OTHER TUITION & SPEC. ED EXCESS COS | 0 | 38,000 | 38,000 | 0 | 38,000 | 38,000 | 0 |
| 7142 000 | 6512 000 | SPED MENTAL HEALTH OTH TUIT-X COST | 0 | 286,605 | 286,605 | 0 | 286,605 | 286,605 | 0 |
| 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 | 6512 000 | SPED MENTAL HEALTH SERVICES | 0 | | 0 | 0 | | 0 | 0 |
| 7310 001 | XXXX XXX | DIRECT SUPPORT/INDIRECT COSTS | (334,738) | 334,738 | 0 | (334,926) | 334,926 | 0 | 0 |
| 7350 011 | XXXX XXX | ADULT ED INDIRECT - FUND 11-00 | (28,000) | 0 | (28,000) | (28,000) | 0 | (28,000) | 0 |
| 7350 013 | XXXX XXX | FOOD SERVICE INDIRECT FD 13-00 | (160,000) | 0 | (160,000) | (160,000) | 0 | (160,000) | 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 |
| 7619 011 | 0000 800 | I/F TRANSF TO ADULT ED | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7619 015 | 0000 724 | I/F TRANSF TO TRANSP EQUIPMENT FD | 5,000 | 0 | 5,000 | 5,000 | 0 | 5,000 | 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 | 1,123,474 | 1,042,038 | 2,165,512 | 1,123,286 | 1,042,226 | 2,165,512 | 0 |
| | | TOTAL-ALL EXPENDITURES | 83,366,916 | 27,993,820 | 111,360,736 | 83,606,432 | 28,492,773 | 112,099,205 | 0 |
| | | GRAND TOTAL-ALL EXPENDITURES | 83,366,916 | 27,993,820 | 111,360,736 | 83,606,432 | 28,492,773 | 112,099,205 | 0 |

General Fund Revenue & Expenditures - 2014-2015 2nd Interim

Business Services Division

Finance Department

2014-2015

2nd Interim

Summary of Changes

| Income: | <u>1st Interim</u> | <u>2nd Interim</u> | <u>Summary of Changes</u> |
|--------------------|--------------------|--------------------|--|
| LCFF/Revenue Limit | 89,434,800 | 89,434,800 | - |
| Federal | 4,697,638 | 4,706,536 | 8,898 |
| Other State | 4,386,743 | 5,111,807 | 725,064 * \$725K Mandated Cost Revenue (One-Time) |
| Local | 7,847,678 | 8,227,330 | 379,652 * \$379K Donations, ASB, College Testing, etc. |
| Transfers | 765,588 | 765,588 | - |
| Encroachment | (13,372,786) | (13,861,841) | (489,055) * \$1.1M Special Ed Contribution Increase * <\$35K> Routine Restricted Maintenance Contribution Decrease * <\$607K> Special Ed Mental Health Contribution Decrease |
| Total | 107,132,447 | 108,246,061 | 1,113,614 |

General Fund Revenue & Expenditures - 2014-2015 2nd Interim

Business Services Division
Finance Department

2014-2015
2nd Interim

Summary of Changes

Expenditures:

| | <u>1st Interim</u> | <u>2nd Interim</u> | <u>Summary of Changes</u> |
|----------------------------------|--------------------|--------------------|---|
| Certificated Salaries | 51,549,132 | 51,543,845 | (5,287) |
| Classified Salaries | 16,209,420 | 16,260,855 | 51,435 * 1.55 FTE increase Bus Drivers |
| Benefits | 22,756,810 | 22,596,074 | (160,736) * <\$160K> Health and Welfare Rate Increase Savings |
| Books & Supplies | 5,222,537 | 5,331,119 | 108,582 * \$167K Donations, College Testing, etc. * <\$20K> Budget Category Reclass |
| Services & Operating Expenses | 12,627,421 | 13,362,842 | 735,421 * \$632K Spec Ed NPSs/NPAs * \$185K Spec Ed Legal Expense * \$43K Donations, College Testing, etc. * <\$82K> Spec Ed Mental Health Services Room & Board |
| Capital Outlay | 829,904 | 838,958 | 9,054 |
| Other Outgo | 2,165,512 | 2,165,512 | - |
| Total | 111,360,736 | 112,099,205 | 738,469 |