



**BOARD OF TRUSTEES  
REGULAR BOARD MEETING**

**Board of Trustees**  
Joyce Dalessandro  
Barbara Groth  
Beth Hergesheimer  
Amy Herman  
John Salazar

**Superintendent**  
Rick Schmitt

**Union High School District**

**THURSDAY, DECEMBER 12, 2013  
6:30 PM**

**DISTRICT OFFICE BOARD ROOM 101  
710 ENCINITAS BLVD, ENCINITAS, CA. 92024**

*Welcome to the meeting of the San Dieguito Union High School District Board of Trustees.*

**PUBLIC COMMENTS**

If you wish to speak regarding an item on the agenda, please complete a speaker slip located at the sign-in desk and present it to the Secretary to the Board prior to the start of the meeting. When the Board President invites you to the podium, please state your name, address, and organization before making your presentation.

Persons wishing to address the Board on any school-related issue not elsewhere on the agenda are invited to do so under the "Public Comments" item. If you wish to speak under Public Comments, please follow the same directions (above) for speaking to agenda items. Complaints or charges against an employee are not permitted in an open meeting of the Board of Trustees.

In the interest of time and order, presentations from the public are limited to three (3) minutes per person, per topic. The total time for agenda and non-agenda items shall not exceed twenty (20) minutes. An individual speaker's allotted time may not be increased by a donation of time from others in attendance.

In accordance with the Brown Act, unless an item has been placed on the published agenda, there shall be no action taken. The Board may 1) acknowledge receipt of the information, 2) refer to staff for further study, or 3) refer the matter to the next agenda.

**PUBLIC INSPECTION OF DOCUMENTS**

In compliance with Government Code 54957.5, agenda-related documents that have been distributed to the Board less than 72 hours prior to the Board Meeting will be available for review on the district website, [www.sduhsd.net](http://www.sduhsd.net) and/or at the district office. Please contact the [Office of the Superintendent](#) for more information.

**CONSENT CALENDAR**

All matters listed under Consent are those on which the Board has previously deliberated or which can be classified as routine items of business. An administrative recommendation on each item is contained in the agenda supplements. There will be no separate discussion of these items prior to the time the Board of Trustees votes on the motion unless members of the Board, staff, or public request specific items to be discussed or pulled from the Consent items. To address an item on the consent calendar, please follow the procedure described under *Comments on Agenda Items*.

**CLOSED SESSION**

The Board will meet in Closed Session to consider qualified matters of litigation, employee negotiations, student discipline, employee grievances, personnel qualifications, or real estate negotiations which are timely.

**CELL PHONES/ELECTRONIC DEVICES**

As a courtesy to all meeting attendees, please set cellular phones and electronic devices to silent mode and engage in conversations outside the meeting room.

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In compliance with the Americans with Disabilities Act, if you need special assistance, disability-related modifications, or accommodations, including auxiliary aids or services, in order to participate in the public meetings of the District's Governing Board, please contact the [Office of the Superintendent](#). Notification 72 hours prior to the meeting will enable the District to make reasonable arrangements to ensure accommodation and accessibility to this meeting. Upon request, the District shall also make available this agenda and all other public records associated with the meeting in appropriate alternative formats for persons with a disability.

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT  
BOARD OF TRUSTEES  
REGULAR BOARD MEETING**

**AGENDA**

**THURSDAY, DECEMBER 12, 2013  
6:30 PM**

**DISTRICT OFFICE BOARD ROOM 101  
710 ENCINITAS BLVD., ENCINITAS, CA. 92024**

**PRELIMINARY FUNCTIONS ..... (ITEMS 1 – 6)**

- 1. CALL TO ORDER; PUBLIC COMMENTS REGARDING CLOSED SESSION ITEMS ..... 6:00 PM
- 2. **CLOSED SESSION** ..... **6:01 PM**
  - A. Consideration and/or deliberation of student discipline matters (2 cases)
  - B. To consider personnel issues, pursuant to Government Code Sections 11126 and 54957; limited to consideration of the appointment, employment, evaluation of performance, discipline /release, dismissal of a public employee or to hear *complaints or charges brought against such employee by another person or employee unless the employee requests a public session.* (2 Issues)
  - C. To conference with Labor Negotiators, pursuant to Government Code Section 54957.8.  
Agency Negotiators: Superintendent and Associate Superintendents (3)  
Employee Organizations: San Dieguito Faculty Association / California School Employees Association
  - D. To conference with legal counsel to discuss current and/or potential litigation, pursuant to Government Codes sections 54956.9(b)(3)(A), (D), and (E) (1 issue): *Guelland v San Dieguito Union High School District* (case #37-2010-00061838-CU-PO-NC).

**REGULAR MEETING / OPEN SESSION ..... **6:30 PM****

- 3. RECONVENE REGULAR BOARD MEETING / CALL TO ORDER ..... BOARD PRESIDENT  
\* WELCOME / MEETING PROTOCOL REMARKS
- 4. PLEDGE OF ALLEGIANCE
- 5. REPORT OUT OF CLOSED SESSION
- 6. APPROVAL OF MINUTES OF THE REGULAR BOARD MEETING OF NOVEMBER 14, 2013  
Motion by \_\_\_\_\_, second by \_\_\_\_\_, to approve the Minutes of the November 14<sup>th</sup> board meeting, as shown in the attached supplement(s).

**ORGANIZATION OF THE BOARD ..... (ITEM 7)**

- 7a. NOMINATION / ELECTION OF BOARD PRESIDENT  
Motion by \_\_\_\_\_, second by \_\_\_\_\_, that nominations be closed and that \_\_\_\_\_ be elected President of the Board for 2014.
- 7b. PASSING OF THE GAVEL TO THE NEWLY ELECTED PRESIDENT OF THE BOARD
- 7c. RECOGNITION OF OUTGOING PRESIDENT
- 7d. ELECTION OF VICE PRESIDENT  
Motion by \_\_\_\_\_, second by \_\_\_\_\_, that nominations be closed and that \_\_\_\_\_ be elected as Vice-President of the Board for 2014.
- 7e. ELECTION OF CLERK  
Motion by \_\_\_\_\_, second by \_\_\_\_\_, that nominations be closed and that \_\_\_\_\_ be elected as Clerk of the Board for 2014.

- 7f. APPOINTMENT OF BOARD REPRESENTATIVE / NORTH CITY WEST JOINT POWERS AUTHORITY  
Motion by \_\_\_\_\_, second by \_\_\_\_\_, that Eric Dill, Associate Superintendent of Business Services, be appointed to serve as Board Representative to the North City West Joint Powers Authority, for 2014.
- 7g. APPOINTMENT OF ALTERNATE BOARD REPRESENTATIVE / NORTH CITY WEST JOINT POWERS AUTHORITY  
Motion by \_\_\_\_\_, second by \_\_\_\_\_, that Superintendent Rick Schmitt be appointed to serve as Alternate Board Representative to the North City West Joint Powers Authority, for 2014.
- 7h. ESTABLISH DATE, TIME AND PLACE OF REGULAR MEETINGS OF THE BOARD FOR 2014  
Motion by \_\_\_\_\_, second by \_\_\_\_\_, that the San Dieguito Union High School District Board Meetings be scheduled as shown in the attached supplement(s).
- 7i. APPOINTMENT OF BOARD SECRETARY AND RE-ADOPTION OF BOARD POLICIES  
Motion by \_\_\_\_\_, second by \_\_\_\_\_, that the Board re-adopt all Board Policies and appoint the Superintendent to serve as Board Secretary, as specified in Bylaw #9320.
- \*7j. APPOINTMENTS OF BOARD REPRESENTATIVES FOR THE FOLLOWING COMMITTEES:
  - Career Technical Education \_\_\_\_\_
  - Encinitas City/School Liaison Committee \_\_\_\_\_
  - Legislative Action Network, Local/Regional \_\_\_\_\_
  - North Coastal Consortium for Special Education \_\_\_\_\_
  - San Diego City Council/School Liaison \_\_\_\_\_
  - Solana Beach City/School Liaison Committee \_\_\_\_\_

*\*IMMEDIATELY FOLLOWING ACTION ON THIS ITEM, THE BOARD WILL TEMPORARILY ADJOURN AND SUMMON A MEETING OF THE SAN DIEGUITO PUBLIC FACILITIES AUTHORITY, THEN RECONVENE THE REGULAR MEETING.*

**NON-ACTION ITEMS..... (ITEMS 7 - 10)**

- 8. BOARD REPORTS AND UPDATES ..... STUDENT BOARD / BOARD OF TRUSTEES
  - A. STUDENT UPDATES
  - B. BOARD OF TRUSTEES
- 9. SUPERINTENDENT’S REPORTS, BRIEFINGS, AND LEGISLATIVE UPDATES..... RICK SCHMITT
- 10. SCHOOL UPDATE, DIEGUEÑO MIDDLE SCHOOL.....BRYAN MARCUS, PRINCIPAL

**CONSENT AGENDA ITEMS..... (ITEMS 11 - 15)**

Upon invitation by the President, anyone who wishes to discuss a Consent Item should come forward to the lectern, state his/her name and address, and the Consent Item number.

**11. SUPERINTENDENT**

- A. GIFTS AND DONATIONS  
Accept the Gifts and Donations, as shown in the attached supplement(s).
- B. FIELD TRIP REQUESTS  
Accept the Field Trips, as shown in the attached supplement(s).

## 12. HUMAN RESOURCES

### A. PERSONNEL REPORTS

Approve matters pertaining to employment of personnel, salaries, leaves of absence, resignations, changes in assignments, extra duty assignments, and consultant services:

1. Certificated and/or Classified Personnel Reports, as shown in the attached supplement(s).

## 13. EDUCATIONAL SERVICES

### A. APPROVAL/RATIFICATION OF AGREEMENTS

Approve/ratify entering into the following agreement and authorize Christina M. Bennett or Eric R. Dill to execute the agreement:

1. LRP Publications, Inc., to provide an electronic subscription for a Title 1 report, during the period November 1, 2013 through October 31, 2014 and then renewing automatically unless either party provides 60 day prior written notice of its intent to terminate the agreement, for an amount not to exceed \$235.00, to be expended from Title 1 General Fund/Restricted 06-00.
2. ! MathWiz, to provide Supplemental Educational Provider (SES) services for the Title 1 program, during the period December 13, 2013 through June 13, 2014, for an amount not to exceed \$568.29 per student, to be expended from Title 1 General Fund/Restricted 06-00.
3. ! # 1 Touch-Screen Tablet Computer Tutoring, to provide Supplemental Educational Provider (SES) services for the Title 1 program, during the period December 13, 2013 through June 13, 2014, for an amount not to exceed \$568.29 per student, to be expended from Title 1 General Fund/Restricted 06-00.
4. ! A+ C A T (Computer Assisted Tutoring), to provide Supplemental Educational Provider (SES) services for the Title 1 program, during the period December 13, 2013 through June 13, 2014, for an amount not to exceed \$568.29 per student, to be expended from Title 1 General Fund/Restricted 06-00.
5. ! ACE Tutoring Services, Inc., to provide Supplemental Educational Provider (SES) services for the Title 1 program, during the period December 13, 2013 through June 13, 2014, for an amount not to exceed \$568.29 per student, to be expended from Title 1 General Fund/Restricted 06-00.
6. iAlpha! Innovation through Education, to provide Supplemental Educational Provider (SES) services for the Title 1 program, during the period December 13, 2013 through June 13, 2014, for an amount not to exceed \$568.29 per student, to be expended from Title 1 General Fund/Restricted 06-00.
7. 1 2 3 MATH AND READING, INC, to provide Supplemental Educational Provider (SES) services for the Title 1 program, during the period December 13, 2013 through June 13, 2014, for an amount not to exceed \$568.29 per student, to be expended from Title 1 General Fund/Restricted 06-00.
8. Advanced Reading Solutions LLC dba UROK Learning Institute, to provide Supplemental Educational Provider (SES) services for the Title 1 program, during the period December 13, 2013 through June 13, 2014, for an amount not to exceed \$568.29 per student, to be expended from Title 1 General Fund/Restricted 06-00.
9. Alternatives Unlimited, Inc., to provide Supplemental Educational Provider (SES) services for the Title 1 program, during the period December 13, 2013 through June 13, 2014, for an amount not to exceed \$568.29 per student, to be expended from Title 1 General Fund/Restricted 06-00.
10. Club Z! In-Home Tutoring Services, Inc., to provide Supplemental Educational Provider (SES) services for the Title 1 program, during the period December 13, 2013 through June 13, 2014, for an amount not to exceed \$568.29 per student, to be expended from Title 1 General Fund/Restricted 06-00.

11. Friendly Community Outreach Center (FCOC), to provide Supplemental Educational Provider (SES) services for the Title 1 program, during the period December 13, 2013 through June 13, 2014, for an amount not to exceed \$568.29 per student, to be expended from Title 1 General Fund/Restricted 06-00.
12. Leading Edge Learning Center, to provide Supplemental Educational Provider (SES) services for the Title 1 program, during the period December 13, 2013 through June 13, 2014, for an amount not to exceed \$568.29 per student, to be expended from Title 1 General Fund/Restricted 06-00.
13. Professional Tutors of America Inc., to provide Supplemental Educational Provider (SES) services for the Title 1 program, during the period December 13, 2013 through June 13, 2014, for an amount not to exceed \$568.29 per student, to be expended from Title 1 General Fund/Restricted 06-00.
14. Total Education Solutions, to provide Supplemental Educational Provider (SES) services for the Title 1 program, during the period December 13, 2013 through June 13, 2014, for an amount not to exceed \$568.29 per student, to be expended from Title 1 General Fund/Restricted 06-00.

#### **14. PUPIL SERVICES / SPECIAL EDUCATION**

##### **SPECIAL EDUCATION**

##### **A. APPROVAL/RATIFICATION OF NON-PUBLIC SCHOOL / NON-PUBLIC AGENCY CONTRACTS, INDEPENDENT CONTRACTOR AGREEMENTS, AND/OR MEMORANDUMS OF UNDERSTANDING**

Approve entering into the following non-public school / non-public agency master contracts (NPS/NPAs), independent contractor agreements (ICAs), and or memorandums of understanding (MOUs), and authorize Christina M. Bennett or Eric R. Dill to execute all pertinent documents.

1. New Bridge School (NPS), to provide non-public school services for autistic special education students, during the period July 1, 2013 through June 30, 2014, at the rates of \$118.60 per diem, to be expended from the General Fund/Restricted 06-00.
2. Solana Beach Physical Therapy (ICA), to provide physical therapy assessments and direct therapy, during the period July 1, 2013 through June 30, 2014, at the rates of \$105.00 per hour for therapy and \$170.00 per assessment, to be expended from the General Fund/Restricted 06-00.
3. EduCLIME, LLC (ICA), to provide comprehensive brain injury assessments, consultations, reviews and interpretation of records, and attendance at IEP meetings, during the period July 1, 2013 through June 30, 2014, at the rate of \$155.00 per hour, to be expended from the General Fund/Restricted 06-00.
4. Lindamood Bell Learning Processes (NPA), to provide sensory-cognitive instruction to special education students, during the period July 1, 2013 through June 30, 2014, at the rate of \$84.00 per hour, to be expended from the General Fund/Restricted 06-00.
5. Interpreters Unlimited (ICA), for language interpreting services, during the period of July 1, 2013 through June 30, 2014, at the rates shown on the attachment, to be expended from the General Fund/Restricted 06-00.
6. Nancy E. Markel, Ph.D. (ICA), to provide neurological assessments, consultations with students, staff, and attorneys as necessary, during the period July 1, 2013 through June 30, 2014, at the rate of \$225.00 per hour, to be expended from the General Fund/Restricted 06-00.
7. Schloyer Audiology (ICA), to provide comprehensive auditory processing assessment services, during the period July 1, 2013 through June 30, 2014, at the rates shown on the attachment, to be expended from the General Fund/Restricted 06-00.
8. Spencer R. Wetter, Ph.D. (ICA), to provide school neuropsychological evaluations, observations, parent/teacher/student interviews, review of records, assessment of students, interpretations of results, and attendance at IEP meetings to discuss findings and

recommendations, during the period July 1, 2013 through June 30, 2014, at the rates shown on the attachment, to be expended from the General Fund/Restricted 06-00.

9. Banyan Tree Learning Center (NPA) and Banyan Tree Foundations Academy (NPS), Banyan Tree Learning Center to provide memory, attention, executive functioning, auditory or visual processing, thinking skills, sensory processing, or language non-public agency services and Banyan Tree Foundations Academy to provide a full day, special education school program offering the same interventions and methods as the Learning Center, but more intensively, for students having significant challenges including dyslexia, attention, communication, sensory processing, social problems, or previous school failure, during the period July 1, 2013 through June 30, 2014, at the rates shown on the attachment, to be expended from the General Fund/Restricted 06-00.
10. San Diego Center for Vision Care (NPA), to provide consultative vision care non-public agency services, during the period July 1, 2013 through June 30, 2014, at the rates shown on the attachment, to be expended from the General Fund/Restricted 06-00.
11. Sierra Academy (NPS), to provide non-public school services for moderate/severe severely handicapped (FLS – functional life skills) special education students, during the period July 1, 2013 through June 30, 2014, at the rates shown on the attachment, to be expended from the General Fund/Restricted 06-00.

**B. APPROVAL/RATIFICATION OF AMENDMENT TO AGREEMENTS**

(None Submitted)

**C. APPROVAL/RATIFICATION OF PARENT SETTLEMENT AND RELEASE AGREEMENTS**

(None Submitted)

**PUPIL SERVICES**

**D. APPROVAL/RATIFICATION OF AGREEMENTS**

(None Submitted)

**15. BUSINESS / PROPOSITION AA**

**BUSINESS**

**A. APPROVAL/RATIFICATION OF AGREEMENTS**

Approve/ratify entering into the following agreements and authorize Christina M. Bennett, Eric R. Dill, or Rick Schmitt to execute the agreements:

1. Custodial Plus Services, to provide gym and dance floor scrubbing and recoating services throughout the District, during the period December 13, 2013 until terminated by 30 day written notice, for an amount not to exceed \$45,000.00 per year, to be expended from the fund to which the project is charged.
2. The Regents of the University of California, for the lease of facilities at the University of California, San Diego, for the Torrey Pines High School Girls Water Polo, practices and games, during the period November 16, 2013 through March 1, 2014, for an amount not to exceed \$6,774.72, to be paid for by the Torrey Pines High School Foundation.
3. Allie's Party Equipment Rental, Inc., to provide rental chairs, table skirts and linens, including delivery, setup, and pick up, for the Canyon Crest Academy graduation, during the period June 12, 2014 through June 13, 2014, for an amount not to exceed \$6,386.13, to be expended from the Capital Facilities Fund 25-19.
4. Facili-Serv, to provide bleacher service and inspection services at Carmel Valley Middle School, La Costa Canyon High School, Torrey Pines High School, Canyon Crest Academy, and San Dieguito Academy, as well as basketball backboard service and inspection services at Carmel Valley Middle School, Diegueño Middle School, La Costa Canyon High School, Torrey Pines High School, and San Dieguito Academy, not including costs for replacement parts and labor which will be quoted separately, during the period November

18, 2013 until project completion, for an amount not to exceed \$25,467.00 for service and inspection services, to be expended from the General Fund 03-00.

B. APPROVAL/RATIFICATION OF AMENDMENT TO AGREEMENTS

(None Submitted)

C. AWARD/RATIFICATION OF CONTRACTS

Award/ratify the following contracts and authorize Christina M. Bennett or Eric R. Dill to execute all pertinent documents:

1. EDCO Waste & Recycling Services for district wide recycling and waste disposal services, during the period January 1, 2014 through December 31, 2017, with options to renew two additional one-year periods, at the rates shown in the attachment, to be expended from the General Fund 03-00.

D. APPROVAL OF CHANGE ORDERS

(None Submitted)

E. ACCEPTANCE OF CONSTRUCTION PROJECTS

(None Submitted)

F. APPROVAL OF BUSINESS REPORTS

Approve the following business reports:

1. Purchase Orders
2. Membership Listing (None Submitted)

**PROPOSITION AA**

G. APPROVAL/RATIFICATION OF AGREEMENTS

Approve/ratify entering into the following agreements and authorize Christina M. Bennett, Eric R. Dill, or Rick Schmitt to execute the agreements:

1. MVE Inc., Architectural services at San Dieguito Academy replacement tennis courts and interim housing, during the period December 13, 2013 through completion, in an amount not to exceed \$121,415.00 not including reimbursable expenses, to be expended from Building Fund–Prop 39 Fund 21-39.
2. Rancho Santa Fe Security Systems, Inc., upgrade security control panels at Carmel Valley Middle School, during the period December 13, 2013 through June 13, 2014, in an amount not to exceed \$5,990.00, to be expended from Building Fund–Prop 39 Fund 21-39.

H. APPROVAL/RATIFICATION OF AMENDMENT TO AGREEMENTS

Approve/ratify amending the following agreements and authorize Christina M. Bennett or Eric R. Dill to execute the agreements:

1. Balfour Beatty Construction Inc., to amend the Construction Manager Services contract, A2013-169 dated April 4, 2013, to provide additional services for the Canyon Crest Academy and San Dieguito Academy field projects, in the amount of \$42,153.00, for additional services through completion, to be expended from Building Fund–Prop 39 Fund 21-39.

I. AWARD/RATIFICATION OF CONTRACTS

(None Submitted).

J. APPROVAL OF CHANGE ORDERS

Approve Change Order No. 1 to the following projects, and authorize Christina M. Bennett or Eric R. Dill to execute the change orders:

- 1. Field Turf Contract CA2013-12 – Canyon Crest Academy, entered into with Field Turf USA, Inc., extending the contract 102 calendar days.

K. ACCEPTANCE OF CONSTRUCTION PROJECTS

Accept the following construction projects as complete, pending the completion of a punch list, and authorize the administration to file a Notice of Completion with the County Recorders' Office:

- 1. Canyon Crest Academy Field Turf, contract entered into with Field Turf USA, Inc.

L. REJECTION OF BIDS

Reject all bids received for Canyon Crest Academy Perimeter Restoration Project CB2014-06 due to price exceeding budget.

**ROLL CALL VOTE FOR CONSENT AGENDA..... (ITEMS 11 - 15)**

- Motion by \_\_\_\_\_, second by \_\_\_\_\_, to approve Consent Agenda Items 11-15 as shown in the attached supplement(s).

- Roll Call:

|                   |   |
|-------------------|---|
| Joyce Dalessandro | Amy Atun, Canyon Crest Academy              |
| Barbara Groth     | Jourdan Johnson, Torrey Pines High School   |
| Beth Hergesheimer | Noel Kildiszew, La Costa Canyon High School |
| Amy Herman        | Mary Hope Liesegang, San Dieguito Academy   |
| John Salazar      | Madison MacKenzie, Sunset High School       |

**DISCUSSION / ACTION ITEMS ..... (ITEMS 16 - 21)**

16. CSBA DELEGATE ASSEMBLY NOMINATIONS, 2014

Nominations of CSBA Delegate Assembly Candidates for 2014, as shown in the attached supplement(s).

Motion by \_\_\_\_\_ second by \_\_\_\_\_, to nominate \_\_\_\_\_ as candidate(s) for CSBA Delegate Assembly, 2014.

17. ADOPTION OF 2013-14 DISTRICT GENERAL FUND / FIRST INTERIM BUDGET

- Motion by \_\_\_\_\_, second by \_\_\_\_\_, to adopt the 2013-14 District General Fund, First Interim Budget and Certification, as shown in the attached supplement(s)

- Roll Call

18. APPROVAL OF PROPOSED NEW BOARD POLICY JOB DESCRIPTION, #4216.3-08.02, DIRECTOR OF INFORMATION TECHNOLOGY

Motion by \_\_\_\_\_, second by \_\_\_\_\_, to approve proposed new board policy job description, #4216.3-08.02, Director of Information Technology, and the Management Salary Schedule, #4341.1 Attachment A, as shown in the attached supplements.

19. COMMUNITY FACILITIES DISTRICT 95-2 / ANNEXATION No. 20 / ADOPTION OF RESOLUTION CERTIFYING ELECTION RESULTS / FIORE / ANNEXATION No. 20 / FIORE / A 26-UNIT SINGLE FAMILY SUBDIVISION DEVELOPMENT / LENNAR

- PUBLIC HEARING
- Motion by \_\_\_\_\_, second by \_\_\_\_\_, to adopt the Resolution of the Board of Trustees of the San Dieguito Union High School District Acting as the Legislative Body of the San Dieguito Union High School District Community Facilities District No. 95-2, as shown in the attached supplements.



20. ADOPTION OF LAYOFF RESOLUTION, CLASSIFIED EMPLOYEE, 2013-14

Motion by\_\_\_\_\_, second by\_\_\_\_\_, to adopt the layoff resolution for one classified employee, as shown in the attached supplement(s).

21. RATIFICATION OF EMPLOYEE APPOINTEE TO THE PERSONNEL COMMISSION

Motion by\_\_\_\_\_, second by \_\_\_\_\_, to ratify the employees' appointment of John Baird to the Personnel Commission for the three-year term of December 1, 2013 to December 1, 2016.

**INFORMATION ITEMS..... (ITEMS 22 - 32)**

22. COMMON CORE STATE STANDARDS TRANSITION UPDATE .....MIKE GROVE, ASSOCIATE SUPERINTENDENT

This item is being submitted as information only.

23. LOCAL CONTROL ACCOUNTABILITY PLAN IMPLEMENTATION ..... ERIC DILL/MIKE GROVE, ASSOC. SUPTS.

This item is being submitted as information only.

24. PUBLIC NOTICE – 2012-2013 REPORT ON STATUTORY SCHOOL FEES AND FINDINGS

This item is being submitted for first read and will be resubmitted for action on January 16, 2013.

25. BUSINESS SERVICES UPDATE ..... ERIC DILL, ASSOCIATE SUPERINTENDENT

26. HUMAN RESOURCES UPDATE ..... TORRIE NORTON, ASSOCIATE SUPERINTENDENT

27. EDUCATIONAL SERVICES UPDATE ..... MIKE GROVE, ED.D, ASSOCIATE SUPERINTENDENT

28. PUBLIC COMMENTS

In accordance with the Brown Act, unless an item has been placed on the published agenda, there shall be no action taken. The Board may 1) acknowledge receipt of the information, 2) refer to staff for further study, or 3) refer the matter to the next agenda. (See Board Agenda Cover Sheet)

29. FUTURE AGENDA ITEMS

30. **ADJOURNMENT TO CLOSED SESSION** (AS NECESSARY)

- A. Consideration and/or deliberation of student discipline matters (2 cases)
- B. To consider personnel issues, pursuant to Government Code Sections 11126 and 54957; limited to consideration of the appointment, employment, evaluation of performance, discipline /release, dismissal of a public employee or to hear *complaints or charges brought against such employee by another person or employee unless the employee requests a public session.* (2 Issues)
- C. To conference with Labor Negotiators, pursuant to Government Code Section 54957.8.  
Agency Negotiators: Superintendent and Associate Superintendents (3)  
Employee Organizations: San Dieguito Faculty Association / California School Employees Association
- D. To conference with legal counsel to discuss current and/or potential litigation, pursuant to Government Codes sections 54956.9(b)(3)(A), (D), and (E) (1 issue): *Guelland v San Dieguito Union High School District* (case #37-2010-00061838-CU-PO-NC).

31. REPORT FROM CLOSED SESSION (AS NECESSARY)

32. MEETING ADJOURNED

*The next regularly scheduled Board Meeting will be held on [Thursday, January 16, 2014, at 6:30 PM](#) in the SDUHSD District Office Board Room 101. The District Office is located at 710 Encinitas Blvd., Encinitas, CA, 92024.*

ITEM 6

Board of Trustees  
Joyce Dalessandro  
Barbara Groth  
Beth Hergesheimer  
Amy Herman  
John Salazar

Superintendent  
Rick Schmitt



Union High School District

MINUTES  
OF THE  
SAN DIEGUITO UNION HIGH SCHOOL DISTRICT  
BOARD OF TRUSTEES  
REGULAR BOARD MEETING

NOVEMBER 14, 2013

THURSDAY, NOVEMBER 14, 2013  
6:30 PM

DISTRICT OFFICE BOARD ROOM 101  
710 ENCINITAS BLVD., ENCINITAS, CA. 92024

**PRELIMINARY FUNCTIONS..... (ITEMS 1 – 6)**

1. CALL TO ORDER; PUBLIC COMMENTS REGARDING CLOSED SESSION ITEMS ..... 6:00 PM

President Groth called the meeting to order at 6:00 PM to receive public comments on Closed Session agenda items. No public comments were presented.

2. **CLOSED SESSION** ..... **6:01 PM**

The Board convened to Closed Session at 6:01 PM to discuss the following:

A. To consider personnel issues, pursuant to Government Code Sections 11126 and 54957; limited to consideration of the appointment, employment, evaluation of performance, discipline /release, dismissal of a public employee or to hear *complaints or charges brought against such employee by another person or employee unless the employee requests a public session.*

- 1 Issue

B. To conference with Labor Negotiators, pursuant to Government Code Section 54957.8.  
Agency Negotiators: Superintendent and Associate Superintendents  
Employee Organizations: San Dieguito Faculty Association / California School Employees Association

C. To conference with legal counsel to discuss current and/or potential litigation, pursuant to Government Codes sections 54956.9(b)(3)(A), (D), and (E):

- 1 issue: Potential litigation, Stanley v San Dieguito Union High School District.

**REGULAR MEETING / OPEN SESSION..... 6:30 PM**

ATTENDANCE

BOARD OF TRUSTEES AND STUDENT BOARD REPRESENTATIVES

Joyce Dalessandro  
Barbara Groth  
Beth Hergesheimer  
Amy Herman  
John Salazar

Amy Atun, Canyon Crest Academy  
Jourdan Johnson, Torrey Pines High School  
Noel Kildiszew, La Costa Canyon High School  
Mary Hope Liesegang, San Dieguito Academy  
Madison MacKenzie, Sunset High School

DISTRICT ADMINISTRATORS / STAFF

Rick Schmitt, Superintendent  
Eric Dill, Associate Superintendent, Business  
Michael Grove, Ed.D., Associate Superintendent, Educational Services  
Torrie Norton, Associate Superintendent, Human Resources  
Karl Mueller, Principal, Canyon Crest Academy  
Joann Schultz, Executive Assistant, Business Services / Recording Secretary

**ITEM 6**

- 3. RECONVENE REGULAR MEETING / CALL TO ORDER ..... (ITEM 3)  
The regular meeting of the Board of Trustees was called to order at 6:31 PM by President Barbara Groth.
- 4. PLEDGE OF ALLEGIANCE ..... (ITEM 4)  
President Groth led the Pledge of Allegiance.
- 5. REPORT OUT OF CLOSED SESSION ..... (ITEM 5)  
The Board met in closed session; there was no reportable action taken.
- 6. APPROVAL OF MINUTES OF THE REGULAR BOARD MEETING OF OCTOBER 17, 2013  
It was moved by Ms. Hergesheimer, seconded by Ms. Dalessandro, to approve the Minutes of October 17th as presented. Motion unanimously carried.

**NON-ACTION ITEMS ..... (ITEMS 7 - 10)**

- 7. STUDENT UPDATES ..... STUDENT BOARD REPRESENTATIVES  
Students gave updates on events and highlights at their schools.
- 8. BOARD REPORTS AND UPDATES ..... BOARD OF TRUSTEES  
Ms. Joyce Dalessandro attended Mrs. Banning’s farewell event, the TPHS Mini-Grant Night, SS Back-To-School Night, Spirit Day at EWMS, the SDA Foundation fundraiser, and the ROP Advisory meeting at SDA.  
Ms. Barbara Groth attended many of the same meetings as the other board members.  
Ms. Beth Hergesheimer attended the SDA Foundation fundraiser.  
Ms. Amy Herman attended the WASC visit at CCA, the TPHS Mini-Grant Night, the SS Back-To-School Night, and the ROP Advisory meeting.  
Mr. John Salazar attended the TPHS homecoming game and toured the OCMS site.
- 9. SUPERINTENDENT’S REPORTS, BRIEFINGS, LEGISLATIVE UPDATES..... RICK SCHMITT, SUPERINTENDENT  
Superintendent Schmitt gave an update on the tax rate calculation error and collaborative work of District staff and the County Treasurer-Tax Collector and the Auditor Controller offices, and extended thanks to the Treasurer-Tax Collector and County for correcting the error and sending out revised tax bills.
- 10. UPDATE, CANYON CREST ACADEMY .....KARL MUELLER, PRINCIPAL  
Principal Mueller shared accomplishments and achievements on his school site; CCA enrollment is at 1,870 students, the API score is 931, and the 88% pass rate on the AP exams. He also reported on the addition of the Conservatory of Humanities within the Envision program, a successful athletics program, professional development with late starts on Wednesdays, common core standards, and college & career readiness anchor standards.

**CONSENT ITEMS..... (ITEMS 11 - 15)**

*Public Comment on Item 15G was made by:*

*Steven McDowell*

*Following public comment, Dr. Grove gave an update on Item 14A.*

*At the request of the Board President, Item 14A9 was pulled from the consent agenda for separate action. It was moved by Ms. Dalessandro, seconded by Ms. Hergesheimer, that consent Items 11 – 14A8, and 14A10 - 15 be approved as listed below. Motion unanimously carried.*

*The Board President recused herself from voting on Item 14A9. It was then moved by Ms. Dalessandro, seconded by Ms. Hergesheimer, that Item 14A9 be approved as listed below. Motion carried with Ms. Groth abstaining from the vote.*

## 11. SUPERINTENDENT

- A. GIFTS AND DONATIONS  
Acceptance of Gifts and Donations as presented.
- B. FIELD TRIP REQUESTS  
Approval of Field Trip Requests as presented.

## 12. HUMAN RESOURCES

- A. PERSONNEL REPORTS  
Approve matters pertaining to employment of personnel, salaries, leaves of absence, resignations, changes in assignments, extra duty assignments, and consultant services:
  - 1. Certificated and/or Classified Personnel Reports, as presented.
- B. APPROVAL/RATIFICATION OF AGREEMENTS  
Approve/ratify entering into the following agreement and authorize Christina M. Bennett or Eric R. Dill to execute the agreements:
  - 1. Hartford Life and Accident Insurance Company, to provide classified and management long-term disability coverage, during the period October 1, 2013 until terminated by either party with 30-day written notice, with no changes in the current rates or terms.
  - 2. University of Southern California, School of Social Work, to provide student teachers to Sunset High School, during the period August 1, 2013 through August 1, 2018, at no cost to the district.

## 13. EDUCATIONAL SERVICES

- A. APPROVAL/RATIFICATION OF AGREEMENTS  
Approve/ratify entering into the following agreement and authorize Christina M. Bennett or Eric R. Dill to execute the agreement:
  - 1. Vantage Learning, L.L.C. d/b/a Vantage Learning to provide My Access! Instructional Writing Program Student Subscriptions renewals, during the period September 25, 2013 through September 24, 2014, for an amount not to exceed \$15,000.00, to be expended from the General Fund 03-00.
- B. APPROVAL/RATIFICATION OF AMENDMENT TO AGREEMENTS  
(None Submitted)

## 14. PUPIL SERVICES / SPECIAL EDUCATION

### SPECIAL EDUCATION

- A. APPROVAL/RATIFICATION OF NON-PUBLIC SCHOOL / NON-PUBLIC AGENCY CONTRACTS, INDEPENDENT CONTRACTOR AGREEMENTS, AND/OR MEMORANDUMS OF UNDERSTANDING  
Approve entering into the following non-public school / non-public agency master contracts (NPS/NPAs), independent contractor agreements (ICAs), and or memorandums of understanding (MOUs), and authorize Christina M. Bennett or Eric R. Dill to execute all pertinent documents.
  - 1. Teri, Inc. (NPS), to provide non-public school services for special education students, during the period July 1, 2013 through June 30, 2014, at the rates of \$128.39 to \$241.24 per diem (based on facility and student teacher ratio), to be expended from the General Fund/Restricted 06-00.
  - 2. San Diego Center for Children Academy (NPS), to provide non-public school services for special education students, during the period July 1, 2013 through June 30, 2014, at the rates shown on the attachment, to be expended from the General Fund/Restricted 06-00.
  - 3. Alternative Teaching Strategy Center (NPA), to provide behavior intervention design, planning, and implementation to special education students, during the period July 1, 2013

## ITEM 6

through June 30, 2014, at the rates of \$125.00 per hour for design and planning and \$52.00 per hour for implementation, to be expended from the General Fund/Restricted 06-00.

4. Jodie K. Schuller & Associates (NPA), to provide speech and language developmental, remediation, and transition services to special education students, during the period July 1, 2013 through June 30, 2014, at the rate of \$160.00 per hour, to be expended from the General Fund/Restricted 06-00.
5. Family Life Center (NPS), to provide non-public school services for special education students, during the period July 1, 2013 through June 30, 2014, at the rates of \$182.26 per diem for basic education, \$8,529.00 per month for residential treatment facility, \$70.65 per hour for student and parent training and counseling, and \$35.33 per hour for group counseling services, to be expended from the General Fund/Restricted 06-00.
6. Excelsior Youth Centers, Inc. (NPS), having provided non-public school services for a special education student, during the period June 24, 2013 through July 19, 2013, at the rates of \$75.75 per diem for basic education, and \$8,974.00 per month for residential treatment facility, to be expended from the General Fund/Restricted 06-00.
7. The Winston School (NPS), to provide non-public school services for special education students, during the period July 1, 2013 through June 30, 2014, at the rate of \$131.27 per diem for basic education, to be expended from the General Fund/Restricted 06-00.
8. North Coastal Consortium for Special Education (NCCSE) (MOU), for San Dieguito Union High School District's proportional expenses for nine SDUHSD special education students attending the North County Academy, during the period July 1, 2013 through June 30, 2014, for an amount not to exceed \$312,098.07 for educational costs, and \$198,938.36 for mental health costs, to be expended from the General Fund/Restricted 06-00.

*\*Item 14A9 was voted on separately, as shown above under Consent Items.*

9. Elizabeth Christianson, O.D. (ICA), to provide comprehensive vision evaluations, assessments, and therapy services, during the period July 1, 2013 through June 30, 2014, at the rates shown on the attachment, to be expended from the General Fund/Restricted 06-00.
10. Amanda J. Gretsche, Inc. (ICA), to provide occupational therapy assessments and direct therapy, during the period July 1, 2013 through June 30, 2014, at the rates shown on the attachment, to be expended from the General Fund/Restricted 06-00.

**B. APPROVAL/RATIFICATION OF AMENDMENT TO AGREEMENTS**  
(None Submitted)

**C. APPROVAL/RATIFICATION OF PARENT SETTLEMENT AND RELEASE AGREEMENTS**

Approve/ratify the following Parent Settlement and Release Agreements, to be funded by the General Fund 06-00/Special Education, and authorize the Director of Special Education to execute the agreements, as shown in the attached supplement:

1. Student ID No. 9065153261, in the amount of \$8,730.00.

**PUPIL SERVICES**

**D. APPROVAL/RATIFICATION OF AGREEMENTS**  
(None Submitted).

**15. BUSINESS / PROPOSITION AA**

**BUSINESS**

**A. APPROVAL/RATIFICATION OF AGREEMENTS**

Approve/ratify entering into the following agreements and authorize Christina M. Bennett, Eric R. Dill, or Rick Schmitt to execute the agreements:

1. Stephen Cook Photography, to provide professional cafeteria and eatery photography services for the Nutrition Services Department, during the period October 14, 2013 until

**ITEM 6**

completion of the project, for an amount not to exceed \$3,000.00, to be expended from the Cafeteria Fund 13-00.

2. California Bank & Trust, Memorandum of Understanding governing how San Dieguito Union High School District bank deposits will be handled by California Bank & Trust, during the period November 15, 2013 until terminated by either party with 30-day written notice, at no cost to the district.
3. Morningstar Productions, LLC, to provide sound and stage equipment and services for Canyon Crest Academy graduation, during the period June 11, 2014 through June 13, 2014, for an amount not to exceed \$9,806.33, to be expended from the General Fund 03-00 and reimbursed by the Canyon Crest Academy Foundation.

**B. APPROVAL/RATIFICATION OF AMENDMENT TO AGREEMENTS**

Approve/ratify amending the following agreements and authorize Christina M. Bennett or Eric R. Dill to execute the agreements:

1. Fredricks Electric, Inc. for district wide cabling services, extending the contract period from October 1, 2013 through September 30, 2014 with no other changes to the contract, to be expended from the fund to which the project is charged.

**C. AWARD/RATIFICATION OF CONTRACTS**

(None Submitted)

**D. APPROVAL OF CHANGE ORDERS**

(None Submitted)

**E. ACCEPTANCE OF CONSTRUCTION PROJECTS**

(None Submitted)

**F. APPROVAL OF BUSINESS REPORTS**

Approve the following business reports:

1. Purchase Orders
2. Membership Listing

**PROPOSITION AA**

**G. APPROVAL/RATIFICATION OF AGREEMENTS**

Approve/ratify entering into the following agreements and authorize Christina M. Bennett, Eric R. Dill, or Rick Schmitt to execute the agreements:

1. Geocon Inc., to provide Geotechnical Investigation Science Building at San Dieguito Academy, during the period November 15, 2013 through May 15, 2014, in the amount of \$12,500.00, to be expended from Building Fund- Prop 39 Fund 21-39.
2. Balfour Beatty, Inc. to provide Preconstruction Services Middle School #5, during the period November 15, 2013 through November 15, 2014, in the amount of \$415,170.00, to be expended from Building Fund-Prop 39 Fund 21-39.
3. Erickson-Hall, Inc. to provide Preconstruction Services at Torrey Pines High School Phase 1, during the period November 15, 2013 through November 15, 2014, in the amount of \$126,534.00, to be expended from Building Fund-Prop 39 Fund 21-39.
4. Gilbane Building Company, to provide Preconstruction Services at San Dieguito Academy Math and Science Building, during the period November 15, 2013 through November 15, 2014, in the amount of \$125,650.00, to be expended from Building Fund-Prop 39 Fund 21-39.
5. Lionakis, Inc., to provide Architectural Services at Earl Warren Middle School, during the period November 15, 2013 through November 15, 2017, in the amount of \$1,550,000.00, to be expended from Building Fund-Prop 39 Fund 21-39.

**ITEM 6**

- 6. Lionakis, Inc., to provide Architectural Services for Warren Hall and Server Room at Earl Warren Middle School, during the period November 15, 2013 through November 15, 2015, in the amount of \$297,500.00, to be expended from Building Fund-Prop 39 Fund 21-39.

**H. APPROVAL/RATIFICATION OF AMENDMENT TO AGREEMENTS**

Approve/ratify amending the following agreements and authorize Christina M. Bennett or Eric R. Dill to execute the agreements:

- 1. Lionakis, Inc., to amend the Architectural Services contract, A2013-145 dated January 28, 2013, to include incremental changes with the field project at Canyon Crest Academy, in the amount of \$65,990.00, to be expended from Building Fund-Prop 39 Fund 21-39.
- 2. Lionakis, Inc., to amend the Architectural Services contract, A2013-146 dated January 28, 2013, to include incremental changes with Middle School #5, in the amount of \$72,000.00, to be expended from Building Fund-Prop 39 Fund 21-39.
- 3. Creative Alliance Group L.L.C., to amend the Construction Partnering Program contract, CA2014-04, to implement and facilitate an additional partnering meeting, during the period August 23, 2013 through August 22, 2014, in the amount of \$4,900.00, to be expended from Building Fund-Prop 39 Fund 21-39.

**I. AWARD/RATIFICATION OF CONTRACTS**

Award/ratify the following contracts and authorize Christina M. Bennett or Eric R. Dill to execute all pertinent documents:

- 1. Byrom-Davey, Inc., to provide track equipment (Championship Elite Timing System) to Canyon Crest Academy and San Dieguito Academy, during the period November 15, 2013 through December 18, 2013, in the amount of \$18,920.00, to be expended from Building Fund-Prop 39 Fund 21-39.

**J. APPROVAL OF CHANGE ORDERS**

Approve Change Order No. 1 to the following projects, and authorize Christina M. Bennett or Eric R. Dill to execute the change orders:

- 1. Energy Conservation Services Contract B2006-11 – Torrey Pines High School HVAC & Energy Management System Upgrade – Phase VI, contract entered into with Siemens Industry, Inc., extending the contract 45 calendar days.
- 2. Energy Conservation Services Contract B2009-17 - La Costa Canyon High School, Oak Crest Middle School and Diegueno Middle School Energy Conservation Services-Phase I, contract entered into with Siemens Industry, Inc., decreasing the contract amount by \$123,859.00 for a new total of \$4,223,911.00, and extending the contract 45 calendar days.

**K. ACCEPTANCE OF CONSTRUCTION PROJECTS**

Accept the following construction projects as complete, pending the completion of a punch list, and authorize the administration to file a Notice of Completion with the County Records' Office:

- 1. Torrey Pines High School HVAC & Energy Management System Upgrade-Phase VI, contract entered into with Siemens Industry, Inc.
- 2. La Costa Canyon High School, Oak Crest Middle School and Diegueno Middle School Energy Conservation Services-Phase I, contract entered into with Siemens Industry, Inc.

**DISCUSSION / ACTION ITEMS ..... (ITEMS 16 - 18)**

**16. DATE OF ORGANIZATIONAL BOARD MEETING, 2013**

It was moved by Ms. Dalessandro, second by Ms. Herman, to approve December 12, 2013, as the date for the Organizational Board Meeting, as presented. Motion unanimously carried.

**17. ADOPTION OF RESOLUTION OF ANNEXATION / COMMUNITY FACILITIES DISTRICT 95-2 / ANNEXATION NO. 20 / FIORE / A 26-UNIT SINGLE FAMILY SUBDIVISION IN ENCINITAS / LENNAR**

- PUBLIC HEARING – President Groth opened the public hearing at 7:10 PM. There being no public comments, the hearing was closed at 7:11 PM.

**ITEM 6**

- It was moved by Ms. Herman, second by Ms. Hergesheimer, to adopt the Resolution of the Board of Trustees of the San Dieguito Union High School District Acting as the Legislative Body of the San Dieguito Union High School District Community Facilities District No. 95-2, as presented. Motion unanimously carried.

18. APPROVAL OF PROPOSED NEW BOARD POLICY JOB DESCRIPTION, #4216.3-08.02, DIRECTOR OF INFORMATION TECHNOLOGY

Mr. Dill gave an update on this item related to the Prop AA bond program technology plan and the effect on the Technology department. No action was taken by the Board. This item will be resubmitted for action at the December 12, 2013 Board meeting.

**INFORMATION ITEMS..... (ITEMS 19 - 28)**

19. PROPOSED BOARD MEETING SCHEDULE, 2014

This item was submitted as first read, and will be resubmitted for Board action on December 12, 2013, as presented.

20. CSBA DELEGATE ASSEMBLY NOMINATIONS, 2014

This item was submitted as first read and will be resubmitted for Board action on December 12, 2013, as presented.

21. BUSINESS SERVICES UPDATE ..... ERIC DILL, ASSOCIATE SUPERINTENDENT, BUSINESS

Mr. Dill gave an update on the Facilities Planning and Construction department staffing levels, and that October 31<sup>st</sup> was the 1<sup>st</sup> Interim budget cutoff.

22. HUMAN RESOURCES UPDATE ..... TORRIE NORTON, ASSOCIATE SUPERINTENDENT, HR

Ms. Norton gave an update on the BTSA seminar she attended yesterday, also attended by Dr. Grove.

23. EDUCATIONAL SERVICES UPDATE ..... MIKE GROVE, ED.D., ASSOCIATE SUPERINTENDENT, ED SVCS

Dr. Grove reported on Common Core professional development, and the four key initiatives.

24. PUBLIC COMMENTS – None presented.

25. FUTURE AGENDA ITEMS – At this point, the Board President requested that the Board consider nominations for San Diego County School Boards Association recognition.

26. ADJOURNMENT TO CLOSED SESSION – No closed session was necessary.

27. CLOSED SESSION – Nothing further to report out of closed session.

28. ADJOURNMENT OF MEETING - Meeting adjourned at 7:25 PM.

\_\_\_\_\_  
Beth Hergesheimer, Board Clerk

\_\_\_\_\_  
Date

\_\_\_\_\_  
Rick Schmitt, Superintendent

\_\_\_\_\_  
Date



# San Dieguito Union High School District

## INFORMATION REGARDING BOARD AGENDA ITEM

**TO:** BOARD OF TRUSTEES

**DATE OF REPORT:** November 15, 2013

**BOARD MEETING DATE:** December 12, 2013

**PREPARED AND  
SUBMITTED BY:** Rick Schmitt  
Superintendent

**SUBJECT:** PROPOSED BOARD MEETING  
SCHEDULE, 2014

.....

### EXECUTIVE SUMMARY

Attached is a proposed Board Meeting Schedule for 2014, in accordance with Education Code sections 35140 and 7200(c)(4), which require that the Governing Board fix the time and place for its regular Governing Board meetings annually.

### RECOMMENDATION:

This item was presented for first read on November 14, 2013, and is now being submitted for board action.

### FUNDING SOURCE:

Not applicable



**Union High School District**

710 Encinitas Boulevard, Encinitas, CA 92024  
Telephone (760) 753-6491  
[www.sduhsd.net](http://www.sduhsd.net)

**ITEM 7h**

**Board of Trustees**  
Joyce Dalessandro  
Barbara Groth  
Beth Hergesheimer  
Amy Herman  
John Salazar

**Superintendent**  
Rick Schmitt

**Office of the Superintendent**  
Fax (760) 943-3501

San Dieguito Union High School District  
School Board Meeting Dates, 2014  
(DRAFT; submitted for first read, 11-14-13)

All School Board Meetings are held in the San Dieguito Union High School District Office Board Room 101, located at 710 Encinitas Blvd., Encinitas, California, 92024.

Regular Board Meetings begin at 6:30PM and are usually scheduled on a Thursday, unless otherwise indicated.

MEETING DATES, 2014

January 16  
February 6  
February 20  
March 6  
March 20  
April 3  
May 1  
May 15  
June 5  
June 19  
July 17  
August 21  
September 4  
September 18  
October 2  
October 16  
November 13  
December 11

In compliance with the Americans with Disabilities Act, if you need special assistance, disability-related modifications, or accommodations, including auxiliary aids or services, in order to participate in the public meetings of the District's Governing Board, please contact the office of the [Office of the Superintendent](#). Notification 72 hours prior to the meeting will enable the District to make reasonable arrangements to ensure accommodation and accessibility to this meeting. Upon request, the District shall also make available this agenda and all other public records associated with the meeting in appropriate alternative formats for persons with a disability.

# San Dieguito Union High School District

## INFORMATION REGARDING BOARD AGENDA ITEM

**TO:** BOARD OF TRUSTEES

**DATE OF REPORT:** November 15, 2013

**BOARD MEETING DATE:** December 12, 2013

**PREPARED AND  
SUBMITTED BY:** Rick Schmitt, Superintendent

**SUBJECT:** ACCEPTANCE OF GIFTS AND DONATIONS

.....

### EXECUTIVE SUMMARY

The district administration is requesting acceptance of gifts and donations to the district as shown on the following report.

### RECOMMENDATION:

The administration recommends that the Board accept the gifts and donations to the district as shown on the following report.

### FUNDING SOURCE:

Not applicable



# San Dieguito Union High School District

## INFORMATION REGARDING BOARD AGENDA ITEM

**TO:** BOARD OF TRUSTEES

**DATE OF REPORT:** November 27, 2013

**BOARD MEETING DATE:** December 12, 2013

**PREPARED BY:** Michael Grove, Ed.D.  
Associate Superintendent of  
Educational Services

**SUBMITTED BY:** Rick Schmitt, Superintendent

**SUBJECT:** Approval / Ratification of Field Trip  
Requests

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### EXECUTIVE SUMMARY

The district administration is requesting approval / ratification of out-of-state, overnight, and / or out-of-county field trips, as shown on the attached reports.

### RECOMMENDATION:

It is recommended that the Board approve / ratify the field trips, as shown on the attached supplement.

### FUNDING SOURCE:

As listed on the attached supplement.

**FIELD TRIP REQUESTS**  
**SDUHSD BOARD MEETING**  
**December 12, 2013**

**ITEM 11B**

| Item # | Date                   | Sponsor, Last Name | First Name | School Team/Club      | Total # Students | Total # Chaperones | Event Description / Name of Conference | City        | State | Loss of Class Time | \$ Cost                           |
|--------|------------------------|--------------------|------------|-----------------------|------------------|--------------------|--|-------------|-------|--------------------|-----------------------------------|
| 1      | 04-25-14 -<br>04-26-14 | Anderson           | Michelle   | LCC AP Calculus BC    | 60               | 6                  | Calculus Camp                          | Jamul       | CA    | None               | LCC Foundation / Parent Donations |
| 2      | 03-28-14 -<br>03-30-14 | Siers              | Stephanie  | SDA Theatre           | 25               | 4                  | CA Thespian State HS Theatre Festival  | Upland      | CA    | 1 Day              | SDA Foundation / Parent Donations |
| 3      | 01-09-14               | Quinn              | Donald     | Japanese 1st&3rd Year | 80               | 10                 | Little Tokyo Field Trip                | Los Angeles | CA    | 1 Day              | CCA Foundation / Parent Donations |

\* Dollar amounts are listed only when District/site funds are being spent.  
 Other activities are paid for by student fees or ASB funds.

# San Dieguito Union High School District

## INFORMATION REGARDING BOARD AGENDA ITEM

**TO:** BOARD OF TRUSTEES

**DATE OF REPORT:** December 2, 2013

**BOARD MEETING DATE:** December 12, 2013

**PREPARED BY:** Torrie Norton  
Associate Superintendent/Human Resources

**SUBMITTED BY:** Rick Schmitt  
Superintendent

**SUBJECT:** APPROVAL OF CERTIFICATED and  
CLASSIFIED PERSONNEL

-----

### EXECUTIVE SUMMARY

Please find the following Personnel actions attached for Board Approval:

#### Certificated

Employment

#### Classified

Employment  
Change in Assignment  
Resignation

#### RECOMMENDATION:

It is recommended that the Board approve the attached Personnel actions.

#### FUNDING SOURCE:

General Fund

## PERSONNEL LIST

### CERTIFICATED PERSONNEL

#### Employment

1. **Rebecca J. McQuestion**, 100% Temporary District Program Specialist for Special Education, 60% at Earl Warren Middle School and 40% at Carmel Valley Middle School, for the remainder of the 2013-14 school year, effective 12/09/13 through 6/13/14.



ITEM 12

PERSONNEL LIST

**CLASSIFIED PERSONNEL**

**Employment**

1. **Bernard, Ralf**, Skilled Maintenance Worker, SR49, 100.00% FTE, Facilities Department, effective 12/2/13
2. **Camacho, Jose**, School Bus Driver, SR38, 50.00% FTE, Transportation Department, effective 11/06/13
3. **Dearmond, Aura**, Nutrition Services Assistant I, SR25, 43.75% FTE, Torrey Pines High School, effective 11/19/13
4. **Murray, Mary**, Instructional Assistant-SpEd(NS), SR34, 37.50% FTE, Diegueno Middle School, effective 11/12/13
5. **Sorour, Heidi**, Instructional Assistant-SpEd(NS), SR34, 48.75% FTE, Coastal Learning Academy, Canyon Crest Academy, effective 11/7/13
6. **Sorour, Tawfik**, Instructional Assistant-SpEd(NS), SR34, 37.50% FTE, Torrey Pines High School, effective 11/13/13
7. **Stewart, John Jeffrey**, Instructional Assistant-SpEd(NS), SR34, 48.75% FTE, Torrey Pines High School, effective 11/14/13

**Change in Assignment**

1. **Tackett, Ron**, from layoff- Computer Support Technician to Instructional Assistant-SpEd(NS), SR34, 48.75% FTE, Diegueno Middle School effective 11/21/13

**Resignation**

1. **Macedonio-Martinez, Blanca**, Instructional Assistant-SpEd(SH), SR 36, 75.00% FTE, resignation effective 11/08/13
2. **Gonzalez, Alicia**, Nutrition Services Assistant I, SR25, 48.75% FTE, San Dieguito Academy, resignation effective 10/31/13

# San Dieguito Union High School District

## INFORMATION REGARDING BOARD AGENDA ITEM

**TO:** BOARD OF TRUSTEES

**DATE OF REPORT:** December 4, 2013

**BOARD MEETING DATE:** December 12, 2013

**PREPARED BY:** Jason Vilorio, Executive Director of Educational Services  
Michael Grove, Associate Superintendent of Educational Services

**SUBMITTED BY:** Rick Schmitt  
Superintendent

**SUBJECT:** APPROVAL/RATIFICATION OF PROFESSIONAL SERVICES CONTRACTS/ EDUCATIONAL SERVICES

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### EXECUTIVE SUMMARY

The attached Professional Services Report/Educational Services summarizes fourteen contracts. Of particular interest are thirteen contracts between the district and thirteen California Department of Education (CDE) approved Supplemental Educational Services (SES) providers.

The Elementary and Secondary Education Act requires that schools in Program Improvement year 2 or beyond provide School Choice to all students and Supplemental Educational Services (SES) to students that qualify for free and reduced lunch. SES services are designed to increase the academic achievement of students and are provided outside the regular school schedule.

Federal law requires that LEA's set aside 20% of their Title I allocation to provide School Choice and Supplemental Educational Services (SES) for students attending Title I schools in Program Improvement Year 2. SDUHSD has set aside \$57,193 to support this required program based on the mandated formula using the census count and Title I, Part A Entitlement

ITEM 13A

information. The per-pupil allocation for Oak Crest Middle School Title I students during the 2013-14 school year is \$568.29.

Information about the SES providers was given to all eligible families enrolled at Oak Crest Middle School with a letter advising them of the availability of SES services for their child. All of the providers have completed the CDE and district application process.

**RECOMMENDATION:**

The administration recommends that the Board approve and/or ratify the contracts, as shown in the attached Professional Services Report.

**FUNDING SOURCE:**

Title 1 General Fund/Restricted 06-00

## ITEM 13A

## SAN DIEGUITO UNION HIGH SCHOOL DISTRICT

EDUCATIONAL SERVICES - PROFESSIONAL SERVICES REPORTBoard Meeting Date: 12-12-13

| <u>Contract Effective Dates</u>   | <u>Consultant/ Vendor</u>                   | <u>Description of Services</u>   | <u>School/ Department Budget</u>      | <u>Fee Not to Exceed</u> |
|---|---|--|---------------------------------------|--------------------------|
| 11/01/13 – 10/31/14 and then renewing automatically unless either party provides 60 day prior written notice of its intent to terminate the agreement | LRP Publications, Inc.                      | Provide an electronic subscription for a Title 1 report                          | Title 1 General Fund/Restricted 06-00 | \$235.00                 |
| 12/13/13 – 06/13/14   | ! MathWiz                                   | Provide Supplemental Educational Provider (SES) services for the Title 1 program | Title 1 General Fund/Restricted 06-00 | \$568.29 per student     |
| 12/13/13 – 06/13/14   | ! # 1 Touch-Screen Tablet Computer Tutoring | Provide Supplemental Educational Provider (SES) services for the Title 1 program | Title 1 General Fund/Restricted 06-00 | \$568.29 per student     |
| 12/13/13 – 06/13/14   | ! A+ C A T (Computer Assisted Tutoring)     | Provide Supplemental Educational Provider (SES) services for the Title 1 program | Title 1 General Fund/Restricted 06-00 | \$568.29 per student     |
| 12/13/13 – 06/13/14   | ! ACE Tutoring Services, Inc.               | Provide Supplemental Educational Provider (SES) services for the Title 1 program | Title 1 General Fund/Restricted 06-00 | \$568.29 per student     |
| 12/13/13 – 06/13/14   | ¡Alpha! Innovation through Education        | Provide Supplemental Educational Provider (SES) services for the Title 1 program | Title 1 General Fund/Restricted 06-00 | \$568.29 per student     |

## ITEM 13A

|                        |  |   |  |                         |
|------------------------|--|---|--|-------------------------|
| 12/13/13 –<br>06/13/14 | 1 2 3 MATH AND<br>READING, INC   | Provide Supplemental Educational Provider (SES) services for<br>the Title 1 program | Title 1 General<br>Fund/Restricted 06-<br>00 | \$568.29<br>per student |
| 12/13/13 –<br>06/13/14 | Advanced<br>Reading<br>Solutions LLC<br>dba UROK<br>Learning Institute | Provide Supplemental Educational Provider (SES) services for<br>the Title 1 program | Title 1 General<br>Fund/Restricted 06-<br>00 | \$568.29<br>per student |
| 12/13/13 –<br>06/13/14 | Alternatives<br>Unlimited, Inc.  | Provide Supplemental Educational Provider (SES) services for<br>the Title 1 program | Title 1 General<br>Fund/Restricted 06-<br>00 | \$568.29<br>per student |
| 12/13/13 –<br>06/13/14 | Club Z! In-Home<br>Tutoring<br>Services, Inc.                          | Provide Supplemental Educational Provider (SES) services for<br>the Title 1 program | Title 1 General<br>Fund/Restricted 06-<br>00 | \$568.29<br>per student |
| 12/13/13 –<br>06/13/14 | Friendly<br>Community<br>Outreach Center<br>(FCOC)                     | Provide Supplemental Educational Provider (SES) services for<br>the Title 1 program | Title 1 General<br>Fund/Restricted 06-<br>00 | \$568.29<br>per student |
| 12/13/13 –<br>06/13/14 | Leading Edge<br>Learning Center  | Provide Supplemental Educational Provider (SES) services for<br>the Title 1 program | Title 1 General<br>Fund/Restricted 06-<br>00 | \$568.29<br>per student |
| 12/13/13 –<br>06/13/14 | Professional<br>Tutors of<br>America, Inc.                             | Provide Supplemental Educational Provider (SES) services for<br>the Title 1 program | Title 1 General<br>Fund/Restricted 06-<br>00 | \$568.29<br>per student |
| 12/13/13 –<br>06/13/14 | Total Education<br>Solutions   | Provide Supplemental Educational Provider (SES) services for<br>the Title 1 program | Title 1 General<br>Fund/Restricted 06-<br>00 | \$568.29<br>per student |

# San Dieguito Union High School District

## INFORMATION REGARDING BOARD AGENDA ITEM

**TO:** BOARD OF TRUSTEES

**DATE OF REPORT:** December 4, 2013

**BOARD MEETING DATE:** December 12, 2013

**PREPARED BY:** Chuck Adams, Director of Special Education  
Michael Grove, Associate Superintendent of Educational Services

**SUBMITTED BY:** Rick Schmitt  
Superintendent

**SUBJECT:** APPROVAL/RATIFICATION OF AGREEMENTS

-----

### EXECUTIVE SUMMARY

The attached Special Education Agreements report summarizes eleven contracts.

### RECOMMENDATION:

The administration recommends that the Board approve and/or ratify the contracts as shown on the attached Special Education Agreements report.

### FUNDING SOURCE:

As noted on the attached report.

## SAN DIEGUITO UNION HIGH SCHOOL DISTRICT BOARD MEETING

SPECIAL EDUCATION AGREEMENTSDATE: 12-12-13

| <u>Contract Effective Dates</u> | <u>Contractor/Vendor</u>  | <u>Description of Services</u>   | <u>School/ Department Budget</u> | <u>Fee Not to Exceed</u>                                  |
|---------------------------------|---|--|----------------------------------|---|
| 07/01/13 – 06/30/14             | New Bridge School (NPS)   | Provide non-public school services for autistic special education students   | General Fund / Restricted 06-00  | \$118.60 per diem   |
| 07/01/13 – 06/30/14             | Solana Beach Physical Therapy (ICA)   | Provide physical therapy assessments and direct therapy  | General Fund / Restricted 06-00  | \$105.00 per hour for therapy and \$170.00 per assessment |
| 07/01/13 – 06/30/14             | EduCLIME, LLC (ICA)   | Provide comprehensive brain injury assessments, consultations, reviews and interpretation of records, and attendance at IEP meetings   | General Fund / Restricted 06-00  | \$155.00 per hour   |
| 07/01/13 – 06/30/14             | Lindamood Bell Learning Processes (NPA)                                     | Provide sensory-cognitive instruction to special education students  | General Fund / Restricted 06-00  | \$84.00 per hour  |
| 07/01/13 – 06/30/14             | Interpreters Unlimited (ICA)  | Language interpreting services   | General Fund / Restricted 06-00  | Rates shown on the attachment                             |
| 07/01/13 – 06/30/14             | Nancy E. Markel, Ph.D. (ICA)  | Provide neurological assessments, consultations with students, staff, and attorneys as necessary   | General Fund / Restricted 06-00  | \$225.00 per hour   |
| 07/01/13 – 06/30/14             | Schloyer Audiology (ICA)  | Provide comprehensive auditory processing assessment services  | General Fund / Restricted 06-00  | Rates shown on the attachment                             |
| 07/01/13 – 06/30/14             | Spencer R. Wetter, Ph.D. (ICA)  | Provide school neuropsychological evaluations, observations, parent/teacher/student interviews, review of records, assessment of students, interpretations of results, and attendance at IEP meetings to discuss findings and recommendations  | General Fund / Restricted 06-00  | Rates shown on the attachment                             |
| 07/01/13 – 06/30/14             | Banyan Tree Learning Center (NPA) and Banyan Tree Foundations Academy (NPS) | Banyan Tree Learning Center to provide memory, attention, executive functioning, auditory or visual processing, thinking skills, sensory processing, or language non-public agency services and Banyan Tree Foundations Academy to provide a full day, special education school program offering the same interventions and methods as the Learning Center, but more intensively, for students having significant challenges including dyslexia, attention, communication, sensory processing, social problems, or previous school failure | General Fund / Restricted 06-00  | Rates shown on the attachment                             |

ITEM 14A

|                        |   |   |                                    |                                  |
|------------------------|---|---|------------------------------------|----------------------------------|
| 07/01/13 –<br>06/30/14 | San Diego Center for Vision<br>Care (NPA) | Provide consultative vision care non-public agency<br>services  | General Fund /<br>Restricted 06-00 | Rates shown on the<br>attachment |
| 07/01/13 –<br>06/30/14 | Sierra Academy (NPS)                      | Provide non-public school services for<br>moderate/severe severely handicapped (FLS -<br>functional life skills) special education students | General Fund /<br>Restricted 06-00 | Rates shown on the<br>attachment |





interpreters unlimited  
life takes communication

## In-Person Interpretation

Rates Effective November 20, 2013

| Language                           | Minimum Hours | Rate (Per Hour) | Standard Fee |
|------------------------------------|---------------|-----------------|--------------|
| Spanish, non -certified medical    | 2             | 51.00           | 102.00       |
| Spanish, certified medical         | 2             | 115.00          | 230.00       |
| Spanish, commercial                | 2             | 75.00           | 150.00       |
| Spanish, certified legal           | 3             | 115.00          | 345.00       |
| Exotic, level 1, medical           | 2             | 100.00          | 200.00       |
| Exotic, level 1, legal/non-medical | 3             | 100.00          | 300.00       |
| Exotic, level 2, medical           | 2             | 115.00          | 230.00       |
| Exotic, level 2, legal/non-medical | 3             | 115.00          | 345.00       |
| Exotic, level 3, medical           | 2             | 140.00          | 280.00       |
| Exotic, level 3, legal/non-medical | 3             | 140.00          | 420.00       |
| Certified exotic (see note b)      | 3             | 140.00          | 420.00       |
| Conference calls, Spanish (c)      | 1             | 51.00           | 51.00        |
| Conference calls, exotic, level 1  | 1             | 100.00          | 100.00       |
| Conference calls, level 2 or 3     | 1             | 115.00          | 115.00       |

### NOTES

- (a) We divide non Spanish languages (“exotic”) into three categories. Please see language list.  
 (b) Certified Arabic and Japanese interpreter pricing is on a case by case basis.

### MILEAGE

Mileage at the IRS rate (currently \$0.556 per mile driven) is only charged if (1) a non-local interpreter is necessary and (2) the interpreter travels more than 50 miles round trip.

### OTHER INFORMATION

- All times beyond the minimum are billed in half hour increments.
- The standard fee is discounted 10% if canceled with less than 24 working hours’ notice. If the interpreter appears or is already en route then the Standard Fee is billed.
- Pricing is subject to change without notice.
- Interpreters can be certified by the State of California in eight languages: Spanish, Portuguese, Korean, Japanese, Vietnamese, Cantonese, Tagalog and Arabic.



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## Telephone Interpretation

*Rates Effective November 20, 2013*

| Language                      | Rate (Per Minute) |
|-------------------------------|-------------------|
| Spanish                       | \$3.00            |
| Marshallese                   | \$3.00            |
| Arabic                        | \$3.00            |
| German                        | \$3.00            |
| Chinese                       | \$3.00            |
| Japanese                      | \$3.00            |
| Vietnamese                    | \$3.00            |
| Most Other Asian Languages    | \$3.00            |
| Most Other Mid East Languages | \$3.00            |
| Most Other European Languages | \$3.00            |

- Available 24 hours a day, 7 days a week.
- Same rate for all languages.
- No first minute connection fee.
- No minimum usage required.
- We offer over 130 languages for telephone interpretation. The above list is only for the most requested languages.
- Connection time averages 30-60 seconds. Average connection time for Spanish is 20 seconds.
- 3-way calling is available at no extra charge.
- To utilize services, you will be provided with an access code and a toll-free number.
- Dual Handset available for rent (\$20.00 per month) or purchase (\$225.00).



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life takes communication

## Document Translation

*Rates Effective November 20, 2013*

| Language                      | Minimum  | Rate (Per Word) | Completion Time |
|-------------------------------|----------|-----------------|-----------------|
| Spanish                       | \$50.00  | \$0.17          | 1-5 Days        |
| Marshallese                   | \$100.00 | \$0.30          | 3-7 Days        |
| Arabic                        | \$100.00 | \$0.30          | 3-7 Days        |
| German                        | \$100.00 | \$0.30          | 3-7 Days        |
| Chinese                       | \$100.00 | \$0.30          | 3-7 Days        |
| Japanese                      | \$100.00 | \$0.30          | 3-7 Days        |
| Vietnamese                    | \$100.00 | \$0.30          | 3-10 Days       |
| Most Other Asian Languages    | \$100.00 | \$0.30          | 3-10 Days       |
| Most Other Mid East Languages | \$100.00 | \$0.30          | 3-10 Days       |
| Most Other European Languages | \$100.00 | \$0.30          | 3-10 Days       |

- We offer over 130 languages for document translation. The above list is only for the most requested languages.
- Completion time is based on document size of 1-3 pages and is an approximation only.
- Desktop publishing (DTP) is available at an additional charge of \$20.00/page.
- Highly technical/medical/legal documents are approximately \$0.02 – \$0.05 extra (depending on the language).
- As a guide, on a normal type-written page (double-spaced with 12pt font), there are approximately 300-325 words.



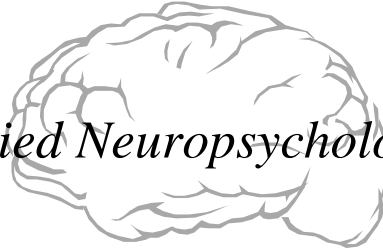
## SCHLOYER AUDIOLOGY

MAILING ADDRESS: 771 JAMACHA ROAD, #235 ♦ EL CAJON, CA 92019 ♦ TEL: 619.987.7357 ♦ FAX: 619.440.7960  
Email: dschloyeraud@gmail.com

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### SCHEDULE OF FEES

- \$150/hour—Evaluations (average 2-3 hours)
- \$150/hour—Record Review
  - Consultation with educational staff
  - Report writing
  - Meetings (IEP or other meetings outside the office)
  - Clinical or classroom observations
  - Telephone Consultations
  - Travel
- \$200/hour—Mediations for Due Process Hearings
- \$150/hour—Auditory Therapy
- Mileage billed at California State Mandated Rate—\$0.565 (as of January, 2013)
- Copying—\$ .25/page
- Faxing—\$1.00/page local, \$1.50/page long distance
- Clerical services—\$15/hour
- Inservice for patient's treatment providers
  - \$150/hour—Preparation
  - \$150/hour—Training



# The Applied Neuropsychology Institute

**Spencer Ryan Wetter, Ph.D.**  
Neuropsychologist and Clinical Psychologist PSY20501

## FEE SCHEDULE

### *Neuropsychological Evaluation*

A Neuropsychological Evaluation included between four and ten hours of direct administration time depending on the processing rate of the individual and their age. This is followed by approximately ten hours of analysis and interpretation. This price includes all the direct testing time, the analysis and recommendations, a written report and interpretation sessions, including school meetings.

|                        |                    |                   |
|------------------------|--------------------|-------------------|
| <b>Full Assessment</b> | <b>Ages 6 - 89</b> | <b>\$ 3500.00</b> |
|------------------------|--------------------|-------------------|

|  |           |
|--|-----------|
| Neuropsychological Testing (if done on an hourly basis)                                | \$ 250.00 |
| Neuropsychological Consultation (50 minute hour)                                       | \$ 250.00 |
| Additional Interpretation Times (50 minute hour)                                       | \$ 250.00 |
| Administration Time  | \$ 35.00  |
| Psychological Testing (Per Hour)   | \$ 250.00 |
| School Observation<br>(billed at the hourly rate of consultation)                      | \$ 250.00 |
| Deposition or Court Time<br>(billed hourly, \$250 per hour for preparation and travel) | \$500.00  |

### *Additional Services:*

|                             |           |
|-----------------------------|-----------|
| Psychotherapy<br>(per hour) | \$ 220.00 |
| Psychological Consultation  | \$ 250.00 |

**Banyan Tree Learning Center  
Nonpublic Agencies  
Schedule of Fees  
2013-2014**

| <b>Services</b>   | <b>Service Unit</b>                   |
|---|---------------------------------------|
| Specialized Academic Instruction (provided at our center)         | \$70.00 per hour                      |
| Specialized Academic Instruction (provided at contracting school) | \$80.00 per hour                      |
| Occupational/Physical Therapy                                     | \$75.00 per hour                      |
| Language & Speech Services  | \$75.00 per hour                      |
| IEP Attendance (at contracting school)                            | \$80.00 per hour                      |
| Assessments   | \$95.00 per hour                      |
| FastForWord   | \$350.00 enrollment fee + hourly fee  |
| Interactive Metronome   | \$200.00 enrollment fee + hourly fee  |
| Cogmed  | \$1000.00 enrollment fee + hourly fee |
| Integrated Listening System                                       | \$195.00 enrollment fee + hourly fee  |

**Banyan Tree Foundations Academy  
Nonpublic School  
Schedule of Fees  
2013-2014**

| <b>Services</b>  | <b>Service Unit</b> |
|--|---------------------|
| Level I Daily Rate (inclusive of 1.5 hours of Related Services)<br>One to one instruction for up to 4 hours per day<br>Groups of 2 to 3 the remainder of the day | \$265.00 per day    |
| Level II Daily Rate ((inclusive of 1 hour of Related Services)<br>One to one instruction for 1 hour per day<br>Groups of 2 to 3 the remainder of the day         | \$165.00 per day    |

# San Dieguito Union High School District

## INFORMATION REGARDING BOARD AGENDA ITEM

**TO:** BOARD OF TRUSTEES

**DATE OF REPORT:** December 4, 2013

**BOARD MEETING DATE:** December 12, 2013

**PREPARED BY:** Christina M. Bennett, Director of Purchasing/Risk Mgt  
Eric R. Dill, Associate Superintendent/Business

**SUBMITTED BY:** Rick Schmitt  
Superintendent

**SUBJECT:** APPROVAL/RATIFICATION OF  
PROFESSIONAL SERVICES CONTRACTS/  
BUSINESS

-----

### EXECUTIVE SUMMARY

The attached Professional Services Report/Business summarizes four contracts.

### RECOMMENDATION:

The administration recommends that the Board approve and/or ratify the contracts, as shown in the attached Professional Services Report.

### FUNDING SOURCE:

As noted on attached report.

## ITEM 15A

## SAN DIEGUITO UNION HIGH SCHOOL DISTRICT

**BUSINESS - PROFESSIONAL SERVICES REPORT****Board Meeting Date: 12-12-13**

| <b><u>Contract Effective Dates</u></b>             | <b><u>Contractor/ Vendor</u></b>            | <b><u>Description of Services</u></b>  | <b><u>School/ Department Budget</u></b> | <b><u>Fee Not to Exceed</u></b>                 |
|--|---|--|---|---|
| 12/13/13 until terminated by 30 day written notice | Custodial Plus Services                     | Provide gym and dance floor scrubbing and recoating services throughout the District   | Fund to which the project is charged    | \$45,000.00 per year                            |
| 11/16/13 – 03/01/14                                | The Regents of the University of California | Lease of facilities at the University of California, San Diego, for the Torrey Pines High School Girl's Water Polo, practices and games  | Torrey Pines High School Foundation     | \$6,774.72                                      |
| 06/12/14 – 06/13/14                                | Allie's Party Equipment Rental, Inc.        | Provide rental chairs, table skirts and linens, including delivery, setup, and pick up, for the Canyon Crest Academy graduation  | Capital Facilities Fund 25-19           | \$6,386.13                                      |
| 11/18/13 until project completion                  | Facili-Serv                                 | Provide bleacher service and inspection services at Carmel Valley Middle School, La Costa Canyon High School, Torrey Pines High School, Canyon Crest Academy, and San Dieguito Academy, as well as basketball backboard service and inspection services at Carmel Valley Middle School, Diegueño Middle School, La Costa Canyon High School, Torrey Pines High School, and San Dieguito Academy, not including costs for replacement parts and labor which will be quoted separately | General Fund 03-00                      | \$25,467.00 for service and inspection services |



ITEM 15C

# San Dieguito Union High School District

## INFORMATION REGARDING BOARD AGENDA ITEM

**TO:** BOARD OF TRUSTEES

**DATE OF REPORT:** December 4, 2013

**BOARD MEETING DATE:** December 12, 2013

**PREPARED BY:** Christina M. Bennett, Director of Purchasing/Risk Mgt  
Eric R. Dill, Associate Superintendent/Business

**SUBMITTED BY:** Rick Schmitt  
Superintendent

**SUBJECT:** AWARD/RATIFICATION OF CONTRACTS

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### EXECUTIVE SUMMARY

On November 5, 2013 district staff advertised a request for proposals (RFP) and sent RFP notices to five contractors seeking proposals for the district wide recycling and waste disposal services contract. From the district's solicitations four contractors received RFP packages. On November 19, 2013 three proposals were received. The proposals were evaluated by three district staff members on the basis of qualifications & service capability (20%), experience & past performance (15%), program offering to reduce waste & reduce overall district cost (25%), and cost to take over the current district services (45%). It was unanimously decided that EDCO Waste & Recycling Services would be the best overall choice to service the district.

### RECOMMENDATION:

Award the contract for Recycling and Waste Disposal Services B2014-07 to EDCO Waste & Recycling Services, during the period January 1, 2014 through December 31, 2017, with options to renew two additional one-year periods, at the rates shown in the attachment, and authorize Christina M. Bennett or Eric R. Dill to execute all pertinent documents.

### FUNDING SOURCE:

General Fund 03-00

## ITEM 15C

**San Dieguito Union High School District Trash/Recycle Schedule & Cost Per Pick-Up****Price Sheet B2014-07**

| School                      | Location                                   | Pick up Days | Container/contents    | Qty/size | X per week* | Cost per pick-up               |
|-----------------------------|--|--------------|-----------------------|----------|-------------|--------------------------------|
| <b>San Dieguito Academy</b> | 800 Santa Fe Dr.                           |              | Compactor (refuse)    | 1-40yd   | On call     | <b>\$201.13 + \$45.79/ ton</b> |
|                             | Encinitas, CA 92024                        | M-W-F        | Re-cycle (commingled) | 1-5 yd   | 3x week     | <b>\$4.25</b>                  |
|                             |  |              |                       |          |             |                                |
| <b>La Costa Canyon H.S.</b> | 1 Maverick Way (3451 Camino de Los Coches) |              | Compactor (refuse)    | 1-40 yd  | On call     | <b>\$201.13 + \$45.79/ ton</b> |
|                             | Carlsbad, CA 92009                         | M-W-F        | Re-cycle (commingled) | 2-5 yd   | 3x week     | <b>\$4.25 per bin</b>          |
|                             |  | M            | Re-cycle (commingled) | 51-35g   | 1x week     | <b>\$1.67/ cart</b>            |
|                             |  |              | Green Waste           | 1-40 yd  | On call     | <b>\$205.07</b>                |
|                             |  |              |                       |          |             | <b>+ \$37.92/ Ton</b>          |
| <b>Sunset H.S.</b>          | 684 Requeza St.                            | M-W-F        | Refuse                | 1-3 yd   | 3x week     | <b>\$19.66</b>                 |
|                             | Encinitas, CA 92024                        | Thurs.       | Re-cycle (commingled) | 1-5 yd   | 1x week     | <b>\$4.25</b>                  |
|                             |  |              |                       |          |             |                                |
| <b>Torrey Pines H.S.</b>    | 3710 Del Mar Heights Rd.                   |              | Compactor (refuse)    | 1-40 yd  | On call     | <b>\$201.13+ \$45.79/ ton</b>  |
|                             | San Diego, CA 92130                        | Thurs.       | Refuse                | 1-3 yd   | 1x week     | <b>\$21.50</b>                 |
|                             |  | M-W-F        | Re-cycle (commingled) | 2-5 yd.  | 3x week     | <b>\$4.25 per bin</b>          |
|                             |  |              | Green Waste           | 1-40 yd  | On call     | <b>\$205.07</b>                |
|                             |  |              |                       |          |             | <b>+ \$37.92/ Ton</b>          |
| <b>Earl Warren M.S.</b>     | 155 Stevens Ave.                           | M-W-F        | Compactor (refuse)    | 1-3 yd   | 3x week     | <b>\$19.66</b>                 |
|                             | Solana Beach, CA 92075                     | M-TH         | Re-cycle (commingled) | 1-5 yd   | 2x week     | <b>\$4.25</b>                  |
|                             |  |              | Green Waste           | 1-40 yd  | On call     | <b>\$205.07</b>                |
|                             |  |              |                       |          |             | <b>+ 37.92/ Ton</b>            |
| <b>Oak Crest M.S.</b>       | 675 Balour Dr.                             | M-W-F        | Compactor (refuse)    | 1-3 yd   | 3x week     | <b>\$19.66</b>                 |

## ITEM 15C

| School                      | Location                    | Pick up Days | Container/contents       | Qty/size | X per week* | Cost per pick-up        |
|-----------------------------|-----------------------------|--------------|--------------------------|----------|-------------|-------------------------|
|                             | Encinitas, CA<br>92024      | M-TH         | Re-cycle<br>(commingled) | 1-5 yd   | 2x<br>week  | \$4.25                  |
|                             |                             |              | Green Waste              | 1-40 yd  | On call     | \$205.07                |
|                             |                             |              |                          |          |             | +\$37.92/ T             |
| <b>Carmel Valley M.S.</b>   | 3800 Mykonos<br>Dr.         | M-W-F        | Compactor (refuse)       | 1-3 yd   | 3x<br>week  | \$19.66                 |
|                             | San Diego, CA<br>92130      | M-TH         | Re-cycle<br>(commingled) | 1-5 yd   | 2x<br>week  | \$4.25                  |
|                             |                             | Thurs.       | Green Waste              | 1-5 yd   | 1x<br>week  | \$35.81                 |
|                             |                             |              |                          |          |             |                         |
| <b>Diegueno M.S.</b>        | 2150 Village<br>Park Way    | M-W-F        | Compactor (refuse)       | 1-3 yd   | 3x<br>week  | \$19.66                 |
|                             | Encinitas, CA<br>92024      | M-TH         | Re-cycle<br>(commingled) | 1-5 yd   | 2x<br>week  | \$4.25                  |
|                             |                             |              | Green Waste              | 1-40 yd  | On call     | \$205.07                |
|                             |                             |              |                          |          |             | +\$37.92/ T             |
| <b>Canyon Crest Academy</b> | 5951 Village<br>Center Loop |              | Compactor (refuse)       | 1-40 yd  | On call     | \$201.13+<br>\$45.79/ T |
|                             | San Diego, CA<br>92130      | T-F          | Re-cycle<br>(commingled) | 1-5 yd   | 2x<br>week  | \$4.25                  |
|                             |                             | T            | Refuse                   | 1-3 yd   | 1x<br>week  | \$21.50                 |
|                             |                             |              |                          |          |             |                         |
| <b>M &amp; O</b>            | 625 N. Vulcan<br>Ave.       |              | Refuse                   | 1-40 yd  | On call     | \$201.13<br>+\$45.79/ T |
|                             | Encinitas, CA<br>92024      | Thurs.       | Re-cycle<br>(commingled) | 1-5 yd   | 1x<br>week  | \$4.25                  |
|                             |                             |              |                          |          |             |                         |
| <b>District Office</b>      | 710 Encinitas<br>Blvd.      | Thurs.       | Refuse                   | 1-3 yd   | 1x<br>week  | \$21.50                 |
|                             | Encinitas, CA<br>92024      | Wed.         | Re-cycle<br>(commingled) | 1-5 yd   | 1x<br>week  | \$4.25                  |
|                             |                             |              |                          |          |             |                         |
| <b>Transportation</b>       | 1142 Bonita<br>Dr.          | Wed.         | Refuse                   | 1-3 yd   | 1x<br>week  | \$21.50                 |
|                             | Encinitas, CA<br>92024      |              |                          |          |             |                         |
|                             |                             |              |                          |          |             |                         |

ITEM 15C

|   |                           |                    |                         |
|---|---------------------------|--------------------|-------------------------|
| <b>Buy-back rate <u>per ton</u> of commingled recycling</b> | <b>\$5.00</b>             |                    |                         |
| <b>Unscheduled/Extra Pick Ups:</b>                          |                           |                    |                         |
| <b>Green Waste:</b>   | <b>Cost per p/u</b>       | <b>Re-cycle:</b>   | <b>Cost per p/u</b>     |
| 1-40 yd   | <b>\$205.07+\$37.92 T</b> | 1-40 yd            | <b>\$205.07</b>         |
| 1-3 yd  | <b>\$59.95</b>            | 1-3 yd             | <b>\$29.95</b>          |
| 1-5 yd  | <b>\$99.95</b>            | 1-5 yd             | <b>\$49.95</b>          |
|   |                           |                    |                         |
| <b>Refuse:</b>  | <b>Cost per p/u</b>       | <b>Compactors:</b> | <b>Cost per p/u</b>     |
| 1-40 yd   | <b>\$201.13+ 45.79/ T</b> | 1-40 yd            | <b>\$201.13+45.79/T</b> |
| 1-3 yd  | <b>\$59.95</b>            | 1-3 yd             | <b>\$59.95</b>          |
| 1-5 yd  | <b>\$99.95</b>            | 1-5 yd             | <b>\$99.95</b>          |

# San Dieguito Union High School District

## **INFORMATION REGARDING BOARD AGENDA ITEM**

**TO:** BOARD OF TRUSTEES

**DATE OF REPORT:** December 4, 2013

**BOARD MEETING DATE:** December 12, 2013

**PREPARED BY:** Eric R. Dill  
Associate Superintendent, Business

**SUBMITTED BY:** Rick Schmitt  
Superintendent

**SUBJECT:** APPROVAL OF BUSINESS REPORTS

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### **EXECUTIVE SUMMARY**

Please find the following business reports submitted for your approval:

1. Purchase Orders
2. Membership Listing (None Submitted)

### **RECOMMENDATION:**

It is recommended that the Board approve the following business reports: 1) Purchase Orders, and 2) Membership Listings (None Submitted).

### **FUNDING SOURCE:**

Not applicable

PO/BOARD/REPORT

SAN DIEGUITO UNION HIGH  
FROM 11/04/13 THRU 12/02/13

1

ITEM 15F

| PO NBR | DATE     | FUND  | VENDOR               | LOC | DESCRIPTION          | AMOUNT      |
|--------|----------|-------|----------------------|-----|----------------------|-------------|
| 241270 | 11/05/13 | 03    | B&H PHOTO-VIDEO-PRO  | 012 | MATERIALS AND SUPPLI | \$691.14    |
| 241271 | 11/05/13 | 03    | STATE OF CALIFORNIA  | 025 | FEES - ADMISSIONS, T | \$125.00    |
| 241273 | 11/05/13 | 13    | HUBERT COMPANY       | 031 | MATERIALS AND SUPPLI | \$2,174.12  |
| 241274 | 11/05/13 | 03    | SAN DIEGUITO UHSD CA | 012 | REFRESHMENTS         | \$500.00    |
| 241275 | 11/05/13 | 03    | AMAZON.COM           | 012 | MATERIALS AND SUPPLI | \$28.86     |
| 241276 | 11/05/13 | 03    | ESCONDIDO GOLF CART  | 005 | OTHER SERV.& OPER.EX | \$914.64    |
| 241277 | 11/05/13 | 03    | MR COPY AKA MRC360   | 005 | DUPLICATING SUPPLIES | \$1,101.60  |
| 241278 | 11/05/13 | 03    | SCHOOLDUDE.COM       | 035 | COMPUTER LICENSING   | \$4,975.00  |
| 241279 | 11/06/13 | 06    | JODIE K SCHULLER & A | 030 | OTHER CONTR-N.P.A.   | \$5,670.00  |
| 241280 | 11/06/13 | 06    | JODIE K SCHULLER & A | 030 | OTHER CONTR-N.P.A.   | \$49,280.00 |
| 241281 | 11/06/13 | 06    | CAMBIUM LEARNING SOP | 030 | BOOKS OTHER THAN TEX | \$495.76    |
| 241282 | 11/06/13 | 03/06 | MEDCO SUPPLY CO INC  | 030 | MATERIALS AND SUPPLI | \$98.82     |
| 241283 | 11/06/13 | 03    | ROYAL BUSINESS GROUP | 022 | OFFICE SUPPLIES      | \$15.11     |
| 241284 | 11/06/13 | 03    | BLENDSPACE           | 012 | COMPUTER LICENSING   | \$155.52    |
| 241285 | 11/07/13 | 03    | MISSION FEDERAL CRED | 012 | MATERIALS AND SUPPLI | \$117.34    |
| 241286 | 11/07/13 | 03    | RASIX COMPUTER CENTE | 035 | MATERIALS AND SUPPLI | \$339.75    |
| 241287 | 11/07/13 | 03    | AREY JONES EDUCATION | 035 | NON-CAPITALIZED TECH | \$542.48    |
| 241288 | 11/07/13 | 03    | WARD'S MEDIA TECH    | 035 | NON-CAPITALIZED TECH | \$2,343.20  |
| 241289 | 11/07/13 | 03    | WARD'S MEDIA TECH    | 035 | NON-CAPITALIZED TECH | \$1,295.20  |
| 241290 | 11/07/13 | 03    | BLICK, DICK (DICK BL | 005 | MATERIALS AND SUPPLI | \$1,800.00  |
| 241291 | 11/07/13 | 06    | AMAZON.COM           | 040 | MATERIALS AND SUPPLI | \$180.51    |
| 241292 | 11/07/13 | 03    | B&H PHOTO-VIDEO-PRO  | 012 | MATERIALS AND SUPPLI | \$1,629.03  |
| 241293 | 11/07/13 | 03    | PROCURETECH          | 035 | COMPUTER SUPPLIES    | \$539.04    |
| 241294 | 11/07/13 | 03    | MARK'S BOBCAT & SERV | 025 | REPAIRS BY VENDORS   | \$1,050.00  |
| 241295 | 11/07/13 | 03    | STAPLES ADVANTAGE    | 010 | MATERIALS AND SUPPLI | \$600.00    |
| 241296 | 11/07/13 | 06    | STAPLES ADVANTAGE    | 009 | MATERIALS AND SUPPLI | \$400.00    |
| 241298 | 11/08/13 | 25-19 | DIVISION OF STATE AR | 036 | NEW CONSTRUCTION     | \$490.00    |
| 241299 | 11/08/13 | 25-19 | DIVISION OF STATE AR | 036 | NEW CONSTRUCTION     | \$500.00    |
| 241300 | 11/08/13 | 21-39 | SWRCB                | 036 | NEW CONSTRUCTION     | \$2,036.00  |
| 241301 | 11/08/13 | 03    | AMAZON.COM           | 035 | MATERIALS AND SUPPLI | \$241.98    |
| 241302 | 11/08/13 | 03    | RASIX COMPUTER CENTE | 035 | MATERIALS AND SUPPLI | \$136.83    |
| 241303 | 11/08/13 | 03    | RASIX COMPUTER CENTE | 005 | MATERIALS AND SUPPLI | \$215.62    |
| 241304 | 11/08/13 | 06    | MISSION FEDERAL CRED | 040 | MATERIALS AND SUPPLI | \$96.13     |
| 241305 | 11/12/13 | 21-39 | FUSCOE ENGINEERING,  | 036 | NEW CONSTRUCTION     | \$26,547.00 |
| 241306 | 11/12/13 | 21-39 | CREATIVE ALLIANCE GR | 036 | PROF/CONSULT./OPER E | \$4,900.00  |
| 241307 | 11/12/13 | 03    | AMAZON.COM           | 012 | MATERIALS AND SUPPLI | \$177.12    |
| 241308 | 11/12/13 | 03    | RASIX COMPUTER CENTE | 012 | DUPLICATING SUPPLIES | \$213.84    |
| 241309 | 11/12/13 | 06    | FIREMASTER (FRANCHIS | 028 | FEES - ADMISSIONS, T | \$1,500.00  |
| 241310 | 11/12/13 | 06    | DION INTERNATIONAL   | 028 | REPAIRS-VEHICLES     | \$6,147.90  |
| 241311 | 11/12/13 | 03    | PROCURETECH          | 035 | NON-CAPITALIZED TECH | \$607.92    |
| 241312 | 11/12/13 | 06    | STRESS, JOANNE       | 030 | PAY IN LIEU OF TRANS | \$1,098.81  |
| 241313 | 11/12/13 | 03    | SCHOOL SPECIALTY, IN | 005 | MATERIALS AND SUPPLI | \$47.07     |
| 241314 | 11/12/13 | 06    | COMM USA INC         | 030 | MATERIALS AND SUPPLI | \$1,534.00  |
| 241315 | 11/12/13 | 06    | AMAZON.COM           | 030 | MATERIALS AND SUPPLI | \$75.18     |
| 241316 | 11/12/13 | 21-39 | GEOCON INCORPORATED  | 036 | LAND IMPROVEMENTS    | \$15,500.00 |
| 241317 | 11/12/13 | 06    | CAREER KIDS, LLC     | 030 | MATERIALS AND SUPPLI | \$403.65    |
| 241318 | 11/13/13 | 21-39 | SUBSURFACE SURVEYS & | 036 | NEW CONSTRUCTION     | \$1,040.00  |
| 241319 | 11/13/13 | 21-39 | JANUS CORPORATION    | 036 | LAND IMPROVEMENTS    | \$1,349.00  |
| 241320 | 11/13/13 | 03    | C D W G.COM          | 035 | MATERIALS AND SUPPLI | \$8,433.90  |
| 241321 | 11/13/13 | 06    | AMAZON.COM           | 030 | MATERIALS AND SUPPLI | \$124.41    |
| 241322 | 11/13/13 | 03    | A B P A              | 025 | FEES - ADMISSIONS, T | \$85.00     |
| 241323 | 11/13/13 | 06    | NIMCO, INC.          | 040 | MATERIALS AND SUPPLI | \$973.09    |
| 241324 | 11/13/13 | 06    | LEGO EDUCATION       | 009 | MATERIALS AND SUPPLI | \$700.00    |
| 241325 | 11/13/13 | 06    | ROBOMATTER, INC.     | 009 | MATERIALS AND SUPPLI | \$925.00    |
| 241326 | 11/13/13 | 03    | STAPLES ADVANTAGE    | 024 | MATERIALS AND SUPPLI | \$34.17     |

PO/BOARD/REPORT

SAN DIEGUITO UNION HIGH  
FROM 11/04/13 THRU 12/02/13

2

ITEM 15F

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|--------|----------|-------|----------------------|-----|-----------------------|-------------|
| 241327 | 11/13/13 | 06    | TCR SERVICES         | 004 | MATERIALS AND SUPPLI  | \$73.39     |
| 241328 | 11/13/13 | 03    | WARD'S MEDIA TECH    | 012 | NON-CAPITALIZED TECH  | \$1,295.20  |
| 241329 | 11/13/13 | 06    | AMAZON.COM           | 004 | MATERIALS AND SUPPLI  | \$30.30     |
| 241330 | 11/14/13 | 06    | MISSION FEDERAL CRED | 013 | FEES - ADMISSIONS, T  | \$362.00    |
| 241331 | 11/14/13 | 03    | AREY JONES EDUCATION | 035 | COMPUTER SUPPLIES     | \$168.08    |
| 241332 | 11/14/13 | 03    | AREY JONES EDUCATION | 035 | NON-CAPITALIZED TECH  | \$6,001.81  |
| 241333 | 11/14/13 | 03    | WARD'S MEDIA TECH    | 035 | NON-CAPITALIZED TECH  | \$1,295.20  |
| 241334 | 11/14/13 | 03    | SCHOOL OUTFITTERS    | 012 | MATERIALS AND SUPPLI  | \$441.06    |
| 241335 | 11/14/13 | 03    | PACIFIC SALES        | 012 | NON CAPITALIZED EQUI  | \$1,008.72  |
| 241336 | 11/14/13 | 03    | STAPLES ADVANTAGE    | 008 | MATERIALS AND SUPPLI  | \$251.25    |
| 241337 | 11/14/13 | 06    | GOLUB, MITCHELL & BE | 030 | MEDIATION SETTLEMENT  | \$30,400.00 |
| 241338 | 11/14/13 | 03    | RASIX COMPUTER CENTE | 008 | MATERIALS AND SUPPLI  | \$364.34    |
| 241339 | 11/14/13 | 06    | RASIX COMPUTER CENTE | 009 | MATERIALS AND SUPPLI  | \$131.33    |
| 241340 | 11/14/13 | 03    | STAPLES ADVANTAGE    | 005 | MATERIALS AND SUPPLI  | \$147.18    |
| 241341 | 11/14/13 | 03    | COLLEGE BOARD        | 013 | MATERIALS AND SUPPLI  | \$5,628.00  |
| 241342 | 11/14/13 | 03    | A C T                | 013 | MATERIALS AND SUPPLI  | \$5,327.05  |
| 241343 | 11/14/13 | 03    | DOVETAIL MARKETING C | 025 | MATERIALS AND SUPPLI  | \$113.19    |
| 241344 | 11/14/13 | 03    | SIMPLEX -GRINNELL L  | 025 | MATERIALS AND SUPPLI  | \$2,789.64  |
| 241345 | 11/14/13 | 03    | STAPLES ADVANTAGE    | 008 | MATERIALS AND SUPPLI  | \$20.57     |
| 241346 | 11/14/13 | 03    | RASIX COMPUTER CENTE | 008 | MATERIALS AND SUPPLI  | \$184.36    |
| 241347 | 11/15/13 | 06    | MISSION FEDERAL CRED | 030 | MATERIALS AND SUPPLI  | \$243.00    |
| 241348 | 11/15/13 | 06    | MISSION FEDERAL CRED | 030 | MATERIALS AND SUPPLI  | \$87.18     |
| 241349 | 11/15/13 | 03    | EXPLORE LEARNING     | 013 | COMPUTER LICENSING    | \$799.00    |
| 241350 | 11/15/13 | 03    | STAPLES ADVANTAGE    | 012 | MATERIALS AND SUPPLI  | \$319.83    |
| 241351 | 11/15/13 | 03    | STAPLES ADVANTAGE    | 003 | MATERIALS AND SUPPLI  | \$90.20     |
| 241352 | 11/15/13 | 03    | STAPLES ADVANTAGE    | 003 | DUPLICATING SUPPLIES  | \$305.64    |
| 241353 | 11/15/13 | 03    | SUPPLIESOUTLET.COM   | 030 | MATERIALS AND SUPPLI  | \$46.03     |
| 241354 | 11/15/13 | 03    | ONE STOP TONER AND I | 003 | DUPLICATING SUPPLIES  | \$129.59    |
| 241355 | 11/15/13 | 03    | AMAZON.COM           | 037 | MATERIALS AND SUPPLI  | \$258.12    |
| 241356 | 11/15/13 | 21-39 | FREDRICKS ELECTRIC I | 036 | IMPROVEMENT           | \$95,300.00 |
| 241357 | 11/15/13 | 21-39 | FREDRICKS ELECTRIC I | 036 | IMPROVEMENT           | \$14,725.00 |
| 241358 | 11/15/13 | 06    | SAN DIEGO CENTER FOR | 030 | OTHER CONTR-N.P.S.    | \$34,902.00 |
| 241359 | 11/15/13 | 06    | SAN DIEGO CENTER FOR | 030 | OTHER CONTR-N.P.S.    | \$36,402.00 |
| 241360 | 11/15/13 | 03    | TEAM SPORTS OF NORTH | 010 | MATERIALS AND SUPPLI  | \$270.00    |
| 241361 | 11/15/13 | 06    | SAN DIEGO CENTER FOR | 030 | OTHER CONTR-N.P.S.    | \$34,902.00 |
| 241362 | 11/15/13 | 06    | SAN DIEGO CENTER FOR | 030 | OTHER CONTR-N.P.S.    | \$4,363.80  |
| 241363 | 11/15/13 | 03    | NATL Balsa COMPANY   | 013 | MATERIALS AND SUPPLI  | \$826.20    |
| 241364 | 11/15/13 | 03    | PROMETHEAN           | 013 | MATERIALS AND SUPPLI  | \$224.39    |
| 241365 | 11/15/13 | 13    | R A S ADVANCED DESIG | 031 | MATERIALS AND SUPPLI  | \$217.00    |
| 241366 | 11/15/13 | 06    | ALTERNATIVE TEACHING | 030 | OTHER CONTR-N.P.A.    | \$89,300.00 |
| 241367 | 11/15/13 | 06    | AMANDA J GRETSCH, IN | 030 | PROF/CONSULT./OPER E  | \$22,000.00 |
| 241368 | 11/18/13 | 03    | IXL LEARNING         | 012 | COMPUTER LICENSING    | \$199.00    |
| 241369 | 11/18/13 | 06    | P A R, INC.          | 030 | MATERIALS AND SUPPLI  | \$1,661.12  |
| 241370 | 11/18/13 | 03    | MACGILL DISCOUNT SCH | 003 | MEDICAL SUPPLIES      | \$115.76    |
| 241371 | 11/18/13 | 03    | AREY JONES EDUCATION | 035 | NON-CAPITALIZED TECH  | \$1,500.45  |
| 241372 | 11/19/13 | 13    | STEPHEN COOK PHOTOGR | 031 | OTHER SERV. & OPER.EX | \$3,000.00  |
| 241373 | 11/19/13 | 03    | AMAZON.COM           | 005 | MATERIALS AND SUPPLI  | \$40.12     |
| 241374 | 11/19/13 | 06    | CHRISTENSEN, ELIZABE | 030 | PROF/CONSULT./OPER E  | \$5,000.00  |
| 241375 | 11/19/13 | 06    | POSITIVE PROMOTIONS, | 040 | MATERIALS AND SUPPLI  | \$701.95    |
| 241376 | 11/19/13 | 06    | EXCELSIOR YOUTH CENT | 030 | ROOM & BOARD          | \$7,897.14  |
| 241377 | 11/19/13 | 03    | OFFICEMAX            | 005 | MATERIALS AND SUPPLI  | \$688.24    |
| 241378 | 11/19/13 | 03    | RASIX COMPUTER CENTE | 014 | MATERIALS AND SUPPLI  | \$103.14    |
| 241379 | 11/19/13 | 03    | STAPLES ADVANTAGE    | 012 | MATERIALS AND SUPPLI  | \$300.00    |
| 241380 | 11/19/13 | 03    | RASIX COMPUTER CENTE | 005 | MATERIALS AND SUPPLI  | \$265.57    |
| 241381 | 11/19/13 | 03    | AMAZON.COM           | 005 | MATERIALS AND SUPPLI  | \$214.79    |

PO/BOARD/REPORT

SAN DIEGUITO UNION HIGH  
FROM 11/04/13 THRU 12/02/13

3

ITEM 15F

| PO NBR | DATE     | FUND  | VENDOR               | LOC | DESCRIPTION          | AMOUNT      |
|--------|----------|-------|----------------------|-----|----------------------|-------------|
| 241382 | 11/19/13 | 21-39 | FRONTIER FENCE COMPA | 036 | IMPROVEMENT          | \$3,733.00  |
| 241383 | 11/19/13 | 03    | STAPLES ADVANTAGE    | 012 | MATERIALS AND SUPPLI | \$16.17     |
| 241384 | 11/19/13 | 06    | SALTAMACHIO, TRUDI   | 030 | PAY IN LIEU OF TRANS | \$1,905.63  |
| 241385 | 11/19/13 | 03    | SCHOLASTIC INC       | 012 | MATERIALS AND SUPPLI | \$50.15     |
| 241386 | 11/20/13 | 13    | SAN DIEGO RESTAURANT | 031 | MATERIALS AND SUPPLI | \$557.82    |
| 241387 | 11/20/13 | 06    | WRISTBAND WORLD LLC  | 040 | MATERIALS AND SUPPLI | \$186.97    |
| 241388 | 11/20/13 | 06    | COIN EDUCATIONAL PRO | 030 | MATERIALS AND SUPPLI | \$423.92    |
| 241389 | 11/20/13 | 06    | BASHAR, FAYE         | 030 | MEDIATION SETTLEMENT | \$8,730.00  |
| 241390 | 11/20/13 | 06    | RIVERSIDE PUBLISHING | 030 | MATERIALS AND SUPPLI | \$2,062.05  |
| 241391 | 11/20/13 | 06    | LINGUISYSTEMS INC    | 030 | COMPUTER SOFTWARE    | \$345.06    |
| 241392 | 11/20/13 | 03    | STAPLES ADVANTAGE    | 012 | MATERIALS AND SUPPLI | \$29.82     |
| 241393 | 11/20/13 | 06    | PRO LINGUA ASSOCIATE | 012 | MATERIALS AND SUPPLI | \$23.03     |
| 241394 | 11/20/13 | 03    | A C T                | 005 | MATERIALS AND SUPPLI | \$8,767.15  |
| 241395 | 11/20/13 | 06    | LINGUISYSTEMS INC    | 030 | MATERIALS AND SUPPLI | \$1,508.33  |
| 241396 | 11/20/13 | 03    | NAPA AUTO PARTS      | 005 | MATERIALS AND SUPPLI | \$300.00    |
| 241397 | 11/21/13 | 03    | APPERSON EDUCATION P | 005 | MATERIALS AND SUPPLI | \$803.69    |
| 241398 | 11/21/13 | 03    | ZORO TOOLS           | 030 | MEDICAL SUPPLIES     | \$229.82    |
| 241399 | 11/21/13 | 06    | PROED CO             | 030 | COMPUTER SOFTWARE    | \$1,652.00  |
| 241400 | 11/21/13 | 21-39 | DIVISION OF STATE AR | 036 | NEW CONSTRUCTION     | \$59,100.00 |
| 241401 | 11/21/13 | 21-39 | CALIFORNIA GEOLOGICA | 036 | NEW CONSTRUCTION     | \$3,600.00  |
| 241402 | 11/21/13 | 06    | PEARSON & AGS ASSESS | 030 | COMPUTER SOFTWARE    | \$348.10    |
| 241403 | 11/21/13 | 06    | STAPLES ADVANTAGE    | 008 | MATERIALS AND SUPPLI | \$271.94    |
| 241404 | 11/21/13 | 06    | RASIX COMPUTER CENTE | 008 | MATERIALS AND SUPPLI | \$364.34    |
| 241405 | 11/21/13 | 03    | AMAZON.COM           | 004 | MATERIALS AND SUPPLI | \$93.74     |
| 241406 | 11/21/13 | 03    | AMERICAN CHEMICAL &  | 010 | MATERIALS AND SUPPLI | \$233.28    |
| 241407 | 11/21/13 | 13    | ISITE SOFTWARE LLC   | 031 | COMPUTER SOFTWARE    | \$1,287.50  |
| 241408 | 11/21/13 | 06    | STAPLES ADVANTAGE    | 030 | MATERIALS AND SUPPLI | \$129.60    |
| 241409 | 11/21/13 | 03    | STEVE SPANGLER SCIEN | 004 | MATERIALS AND SUPPLI | \$43.40     |
| 241410 | 11/21/13 | 03    | AMAZON.COM           | 010 | MATERIALS AND SUPPLI | \$78.79     |
| 241411 | 11/21/13 | 03    | HOME DEPOT           | 004 | MATERIALS AND SUPPLI | \$107.87    |
| 241412 | 11/21/13 | 06    | NATL GEOGRAPHIC LEAR | 004 | MATERIALS AND SUPPLI | \$184.08    |
| 241414 | 11/21/13 | 03    | A C T                | 010 | MATERIALS AND SUPPLI | \$6,164.20  |
| 241415 | 11/21/13 | 03    | STAPLES ADVANTAGE    | 010 | MATERIALS AND SUPPLI | \$500.00    |
| 241416 | 11/21/13 | 06    | SCRIPPS HEALTH       | 013 | FEES - ADMISSIONS, T | \$1,350.00  |
| 241417 | 11/21/13 | 11    | DAN LEVINE PRODUCTIO | 009 | OTHER SERV.& OPER.EX | \$68.90     |
| 241418 | 11/21/13 | 06    | SMART AND FINAL CORP | 009 | MATERIALS AND SUPPLI | \$400.00    |
| 241419 | 11/21/13 | 03    | ADVOCATES FOR INJURE | 024 | PROF/CONSULT./OPER E | \$450.00    |
| 241420 | 11/21/13 | 03    | ALLIED REFRIGERATION | 025 | NON CAPITALIZED EQUI | \$708.63    |
| 241421 | 11/21/13 | 03    | GOLDEN RULE BINDERY  | 024 | REPAIRS BY VENDORS   | \$3,538.46  |
| 241422 | 11/21/13 | 03    | NASCO MODESTO        | 004 | MATERIALS AND SUPPLI | \$361.54    |
| 241423 | 11/21/13 | 06    | ZOQUIAPA, JUANA      | 009 | MATERIALS AND SUPPLI | \$130.00    |
| 241424 | 11/22/13 | 06    | S AND R TOWING INC   | 028 | OTHER SERV.& OPER.EX | \$2,500.00  |
| 241425 | 11/22/13 | 03    | WESTERN ASSOCIATION  | 005 | MATERIALS AND SUPPLI | \$399.60    |
| 241426 | 11/22/13 | 06    | APPERSON EDUCATION P | 024 | NON CAPITALIZED EQUI | \$4,494.69  |
| 241427 | 11/22/13 | 03    | OFFICEMAX            | 013 | MATERIALS AND SUPPLI | \$5,704.60  |
| 241428 | 11/22/13 | 06    | MCGRATH, JUDITH      | 030 | PAY IN LIEU OF TRANS | \$254.42    |
| 241429 | 11/22/13 | 03    | D AND S MARKETING SY | 013 | MATERIALS AND SUPPLI | \$235.41    |
| 241430 | 11/25/13 | 21-39 | INTRATEK COMPUTER, I | 036 | EQUIPMENT REPLACEMEN | \$16,106.85 |
| 241431 | 11/25/13 | 03    | U T SAN DIEGO NCT (N | 020 | MATERIALS AND SUPPLI | \$386.74    |
| 241432 | 11/25/13 | 03    | EDVOTEK              | 005 | MATERIALS AND SUPPLI | \$559.32    |
| 241433 | 11/25/13 | 03    | SCHOOL OUTFITTERS    | 014 | MATERIALS AND SUPPLI | \$396.82    |
| 241434 | 11/25/13 | 03    | RASIX COMPUTER CENTE | 035 | COMPUTER SUPPLIES    | \$136.83    |
| 241435 | 11/25/13 | 03    | AMAZON.COM           | 035 | COMPUTER SUPPLIES    | \$241.98    |
| 241436 | 11/25/13 | 03    | C D W G.COM          | 035 | NON-CAPITALIZED TECH | \$736.02    |
| 241437 | 11/25/13 | 06    | AMAZON.COM           | 030 | MATERIALS AND SUPPLI | \$46.99     |



PO/BOARD/REPORT

SAN DIEGUITO UNION HIGH  
FROM 11/04/13 THRU 12/02/134  
ITEM 15F

| PO NBR       | DATE     | FUND | VENDOR               | LOC | DESCRIPTION          | AMOUNT       |
|--------------|----------|------|----------------------|-----|----------------------|--------------|
| 241438       | 11/25/13 | 03   | HYPHENET, INC.       | 035 | NON-CAPITALIZED TECH | \$960.12     |
| 241439       | 11/25/13 | 03   | ONE STOP TONER AND I | 035 | MATERIALS AND SUPPLI | \$237.60     |
| 241440       | 11/25/13 | 03   | JSTOR, ITHAKA HARBOR | 014 | COMPUTER LICENSING   | \$2,500.00   |
| 241441       | 12/02/13 | 03   | SD COUNTY SUPT OF SC | 040 | MATERIALS AND SUPPLI | \$540.00     |
| 241442       | 12/02/13 | 06   | PEARSON & AGS ASSESS | 030 | MATERIALS AND SUPPLI | \$2,689.40   |
| 241443       | 12/02/13 | 06   | RASIX COMPUTER CENTE | 030 | MATERIALS AND SUPPLI | \$100.44     |
| 241444       | 12/02/13 | 03   | WEB ACTIVE DIRECTORY | 035 | COMPUTER LICENSING   | \$599.00     |
| 840054       | 11/05/13 | 06   | ORANGE COUNTY DEPT O | 022 | CONFERENCE,WORKSHOP, | \$225.00     |
| 840055       | 11/08/13 | 06   | SAN DIEGO COUNTY OFF | 022 | CONFERENCE,WORKSHOP, | \$150.00     |
| 840056       | 11/07/13 | 06   | SAN DIEGO COUNTY OFF | 022 | CONFERENCE,WORKSHOP, | \$50.00      |
| 840057       | 11/14/13 | 06   | STANISLAUS COUNTY OF | 022 | CONFERENCE,WORKSHOP, | \$338.00     |
| 840058       | 11/12/13 | 03   | SAN DIEGO COUNTY OFF | 022 | CONFERENCE,WORKSHOP, | \$175.00     |
| 840060       | 11/18/13 | 03   | SAN DIEGO COUNTY OFF | 022 | CONFERENCE,WORKSHOP, | \$105.00     |
| REPORT TOTAL |          |      |                      |     |                      | \$718,335.48 |

ITEM 15F

Individual Membership Listings  
For the Period of November 4, 2013 through December 2, 2013

| <u>Staff Member<br/>Name</u> | <u>Organization Name</u> | <u>Amount</u> |
|------------------------------|--------------------------|---------------|
|------------------------------|--------------------------|---------------|

None to report

# San Dieguito Union High School District

## INFORMATION REGARDING BOARD AGENDA ITEM

**TO:** BOARD OF TRUSTEES

**DATE OF REPORT:** December 3, 2013

**BOARD MEETING DATE:** December 12, 2013

**PREPARED BY:** John Addleman, Director of Planning Services  
Eric Dill, Assoc. Superintendent, Business

**SUBMITTED BY:** Rick Schmitt, Superintendent

**SUBJECT:** APPROVAL/RATIFICATION OF AGREEMENTS /  
PROPOSITION AA

-----

### EXECUTIVE SUMMARY

The attached Proposition AA – Agreements report summarizes two contracts.

One contract pertains to architectural services by MVE, Inc. at San Dieguito Academy for the replacement of tennis courts due to the construction of the track and field project, and interim housing to facilitate the demolition of the 90 and 100 Buildings, and Building 81 and the construction of the Math and Science Building currently scheduled to start the summer of 2014. MVE, Inc. is one of the four architectural firms awarded a contract for master planning and preconstruction services by the Board at their March 17, 2011 board meeting. At that time, District staff presented the results and recommendations from an architectural request for qualifications (RFQ) with this goal in mind. MVE, Inc. was one of the twenty-five (25) firms responding to that request. The services performed by MVE, Inc. have been outstanding and therefore it is staff's recommendation that the firm continues to provide architectural services to the District. The architectural services to be provided by the agreements are subject to the ongoing positive performance of the firm, and subject to the availability of funding.

The other contract pertains to Rancho Santa Fe Security Systems, Inc. to upgrade/program the DMP panels of the security system, as it relates to the technology infrastructure improvement, at Carmel Valley Middle School in order to maintain the security system and to utilize the system in a way that would preserve and protect the school.

### RECOMMENDATION:

It is recommended that the Board approve and/or ratify the professional services contracts, and authorize Christina M. Bennett, Eric R. Dill, or Rick Schmitt to execute the agreements, as noted in the attached supplement.

### FUNDING SOURCE:

Building Fund-Prop 39 Fund 21-39

## ITEM 15G

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT****PROPOSITION AA - CONTRACTS**  
**FACILITIES PLANNING & CONSTRUCTION****Board Meeting Date: 12-12-13**

| <u>Contract Effective Dates</u>       | <u>Consultant/ Vendor</u>               | <u>Description of Services</u>   | <u>School/ Department Budget</u>  | <u>Fee Not to Exceed</u> |
|---------------------------------------|---|--|-----------------------------------|--------------------------|
| December 13, 2013- Through completion | MVE, Inc.                               | Provide architectural services at San Dieguito Academy replacement tennis courts and interim housing | Building Fund- Prop 39 Fund 21-39 | \$121,415.00             |
| December 13, 2013- June 13, 2014      | Rancho Santa Fe Security Systems, Inc., | Provide upgrade of security control panels at Carmel Valley Middle School                            | Building Fund- Prop 39 Fund 21-39 | \$5,990.00               |

# San Dieguito Union High School District

## INFORMATION REGARDING BOARD AGENDA ITEM

**TO:** BOARD OF TRUSTEES

**DATE OF REPORT:** December 3, 2013

**BOARD MEETING DATE:** December 12, 2013

**PREPARED BY:** John Addleman, Director of Planning Services  
Eric Dill, Assoc. Superintendent, Business

**SUBMITTED BY:** Rick Schmitt, Superintendent

**SUBJECT:** APPROVAL/RATIFICATION OF AMENDMENT TO  
PROFESSIONAL SERVICES CONTRACTS /  
PROPOSITION AA

-----

### EXECUTIVE SUMMARY

The attached Professional Services Report/Proposition AA summarizes one amendment to an existing contract.

Balfour Beatty Construction Inc., is the construction manager at the Canyon Crest Academy and San Dieguito Academy fields projects. The management of the two field projects was contemplated to be provided concurrently as the two fields were constructed. However, the San Dieguito Academy field project started later than anticipated and therefore is expected to complete in early January 2014 as opposed to November 2013. In reconciliation of the general conditions to extend the time to provide additional services, a line item review occurred resulting in a credit of \$30,625 for items not provided, such as dumpsters and temporary power, to offset the total of cost of services, \$72,778, resulting in a net amendment of \$42,153.

### RECOMMENDATION:

It is recommended that the Board approve and/or ratify the professional services contracts, and authorize Christina M. Bennett, Eric R. Dill, or Rick Schmitt to execute the agreements, as noted in the attached supplement.

### FUNDING SOURCE:

Building Fund-Prop 39 Fund 21-39

## ITEM 15H

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT****PROPOSITION AA – AMENDMENT TO AGREEMENTS**  
**FACILITIES PLANNING & CONSTRUCTION****Board Meeting Date: 12-12-13**

| <u>Contract Effective Dates</u> | <u>Consultant/ Vendor</u>        | <u>Description of Services</u>  | <u>School/ Department Budget</u>  | <u>Fee Not to Exceed</u> |
|---------------------------------|----------------------------------|---|-----------------------------------|--------------------------|
| December 13, 2013               | Balfour Beatty Construction Inc. | Amend contract A2013-169 additional services provided at San Dieguito Academy and Canyon Crest Academy Field Replacement, Construction Manager Services Agreement | Building Fund- Prop 39 Fund 21-39 | \$42,153.00              |

# San Dieguito Union High School District

## INFORMATION REGARDING BOARD AGENDA ITEM

**TO:** BOARD OF TRUSTEES

**DATE OF REPORT:** December 3, 2013

**BOARD MEETING DATE:** December 12, 2013

**PREPARED BY:** John Addleman, Director of Planning Services  
Eric Dill, Assoc. Superintendent, Business

**SUBMITTED BY:** Rick Schmitt, Superintendent

**SUBJECT:** APPROVAL OF CHANGE ORDERS

-----

### EXECUTIVE SUMMARY

The Field Turf Contract CA 2013-12 is now complete.

For administrative purposes, the completion date needs to be extended on the contract to coincide with the Board's acceptance date.

### RECOMMENDATION:

It is recommended that the Board approve change orders to the following projects, and authorize Christina M. Bennett or Eric R. Dill to execute the change orders:

1. Field Turf Contract CA2013-12 – Canyon Crest Academy, entered into with Field Turf USA, Inc., extending the contract 102 calendar days.

### FUNDING SOURCE:

N/A

# San Dieguito Union High School District

## INFORMATION REGARDING BOARD AGENDA ITEM

**TO:** BOARD OF TRUSTEES

**DATE OF REPORT:** December 3, 2013

**BOARD MEETING DATE:** December 12, 2013

**PREPARED BY:** John Addleman, Director of Planning Services  
Eric Dill, Assoc. Superintendent, Business

**SUBMITTED BY:** Rick Schmitt, Superintendent

**SUBJECT:** ACCEPTANCE OF CONSTRUCTION PROJECTS

-----

### EXECUTIVE SUMMARY

The installation of field turf project at Canyon Crest Academy by Field Turf USA, Inc. is now complete.

The project was completed within budget. It is recommended that the Board of Trustees accept these construction projects as complete.

### RECOMMENDATION:

It is recommended that the Board accept the following construction projects as complete, and authorize the administration to file a Notice of Completion with the County Recorders' Office:

1. Canyon Crest Academy Field Turf, contract entered into with Field Turf USA, Inc.

### FUNDING SOURCE:

N/A



# San Dieguito Union High School District

## INFORMATION REGARDING BOARD AGENDA ITEM

**TO:** BOARD OF TRUSTEES

**DATE OF REPORT:** December 3, 2013

**BOARD MEETING DATE:** December 12, 2013

**PREPARED BY:** John Addleman, Director of Planning Services  
Eric Dill, Assoc. Superintendent, Business

**SUBMITTED BY:** Rick Schmitt, Superintendent

**SUBJECT:** REJECTION OF BIDS

-----

### EXECUTIVE SUMMARY

Bids for the Perimeter Restoration Project at Canyon Crest Academy CB2014-06 were opened on November 22, 2013. The apparent low bidder was Blue Pacific Engineering & Construction with a price of \$74,800.00. This was well outside of the engineer's estimate which had a range of \$30,000.00 - \$50,000.00. The disparity between the lowest bidder and the engineer's estimate is significant enough for Staff to recommend that the Board reject all bids received for this project in accordance with Public Contract Code 20111(b).

### RECOMMENDATION:

It is recommended that the Board reject all bids received for the Perimeter Restoration Project CB2014-06 due to price exceeds budget.

### FUNDING SOURCE:

N/A

# San Dieguito Union High School District

## INFORMATION REGARDING BOARD AGENDA ITEM

**TO:** BOARD OF TRUSTEES

**DATE OF REPORT:** December 4, 2013

**BOARD MEETING DATE:** December 12, 2013

**PREPARED AND SUBMITTED BY:** Rick Schmitt,  
Superintendent

**SUBJECT:** CSBA DELEGATE ASSEMBLY / 2014  
NOMINATION PROCEDURES, DEADLINES

.....

### EXECUTIVE SUMMARY

Each year, the California School Board Association Delegate Assembly provides Board members opportunity to nominate Board member candidates within their geographical region or subregion to serve on the Delegate Assembly. Elected delegates serve a two-year term. Nominations for 2014 are now being accepted. The deadline for nominations will be Tuesday, January 7, 2014. For details about the election process, [click here](#). (CSBA Delegate Assembly Website).

### RECOMMENDATION:

This item was presented for first read on November 14, 2013, and is now being resubmitted for action by the Board.

### FUNDING SOURCE:

Not applicable



November 1, 2013

**TIME SENSITIVE, REQUIRES BOARD ACTION**  
**DEADLINE Tuesday, January 7, 2014**  
*Please deliver to all members of the governing board.*

## MEMORANDUM

To: All Board Presidents, Superintendents and CSBA Member Boards of Education

From: Cindy Marks, President

Re: Call for Nominations for CSBA Delegate Assembly

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CSBA's Delegate Assembly is a vital link in the association's governance structure. Working with local districts, county offices, the Board of Directors and Executive Committee, Delegates ensure that the association reflects the interests of school districts and county offices of education throughout the state. **Nomination and Candidate Biographical Sketch forms for CSBA's Delegate Assembly are now being accepted until Tuesday, January 7, 2014.** All forms and information related to the election process are available to download from the CSBA website at [www.csba.org/AboutCSBA.aspx](http://www.csba.org/AboutCSBA.aspx).

- Any CSBA member board is eligible to nominate board members within their geographical region or subregion and may nominate as many individuals as it chooses by submitting a nomination form for each nominee.
- All nominees must give their approval prior to being nominated to CSBA's Delegate Assembly.
- All nominees must submit a one-page, single-sided, candidate biographical sketch form and an optional one-page, one-sided résumé, (résumé cannot be substituted for the candidate biographical sketch form).
- All nomination materials must be postmarked or faxed no later than **Tuesday, January 7**. It is the nominee's responsibility to confirm that all nomination materials have been received by the CSBA Leadership Services department. Late submissions will not be accepted.
- Delegates serve two-year terms beginning April 1, 2014 through March 31, 2016.
- There are two required Delegate Assembly meetings each year, one in May in Sacramento and one preceding the CSBA Annual Education Conference and Trade show in November or December.

For further information about the Delegate Assembly, please contact CSBA's Leadership Services department at (800) 266-3382. You may download the following forms and find more information at [www.csba.org/AboutCSBA.aspx](http://www.csba.org/AboutCSBA.aspx). Thank you.

- ❖ Nomination Form
- ❖ Candidate's Biographical Sketch Form
- ❖ Important Dates
- ❖ List of all Delegates whose term expires in 2014
- ❖ Alphabetical List of Districts and County offices
- ❖ FAQ



## **IMPORTANT DELEGATE NOMINATION AND ELECTION DEADLINES**

### **Important 2014 Dates to keep in mind:**

- Tuesday, January 7: U.S.P.S. or fax deadline for *required* Nomination and Candidate Biographical Sketch Forms
- By Saturday, February 1: Ballots mailed to Member Boards
- February 1 – March 17: Boards vote for Delegates
- Monday, March 17: Deadline for the ballots to be returned to CSBA (U.S.P.S. ONLY)
- By Monday, March 31: Ballots to be tallied
- By Tuesday, April 1: Election results, except for run-offs, will be posted on CSBA's Web site
- Wednesday, April 30: Deadline for run-off ballots (U.S.P.S. ONLY)

### **Delegate Assembly Meeting Dates in 2014**

- Saturday, May 17 – Sunday, May 18: Delegate Assembly meeting in Sacramento.
- Saturday, December 13 – Sunday, December 14: Delegate Assembly meeting in San Francisco.



## ALL DELEGATES WHOSE TERM EXPIRES IN 2014

Below are the names of Delegates *whose term expires in 2014* and are up for re-election or re-appointment. (♦) denotes appointed Delegates. *Nomination and Candidate Biographical sketch forms are due Tuesday, January 7, 2014.*

### **REGION 1 - Counties: Del Norte, Humboldt, Lake, Mendocino**

#### ***Subregion 1-A (Del Norte, Humboldt)***

Ronan Collver (Fortuna Union HSD)

#### ***Subregion 1-B (Lake, Mendocino)***

Kathy James (Ukiah USD)

### **REGION 2 - Counties: Lassen, Modoc, Plumas, Shasta, Siskiyou, Trinity**

#### ***Subregion 2-C (Lassen, Plumas)***

Ken Theobald (Lassen Union HSD)

#### ***County***

Brenda Duchi (Siskiyou COE)

### **REGION 3 - Counties: Marin, Napa, Solano, Sonoma**

#### ***Subregion 3-A (Sonoma)***

Ed Gilardi (Cotati-Rohnert Park USD)

#### ***Subregion 3-C (Solano)***

Patricia Shamansky (Fairfield-Suisun USD)

#### ***Subregion 3-D (Marin)***

Linda M. Jackson (San Rafael City Schools)

### **REGION 4 - Counties: Butte, Colusa, Glenn, Nevada, Placer, Sierra, Sutter, Tehama, Yuba**

#### ***Subregion 4-A (Glenn, Tehama)***

Barbara McIver (Red Bluff Joint Union HSD)

#### ***Subregion 4-C (Colusa, Sutter, Yuba)***

Jim Flurry (Marysville Joint USD)

#### ***Subregion 4-D (Nevada, Placer, Sierra)***

Lynn MacDonald (Placer Union HSD)

#### ***County***

Lynn Oliver (Placer COE)

### **REGION 5 - Counties: San Francisco, San Mateo**

#### ***Subregion 5-A (San Francisco)***

Matt Haney (San Francisco County & USD)♦

#### ***Subregion 5-B (San Mateo)***

Marc Friedman (San Mateo Union HSD)

Alisa MacAvoy (Redwood City ESD)

Chris Thomsen (Sequoia Union HSD)

### **REGION 6 - Counties: Alpine, Amador, El Dorado, Mono, Sacramento, Yolo**

#### ***Subregion 6-A (Yolo)***

Susan Lovenburg (Davis Joint USD)

#### ***Subregion 6-B (Sacramento)***

Linda Fowler (Twin Rivers USD)

Lucinda Luttgren (San Juan USD)♦

Bobbie Singh-Allen (Elk Grove USD)♦

Teresa Stanley (Folsom-Cordova USD)

Darrel H. Woo (Sacramento City USD)♦

VACANT (Two-Year Term)

#### ***Subregion 6-C (Alpine, Amador, El Dorado, Mono)***

Misty DiVittorio (Placer Union ESD)

#### ***County***

Bill Owens (Yolo COE)

### **REGION 7 - Counties: Alameda, Contra Costa**

#### ***Subregion 7-A (Contra Costa)***

Kathi McLaughlin (Martinez USD)

Jerrold Parsons (John Swett USD)

Raymond Valverde (Liberty Union HSD)

#### ***Subregion 7-B (Alameda)***

Valerie Arkin (Pleasanton USD)

Janice Friesen (Castro Valley USD)

Jamie Hintzke (Pleasanton USD)

David Kakishiba (Oakland USD)♦

Anne White (Livermore Valley Joint USD)

### **REGION 8 - Counties: Calaveras, Mariposa, Merced, San Joaquin, Stanislaus, Tuolumne**

#### ***Subregion 8-A (San Joaquin)***

Gloria J. Allen (Stockton USD)♦

Diana Machado (Linden USD)

Van-Ha To-Cowell (Lincoln USD)

Ralph M. Womack (Lodi USD)

#### ***Subregion 8-C (Stanislaus)***

Faye Lane (Ceres USD)

#### ***Subregion 8-D (Merced)***

Ida M. Johnson (Merced Union HSD)

#### ***County***

Juliana Feriani (Tuolumne COE)



## ALL DELEGATES WHOSE TERM EXPIRES IN 2014

### **REGION 9 - Counties: Monterey, San Benito, San Luis Obispo, Santa Cruz**

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#### ***Subregion 9-A (San Benito, Santa Cruz)***

Cynthia Hawthorne (Santa Cruz City Schools)

Kathleen Ritchie (San Lorenzo Valley USD)

#### ***Subregion 9-B (Monterey)***

Bettye L. Lusk (Monterey Peninsula USD)

#### ***Subregion 9-C (San Luis Obispo)***

Mark Buchman (San Luis Coastal USD)

### **REGION 10 - Counties: Fresno, Kings, Madera**

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#### ***Subregion 10-B (Fresno)***

Gilbert F. Coelho (Firebaugh-Las Deltas USD)

Carol Mills (Fresno USD)♦

Betsy J. Sandoval (Clovis USD)

Norman Saude (Sierra USD)

#### ***Subregion 10-C (Kings)***

Karen Frey (Corcoran Joint USD)

#### ***County***

Barbara Thomas (Fresno COE)

### **REGION 11 - Counties: Santa Barbara, Ventura & Las Virgenes USD**

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#### ***Subregion 11-A (Santa Barbara)***

Jack C. Garvin (Santa Maria Joint Union HSD)

#### ***Subregion 11-B (Ventura County and Las Virgenes USD)***

Darlene A. Bruno (Hueneme ESD)

Rob Collins (Simi Valley USD)

Ana Del Rio-Barba (Oxnard ESD)

Sepideh Yeoh (Oak Park USD)

### **REGION 12 - Counties: Kern, Tulare**

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#### ***Subregion 12-A (Tulare)***

Donna S. Martin (Visalia USD)

Richard Morris (Porterville USD)

#### ***Subregion 12-B (Kern)***

William H. Farris (Sierra Sands USD)

Scott Starkey (Southern Kern USD)

#### ***County***

Donald P. Cowan (Kern COE)

### **REGION 15 - Counties: Orange County and Lowell Jt. USD**

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Dana Black (Newport-Mesa USD)

Tammie Bullard (Tustin USD)

Meg Cutuli (Los Alamitos USD)

Judy Franco (Newport-Mesa USD)

Cecilia Iglesias (Santa Ana USD)♦

Kathryn A. Moffat (Orange USD)

Lan Q. Nguyen (Garden Grove USD)♦

Anna L. Piercy (Anaheim Union HSD)♦

Don Sedgwick (Saddleback Valley USD)

Michael Simons (Huntington Beach Union HSD)

Sharon Wallin (Irvine USD)

### **REGION 16 - Counties: Inyo, San Bernardino**

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#### ***Subregion 16-B (San Bernardino)***

Ayanna Blackmon-Balogun (Fontana USD)♦

Barbara J. Dew (Victor Valley Union HSD)

Cathline Fort (Etiwanda ESD)

Pat Kohlmeier (Redlands USD)

Karen S. Morgan (Victor ESD)

Caryn Payzant (Alta Loma ESD)

Lynda Savage (San Bernardino City USD)♦

Jane D. Smith (Yucaipa-Calimesa Joint USD)

Donna West (Redlands USD)

#### ***County***

Mark A. Sumpter (San Bernardino COE)

### **REGION 17 - County: San Diego**

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Elvia Aguilar (South Bay Union SD)

Barbara Avalos (National SD)

Marissa A. Bejarano (Chula Vista ESD)

Scott Barnett (San Diego USD)♦

Katie Dexter (Lemon Grove SD)

Barbara Groth (San Dieguito Union HSD)

Adrienne Hakes (Oceanside USD)

Elizabeth Jaka (Vista USD)

Bertha Lopez (Sweetwater Union HSD)♦

Jay Petrek (San Marcos USD)

Richard Smith (Bonsall Union ESD)



## ALL DELEGATES WHOSE TERM EXPIRES IN 2014

### **REGION 18 - Counties: Imperial, Riverside**

#### ***Subregion 18-A (Riverside)***

Jerry Bowman (Menifee Union ESD)  
Stanley Crippen (Lake Elsinore USD)  
Tom Elliott (Perris ESD)  
Tom Hunt (Riverside USD)◆  
Ben Johnson, II (Alvord USD)  
Marla Kirkland (Val Verde USD)  
William Sanborn (Hemet USD)  
Wraymond Sawyerr (Val Verde USD)  
Cathy L. Sciortino (Corona-Norco USD)◆

#### ***Subregion 18-B (Imperial)***

Frances A. Terrazas (El Centro ESD)

#### ***County***

Susan Manger (Imperial COE)

### **REGION 20 - County: Santa Clara**

Robert Benevento (Morgan Hill USD)  
Frank Biehl (East Side Union HSD)  
Cynthia Chang (Los Gatos-Saratoga Jt. Union HSD)  
Judy Hannemann (Mountain View-Los Altos Un. HSD)  
Pamela Parker (Campbell Union HSD)

### **REGION 21 - County: Los Angeles**

Rudell Freer (Los Angeles COE)

### **REGION 22 – Los Angeles County: North Los Angeles**

Gwendolyn Farrell (Westside Union ESD)  
Victor Torres (Castaic Union SD)  
Donita J. Winn (Antelope Valley Union HSD)

#### ***County***

Julia Hover-Smoot (Santa Clara COE)

### **REGION 23 – Los Angeles County: San Gabriel Valley and East Los Angeles**

#### ***Subregion 23-A***

Kenneth Bell (Duarte USD)  
Bob Bruesch (Garvey ESD)  
Elizabeth Pomeroy (Pasadena USD)

#### ***Subregion 23-B***

Gilbert G. Garcia (Rowland USD)  
Gerri Guzman (Montebello USD)◆

#### ***Subregion 23-C***

Xilonin Cruz-Gonzalez (Azusa USD)  
Rosemary Garcia (Azusa USD)  
Joseph Probst (Charter Oak USD)

### **REGION 24 – Los Angeles County: Southwest Crescent**

Darryl R. Adams (Norwalk-La Mirada USD)  
Leighton Anderson (Whittier Union HSD)  
Eugene M. Krank (Hawthorne SD)  
Sylvia V. Macias (South Whittier ESD)  
John McGinnis (Long Beach USD)◆  
Ann M. Phillips (Lawndale ESD)  
Carol Raines-Brown (Inglewood USD)  
Emma Sharif (Compton USD)  
VACANT (Two-Year Term)



## Frequently Asked Questions regarding Delegate Assembly Nominations and Elections

**Who is eligible to serve on Delegate Assembly?** To be eligible to serve on CSBA's Delegate Assembly, a board member must:

- Be a trustee of a district or county office of education that is a current member of CSBA; and
- Be a trustee of a district or county office of education within the geographic region or subregion which the Delegate will represent.

**What is the term of office to serve on Delegate Assembly?** The term of office for each Delegate is two years from April 1, 2014 through March 31, 2016. Within each region, approximately half of the Delegates are elected in even-numbered years and half in odd-numbered years.

**How is a board member nominated to serve on the Delegate Assembly?** A board member must be formally nominated by a board in the region or subregion and may be nominated by his or her own district or county office. The nomination is an action that is taken in a public board meeting and requires a majority vote. A board may nominate as many individuals as it wishes. It is the responsibility of the nominating board to obtain permission from the nominee prior to submitting his or her name.

**What does a nomination consist of?** A nomination consists of a completed signed nomination form and a one-page candidate biographical sketch form. In addition, an optional, one-page, single-sided, résumé may also be submitted, (résumé cannot be substituted for the candidate biographical sketch form). The biographical sketch will be copied exactly as submitted and included with the ballots.

**When are the nomination and biographical sketch forms due?** It is critical that nominations and candidate biographical sketch forms be delivered to the CSBA office, by fax or mail U.S.P.S. on or before **Tuesday, January 7, 2014.**

**How are nominees elected to serve on Delegate Assembly?** Ballots are mailed by February 1 to each district or county board within the region or subregion which has a vacancy. Ballots must be delivered to CSBA U.S.P.S. by Monday, March, 17 in order to be accepted. Ballots may not be faxed.

Voting for Delegates is an action of the entire board rather than individual board members; therefore, it is done at a public meeting and requires a majority vote. Each board may vote for as many persons as there are positions to be filled within the region or subregion. All districts and candidates are notified of the results no later than March 31. If there is a tie vote, a run-off election will be held.

**What are the required Delegate Assembly meeting dates?** There are two Delegate Assembly meetings each year, one in May in Sacramento and one preceding the CSBA Annual Education Conference and Trade Show in November/December.

**Does CSBA cover expenses for Delegates to attend the Delegate Assembly meetings?** No, CSBA is not able to cover expenses.

For additional information, please contact the Leadership Services department at (800) 266-3382.





## 2014 Delegate Assembly Nomination Form

**DUE: Tuesday, January 7, 2014 (U.S.P.S.)**

Mail to: CSBA | Attn: Leadership Services | 3251 Beacon Blvd., West Sacramento, CA 95691 | or fax 916.371.3407

**CSBA Region/subregion #** \_\_\_\_/\_\_\_\_

**The Board of Education of the** \_\_\_\_\_  
*(Nominating School District or COE)*

**wishes to nominate:** \_\_\_\_\_  
*(Nominee)*

**The nominee is a member of the** \_\_\_\_\_,  
*(Nominee's School District or COE)*

**which is a member of the California School Boards Association.**

- The nominee has consented to this nomination.
- Attached is the nominee's required one-page, single-sided candidate biographical sketch form and optional one-page, single-sided résumé.
- The nominee's required one-page, single-sided candidate biographical sketch form and optional one-page, single-sided résumé will be sent by the deadline date.

\_\_\_\_\_  
*Board Clerk or Board Secretary (signed)*

\_\_\_\_\_  
*Date*

\_\_\_\_\_  
*Board Clerk or Board Secretary (printed)*

**PLEASE NOTE:** The nomination and candidate biographical sketch forms must be returned and faxed to (916) 371-3407 or mailed to CSBA, Attn: Leadership Services, 3251 Beacon Blvd., West Sacramento, CA 95691 and U.S.P.S. no later than **Tuesday, January 7, 2014. Forms postmarked or faxed after Tuesday, January 7 cannot be accepted.** Please contact CSBA Leadership Services at (800) 266-3382 should you have any questions. Thank you.

# 2014 Delegate Assembly Candidate Biographical Sketch Form



**DUE: Tuesday, January 7, 2014 (U.S.P.S.)**

Mail to: CSBA | Attn: Leadership Services | 3251 Beacon Blvd., West Sacramento, CA 95691 | or fax 916.371.3407

Please complete, sign and date this **required one page** candidate biographical sketch form. An optional, one-page, single-sided, résumé may also be submitted; both will be copied exactly as received. Please do not state “see résumé” and please do not re-type this form. Any additional page(s) exceeding this **one page** candidate form will **not** be accepted. It is the candidate’s responsibility to confirm that all nomination materials have been received by the CSBA Leadership Services department. Late submissions will not be accepted.

|   |                       |
|---|-----------------------|
| Name: _____   | CSBA Region: _____    |
| District or COE: _____  | Years on board: _____ |
| Contact Number: _____   | E-mail: _____         |
| Are you a continuing Delegate? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, how long have you served as a Delegate? |                       |

**CSBA’s Delegate Assembly sets the general education policy direction for the Association. As a member of the Delegate Assembly, please describe what your top three educational priorities would be, and why they are important to the Association.**

**Another responsibility of Delegates is to communicate the interests of local boards to CSBA’s Board of Directors, Executive Committee and staff. Please describe your activities/involvement or interests in your local district or county office.**

**Why are you interested in becoming a Delegate and what contribution do you feel you would make as a member of the Delegate Assembly?**

**Your signature indicates your consent to have your name placed on the ballot and to serve as a Delegate, if elected.**

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

# 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

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### 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.

## ITEM 17

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.

| <b>Unrestricted</b>      | <b>2013-14</b> | <b>2014-15</b> | <b>2015-16</b> |
|--------------------------|----------------|----------------|----------------|
| <b>Beginning Balance</b> | 13,266,542     | 10,311,915     | 8,119,551      |
| <b>Ending Balance</b>    | 10,311,915     | 8,119,551      | 7,350,873      |
| <b>Reserve %</b>         | 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.

ITEM 17

**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

## ITEM 17

## General Fund Revenue &amp; Expenditures - 2013-2014 1st Interim

|   | 2013-2014<br>Fall Revision |                   |                    | 2013-2014<br>1st Interim |                   |                    | Change    |
|---|----------------------------|-------------------|--------------------|--------------------------|-------------------|--------------------|-----------|
|   | UNRESTRICTED               | RESTRICTED        | TOTAL              | UNRESTRICTED             | RESTRICTED        | TOTAL              |           |
| <b>PROJECTED INCOME</b>                   |                            |                   |                    |                          |                   |                    |           |
| 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         |
| <b>TOTAL PROJECTED INCOME</b>             | <b>72,069,458</b>          | <b>32,547,370</b> | <b>104,616,828</b> | <b>72,238,351</b>        | <b>32,777,099</b> | <b>105,015,450</b> | 398,622   |
| <b>PROJECTED EXPENDITURES</b>             |                            |                   |                    |                          |                   |                    |           |
| 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         |
| <b>TOTAL PROJECTED EXPENDITURES</b>       | <b>75,000,400</b>          | <b>33,478,597</b> | <b>108,478,997</b> | <b>75,192,978</b>        | <b>33,708,324</b> | <b>108,901,302</b> | 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)  |
| <b>FUND BALANCE, RESERVES:</b>            |                            |                   |                    |                          |                   |                    |           |
| <b>Beginning Balance - July 1</b>         | 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         |
| <b>Projected Ending Balance - June 30</b> | 10,335,600                 | 0                 | 10,335,600         | 10,311,916               | 2                 | 10,311,918         | (23,682)  |
| <b>COMPONENTS OF THE ENDING BALANCE:</b>  |                            |                   |                    |                          |                   |                    |           |
| <b><i>Nonspendable:</i></b>               |                            |                   |                    |                          |                   |                    |           |
| 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         |
| <b><i>Restricted:</i></b>                 |                            |                   |                    |                          |                   |                    |           |
| Reserve for categorical programs          |                            | 0                 | 0                  |                          | 2                 | 2                  | 2         |
| <b><i>Assigned:</i></b>                   |                            |                   |                    |                          |                   |                    |           |
| 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          | 0         |
| EPA Reserve                               | 0                          |                   | 0                  | 0                        |                   | 0                  | 0         |
| <b><i>Unassigned:</i></b>                 |                            |                   |                    |                          |                   |                    |           |
| Recommended Min Reserve (4.5%)            | 4,881,555                  |                   | 4,881,555          | 4,900,559                |                   | 4,900,559          | 19,004    |
| <b>Total Components</b>                   | <b>9,338,625</b>           | <b>0</b>          | <b>9,338,625</b>   | <b>9,370,298</b>         | <b>2</b>          | <b>9,370,300</b>   | 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

ITEM 17

| Object | Resource |                                    | 2013-2014<br>Fall Revision |                  |                   | 2013-2014<br>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              |
|        |          | <b>TOTAL-REVENUE LIMIT SOURCES</b> | <b>81,306,330</b>          | <b>1,873,355</b> | <b>83,179,685</b> | <b>81,626,423</b>        | <b>1,873,355</b> | <b>83,499,778</b> | <b>320,093</b> |

FEDERAL INCOME

ITEM 17

| Object   | Resource |   | 2013-2014<br>Fall Revision |                  |                  | 2013-2014<br>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             |
|          |          |   | <b>677,560</b>             | <b>4,048,883</b> | <b>4,726,443</b> | <b>677,560</b>           | <b>4,113,816</b> | <b>4,791,376</b> | <b>64,933</b> |

D DEFERRED



OTHER STATE INCOME

ITEM 17

| Object                           | Resource |   | 2013-2014<br>Fall Revision |                  |                  | 2013-2014<br>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                |
| <b>TOTAL OTHER STATE REVENUE</b> |          |   | <b>3,596,794</b>           | <b>4,073,366</b> | <b>7,670,160</b> | <b>3,329,567</b>         | <b>4,075,839</b> | <b>7,405,406</b> | <b>(264,754)</b> |

D DEFERRED

LOCAL INCOME

ITEM 17

| 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              |
|          |             | <b>TOTAL LOCAL REVENUE</b>                    | <b>1,412,112</b>    | <b>6,862,840</b>  | <b>8,274,952</b>   | <b>1,690,462</b>    | <b>6,862,840</b>  | <b>8,553,302</b>   | <b>278,350</b> |
| 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              |
|          |             | <b>SUBTOTAL TRANSFERS</b>                     | <b>765,588</b>      | <b>0</b>          | <b>765,588</b>     | <b>765,588</b>      | <b>0</b>          | <b>765,588</b>     | <b>0</b>       |
| 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          | 0                   | 8,481,595         | 8,481,595          | 112,073        |
| 8980 000 | 6512 000    | SPED MENTAL HEALTH SERVICES                   | 0                   | 1,425,029         | 1,425,029          | 0                   | 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            | 0                   | 432,822           | 432,822            | 0              |
| 8980 000 | 7230 000    | CONTRIBUTION TO H-T-S TRANSPORTATION          | 0                   | 620,829           | 620,829            | 0                   | 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          | 0                   | 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          | 0                   | 2,320,791         | 2,320,791          | 0              |
| 8980 000 | 9025 XXX    | ROP LOTTERY TRANSFER                          | 0                   | 70,399            | 70,399             | 0                   | 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)       |
|          |             | <b>SUBTOTAL ENCROACHMENT</b>                  | <b>(15,688,926)</b> | <b>15,688,926</b> | <b>0</b>           | <b>(15,851,249)</b> | <b>15,851,249</b> | <b>0</b>           | <b>0</b>       |
|          |             | <b>TOTAL TRANSFERS</b>                        | <b>(14,923,338)</b> | <b>15,688,926</b> | <b>765,588</b>     | <b>(15,085,661)</b> | <b>15,851,249</b> | <b>765,588</b>     | <b>0</b>       |
|          |             | <b>TOTAL ALL REVENUE W/O TEMP TRSFERS</b>     | <b>72,069,458</b>   | <b>32,547,370</b> | <b>104,616,828</b> | <b>72,238,351</b>   | <b>32,777,099</b> | <b>105,015,450</b> | <b>398,622</b> |
|          |             | OTHER I/F TRANSFERS IN-TEMP                   | 0                   | 0                 | 0                  | 0                   | 0                 | 0                  | 0              |
|          |             | <b>TOTAL REVENUE WITH ALL TRANSFERS</b>       | <b>72,069,458</b>   | <b>32,547,370</b> | <b>104,616,828</b> | <b>72,238,351</b>   | <b>32,777,099</b> | <b>105,015,450</b> | <b>398,622</b> |

CERTIFICATED SALARIES

ITEM 17

| Object   | Resource |   | 2013-2014<br>Fall Revision |                  |                   | 2013-2014<br>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:<br>LIBRARIANS<br>GUIDANCE, WELFARE & ATTEND.<br>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:<br>SCHOOL ADMINISTRATORS<br>SUPERINTENDENTS<br>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)        |
|          |          | <b>TOTAL-OBJECT CODE 1000</b>   | <b>40,432,517</b>          | <b>9,448,216</b> | <b>49,880,733</b> | <b>40,409,891</b>        | <b>9,448,760</b> | <b>49,858,651</b> | <b>(22,082)</b> |

CLASSIFIED SALARIES

ITEM 17

| Object   | Resource |   | 2013-2014<br>Fall Revision |                  |                   | 2013-2014<br>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:<br>MAINTENANCE & OPERATIONS<br>INSTR. MEDIA / LIBRARY<br>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<br>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)          |
|          |          | <b>TOTAL-OBJECT CODE 2000</b>   | <b>9,249,896</b>           | <b>6,564,236</b> | <b>15,814,132</b> | <b>9,263,747</b>         | <b>6,758,255</b> | <b>16,022,002</b> | <b>207,870</b> |

EMPLOYEE BENEFITS

ITEM 17

| Object     | Resource |                                | 2013-2014<br>Fall Revision |                  |                   | 2013-2014<br>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        |
|            |          | <b>TOTAL-OBJECT CODE 3000</b>  | <b>15,315,097</b>          | <b>5,293,951</b> | <b>20,609,048</b> | <b>15,296,000</b>        | <b>5,351,724</b> | <b>20,647,724</b> | <b>38,676</b> |

BOOKS AND SUPPLIES

ITEM 17

| Object   | Resource |   | 2013-2014<br>Fall Revision |                  |                  | 2013-2014<br>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<br>LOTTERY INSTRUCTIONAL MTRLS<br>OTHER SUPPLIES<br>PUPIL TRANSPORTATION SUPPLIES<br>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          |
|          |          | <b>TOTAL-OBJECT CODE 4000</b>   | <b>2,176,023</b>           | <b>4,930,210</b> | <b>7,106,233</b> | <b>2,307,372</b>         | <b>4,700,312</b> | <b>7,007,684</b> | <b>(98,549)</b> |

SERVICES AND OPERATING EXPENSES

ITEM 17

| Object   | Resource |  | 2013-2014<br>Fall Revision |                  |                   | 2013-2014<br>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<br>SERVICES & OPERATING EXPENSES,<br>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:<br>VOICE, DATA & POSTAGE   | 325,230                    | 25,180           | 350,410           | 325,230                  | 25,180           | 350,410           | 0              |
|          |          | <b>TOTAL-OBJECT CODE 5000</b>  | <b>6,510,080</b>           | <b>6,140,269</b> | <b>12,650,349</b> | <b>6,539,642</b>         | <b>6,319,215</b> | <b>12,858,857</b> | <b>208,508</b> |

CAPITAL OUTLAY

ITEM 17

| Object   | Resource |                               | 2013-2014<br>Fall Revision |            |                | 2013-2014<br>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             |
|          |          | <b>TOTAL-OBJECT CODE 6000</b> | <b>159,822</b>             | <b>0</b>   | <b>159,822</b> | <b>221,945</b>           | <b>0</b>   | <b>221,945</b> | <b>62,123</b> |



OTHER OUTGO

ITEM 17

| Object   | Resource |                                      | 2013-2014<br>Fall Revision |                   |                    | 2013-2014<br>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             |
|          |          | <b>TOTAL-OBJECT CODE 7000</b>        | <b>1,156,965</b>           | <b>1,101,715</b>  | <b>2,258,680</b>   | <b>1,154,381</b>         | <b>1,130,058</b>  | <b>2,284,439</b>   | <b>25,759</b> |
|          |          | <b>TOTAL-ALL EXPENDITURES</b>        | <b>75,000,400</b>          | <b>33,478,597</b> | <b>108,478,997</b> | <b>75,192,978</b>        | <b>33,708,324</b> | <b>108,901,302</b> | <b>0</b>      |
|          |          | <b>GRAND TOTAL-ALL EXPENDITURES</b>  | <b>75,000,400</b>          | <b>33,478,597</b> | <b>108,478,997</b> | <b>75,192,978</b>        | <b>33,708,324</b> | <b>108,901,302</b> | <b>0</b>      |

## ITEM 17

**General Fund Revenue & Expenditures - 2013-2014 1st Interim**Business Services Division  
Finance Department2013-2014  
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<br>* \$28K NCLB Title II  |
| Other State        | 7,670,160            | 7,405,406          | (264,754) * \$45K Unrestricted Lottery<br>* (\$312K) Categorical Flexibility - LCFF Changes                     |
| Local              | 8,274,952            | 8,553,302          | 278,350 * \$204K Donations, College Testing<br>* \$ 49K Parking Fees<br>* \$ 24K Use of Facilities              |
| Transfers          | 765,588              | 765,588            | -   |
| Encroachment       | (15,688,926)         | (15,851,249)       | (162,323) * \$112K Special Ed Contribution Increase<br>* \$ 49K Special Ed Transportation Contribution Increase |
| <b>Total</b>       | <b>104,616,828</b>   | <b>105,015,450</b> | <b>398,622</b>  |

## ITEM 17

## General Fund Revenue &amp; Expenditures - 2013-2014 1st Interim

Business Services Division  
Finance Department2013-2014  
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<br>* \$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)<br>* 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<br>* (\$ 55K) Common Core Transfer for Professional Development (Salaries & Benefits)<br>* (\$ 99K) Special Ed transfer for mediation settlement<br>* (\$116K) Estimated Unspent for SES set aside |
| Services &<br>Operating Expenses | 12,650,349           | 12,858,857         | 208,508 * \$116K SES set aside<br>* \$ 99K Special Ed transfer for mediation settlement<br>* \$ 31K Technology transfer from tech equipment<br>* \$ 30K NCLB Title II conferences/travel<br>* (\$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   |
| <b>Total</b>                     | <b>108,478,997</b>   | <b>108,901,302</b> | <b>422,305</b>   |

|                            | 2013-14<br>Fall Revision |            |             | 2013-14<br>First Interim |            |             | 2014-15      |            |             | 2015-16      |            |             |
|----------------------------|--------------------------|------------|-------------|--------------------------|------------|-------------|--------------|------------|-------------|--------------|------------|-------------|
|                            | UNRESTRICTED             | RESTRICTED | TOTAL       | UNRESTRICTED             | RESTRICTED | TOTAL       | UNRESTRICTED | RESTRICTED | TOTAL       | UNRESTRICTED | RESTRICTED | TOTAL       |
| <b>Income:</b>             |                          |            |             |                          |            |             |              |            |             |              |            |             |
| Revenue Limit/Property Tax | 81,306,330               | 1,873,355  | 83,179,685  | 81,626,423               | 1,873,355  | 83,499,778  | 83,267,195   | 1,873,355  | 85,140,550  | 85,802,188   | 1,873,355  | 87,675,543  |
| Federal Income             | 677,560                  | 4,048,883  | 4,726,443   | 677,560                  | 4,113,816  | 4,791,376   | 677,560      | 3,560,816  | 4,238,376   | 677,560      | 3,560,816  | 4,238,376   |
| Oth State Income           | 3,596,794                | 4,073,366  | 7,670,160   | 3,329,567                | 4,075,839  | 7,405,406   | 3,031,322    | 1,602,839  | 4,634,161   | 3,031,322    | 1,602,839  | 4,634,161   |
| Local Income               | 1,412,112                | 6,862,840  | 8,274,952   | 1,690,462                | 6,862,840  | 8,553,302   | 2,110,462    | 6,575,340  | 8,685,802   | 1,690,462    | 6,825,340  | 8,515,802   |
| Transfers In               | 765,588                  | 0          | 765,588     | 765,588                  | 0          | 765,588     | 765,588      | 0          | 765,588     | 765,588      | 0          | 765,588     |
| Encroachment               | (15,688,926)             | 15,688,926 | 0           | (15,851,249)             | 15,851,249 | 0           | (15,351,249) | 15,351,249 | 0           | (15,101,249) | 15,101,249 | 0           |
| Total Income               | 72,069,458               | 32,547,370 | 104,616,828 | 72,238,351               | 32,777,099 | 105,015,450 | 74,500,878   | 28,963,599 | 103,464,477 | 76,865,871   | 28,963,599 | 105,829,470 |
| <b>Expenditures:</b>       |                          |            |             |                          |            |             |              |            |             |              |            |             |
| Certif Salaries            | 40,432,517               | 9,448,216  | 49,880,733  | 40,409,891               | 9,448,760  | 49,858,651  | 41,692,441   | 8,272,617  | 49,965,058  | 42,409,551   | 8,414,906  | 50,824,457  |
| Classif Salaries           | 9,249,896                | 6,564,236  | 15,814,132  | 9,263,747                | 6,758,255  | 16,022,002  | 9,312,845    | 6,794,074  | 16,106,919  | 9,362,203    | 6,830,082  | 16,192,285  |
| Benefits                   | 15,315,097               | 5,293,951  | 20,609,048  | 15,296,000               | 5,351,724  | 20,647,724  | 15,764,616   | 5,108,240  | 20,872,857  | 15,917,754   | 4,714,655  | 20,632,410  |
| Supplies/Materials         | 2,176,023                | 4,930,210  | 7,106,233   | 2,307,372                | 4,700,312  | 7,007,684   | 1,507,372    | 1,369,397  | 2,876,769   | 1,507,372    | 1,584,682  | 3,092,054   |
| Services + Other Opr       | 6,510,080                | 6,140,269  | 12,650,349  | 6,539,642                | 6,319,215  | 12,858,857  | 7,039,642    | 6,289,215  | 13,328,857  | 7,061,342    | 6,289,215  | 13,350,557  |
| Capital Outlay             | 159,822                  | 0          | 159,822     | 221,945                  | 0          | 221,945     | 221,945      | 0          | 221,945     | 221,945      | 0          | 221,945     |
| Other Outgo                | 1,156,965                | 1,101,715  | 2,258,680   | 1,154,381                | 1,130,058  | 2,284,439   | 1,154,381    | 1,130,058  | 2,284,439   | 1,154,381    | 1,130,058  | 2,284,439   |
| Categorical                |                          | 0          | 0           |                          | 0          | 0           |              | 0          | 0           | 0            | 0          | 0           |
| Total Expenditures         | 75,000,400               | 33,478,597 | 108,478,997 | 75,192,978               | 33,708,324 | 108,901,302 | 76,693,242   | 28,963,601 | 105,656,844 | 77,634,548   | 28,963,599 | 106,598,147 |
| Est Unspent                |                          | 0          | 0           |                          | 0          | 0           |              | 0          | 0           |              | 0          | 0           |
| Est Expenditures           | 75,000,400               | 33,478,597 | 108,478,997 | 75,192,978               | 33,708,324 | 108,901,302 | 76,693,242   | 28,963,601 | 105,656,844 | 77,634,548   | 28,963,599 | 106,598,147 |
| Excess or (Deficit)        | (2,930,942)              | (931,227)  | (3,862,169) | (2,954,627)              | (931,225)  | (3,885,852) | (2,192,364)  | (2)        | (2,192,366) | (768,677)    | 0          | (768,677)   |
| Begin Bal                  | 13,266,542               | 931,227    | 14,197,769  | 13,266,542               | 931,227    | 14,197,769  | 10,311,915   | 2          | 10,311,917  | 8,119,551    | (0)        | 8,119,551   |
| Audit Adjustment           |                          | 0          | 0           |                          | 0          | 0           |              | 0          | 0           |              | 0          | 0           |
| Adj Beg Bal                | 13,266,542               | 931,227    | 14,197,769  | 13,266,542               | 931,227    | 14,197,769  | 10,311,915   | 2          | 10,311,917  | 8,119,551    | (0)        | 8,119,551   |
| Ending Balance             | 10,335,600               | 0          | 10,335,600  | 10,311,915               | 2          | 10,311,917  | 8,119,551    | (0)        | 8,119,551   | 7,350,873    | 0          | 7,350,873   |
| Components of EB:          |                          |            |             |                          |            |             |              |            |             |              |            |             |
| <u>Nonspendable:</u>       |                          |            |             |                          |            |             |              |            |             |              |            |             |
| RCF                        | 180,000                  |            | 180,000     | 180,000                  |            | 180,000     | 180,000      |            | 180,000     | 180,000      |            | 180,000     |
| STORES                     | 1,000                    |            | 1,000       | 1,000                    |            | 1,000       | 1,000        |            | 1,000       | 1,000        |            | 1,000       |
| Prepaid Expenditures       |                          |            |             |                          |            |             |              |            |             |              |            |             |
| <u>Restricted:</u>         |                          |            |             |                          |            |             |              |            |             |              |            |             |
| Resv for cat progs         |                          | 0          | 0           |                          | 2          | 2           |              | (0)        | (0)         |              | 0          | 0           |
| <u>Assigned:</u>           |                          |            |             |                          |            |             |              |            |             |              |            |             |
| MITI Reserve               | 1,021,700                |            |             | 1,021,700                |            | 1,021,700   | 521,700      |            | 521,700     |              |            | 0           |
| Basic Aid Reserve          | 3,254,370                |            | 3,254,370   | 3,254,370                |            | 3,254,370   | 3,254,370    |            | 3,254,370   | 3,254,370    |            | 3,254,370   |
| EPA Reserve                |                          |            | 0           |                          |            | 0           |              |            |             |              |            |             |
| Donation Carryover         |                          |            |             |                          |            |             |              |            |             |              |            |             |
| <u>Unassigned:</u>         |                          |            |             |                          |            |             |              |            |             |              |            |             |
| Reserve @ 4.5%             | 4,881,555                |            | 4,881,555   | 4,900,559                |            | 4,900,559   | 4,754,558    |            | 4,754,558   | 4,796,917    |            | 4,796,917   |
| Total Components           | 9,338,625                | 0          | 8,316,925   | 9,357,629                | 2          | 9,357,631   | 8,711,628    | (0)        | 8,711,628   | 8,232,287    | 0          | 8,232,287   |
| Econ Uncertainties         | 996,975                  | 0          | 996,975     | 954,286                  | 0          | 954,286     | (592,077)    | 0          | (592,077)   | (881,413)    | 0          | (881,413)   |
|                            | 0.92%                    |            | 0.92%       | 0.88%                    |            | 0.88%       | -0.56%       |            | -0.56%      | -0.83%       |            | -0.83%      |

ITEM 17

| ADA  | 2013-14    |          | 2014-15            |                    | 2015-16          |                |
|--|------------|----------|--------------------|--------------------|------------------|----------------|
|  | 11908      |          | 11832              |                    | 11832            |                |
|  | Fund 03    | Fund 06  | Fund 03            | Fund 06            | Fund 03          | Fund 06        |
| <b>Income:</b>                             |            |          |                    |                    |                  |                |
| Revenue Limit/Property Tax                 |            |          |                    |                    |                  |                |
| Hold Harmless Funding                      | 320,093    |          | 320,093            |                    | 320,093          |                |
| LCFF Entitlement per ADA                   | 6,370      |          | 6,764              |                    | 7,169            |                |
| LCFF Estimate                              | 75,857,076 |          | 80,029,425         |                    | 84,824,168       |                |
| Est. P-2 Property Tax                      | 80,430,008 |          | 82,038,608         |                    | 84,499,766       |                |
| Excess Tax                                 | 4,572,932  |          | 2,009,183          |                    | (324,402)        |                |
| Prop Tax Increase %                        | 2.14%      |          | 2.0%               |                    | 3.0%             |                |
| California CPI                             | 2.60%      |          | 2.3%               |                    | 2.5%             |                |
| Net  | 1,721,202  |          | 1,640,772          | -                  | 2,534,993        | -              |
| Federal Income                             |            |          |                    |                    |                  |                |
| PY One-Time Carryover                      |            |          |                    | (553,000)          |                  |                |
| Federal Reductions (5.9% 13-14)            |            |          |                    |                    |                  |                |
| Net  | -          | -        | -                  | (553,000)          | -                | -              |
| Oth State Income                           |            |          |                    |                    |                  |                |
| Basic Aid                                  | 1,428,960  |          | 1,419,840          |                    | 1,419,840        |                |
| Tier II YOY Change                         |            |          |                    | 0                  |                  |                |
| Tier III YOY Change                        |            |          |                    | 0                  |                  |                |
| Educational Protection Account             |            |          |                    | 0                  |                  |                |
| Common Core One Time Funding               |            |          |                    | (2,473,000)        |                  |                |
| PY One-Time Carryover                      |            |          | (298,245)          |                    |                  |                |
| Net  |            |          | (298,245)          | (2,473,000)        | 0                | 0              |
| Local Income                               |            |          |                    |                    |                  |                |
| SpEd Alternative Program                   |            |          |                    | 170,000            |                  | 250,000        |
| SELPA Equalization                         |            |          |                    | 330,000            |                  |                |
| Redirect ROP Revenue                       |            |          |                    |                    |                  |                |
| ROP Reduction                              |            |          |                    | (787,500)          |                  |                |
| Microsoft Voucher Eligibility              |            |          | 420,000            |                    | (420,000)        |                |
| Additional Capital Funds for Solar         |            |          |                    |                    |                  |                |
| Net  | 0          | 0        | 420,000            | (287,500)          | (420,000)        | 250,000        |
| Adult Ed Repayment                         |            |          |                    |                    |                  |                |
| Transfers In                               |            |          | 0                  | 0                  | 0                | 0              |
| Encroachment                               |            |          |                    |                    |                  |                |
| HTS Transportation                         |            |          |                    |                    |                  |                |
| SpEd Alternative Program                   |            |          | 170,000            | (170,000)          | 250,000          | (250,000)      |
| SpEd Adult Transition                      |            |          |                    |                    |                  |                |
| SELPA Equalization                         |            |          | 330,000            | (330,000)          | 0                | 0              |
| Net  |            |          | 500,000            | (500,000)          | 250,000          | (250,000)      |
| <b>Net Change to Income Combined</b>       |            |          | <b>2,262,527</b>   | <b>(3,813,500)</b> | <b>2,364,993</b> | <b>0</b>       |
|  |            |          | <b>(1,550,973)</b> |                    | <b>2,364,993</b> |                |
| <b>Expenditures:</b>                       |            |          |                    |                    |                  |                |
| Certif Salaries                            |            |          |                    |                    |                  |                |
| Step                                       | 1.30%      | 1.30%    | 1.30%              | 1.30%              | 1.30%            | 1.30%          |
| Column                                     | 0.42%      | 0.42%    | 0.42%              | 0.42%              | 0.42%            | 0.42%          |
| Salary Increase %                          | 0.00%      | 0.00%    | 0.00%              | 0.00%              | 0.00%            | 0.00%          |
| ROP Reduction                              |            |          | 787,500            | (787,500)          |                  |                |
| Cert Staff Attrition                       |            |          | (200,000)          |                    |                  |                |
| Common Core One-Time                       |            |          |                    | (533,954)          |                  |                |
| Non-Teaching Staffing                      |            |          |                    |                    |                  | 0              |
| Net  |            |          | 1,282,550          | (1,176,143)        | 717,110          | 142,289        |
| Classif Salaries                           |            |          |                    |                    |                  |                |
| Step                                       | 0.53%      | 0.53%    | 0.53%              | 0.53%              | 0.53%            | 0.53%          |
| Salary Increase                            | 0.00%      | 0.00%    | 49,098             | 35,819             | 49,358           | 36,009         |
| Non-Teaching Staffing                      |            |          | 0                  | 0                  |                  |                |
| Facilities Staffing Offsets                |            |          |                    |                    |                  |                |
| SpEd Alternative Program                   |            |          |                    |                    |                  |                |
| HTS Transportation                         |            |          |                    |                    |                  |                |
| Net  |            |          | 49,098             | 35,819             | 49,358           | 36,009         |
| Benefits                                   |            |          |                    |                    |                  |                |
| Cert Flex                                  |            |          | 5,225,444          | 1,149,698          | 5,576,560        | 1,278,024      |
| Class Flex                                 |            |          | 1,796,885          | 1,416,824          | 2,148,001        | 1,545,150      |
| Flex Increase %                            |            |          | 5%                 | 5%                 | 5%               | 5%             |
| Flex Increase \$                           |            |          | 351,116            | 128,326            | 386,228          | 141,159        |
| Certificated Reductions                    |            |          | 117,500            | (264,291)          |                  |                |
| Classified Reductions                      |            |          | 0                  | 0                  |                  |                |
| Common Core One-Time                       |            |          | 0                  | (107,519)          |                  |                |
| Net  |            |          | 468,616            | (243,484)          | 386,228          | 141,159        |
| Supplies/Materials                         |            |          |                    |                    |                  |                |
| PY One-Time Carry-Over                     |            |          | (800,000)          | (1,500,000)        |                  | 215,285        |
| Reduce Restricted Supplies                 |            |          |                    | (29,388)           |                  |                |
| Common Core One-Time                       |            |          |                    | (1,801,527)        |                  |                |
| Net  |            |          | (800,000)          | (3,330,915)        | 0                | 215,285        |
| Services + Other Opr                       |            |          |                    |                    |                  |                |
| County Systems Increase                    |            |          |                    |                    | 50,000           |                |
| MITI Implementation Costs                  |            |          | 500,000            |                    | 21,700           |                |
| SpEd Alternative Program                   |            |          |                    | (30,000)           |                  |                |
| Common Core One-Time                       |            |          |                    | (30,000)           |                  |                |
| Net  |            |          | 500,000            | (30,000)           | 21,700           | 0              |
| Capital Outlay                             |            |          |                    |                    |                  |                |
| Other Outgo                                |            |          |                    |                    |                  |                |
| QSCB Debt Service                          |            |          |                    |                    |                  |                |
| Adult Ed Contribution                      |            |          | 0                  | 0                  | 0                | 0              |
| Net  |            |          | 0                  | 0                  | 0                | 0              |
| <b>Net Change to Expenditures Combined</b> | <b>0</b>   | <b>0</b> | <b>1,500,264</b>   | <b>(4,744,723)</b> | <b>1,174,396</b> | <b>534,741</b> |
|  |            |          | <b>(3,244,458)</b> |                    | <b>1,709,138</b> |                |

NOTICE OF CRITERIA AND STANDARDS REVIEW. This interim report was based upon and reviewed using the state-adopted Criteria and Standards. (Pursuant to Education Code (EC) sections 33129 and 42130)

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
District Superintendent or Designee

NOTICE OF INTERIM REVIEW. All action shall be taken on this report during a regular or authorized special meeting of the governing board.

To the County Superintendent of Schools:

This interim report and certification of financial condition are hereby filed by the governing board of the school district. (Pursuant to EC Section 42131)

Meeting Date: December 12, 2013 Signed: \_\_\_\_\_  
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

X POSITIVE CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

\_\_\_\_\_ QUALIFIED CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.

\_\_\_\_\_ NEGATIVE CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: Delores Perley Telephone: 760-753-6491 x5561  
Title: Director of Financial Services E-mail: delores.perley@sduhsd.net

**Criteria and Standards Review Summary**

The following summary is automatically completed based on data provided in the Criteria and Standards Review form (Form 01CSI). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern, which could affect the interim report certification, and should be carefully reviewed.

| CRITERIA AND STANDARDS |                          |  | Met | Not Met |
|------------------------|--------------------------|--|-----|---------|
| 1                      | Average Daily Attendance | Funded ADA for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption. | X   |         |

| CRITERIA AND STANDARDS (continued) |                                       |  | Met | Not Met |
|------------------------------------|---------------------------------------|--|-----|---------|
| 2                                  | Enrollment                            | Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.   |     | X       |
| 3                                  | ADA to Enrollment                     | Projected second period (P-2) ADA to enrollment ratio for the current and two subsequent fiscal years is consistent with historical ratios.  | X   |         |
| 4                                  | LCFF/Revenue Limit                    | Projected LCFF/revenue limit for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.   |     | X       |
| 5                                  | Salaries and Benefits                 | Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years.   | X   |         |
| 6a                                 | Other Revenues                        | Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.                       |     | X       |
| 6b                                 | Other Expenditures                    | Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption. |     | X       |
| 7a                                 | Deferred Maintenance                  | AB 97 (Chapter 47, Statutes of 2013) eliminated the Deferred Maintenance program under the Local Control Funding Formula. This section has been inactivated.   |     |         |
| 7b                                 | Ongoing and Major Maintenance Account | If applicable, changes occurring since budget adoption meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).                               | X   |         |
| 8                                  | Deficit Spending                      | Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.   |     | X       |
| 9a                                 | Fund Balance                          | Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.   | X   |         |
| 9b                                 | Cash Balance                          | Projected general fund cash balance will be positive at the end of the current fiscal year.  | X   |         |
| 10                                 | Reserves                              | Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.                              | X   |         |

| SUPPLEMENTAL INFORMATION |  |   | No | Yes |
|--------------------------|--|---|----|-----|
| S1                       | Contingent Liabilities                               | Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since budget adoption that may impact the budget?   | X  |     |
| S2                       | Using One-time Revenues to Fund Ongoing Expenditures | Are there ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?  | X  |     |
| S3                       | Temporary Interfund Borrowings                       | Are there projected temporary borrowings between funds?   | X  |     |
| S4                       | Contingent Revenues                                  | Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?                                     | X  |     |
| S5                       | Contributions  | Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since budget adoption by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years? |    | X   |

| SUPPLEMENTAL INFORMATION (continued) |   |   | No  | Yes |
|--------------------------------------|---|---|-----|-----|
| S6                                   | Long-term Commitments                       | Does the district have long-term (multiyear) commitments or debt agreements?  |     | X   |
|                                      |   | • If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2012-13) annual payment?   |     | X   |
|                                      |   | • If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?                              | X   |     |
| S7a                                  | Postemployment Benefits Other than Pensions | Does the district provide postemployment benefits other than pensions (OPEB)?   |     | X   |
|                                      |   | • If yes, have there been changes since budget adoption in OPEB liabilities?  | X   |     |
| S7b                                  | Other Self-insurance Benefits               | Does the district operate any self-insurance programs (e.g., workers' compensation)?  | X   |     |
|                                      |   | • If yes, have there been changes since budget adoption in self-insurance liabilities?  | n/a |     |
| S8                                   | Status of Labor Agreements                  | As of first interim projections, are salary and benefit negotiations still unsettled for:   |     |     |
|                                      |   | • Certificated? (Section S8A, Line 1b)  | X   |     |
|                                      |   | • Classified? (Section S8B, Line 1b)  |     | X   |
|                                      |   | • Management/supervisor/confidential? (Section S8C, Line 1b)  | n/a |     |
| S8                                   | Labor Agreement Budget Revisions            | For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for: |     |     |
|                                      |   | • Certificated? (Section S8A, Line 3)   | n/a |     |
|                                      |   | • Classified? (Section S8B, Line 3)   | n/a |     |
| S9                                   | Status of Other Funds                       | Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?  | X   |     |

| ADDITIONAL FISCAL INDICATORS |   |  | No | Yes |
|------------------------------|---|--|----|-----|
| A1                           | Negative Cash Flow                                | Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund?   | X  |     |
| A2                           | Independent Position Control                      | Is personnel position control independent from the payroll system?   |    | X   |
| A3                           | Declining Enrollment                              | Is enrollment decreasing in both the prior and current fiscal years?   | X  |     |
| A4                           | New Charter Schools Impacting District Enrollment | Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior or current fiscal year?   | X  |     |
| A5                           | Salary Increases Exceed COLA                      | Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment? | X  |     |
| A6                           | Uncapped Health Benefits                          | Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?  | X  |     |
| A7                           | Independent Financial System                      | Is the district's financial system independent from the county office system?  | X  |     |
| A8                           | Fiscal Distress Reports                           | Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).  | X  |     |
| A9                           | Change of CBO or Superintendent                   | Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?  |    | X   |



Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).

Deviations from the standards must be explained and may affect the interim certification.

**CRITERIA AND STANDARDS**

**1. CRITERION: Average Daily Attendance**

STANDARD: Funded average daily attendance (ADA) for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since budget adoption.

District's ADA Standard Percentage Range: -2.0% to +2.0%

**1A. Calculating the District's ADA Variances**

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column for all fiscal years. First Interim Projected Year Totals data should be entered for all fiscal years.

| Fiscal Year                   | LCFF/Revenue Limit (Funded) ADA                                |  | Percent Change | Status |
|-------------------------------|--|--|----------------|--------|
|                               | Budget Adoption<br>Budget<br>(Form 01CS, Item 4A1,<br>Step 2A) | First Interim<br>Projected Year Totals |                |        |
| Current Year (2013-14)        | 11,909.00  | 11,832.00                              | -0.6%          | Met    |
| 1st Subsequent Year (2014-15) | 11,809.00  | 11,832.00                              | 0.2%           | Met    |
| 2nd Subsequent Year (2015-16) | 11,709.00  | 11,832.00                              | 1.1%           | Met    |

**1B. Comparison of District ADA to the Standard**

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Funded ADA has not changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years.

**Explanation:**  
(required if NOT met)

**2. CRITERION: Enrollment**

STANDARD: Projected enrollment for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since budget adoption.

District's Enrollment Standard Percentage Range: -2.0% to +2.0%

**2A. Calculating the District's Enrollment Variances**

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column for all fiscal years. Enter data in the second column for all fiscal years.

| Fiscal Year                   | Enrollment                              |                                  | Percent Change | Status  |
|-------------------------------|---|----------------------------------|----------------|---------|
|                               | Budget Adoption<br>(Form 01CS, Item 3B) | First Interim<br>CBEDS/Projected |                |         |
| Current Year (2013-14)        | 12,266                                  | 12,390                           | 1.0%           | Met     |
| 1st Subsequent Year (2014-15) | 12,166                                  | 12,390                           | 1.8%           | Met     |
| 2nd Subsequent Year (2015-16) | 12,066                                  | 12,390                           | 2.7%           | Not Met |

**2B. Comparison of District Enrollment to the Standard**

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD NOT MET - Enrollment projections have changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

**Explanation:**  
(required if NOT met)

Current projections for enrollment show a leveling of decline. Projections have been changed to reflect steady enrollment figures.

**3. CRITERION: ADA to Enrollment**

STANDARD: Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the current fiscal year or two subsequent fiscal years has not increased from the historical average ratio from the three prior fiscal years by more than one half of one percent (0.5%).

**3A. Calculating the District's ADA to Enrollment Standard**

DATA ENTRY: Unaudited Actuals data that exist will be extracted into the P-2 ADA column for the First Prior Year; otherwise, enter First Prior Year data. P-2 ADA for the second and third prior years are preloaded. Budget Adoption data that exist will be extracted into the Enrollment column; otherwise, enter Enrollment data for all fiscal years.

| Fiscal Year   | P-2 ADA<br>Unaudited Actuals<br>(Form A, Lines 3, 6, and 25) | Enrollment<br>CBEDS Actual<br>(Form 01CS, Item 2A) | Historical Ratio<br>of ADA to Enrollment |
|---|--|--|--|
| Third Prior Year (2010-11)  | 11,964   | 12,499   | 95.7%                                    |
| Second Prior Year (2011-12)   | 12,019   | 12,485   | 96.3%                                    |
| First Prior Year (2012-13)  | 11,832   | 12,365   | 95.7%                                    |
| Historical Average Ratio:   |  |  | 95.9%                                    |
| District's ADA to Enrollment Standard (historical average ratio plus 0.5%): |  |  | 96.4%                                    |

**3B. Calculating the District's Projected Ratio of ADA to Enrollment**

DATA ENTRY: If Form MYPI exists, Estimated P-2 ADA data for the two subsequent years will be extracted; if not, enter Estimated P-2 ADA data in the first column. All other data are extracted.

| Fiscal Year                   | Estimated P-2 ADA<br>(Form AI, Lines 1-4 and 22)<br>(Form MYPI, Line F2) | Enrollment<br>CBEDS/Projected<br>(Criterion 2, Item 2A) | Ratio of ADA to Enrollment | Status |
|-------------------------------|--|---|----------------------------|--------|
| Current Year (2013-14)        | 11,832   | 12,390  | 95.5%                      | Met    |
| 1st Subsequent Year (2014-15) | 11,832   | 12,390  | 95.5%                      | Met    |
| 2nd Subsequent Year (2015-16) | 11,832   | 12,390  | 95.5%                      | Met    |

**3C. Comparison of District ADA to Enrollment Ratio to the Standard**

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the current year and two subsequent fiscal years.

**Explanation:**  
(required if NOT met)

**4. CRITERION: LCFF/Revenue Limit**

STANDARD: Projected LCFF/revenue limit for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since budget adoption.

District's LCFF/Revenue Limit Standard Percentage Range: -2.0% to +2.0%

**4A. Calculating the District's Projected Change in LCFF/Revenue Limit**

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. In the First Interim column, Current Year data are extracted; enter data for the two subsequent years.

| Fiscal Year                   | LCFF/Revenue Limit<br>(Fund 01, Objects 8011, 8012, 8020-8089) |                       | Percent Change | Status  |
|-------------------------------|--|-----------------------|----------------|---------|
|                               | Budget Adoption  | First Interim         |                |         |
|                               | (Form 01CS, Item 4B)   | Projected Year Totals |                |         |
| Current Year (2013-14)        | 80,439,930.00  | 83,126,423.00         | 3.3%           | Not Met |
| 1st Subsequent Year (2014-15) | 82,048,729.00  | 84,767,195.00         | 3.3%           | Not Met |
| 2nd Subsequent Year (2015-16) | 84,510,190.00  | 87,302,188.00         | 3.3%           | Not Met |

**4B. Comparison of District LCFF/Revenue Limit to the Standard**

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD NOT MET - Projected LCFF/revenue limit has changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting LCFF/revenue limit.

**Explanation:**  
(required if NOT met)

At the time of the 2013-14 budget adoption, the EPA funding of \$2.4M was not included due to uncertainty of this funding for Basic Aid districts. This funding is now included in the First Interim budget along with additional changes due to LCFF holdharmless funding. The EPA and hold harmless funding continues in the subsequent years as well.

**5. CRITERION: Salaries and Benefits**

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the current fiscal year or two subsequent fiscal years has not changed from the historical average ratio from the three prior fiscal years by more than the greater of three percent or the district's required reserves percentage.

**5A. Calculating the District's Historical Average Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures**

DATA ENTRY: Unaudited Actuals data that exist for the First Prior Year will be extracted; otherwise, enter data for the First Prior Year. Unaudited Actuals data for the second and third prior years are preloaded.

| Fiscal Year                 | Unaudited Actuals - Unrestricted<br>(Resources 0000-1999) |  | Ratio<br>of Unrestricted Salaries and Benefits<br>to Total Unrestricted Expenditures |
|-----------------------------|---|--|--|
|                             | Salaries and Benefits<br>(Form 01, Objects 1000-3999)     | Total Expenditures<br>(Form 01, Objects 1000-7499) |  |
| Third Prior Year (2010-11)  | 63,763,909.57   | 74,726,639.65                                      | 85.3%  |
| Second Prior Year (2011-12) | 64,652,704.47   | 75,203,725.97                                      | 86.0%  |
| First Prior Year (2012-13)  | 65,076,042.05   | 75,116,871.20                                      | 86.6%  |
| Historical Average Ratio:   |   |  | 86.0%  |

|  | Current Year<br>(2013-14) | 1st Subsequent Year<br>(2014-15) | 2nd Subsequent Year<br>(2015-16) |
|--|---------------------------|----------------------------------|----------------------------------|
| District's Reserve Standard Percentage<br>(Criterion 10B, Line 4)  | 3.0%                      | 3.0%                             | 3.0%                             |
| <b>District's Salaries and Benefits Standard<br/>(historical average ratio, plus/minus the<br/>greater of 3% or the district's reserve<br/>standard percentage):</b> | <b>83.0% to 89.0%</b>     | <b>83.0% to 89.0%</b>            | <b>83.0% to 89.0%</b>            |

**5B. Calculating the District's Projected Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures**

DATA ENTRY: If Form MYPI exists, Projected Year Totals data for the two subsequent years will be extracted; if not, enter Projected Year Totals data. Projected Year Totals data for Current Year are extracted.

| Fiscal Year                   | Projected Year Totals - Unrestricted<br>(Resources 0000-1999)                      |  | Ratio<br>of Unrestricted Salaries and Benefits<br>to Total Unrestricted Expenditures | Status |
|-------------------------------|--|--|--|--------|
|                               | Salaries and Benefits<br>(Form 011, Objects 1000-3999)<br>(Form MYPI, Lines B1-B3) | Total Expenditures<br>(Form 011, Objects 1000-7499)<br>(Form MYPI, Lines B1-B8, B10) |  |        |
| Current Year (2013-14)        | 64,969,638.00  | 75,172,978.00  | 86.4%  | Met    |
| 1st Subsequent Year (2014-15) | 66,769,902.00  | 76,693,242.00  | 87.1%  | Met    |
| 2nd Subsequent Year (2015-16) | 67,689,508.00  | 78,134,548.00  | 86.6%  | Met    |

**5C. Comparison of District Salaries and Benefits Ratio to the Standard**

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the current year and two subsequent fiscal years.

**Explanation:**  
(required if NOT met)

**6. CRITERION: Other Revenues and Expenditures**

STANDARD: Projected operating revenues (including federal, other state and other local) or expenditures (including books and supplies, and services and other operating), for any of the current fiscal year or two subsequent fiscal years, have not changed by more than five percent since budget adoption.

Changes that exceed five percent in any major object category must be explained.

|  |                |
|--|----------------|
| District's Other Revenues and Expenditures Standard Percentage Range:    | -5.0% to +5.0% |
| District's Other Revenues and Expenditures Explanation Percentage Range: | -5.0% to +5.0% |

**6A. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range**

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. First Interim data for the Current Year are extracted. If First Interim Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the second column.

Explanations must be entered for each category if the percent change for any year exceeds the district's explanation percentage range.

| Object Range / Fiscal Year   | Budget Adoption<br>Budget<br>(Form 01CS, Item 6B) | First Interim<br>Projected Year Totals<br>(Fund 01) (Form MYPI) | Percent Change | Change Is Outside<br>Explanation Range |
|--|---|---|----------------|--|
| <b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)</b> |   |   |                |  |
| Current Year (2013-14)   | 4,093,584.00                                      | 4,791,376.00  | 17.0%          | Yes                                    |
| 1st Subsequent Year (2014-15)  | 4,093,584.00                                      | 4,238,376.00  | 3.5%           | No                                     |
| 2nd Subsequent Year (2015-16)  | 4,093,584.00                                      | 4,238,376.00  | 3.5%           | No                                     |

**Explanation:**  
(required if Yes)

Since budget adoption, carryover and deferred federal revenue from 2012/13 have been included in the 2013/14 budget.

|  |              |              |       |     |
|--|--------------|--------------|-------|-----|
| <b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b> |              |              |       |     |
| Current Year (2013-14)   | 4,644,931.00 | 7,405,406.00 | 59.4% | Yes |
| 1st Subsequent Year (2014-15)  | 4,692,877.00 | 4,634,161.00 | -1.3% | No  |
| 2nd Subsequent Year (2015-16)  | 4,043,270.00 | 4,634,161.00 | 14.6% | Yes |

**Explanation:**  
(required if Yes)

Since budget adoption, additional one-time restricted revenue of \$2.5M has been budgeted in 2013/14 for Common Core State Standards funding. Also, other state revenue has been reduced and included in LCFF/Revenue Limit Sources due to LCFF changes, this change continues in subsequent years.

|  |              |              |       |     |
|--|--------------|--------------|-------|-----|
| <b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b> |              |              |       |     |
| Current Year (2013-14)   | 8,055,834.00 | 8,553,302.00 | 6.2%  | Yes |
| 1st Subsequent Year (2014-15)  | 8,975,834.00 | 8,685,802.00 | -3.2% | No  |
| 2nd Subsequent Year (2015-16)  | 8,805,834.00 | 8,515,802.00 | -3.3% | No  |

**Explanation:**  
(required if Yes)

Since budget adoption, additional local revenue is budgeted for fees and donations received. This source of revenue is reported as it is received and continues to increase throughout the year.

|   |              |              |        |     |
|---|--------------|--------------|--------|-----|
| <b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b> |              |              |        |     |
| Current Year (2013-14)  | 2,940,347.00 | 7,007,684.00 | 138.3% | Yes |
| 1st Subsequent Year (2014-15)   | 2,740,347.00 | 2,876,769.00 | 5.0%   | No  |
| 2nd Subsequent Year (2015-16)   | 2,740,347.00 | 3,092,054.00 | 12.8%  | Yes |

**Explanation:**  
(required if Yes)

The 1st Interim budget includes carryover amounts that were not included in the adopted budget. These amounts are removed from subsequent years. In addition, books and supplies have been increased to allow for expenditures related to local revenue received.

|  |               |               |      |     |
|--|---------------|---------------|------|-----|
| <b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b> |               |               |      |     |
| Current Year (2013-14)   | 12,665,974.00 | 12,858,857.00 | 1.5% | No  |
| 1st Subsequent Year (2014-15)  | 12,665,974.00 | 13,328,857.00 | 5.2% | Yes |
| 2nd Subsequent Year (2015-16)  | 12,665,974.00 | 13,850,557.00 | 9.4% | Yes |

**Explanation:**  
(required if Yes)

Since budget adoption, \$500K has been included in each of the subsequent years for the district's share of implementation costs for a county financial/human resources system. This amount has been reserved in the ending balance since 2012/13.

**6B. Calculating the District's Change in Total Operating Revenues and Expenditures**

DATA ENTRY: All data are extracted or calculated.

| Object Range / Fiscal Year  | Budget Adoption<br>Budget | First Interim<br>Projected Year Totals | Percent Change | Status  |
|---|---------------------------|--|----------------|---------|
| <b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>                     |                           |  |                |         |
| Current Year (2013-14)  | 16,794,349.00             | 20,750,084.00                          | 23.6%          | Not Met |
| 1st Subsequent Year (2014-15)   | 17,762,295.00             | 17,558,339.00                          | -1.1%          | Met     |
| 2nd Subsequent Year (2015-16)   | 16,942,688.00             | 17,388,339.00                          | 2.6%           | Met     |
| <b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b> |                           |  |                |         |
| Current Year (2013-14)  | 15,606,321.00             | 19,866,541.00                          | 27.3%          | Not Met |
| 1st Subsequent Year (2014-15)   | 15,406,321.00             | 16,205,626.00                          | 5.2%           | Not Met |
| 2nd Subsequent Year (2015-16)   | 15,406,321.00             | 16,942,611.00                          | 10.0%          | Not Met |

**6C. Comparison of District Total Operating Revenues and Expenditures to the Standard Percentage Range**

DATA ENTRY: Explanations are linked from Section 6A if the status in Section 6B is Not Met; no entry is allowed below.

- 1a. STANDARD NOT MET - One or more projected operating revenue have changed since budget adoption by more than the standard in one or more of the current year or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

**Explanation:**

Federal Revenue  
(linked from 6A  
if NOT met)

Since budget adoption, carryover and deferred federal revenue from 2012/13 have been included in the 2013/14 budget.

**Explanation:**

Other State Revenue  
(linked from 6A  
if NOT met)

Since budget adoption, additional one-time restricted revenue of \$2.5M has been budgeted in 2013/14 for Common Core State Standards funding. Also, other state revenue has been reduced and included in LCFF/Revenue Limit Sources due to LCFF changes, this change continues in subsequent years.

**Explanation:**

Other Local Revenue  
(linked from 6A  
if NOT met)

Since budget adoption, additional local revenue is budgeted for fees and donations received. This source of revenue is reported as it is received and continues to increase throughout the year.

- 1b. STANDARD NOT MET - One or more total operating expenditures have changed since budget adoption by more than the standard in one or more of the current year or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

**Explanation:**

Books and Supplies  
(linked from 6A  
if NOT met)

The 1st Interim budget includes carryover amounts that were not included in the adopted budget. These amounts are removed from subsequent years. In addition, books and supplies have been increased to allow for expenditures related to local revenue received.

**Explanation:**

Services and Other Exps  
(linked from 6A  
if NOT met)

Since budget adoption, \$500K has been included in each of the subsequent years for the district's share of implementation costs for a county financial/human resources system. This amount has been reserved in the ending balance since 2012/13.

**7. CRITERION: Facilities Maintenance**

STANDARD: Identify changes that have occurred since budget adoption in the projected contributions for facilities maintenance funding as required pursuant to Education Code sections 17584 (Deferred Maintenance) and 17070.75 (Ongoing and Major Maintenance Account).

**7A. Determining the District's Compliance with the Contribution Requirement for EC Section 17584 - Deferred Maintenance**

NOTE: AB 97 (Chapter 47, Statutes of 2013) eliminated the Deferred Maintenance program under the Local Control Funding Formula. This section has been inactivated.

**7B. Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 as modified by Section 17070.766 and amended by SB 70 (Chapter 7, Statutes of 2011), effective 2008-09 through 2014-15 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)**

NOTE: SB 70 (Chapter 7, Statutes of 2011) extends EC Section 17070.766 from 2008-09 through 2014-15. EC Section 17070.766 reduced the contributions required by EC Section 17070.75 from 3 percent to 1 percent. Therefore, the calculation in this section has been revised accordingly for that period.

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter Budget Adoption data into lines 1 and 2. All other data are extracted.

|  | Budget Adoption<br>1% Required<br>Minimum Contribution<br>(Form 01CS, Item 7B2c) | First Interim Contribution<br>Projected Year Totals<br>(Fund 01, Resource 8150,<br>Objects 8900-8999) | Status |
|--|--|---|--------|
| 1. OMMA/RMA Contribution   | 1,029,859.59   | 2,320,791.00  | Met    |
| 2. Budget Adoption Contribution (information only)<br>(Form 01CS, Criterion 7B, Line 2c) |  | 2,250,397.00  |        |

If status is not met, enter an X in the box that best describes why the minimum required contribution was not made

- Not applicable (district does not participate in the Leroy F. Green School Facilities Act of 1998)
- Exempt (due to district's small size [EC Section 17070.75 (b)(2)(D)])
- Other (explanation must be provided)

**Explanation:**  
(required if NOT met  
and Other is marked)



**8. CRITERION: Deficit Spending**

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in any of the current fiscal year or two subsequent fiscal years.

<sup>1</sup>Available reserves are the unrestricted amounts in the Reserve for Economic Uncertainties and the Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

<sup>2</sup>A school district that is the Administrative Unit of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

**8A. Calculating the District's Deficit Spending Standard Percentage Levels**

DATA ENTRY: All data are extracted or calculated.

|  | Current Year<br>(2013-14) | 1st Subsequent Year<br>(2014-15) | 2nd Subsequent Year<br>(2015-16) |
|--|---------------------------|----------------------------------|----------------------------------|
| District's Available Reserve Percentages (Criterion 10C, Line 9)   | 7.6%                      | 6.3%                             | 5.5%                             |
| <b>District's Deficit Spending Standard Percentage Levels<br/>(one-third of available reserve percentage):</b> | <b>2.5%</b>               | <b>2.1%</b>                      | <b>1.8%</b>                      |

**8B. Calculating the District's Deficit Spending Percentages**

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the first and second columns.

| Fiscal Year                   | Projected Year Totals  |   |   | Status  |
|-------------------------------|--|---|---|---------|
|                               | Net Change in<br>Unrestricted Fund Balance<br>(Form 011, Section E)<br>(Form MYPI, Line C) | Total Unrestricted Expenditures<br>and Other Financing Uses<br>(Form 011, Objects 1000-7999)<br>(Form MYPI, Line B11) | Deficit Spending Level<br>(If Net Change in Unrestricted Fund<br>Balance is negative, else N/A) |         |
| Current Year (2013-14)        | (2,954,627.00)   | 75,192,978.00   | 3.9%  | Not Met |
| 1st Subsequent Year (2014-15) | (2,192,364.00)   | 76,693,242.00   | 2.9%  | Not Met |
| 2nd Subsequent Year (2015-16) | (1,268,677.00)   | 78,134,548.00   | 1.6%  | Met     |

**8C. Comparison of District Deficit Spending to the Standard**

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD NOT MET - Unrestricted deficit spending has exceeded the standard percentage level in any of the current year or two subsequent fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budget, and what changes will be made to ensure that the budget deficits are eliminated or are balanced within the standard.

**Explanation:**  
(required if NOT met)

Due to the continuing state economic circumstances, the district has had to use reserves to sustain programs. However, the district continues to make reductions and monitor programs to maintain a balanced budget.

**9. CRITERION: Fund and Cash Balances**

A. FUND BALANCE STANDARD: Projected general fund balance will be positive at the end of the current fiscal year and two subsequent fiscal years.

**9A-1. Determining if the District's General Fund Ending Balance is Positive**

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years.

| Fiscal Year                   | Ending Fund Balance<br>General Fund<br>Projected Year Totals<br>(Form 011, Line F2.) (Form MYPI, Line D2) | Status |
|-------------------------------|---|--------|
| Current Year (2013-14)        | 10,311,917.59   | Met    |
| 1st Subsequent Year (2014-15) | 8,119,551.00  | Met    |
| 2nd Subsequent Year (2015-16) | 6,850,873.00  | Met    |

**9A-2. Comparison of the District's Ending Fund Balance to the Standard**

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Projected general fund ending balance is positive for the current fiscal year and two subsequent fiscal years.

Explanation:  
(required if NOT met)

B. CASH BALANCE STANDARD: Projected general fund cash balance will be positive at the end of the current fiscal year.

**9B-1. Determining if the District's Ending Cash Balance is Positive**

DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.

| Fiscal Year            | Ending Cash Balance<br>General Fund<br>(Form CASH, Line F, June Column) | Status |
|------------------------|---|--------|
| Current Year (2013-14) | 9,607,529.00  | Met    |

**9B-2. Comparison of the District's Ending Cash Balance to the Standard**

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.

Explanation:  
(required if NOT met)

**10. CRITERION: Reserves**

STANDARD: Available reserves<sup>1</sup> for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

| Percentage Level            | District ADA |     |         |
|-----------------------------|--------------|-----|---------|
| 5% or \$63,000 (greater of) | 0            | to  | 300     |
| 4% or \$63,000 (greater of) | 301          | to  | 1,000   |
| 3%                          | 1,001        | to  | 30,000  |
| 2%                          | 30,001       | to  | 400,000 |
| 1%                          | 400,001      | and | over    |

<sup>1</sup> Available reserves are the unrestricted amounts in the Reserve for Economic Uncertainties and the Unassigned/Unappropriated accounts in the General Fund and Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

<sup>2</sup> Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment (Education Code Section 42238), rounded to the nearest thousand.

<sup>3</sup> A school district that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

|   | Current Year<br>(2013-14) | 1st Subsequent Year<br>(2014-15) | 2nd Subsequent Year<br>(2015-16) |
|---|---------------------------|----------------------------------|----------------------------------|
| District Estimated P-2 ADA (Criterion 3, Item 3B) | 11,832                    | 11,832                           | 11,832                           |
| District's Reserve Standard Percentage Level:     | 3%                        | 3%                               | 3%                               |

**10A. Calculating the District's Special Education Pass-through Exclusions (only for districts that serve as the AU of a SELPA)**

DATA ENTRY: For SELPA AUs, if Form MYPI exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1 and, if Yes, enter data for item 2a and for the two subsequent years in item 2b; Current Year data are extracted.

For districts that serve as the AU of a SELPA (Form MYPI, Lines F1a, F1b1, and F1b2):

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
2. If you are the SELPA AU and are excluding special education pass-through funds:
  - a. Enter the name(s) of the SELPA(s): \_\_\_\_\_

|   | Current Year<br>Projected Year Totals<br>(2013-14) | 1st Subsequent Year<br>(2014-15) | 2nd Subsequent Year<br>(2015-16) |
|---|--|----------------------------------|----------------------------------|
| b. Special Education Pass-through Funds<br>(Fund 10, resources 3300-3499 and 6500-6540,<br>objects 7211-7213 and 7221-7223) | 0.00   |                                  |                                  |

**10B. Calculating the District's Reserve Standard**

DATA ENTRY: If Form MYPI exists, all data will be extracted or calculated. If not, enter data for line 1 for the two subsequent years; Current Year data are extracted.

|   | Current Year<br>Projected Year Totals<br>(2013-14) | 1st Subsequent Year<br>(2014-15) | 2nd Subsequent Year<br>(2015-16) |
|---|--|----------------------------------|----------------------------------|
| 1. Expenditures and Other Financing Uses<br>(Form 011, objects 1000-7999) (Form MYPI, Line B11)     | 108,901,302.00                                     | 105,656,844.00                   | 107,098,147.00                   |
| 2. Plus: Special Education Pass-through<br>(Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No) | 0.00   |                                  |                                  |
| 3. Total Expenditures and Other Financing Uses<br>(Line B1 plus Line B2)                            | 108,901,302.00                                     | 105,656,844.00                   | 107,098,147.00                   |
| 4. Reserve Standard Percentage Level  | 3%   | 3%                               | 3%                               |
| 5. Reserve Standard - by Percent<br>(Line B3 times Line B4)   | 3,267,039.06                                       | 3,169,705.32                     | 3,212,944.41                     |
| 6. Reserve Standard - by Amount<br>(\$63,000 for districts with less than 1,001 ADA, else 0)        | 0.00   | 0.00                             | 0.00                             |
| 7. <b>District's Reserve Standard<br/>(Greater of Line B5 or Line B6)</b>                           | <b>3,267,039.06</b>                                | <b>3,169,705.32</b>              | <b>3,212,944.41</b>              |

**10C. Calculating the District's Available Reserve Amount**

DATA ENTRY: All data are extracted from fund data and Form MYPI. If Form MYPI does not exist, enter data for the two subsequent years.

| Reserve Amounts<br>(Unrestricted resources 0000-1999 except Line 4)   | Current Year<br>Projected Year Totals<br>(2013-14) | 1st Subsequent Year<br>(2014-15) | 2nd Subsequent Year<br>(2015-16) |
|---|--|----------------------------------|----------------------------------|
| 1. General Fund - Stabilization Arrangements<br>(Fund 01, Object 9750) (Form MYPI, Line E1a)  | 0.00   | 0.00                             | 0.00                             |
| 2. General Fund - Reserve for Economic Uncertainties<br>(Fund 01, Object 9789) (Form MYPI, Line E1b)  | 0.00   | 4,162,481.00                     | 3,415,503.00                     |
| 3. General Fund - Unassigned/Unappropriated Amount<br>(Fund 01, Object 9790) (Form MYPI, Line E1c)  | 5,854,845.80                                       | 0.00                             | 0.00                             |
| 4. General Fund - Negative Ending Balances in Restricted Resources<br>(Fund 01, Object 979Z, if negative, for each of resources 2000-9999)<br>(Form MYPI, Line E1d) | (0.44)   | 0.00                             | 0.00                             |
| 5. Special Reserve Fund - Stabilization Arrangements<br>(Fund 17, Object 9750) (Form MYPI, Line E2a)  | 0.00   | 0.00                             | 0.00                             |
| 6. Special Reserve Fund - Reserve for Economic Uncertainties<br>(Fund 17, Object 9789) (Form MYPI, Line E2b)  | 2,456,982.65                                       | 2,481,553.00                     | 2,506,368.00                     |
| 7. Special Reserve Fund - Unassigned/Unappropriated Amount<br>(Fund 17, Object 9790) (Form MYPI, Line E2c)  | 0.00   | 0.00                             | 0.00                             |
| 8. District's Available Reserve Amount<br>(Lines C1 thru C7)  | 8,311,828.01                                       | 6,644,034.00                     | 5,921,871.00                     |
| 9. District's Available Reserve Percentage (Information only)<br>(Line 8 divided by Section 10B, Line 3)  | 7.63%  | 6.29%                            | 5.53%                            |
| <b>District's Reserve Standard<br/>(Section 10B, Line 7):</b>   | <b>3,267,039.06</b>                                | <b>3,169,705.32</b>              | <b>3,212,944.41</b>              |
| Status:   | Met  | Met                              | Met                              |

**10D. Comparison of District Reserve Amount to the Standard**

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Available reserves have met the standard for the current year and two subsequent fiscal years.

**Explanation:**  
(required if NOT met)

**SUPPLEMENTAL INFORMATION**

DATA ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer

**S1. Contingent Liabilities**

1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since budget adoption that may impact the budget?

No

1b. If Yes, identify the liabilities and how they may impact the budget:

**S2. Use of One-time Revenues for Ongoing Expenditures**

1a. Does your district have ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?

No

1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

**S3. Temporary Interfund Borrowings**

1a. Does your district have projected temporary borrowings between funds?  
(Refer to Education Code Section 42603)

No

1b. If Yes, identify the interfund borrowings:

**S4. Contingent Revenues**

1a. Does your district have projected revenues for the current fiscal year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?

No

1b. If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced

**S5. Contributions**

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than \$20,000 and more than five percent since budget adoption.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if transfers have changed by more than \$20,000 and more than five percent since budget adoption.

Identify capital project cost overruns that have occurred since budget adoption that may impact the general fund budget.

District's Contributions and Transfers Standard: -5.0% to +5.0%  
or -\$20,000 to +\$20,000

**S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund**

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the First Interim's Current Year data will be extracted. Enter First Interim Contributions for the 1st and 2nd Subsequent Years. For Transfers In and Transfers Out, if Form MYP exists, the data will be extracted into the First Interim column for the Current Year, and 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data in the Current Year, and 1st and 2nd Subsequent Years. Click on the appropriate button for Item 1d; all other data will be calculated.

| Description / Fiscal Year   | Budget Adoption<br>(Form 01CS, Item S5A) | First Interim<br>Projected Year Totals | Percent<br>Change | Amount of Change | Status  |
|---|--|--|-------------------|------------------|---------|
| <b>1a. Contributions, Unrestricted General Fund<br/>(Fund 01, Resources 0000-1999, Object 8980)</b> |  |  |                   |                  |         |
| Current Year (2013-14)  | (15,010,614.00)                          | (16,112,482.00)                        | 7.3%              | 1,101,868.00     | Not Met |
| 1st Subsequent Year (2014-15)   | (14,510,614.00)                          | (15,612,482.00)                        | 7.6%              | 1,101,868.00     | Not Met |
| 2nd Subsequent Year (2015-16)   | (14,260,614.00)                          | (15,362,482.00)                        | 7.7%              | 1,101,868.00     | Not Met |
| <b>1b. Transfers In, General Fund *</b>   |  |  |                   |                  |         |
| Current Year (2013-14)  | 765,588.00                               | 765,588.00                             | 0.0%              | 0.00             | Met     |
| 1st Subsequent Year (2014-15)   | 765,588.00                               | 765,588.00                             | 0.0%              | 0.00             | Met     |
| 2nd Subsequent Year (2015-16)   | 765,588.00                               | 765,588.00                             | 0.0%              | 0.00             | Met     |
| <b>1c. Transfers Out, General Fund *</b>  |  |  |                   |                  |         |
| Current Year (2013-14)  | 20,000.00                                | 20,000.00                              | 0.0%              | 0.00             | Met     |
| 1st Subsequent Year (2014-15)   | 20,000.00                                | 20,000.00                              | 0.0%              | 0.00             | Met     |
| 2nd Subsequent Year (2015-16)   | 20,000.00                                | 20,000.00                              | 0.0%              | 0.00             | Met     |

**1d. Capital Project Cost Overruns**

Have capital project cost overruns occurred since budget adoption that may impact the general fund operational budget?

No

\* Include transfers used to cover operating deficits in either the general fund or any other fund.

**S5B. Status of the District's Projected Contributions, Transfers, and Capital Projects**

DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for Item 1d.

1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed since budget adoption by more than the standard for any of the current year or subsequent two fiscal years. Identify restricted programs and contribution amount for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

**Explanation:**  
(required if NOT met)

Since budget adoption, special education staffing costs have increased for incoming students. These increases continue as part of the assumptions in the subsequent years.

1b. MET - Projected transfers in have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.

**Explanation:**  
(required if NOT met)

1c. MET - Projected transfers out have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.

**Explanation:**  
(required if NOT met)

|  |
|--|
|  |
|--|

1d. NO - There have been no capital project cost overruns occurring since budget adoption that may impact the general fund operational budget.

**Project Information:**  
(required if YES)

|  |
|--|
|  |
|  |
|  |
|  |
|  |
|  |

**S6. Long-term Commitments**

Identify all existing and new multiyear commitments<sup>1</sup> and their annual required payment for the current fiscal year and two subsequent fiscal years.

Explain how any increase in annual payments will be funded. Also, explain how any decrease to funding sources used to pay long-term commitments will be replaced.

<sup>1</sup> Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

**S6A. Identification of the District's Long-term Commitments**

DATA ENTRY: If Budget Adoption data exist (Form 01CS, Item S6A), long-term commitment data will be extracted and it will only be necessary to click the appropriate button for Item 1b. Extracted data may be overwritten to update long-term commitment data in Item 2, as applicable. If no Budget Adoption data exist, click the appropriate buttons for items 1a and 1b, and enter all other data, as applicable.

1. a. Does your district have long-term (multiyear) commitments?  
(If No, skip items 1b and 2 and sections S6B and S6C)
- b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since budget adoption?
2. If Yes to Item 1a, list (or update) all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Item S7A.

| Type of Commitment            | # of Years Remaining | SACS Fund and Object Codes Used For: |                               | Principal Balance as of July 1, 2013 |
|-------------------------------|----------------------|--------------------------------------|-------------------------------|--------------------------------------|
|                               |                      | Funding Sources (Revenues)           | Debt Service (Expenditures)   |                                      |
| Capital Leases                |                      |                                      |                               |                                      |
| Certificates of Participation |                      |                                      |                               |                                      |
| General Obligation Bonds      | 25                   | Special Tax Revenue                  | Special Tax Revenue 7438/7439 | 157,680,000                          |
| Supp Early Retirement Program |                      |                                      |                               |                                      |
| State School Building Loans   | 8                    | State CTE Loan                       | Capital Facilities 7438/7439  | 2,400,000                            |
| Compensated Absences          |                      |                                      |                               |                                      |

Other Long-term Commitments (do not include OPEB):

|                                    |    |   |                               |            |
|------------------------------------|----|---|-------------------------------|------------|
| Special Tax Revenue Bond           | 30 | Special Tax Revenue                         | Special Tax Revenue 7438/7439 | 81,220,000 |
| Qualified School Construction Bond | 14 | Gen Fund/Fed Subsidy/Energy Sav/Transfer In | General Fund 7438/7439        | 10,718,232 |
| Lease Revenue Bonds                | 8  | Capital Facilities                          | General Fund 7438/7439        | 2,500,000  |
|                                    |    |   |                               |            |
|                                    |    |   |                               |            |
|                                    |    |   |                               |            |
|                                    |    |   |                               |            |

| Type of Commitment (continued) | Prior Year (2012-13) Annual Payment (P & I) | Current Year (2013-14) Annual Payment (P & I) | 1st Subsequent Year (2014-15) Annual Payment (P & I) | 2nd Subsequent Year (2015-16) Annual Payment (P & I) |
|--------------------------------|---|---|--|--|
| Capital Leases                 |   |   |  |  |
| Certificates of Participation  |   |   |  |  |
| General Obligation Bonds       |   | 4,953,885                                     | 14,035,025   | 11,577,725   |
| Supp Early Retirement Program  |   |   |  |  |
| State School Building Loans    | 343,982                                     | 343,982                                       | 343,982  | 343,982  |
| Compensated Absences           | 1,110,000                                   | 1,110,000                                     | 1,110,000  | 1,110,000  |

Other Long-term Commitments (continued):

|  |                  |                   |                   |                   |
|--|------------------|-------------------|-------------------|-------------------|
| Special Tax Revenue Bond   | 5,736,224        | 5,735,724         | 5,756,349         | 5,782,024         |
| Qualified School Construction Bond                                   | 1,606,227        | 1,606,227         | 1,606,227         | 1,606,227         |
| Lease Revenue Bonds  |                  | 50,000            | 50,000            | 50,000            |
|  |                  |                   |                   |                   |
|  |                  |                   |                   |                   |
|  |                  |                   |                   |                   |
|  |                  |                   |                   |                   |
| <b>Total Annual Payments:</b>  | <b>8,796,433</b> | <b>13,799,818</b> | <b>22,901,583</b> | <b>20,469,958</b> |
| <b>Has total annual payment increased over prior year (2012-13)?</b> |                  | <b>Yes</b>        | <b>Yes</b>        | <b>Yes</b>        |



**S6B. Comparison of the District's Annual Payments to Prior Year Annual Payment**

DATA ENTRY: Enter an explanation if Yes.

- 1a. Yes - Annual payments for long-term commitments have increased in one or more of the current or two subsequent fiscal years. Explain how the increase in annual payments will be funded.

**Explanation:**  
(Required if Yes  
to increase in total  
annual payments)

In November 2012, the voters in the San Dieguito Community passed a GO Bond. The annual payments will be paid from ongoing tax revenue.

**S6C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments**

DATA ENTRY: Click the appropriate Yes or No button in Item 1; if Yes, an explanation is required in Item 2.

- 1. Will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?

No

- 2. No - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment.

**Explanation:**  
(Required if Yes)

**S7. Unfunded Liabilities**

Identify any changes in estimates for unfunded liabilities since budget adoption, and indicate whether the changes are the result of a new actuarial valuation.

**S7A. Identification of the District's Estimated Unfunded Liability for Postemployment Benefits Other Than Pensions (OPEB)**

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budget Adoption data that exist (Form 01CS, Item S7A) will be extracted; otherwise, enter Budget Adoption and First Interim data in items 2-4.

- 1. a. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)
- b. If Yes to Item 1a, have there been changes since budget adoption in OPEB liabilities?
- c. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions?

2. OPEB Liabilities

|   | Budget Adoption<br>(Form 01CS, Item S7A) | First Interim |
|---|--|---------------|
| a. OPEB actuarial accrued liability (AAL)                                       | 15,210,567.00                            | 15,210,567.00 |
| b. OPEB unfunded actuarial accrued liability (UAAL)                             | 15,210,567.00                            | 15,210,567.00 |
| c. Are AAL and UAAL based on the district's estimate or an actuarial valuation? | Actuarial                                | Actuarial     |
| d. If based on an actuarial valuation, indicate the date of the OPEB valuation. | Jun 30, 2011                             | Jun 30, 2011  |

3. OPEB Contributions

|  | Budget Adoption<br>(Form 01CS, Item S7A) | First Interim |
|--|--|---------------|
| a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method                           |  |               |
| Current Year (2013-14)   | 2,260,217.00                             | 2,260,217.00  |
| 1st Subsequent Year (2014-15)  | 2,260,217.00                             | 2,260,217.00  |
| 2nd Subsequent Year (2015-16)  | 2,260,217.00                             | 2,260,217.00  |
| b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752) |  |               |
| Current Year (2013-14)   | 1,367,887.00                             | 1,379,591.00  |
| 1st Subsequent Year (2014-15)  | 704,713.00                               | 710,743.00    |
| 2nd Subsequent Year (2015-16)  | 781,949.00                               | 787,979.00    |
| c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)  |  |               |
| Current Year (2013-14)   | 664,713.00                               | 670,743.00    |
| 1st Subsequent Year (2014-15)  | 704,713.00                               | 710,743.00    |
| 2nd Subsequent Year (2015-16)  | 781,949.00                               | 787,979.00    |
| d. Number of retirees receiving OPEB benefits  |  |               |
| Current Year (2013-14)   | 115                                      | 115           |
| 1st Subsequent Year (2014-15)  | 118                                      | 118           |
| 2nd Subsequent Year (2015-16)  | 118                                      | 118           |

4. Comments:

**S7B. Identification of the District's Unfunded Liability for Self-insurance Programs**

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budget Adoption data that exist (Form 01CS, Item S7B) will be extracted; otherwise, enter Budget Adoption and First Interim data in items 2-4.

- 1. a. Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB; which is covered in Section S7A) (If No, skip items 1b-4)
 

|    |
|----|
| No |
|----|
- b. If Yes to item 1a, have there been changes since budget adoption in self-insurance liabilities?
 

|     |
|-----|
| n/a |
|-----|
- c. If Yes to item 1a, have there been changes since budget adoption in self-insurance contributions?
 

|     |
|-----|
| n/a |
|-----|

2. Self-Insurance Liabilities

|   | Budget Adoption<br>(Form 01CS, Item S7B) | First Interim |
|---|--|---------------|
| a. Accrued liability for self-insurance programs  |  |               |
| b. Unfunded liability for self-insurance programs |  |               |

3. Self-Insurance Contributions

|  | Budget Adoption<br>(Form 01CS, Item S7B) | First Interim |
|--|--|---------------|
| a. Required contribution (funding) for self-insurance programs |  |               |
| Current Year (2013-14)   |  |               |
| 1st Subsequent Year (2014-15)                                  |  |               |
| 2nd Subsequent Year (2015-16)                                  |  |               |
| b. Amount contributed (funded) for self-insurance programs     |  |               |
| Current Year (2013-14)   |  |               |
| 1st Subsequent Year (2014-15)                                  |  |               |
| 2nd Subsequent Year (2015-16)                                  |  |               |

4. Comments:

**S8. Status of Labor Agreements**

Analyze the status of employee labor agreements. Identify new labor agreements that have been ratified since budget adoption, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues and explain how these commitments will be funded in future fiscal years.

**If salary and benefit negotiations are not finalized, upon settlement with certificated or classified staff:**

The school district must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the county office of education (COE) with an analysis of the cost of the settlement and its impact on the operating budget.

The county superintendent shall review the analysis relative to the criteria and standards and may provide written comments to the president of the district governing board and superintendent.

**S8A. Cost Analysis of District's Labor Agreements - Certificated (Non-management) Employees**

DATA ENTRY: Click the appropriate Yes or No button for "Status of Certificated Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

**Status of Certificated Labor Agreements as of the Previous Reporting Period**

Were all certificated labor negotiations settled as of budget adoption?

If Yes, complete number of FTEs, then skip to section S8B.

If No, continue with section S8A.

**Certificated (Non-management) Salary and Benefit Negotiations**

|  | Prior Year (2nd Interim)<br>(2012-13) | Current Year<br>(2013-14) | 1st Subsequent Year<br>(2014-15) | 2nd Subsequent Year<br>(2015-16) |
|--|---------------------------------------|---------------------------|----------------------------------|----------------------------------|
| Number of certificated (non-management) full-time-equivalent (FTE) positions | 522.0                                 | 537.2                     | 537.2                            | 537.2                            |

1a. Have any salary and benefit negotiations been settled since budget adoption?

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled?

If Yes, complete questions 6 and 7.

**Negotiations Settled Since Budget Adoption**

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement?

If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date:  End Date:

5. Salary settlement: 

|  | Current Year<br>(2013-14) | 1st Subsequent Year<br>(2014-15) | 2nd Subsequent Year<br>(2015-16) |
|--|---------------------------|----------------------------------|----------------------------------|
| Is the cost of salary settlement included in the interim and multiyear projections (MYPs)? | <input type="text"/>      | <input type="text"/>             | <input type="text"/>             |

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year

or

**Multiyear Agreement**

Total cost of salary settlement

% change in salary schedule from prior year (may enter text, such as "Reopener")

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits

|  |
|--|
|  |
|--|

| Current Year<br>(2013-14) | 1st Subsequent Year<br>(2014-15) | 2nd Subsequent Year<br>(2015-16) |
|---------------------------|----------------------------------|----------------------------------|
|---------------------------|----------------------------------|----------------------------------|

7. Amount included for any tentative salary schedule increases

|  |  |  |
|--|--|--|
|  |  |  |
|--|--|--|

**Certificated (Non-management) Health and Welfare (H&W) Benefits**

- Are costs of H&W benefit changes included in the interim and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

| Current Year<br>(2013-14) | 1st Subsequent Year<br>(2014-15) | 2nd Subsequent Year<br>(2015-16) |
|---------------------------|----------------------------------|----------------------------------|
|                           |                                  |                                  |
|                           |                                  |                                  |
|                           |                                  |                                  |

**Certificated (Non-management) Prior Year Settlements Negotiated Since Budget Adoption**

Are any new costs negotiated since budget adoption for prior year settlements included in the interim?

If Yes, amount of new costs included in the interim and MYPs  
If Yes, explain the nature of the new costs:

|  |  |  |
|--|--|--|
|  |  |  |
|  |  |  |

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**Certificated (Non-management) Step and Column Adjustments**

- Are step & column adjustments included in the interim and MYPs?
- Cost of step & column adjustments
- Percent change in step & column over prior year

| Current Year<br>(2013-14) | 1st Subsequent Year<br>(2014-15) | 2nd Subsequent Year<br>(2015-16) |
|---------------------------|----------------------------------|----------------------------------|
|                           |                                  |                                  |
|                           |                                  |                                  |

**Certificated (Non-management) Attrition (layoffs and retirements)**

- Are savings from attrition included in the budget and MYPs?
- Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?

| Current Year<br>(2013-14) | 1st Subsequent Year<br>(2014-15) | 2nd Subsequent Year<br>(2015-16) |
|---------------------------|----------------------------------|----------------------------------|
|                           |                                  |                                  |
|                           |                                  |                                  |

**Certificated (Non-management) - Other**

List other significant contract changes that have occurred since budget adoption and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

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**S8B. Cost Analysis of District's Labor Agreements - Classified (Non-management) Employees**

DATA ENTRY: Click the appropriate Yes or No button for "Status of Classified Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

**Status of Classified Labor Agreements as of the Previous Reporting Period**

Were all classified labor negotiations settled as of budget adoption?

If Yes, complete number of FTEs, then skip to section S8C.

If No, continue with section S8B.

**Classified (Non-management) Salary and Benefit Negotiations**

|   | Prior Year (2nd Interim)<br>(2012-13) | Current Year<br>(2013-14) | 1st Subsequent Year<br>(2014-15) | 2nd Subsequent Year<br>(2015-16) |
|---|---------------------------------------|---------------------------|----------------------------------|----------------------------------|
| Number of classified (non-management) FTE positions | 318.1                                 | 332.2                     | 332.2                            | 332.2                            |

1a. Have any salary and benefit negotiations been settled since budget adoption?

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled?

If Yes, complete questions 6 and 7.

**Negotiations Settled Since Budget Adoption**

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement?

If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date:  End Date:

5. Salary settlement:

|  | Current Year<br>(2013-14) | 1st Subsequent Year<br>(2014-15) | 2nd Subsequent Year<br>(2015-16) |
|--|---------------------------|----------------------------------|----------------------------------|
| Is the cost of salary settlement included in the interim and multiyear projections (MYPs)? |                           |                                  |                                  |

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year

or

**Multiyear Agreement**

Total cost of salary settlement

% change in salary schedule from prior year (may enter text, such as "Reopener")

Identify the source of funding that will be used to support multiyear salary commitments:

**Negotiations Not Settled**

6. Cost of a one percent increase in salary and statutory benefits

7. Amount included for any tentative salary schedule increases

|  | Current Year<br>(2013-14) | 1st Subsequent Year<br>(2014-15) | 2nd Subsequent Year<br>(2015-16) |
|--|---------------------------|----------------------------------|----------------------------------|
|  | 0                         | 0                                | 0                                |

**Classified (Non-management) Health and Welfare (H&W) Benefits**

1. Are costs of H&W benefit changes included in the interim and MYPs?
2. Total cost of H&W benefits
3. Percent of H&W cost paid by employer
4. Percent projected change in H&W cost over prior year

| Current Year<br>(2013-14) | 1st Subsequent Year<br>(2014-15) | 2nd Subsequent Year<br>(2015-16) |
|---------------------------|----------------------------------|----------------------------------|
| Yes                       | Yes                              | Yes                              |
| 3,292,481                 | 3,457,105                        | 3,629,960                        |
| Flat Amount               | Flat Amount                      | Flat Amount                      |
| 5.0%                      | 5.0%                             | 5.0%                             |

**Classified (Non-management) Prior Year Settlements Negotiated Since Budget Adoption**

Are any new costs negotiated since budget adoption for prior year settlements included in the interim?

If Yes, amount of new costs included in the interim and MYPs  
If Yes, explain the nature of the new costs:

|    |  |  |
|----|--|--|
| No |  |  |
|----|--|--|

**Classified (Non-management) Step and Column Adjustments**

1. Are step & column adjustments included in the interim and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

| Current Year<br>(2013-14) | 1st Subsequent Year<br>(2014-15) | 2nd Subsequent Year<br>(2015-16) |
|---------------------------|----------------------------------|----------------------------------|
| Yes                       | Yes                              | Yes                              |
| 83,486                    | 83,230                           | 83,672                           |
| 0.5%                      | 0.5%                             | 0.5%                             |

**Classified (Non-management) Attrition (layoffs and retirements)**

1. Are savings from attrition included in the interim and MYPs?
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?

| Current Year<br>(2013-14) | 1st Subsequent Year<br>(2014-15) | 2nd Subsequent Year<br>(2015-16) |
|---------------------------|----------------------------------|----------------------------------|
| Yes                       | Yes                              | Yes                              |
| Yes                       | Yes                              | Yes                              |

**Classified (Non-management) - Other**

List other significant contract changes that have occurred since budget adoption and the cost impact of each (i.e., hours of employment, leave of absence, bonuses, etc.):

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**S8C. Cost Analysis of District's Labor Agreements - Management/Supervisor/Confidential Employees**

DATA ENTRY: Click the appropriate Yes or No button for "Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

**Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period**

Were all managerial/confidential labor negotiations settled as of budget adoption?   
 If Yes or n/a, complete number of FTEs, then skip to S9.  
 If No, continue with section S8C.

**Management/Supervisor/Confidential Salary and Benefit Negotiations**

|  | Prior Year (2nd Interim)<br>(2012-13) | Current Year<br>(2013-14) | 1st Subsequent Year<br>(2014-15) | 2nd Subsequent Year<br>(2015-16) |
|--|---------------------------------------|---------------------------|----------------------------------|----------------------------------|
| Number of management, supervisor, and confidential FTE positions | 56.2                                  | 55.2                      | 55.2                             | 55.2                             |

1a. Have any salary and benefit negotiations been settled since budget adoption?   
 If Yes, complete question 2.  
 If No, complete questions 3 and 4.

1b. Are any salary and benefit negotiations still unsettled?   
 If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

2. Salary settlement:

|  | Current Year<br>(2013-14) | 1st Subsequent Year<br>(2014-15) | 2nd Subsequent Year<br>(2015-16) |
|--|---------------------------|----------------------------------|----------------------------------|
| Is the cost of salary settlement included in the interim and multiyear projections (MYPs)? |                           |                                  |                                  |
| Total cost of salary settlement  |                           |                                  |                                  |
| Change in salary schedule from prior year (may enter text, such as "Reopener")             |                           |                                  |                                  |

Negotiations Not Settled

3. Cost of a one percent increase in salary and statutory benefits

4. Amount included for any tentative salary schedule increases

|  | Current Year<br>(2013-14) | 1st Subsequent Year<br>(2014-15) | 2nd Subsequent Year<br>(2015-16) |
|--|---------------------------|----------------------------------|----------------------------------|
|  |                           |                                  |                                  |

**Management/Supervisor/Confidential Health and Welfare (H&W) Benefits**

|   | Current Year<br>(2013-14) | 1st Subsequent Year<br>(2014-15) | 2nd Subsequent Year<br>(2015-16) |
|---|---------------------------|----------------------------------|----------------------------------|
| 1. Are costs of H&W benefit changes included in the interim and MYPs? |                           |                                  |                                  |
| 2. Total cost of H&W benefits   |                           |                                  |                                  |
| 3. Percent of H&W cost paid by employer                               |                           |                                  |                                  |
| 4. Percent projected change in H&W cost over prior year               |                           |                                  |                                  |

**Management/Supervisor/Confidential Step and Column Adjustments**

|   | Current Year<br>(2013-14) | 1st Subsequent Year<br>(2014-15) | 2nd Subsequent Year<br>(2015-16) |
|---|---------------------------|----------------------------------|----------------------------------|
| 1. Are step & column adjustments included in the budget and MYPs? |                           |                                  |                                  |
| 2. Cost of step & column adjustments                              |                           |                                  |                                  |
| 3. Percent change in step and column over prior year              |                           |                                  |                                  |

**Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc.)**

|  | Current Year<br>(2013-14) | 1st Subsequent Year<br>(2014-15) | 2nd Subsequent Year<br>(2015-16) |
|--|---------------------------|----------------------------------|----------------------------------|
| 1. Are costs of other benefits included in the interim and MYPs? |                           |                                  |                                  |
| 2. Total cost of other benefits                                  |                           |                                  |                                  |
| 3. Percent change in cost of other benefits over prior year      |                           |                                  |                                  |



**S9. Status of Other Funds**

Analyze the status of other funds that may have negative fund balances at the end of the current fiscal year. If any other fund has a projected negative fund balance, prepare an interim report and multiyear projection for that fund. Explain plans for how and when the negative fund balance will be addressed.

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**S9A. Identification of Other Funds with Negative Ending Fund Balances**

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DATA ENTRY: Click the appropriate button in Item 1. If Yes, enter data in Item 2 and provide the reports referenced in Item 1.

1. Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?

|    |
|----|
| No |
|----|

If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.

2. If Yes, identify each fund, by name and number, that is projected to have a negative ending fund balance for the current fiscal year. Provide reasons for the negative balance(s) and explain the plan for how and when the problem(s) will be corrected.

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**ADDITIONAL FISCAL INDICATORS**

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review.

DATA ENTRY: Click the appropriate Yes or No button for items A2 through A9; Item A1 is automatically completed based on data from Criterion 9.

- A1. Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)
  
- A2. Is the system of personnel position control independent from the payroll system?
  
- A3. Is enrollment decreasing in both the prior and current fiscal years?
  
- A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?
  
- A5. Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?
  
- A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?
  
- A7. Is the district's financial system independent of the county office system?
  
- A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)
  
- A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

When providing comments for additional fiscal indicators, please include the item number applicable to each comment.

**Comments:**  
(optional)

Change in Superintendent as of July 1, 2013.

**End of School District First Interim Criteria and Standards Review**

| Description   | Resource Codes | Object Codes           | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|------------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>A. REVENUES</b>  |                |                        |                     |                                     |                     |                           |                            |                  |
| 1) LCFF/Revenue Limit Sources   |                | 8010-8099              | 78,939,930.00       | 81,626,423.00                       | 3,297,060.30        | 81,626,423.00             | 0.00                       | 0.0%             |
| 2) Federal Revenue  |                | 8100-8299              | 677,560.00          | 677,560.00                          | 0.00                | 677,560.00                | 0.00                       | 0.0%             |
| 3) Other State Revenue  |                | 8300-8599              | 2,660,261.00        | 3,329,567.00                        | 762,175.14          | 3,329,567.00              | 0.00                       | 0.0%             |
| 4) Other Local Revenue  |                | 8600-8799              | 1,358,899.00        | 1,690,462.00                        | 662,310.85          | 1,690,462.00              | 0.00                       | 0.0%             |
| 5) TOTAL, REVENUES  |                |                        | 83,636,650.00       | 87,324,012.00                       | 4,721,546.29        | 87,324,012.00             |                            |                  |
| <b>B. EXPENDITURES</b>  |                |                        |                     |                                     |                     |                           |                            |                  |
| 1) Certificated Salaries  |                | 1000-1999              | 40,566,745.00       | 40,409,891.00                       | 10,812,968.47       | 40,409,891.00             | 0.00                       | 0.0%             |
| 2) Classified Salaries  |                | 2000-2999              | 9,192,098.00        | 9,263,747.00                        | 2,654,543.01        | 9,263,747.00              | 0.00                       | 0.0%             |
| 3) Employee Benefits  |                | 3000-3999              | 15,302,144.00       | 15,296,000.00                       | 3,508,730.59        | 15,296,000.00             | 0.00                       | 0.0%             |
| 4) Books and Supplies   |                | 4000-4999              | 1,378,490.00        | 2,307,372.00                        | 553,775.92          | 2,307,372.00              | 0.00                       | 0.0%             |
| 5) Services and Other Operating Expenditures  |                | 5000-5999              | 6,609,338.00        | 6,539,642.00                        | 2,236,444.24        | 6,539,642.00              | 0.00                       | 0.0%             |
| 6) Capital Outlay   |                | 6000-6999              | 44,000.00           | 221,945.00                          | 214,772.14          | 221,945.00                | 0.00                       | 0.0%             |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299<br>7400-7499 | 1,613,367.00        | 1,613,367.00                        | 0.00                | 1,613,367.00              | 0.00                       | 0.0%             |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399              | (445,366.00)        | (478,986.00)                        | 0.00                | (478,986.00)              | 0.00                       | 0.0%             |
| 9) TOTAL, EXPENDITURES  |                |                        | 74,260,816.00       | 75,172,978.00                       | 19,981,234.37       | 75,172,978.00             |                            |                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                        | 9,375,834.00        | 12,151,034.00                       | (15,259,688.08)     | 12,151,034.00             |                            |                  |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                        |                     |                                     |                     |                           |                            |                  |
| 1) Interfund Transfers  |                |                        |                     |                                     |                     |                           |                            |                  |
| a) Transfers In   |                | 8900-8929              | 765,588.00          | 765,588.00                          | 0.00                | 765,588.00                | 0.00                       | 0.0%             |
| b) Transfers Out  |                | 7600-7629              | 20,000.00           | 20,000.00                           | 0.00                | 20,000.00                 | 0.00                       | 0.0%             |
| 2) Other Sources/Uses   |                |                        |                     |                                     |                     |                           |                            |                  |
| a) Sources  |                | 8930-8979              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| b) Uses   |                | 7630-7699              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| 3) Contributions  |                | 8980-8999              | (14,734,159.00)     | (15,851,249.00)                     | 0.00                | (15,851,249.00)           | 0.00                       | 0.0%             |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                        | (13,988,571.00)     | (15,105,661.00)                     | 0.00                | (15,105,661.00)           |                            |                  |

| Description  | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b> |                |              | (4,612,737.00)      | (2,954,627.00)                      | (15,259,688.08)     | (2,954,627.00)            |                            |                  |
| <b>F. FUND BALANCE, RESERVES</b>                           |                |              |                     |                                     |                     |                           |                            |                  |
| 1) Beginning Fund Balance                                  |                |              |                     |                                     |                     |                           |                            |                  |
| a) As of July 1 - Unaudited                                |                | 9791         | 13,266,542.80       | 13,266,542.80                       |                     | 13,266,542.80             | 0.00                       | 0.0%             |
| b) Audit Adjustments                                       |                | 9793         | 0.00                | 0.00                                |                     | 0.00                      | 0.00                       | 0.0%             |
| c) As of July 1 - Audited (F1a + F1b)                      |                |              | 13,266,542.80       | 13,266,542.80                       |                     | 13,266,542.80             |                            |                  |
| d) Other Restatements                                      |                | 9795         | 0.00                | 0.00                                |                     | 0.00                      | 0.00                       | 0.0%             |
| e) Adjusted Beginning Balance (F1c + F1d)                  |                |              | 13,266,542.80       | 13,266,542.80                       |                     | 13,266,542.80             |                            |                  |
| 2) Ending Balance, June 30 (E + F1e)                       |                |              | 8,653,805.80        | 10,311,915.80                       |                     | 10,311,915.80             |                            |                  |
| Components of Ending Fund Balance                          |                |              |                     |                                     |                     |                           |                            |                  |
| a) Nonspendable  |                |              |                     |                                     |                     |                           |                            |                  |
| Revolving Cash   |                | 9711         | 180,000.00          | 180,000.00                          |                     | 180,000.00                |                            |                  |
| Stores   |                | 9712         | 1,000.00            | 1,000.00                            |                     | 1,000.00                  |                            |                  |
| Prepaid Expenditures                                       |                | 9713         | 0.00                | 0.00                                |                     | 0.00                      |                            |                  |
| All Others   |                | 9719         | 0.00                | 0.00                                |                     | 0.00                      |                            |                  |
| b) Restricted  |                | 9740         | 0.00                | 0.00                                |                     | 0.00                      |                            |                  |
| c) Committed   |                |              |                     |                                     |                     |                           |                            |                  |
| Stabilization Arrangements                                 |                | 9750         | 0.00                | 0.00                                |                     | 0.00                      |                            |                  |
| Other Commitments  |                | 9760         | 0.00                | 0.00                                |                     | 0.00                      |                            |                  |
| d) Assigned  |                |              |                     |                                     |                     |                           |                            |                  |
| Other Assignments  |                | 9780         | 4,276,070.00        | 4,275,970.00                        |                     | 4,276,070.00              |                            |                  |
| MITI Implementation  | 0000           | 9780         | 1,021,700.00        |                                     |                     |                           |                            |                  |
| Basic Aid Reserve  | 0000           | 9780         | 3,254,370.00        |                                     |                     |                           |                            |                  |
| MITI Reserve   | 0000           | 9780         |                     | 1,021,700.00                        |                     |                           |                            |                  |
| Basic Aid Reserve  | 0000           | 9780         |                     | 3,254,270.00                        |                     |                           |                            |                  |
| MITI Implementation  | 0000           | 9780         |                     |                                     |                     | 1,021,700.00              |                            |                  |
| Basic Aid Reserve  | 0000           | 9780         |                     |                                     |                     | 3,254,370.00              |                            |                  |
| e) Unassigned/Unappropriated                               |                |              |                     |                                     |                     |                           |                            |                  |
| Reserve for Economic Uncertainties                         |                | 9789         | 0.00                | 0.00                                |                     | 0.00                      |                            |                  |
| Unassigned/Unappropriated Amount                           |                | 9790         | 4,196,735.80        | 5,854,945.80                        |                     | 5,854,845.80              |                            |                  |

| Description  | Resource Codes | Object Codes | Original Budget (A)  | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|----------------|--------------|----------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>LCFF/REVENUE LIMIT SOURCES</b>                        |                |              |                      |                                     |                     |                           |                            |                  |
| Principal Apportionment                                  |                |              |                      |                                     |                     |                           |                            |                  |
| State Aid - Current Year                                 |                | 8011         | (39,236.00)          | 280,857.00                          | 169,460.00          | 280,857.00                | 0.00                       | 0.0%             |
| Education Protection Account State Aid - Current Year    |                | 8012         | 0.00                 | 2,366,400.00                        | 601,193.00          | 2,366,400.00              | 0.00                       | 0.0%             |
| Charter Schools General Purpose Entitlement - State Aid  |                | 8015         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| State Aid - Prior Years                                  |                | 8019         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Tax Relief Subventions                                   |                |              |                      |                                     |                     |                           |                            |                  |
| Homeowners' Exemptions                                   |                | 8021         | 763,994.00           | 763,994.00                          | (2.93)              | 763,994.00                | 0.00                       | 0.0%             |
| Timber Yield Tax   |                | 8022         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Other Subventions/In-Lieu Taxes                          |                | 8029         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| County & District Taxes                                  |                |              |                      |                                     |                     |                           |                            |                  |
| Secured Roll Taxes                                       |                | 8041         | 76,914,252.00        | 76,914,252.00                       | (135,867.29)        | 76,914,252.00             | 0.00                       | 0.0%             |
| Unsecured Roll Taxes                                     |                | 8042         | 2,751,762.00         | 2,751,762.00                        | 2,708,313.47        | 2,751,762.00              | 0.00                       | 0.0%             |
| Prior Years' Taxes                                       |                | 8043         | 10,169.00            | 10,169.00                           | (46,035.95)         | 10,169.00                 | 0.00                       | 0.0%             |
| Supplemental Taxes                                       |                | 8044         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Education Revenue Augmentation Fund (ERAF)               |                | 8045         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Community Redevelopment Funds (SB 617/699/1992)          |                | 8047         | 38,739.00            | 38,739.00                           | 0.00                | 38,739.00                 | 0.00                       | 0.0%             |
| Penalties and Interest from Delinquent Taxes             |                | 8048         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Miscellaneous Funds (EC 41604)                           |                |              |                      |                                     |                     |                           |                            |                  |
| Royalties and Bonuses                                    |                | 8081         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Other In-Lieu Taxes                                      |                | 8082         | 500.00               | 500.00                              | 0.00                | 500.00                    | 0.00                       | 0.0%             |
| Less: Non-LCFF/Revenue Limit (50%) Adjustment            |                | 8089         | (250.00)             | (250.00)                            | 0.00                | (250.00)                  | 0.00                       | 0.0%             |
| <b>Subtotal, LCFF/Revenue Limit Sources</b>              |                |              | <b>80,439,930.00</b> | <b>83,126,423.00</b>                | <b>3,297,060.30</b> | <b>83,126,423.00</b>      | <b>0.00</b>                | <b>0.0%</b>      |
| <b>LCFF/Revenue Limit Transfers</b>                      |                |              |                      |                                     |                     |                           |                            |                  |
| Unrestricted LCFF/Revenue Limit Transfers - Current Year | 0000           | 8091         | (1,500,000.00)       | (1,500,000.00)                      | 0.00                | (1,500,000.00)            | 0.00                       | 0.0%             |
| Continuation Education ADA Transfer                      | 2200           | 8091         |                      |                                     |                     |                           |                            |                  |
| Community Day Schools Transfer                           | 2430           | 8091         |                      |                                     |                     |                           |                            |                  |
| Special Education ADA Transfer                           | 6500           | 8091         |                      |                                     |                     |                           |                            |                  |
| All Other LCFF/Revenue Limit Transfers - Current Year    | All Other      | 8091         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| PERS Reduction Transfer                                  |                | 8092         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Transfers to Charter Schools in Lieu of Property Taxes   |                | 8096         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Property Taxes Transfers                                 |                | 8097         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Revenue Limit Transfers - Prior Years                    |                | 8099         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| <b>TOTAL, LCFF/REVENUE LIMIT SOURCES</b>                 |                |              | <b>78,939,930.00</b> | <b>81,626,423.00</b>                | <b>3,297,060.30</b> | <b>81,626,423.00</b>      | <b>0.00</b>                | <b>0.0%</b>      |
| <b>FEDERAL REVENUE</b>                                   |                |              |                      |                                     |                     |                           |                            |                  |
| Maintenance and Operations                               |                | 8110         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Special Education Entitlement                            |                | 8181         | 0.00                 | 0.00                                | 0.00                | 0.00                      |                            |                  |
| Special Education Discretionary Grants                   |                | 8182         | 0.00                 | 0.00                                | 0.00                | 0.00                      |                            |                  |
| Child Nutrition Programs                                 |                | 8220         | 0.00                 | 0.00                                | 0.00                | 0.00                      |                            |                  |
| Forest Reserve Funds                                     |                | 8260         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Flood Control Funds                                      |                | 8270         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Wildlife Reserve Funds                                   |                | 8280         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| FEMA   |                | 8281         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Interagency Contracts Between LEAs                       |                | 8285         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Pass-Through Revenues from Federal Sources               |                | 8287         | 0.00                 | 0.00                                | 0.00                | 0.00                      |                            |                  |

| Description   | Resource Codes                        | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|---------------------------------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| NCLB: Title I, Part A, Basic Grants<br>Low-Income and Neglected     | 3010                                  | 8290         |                     |                                     |                     |                           |                            |                  |
| NCLB: Title I, Part D, Local Delinquent Program                     | 3025                                  | 8290         |                     |                                     |                     |                           |                            |                  |
| NCLB: Title II, Part A, Teacher Quality                             | 4035                                  | 8290         |                     |                                     |                     |                           |                            |                  |
| NCLB: Title III, Immigration Education Program                      | 4201                                  | 8290         |                     |                                     |                     |                           |                            |                  |
| NCLB: Title III, Limited English Proficient (LEP) Student Program   | 4203                                  | 8290         |                     |                                     |                     |                           |                            |                  |
| NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP) | 4610                                  | 8290         |                     |                                     |                     |                           |                            |                  |
| Other No Child Left Behind  | 3011-3020, 3026-3205, 4036-4126, 5510 | 8290         |                     |                                     |                     |                           |                            |                  |
| Vocational and Applied Technology Education                         | 3500-3699                             | 8290         |                     |                                     |                     |                           |                            |                  |
| Safe and Drug Free Schools  | 3700-3799                             | 8290         |                     |                                     |                     |                           |                            |                  |
| All Other Federal Revenue   | All Other                             | 8290         | 677,560.00          | 677,560.00                          | 0.00                | 677,560.00                | 0.00                       | 0.0%             |
| <b>TOTAL, FEDERAL REVENUE</b>                                       |                                       |              | <b>677,560.00</b>   | <b>677,560.00</b>                   | <b>0.00</b>         | <b>677,560.00</b>         | <b>0.00</b>                | <b>0.0%</b>      |
| <b>OTHER STATE REVENUE</b>  |                                       |              |                     |                                     |                     |                           |                            |                  |
| Other State Apportionments  |                                       |              |                     |                                     |                     |                           |                            |                  |
| Community Day School Additional Funding                             |                                       |              |                     |                                     |                     |                           |                            |                  |
| Current Year  | 2430                                  | 8311         |                     |                                     |                     |                           |                            |                  |
| Prior Years   | 2430                                  | 8319         |                     |                                     |                     |                           |                            |                  |
| ROC/P Entitlement   |                                       |              |                     |                                     |                     |                           |                            |                  |
| Current Year  | 6355-6360                             | 8311         |                     |                                     |                     |                           |                            |                  |
| Prior Years   | 6355-6360                             | 8319         |                     |                                     |                     |                           |                            |                  |
| Special Education Master Plan                                       |                                       |              |                     |                                     |                     |                           |                            |                  |
| Current Year  | 6500                                  | 8311         |                     |                                     |                     |                           |                            |                  |
| Prior Years   | 6500                                  | 8319         |                     |                                     |                     |                           |                            |                  |
| Home-to-School Transportation                                       | 7230                                  | 8311         |                     |                                     |                     |                           |                            |                  |
| Economic Impact Aid   | 7090-7091                             | 8311         |                     |                                     |                     |                           |                            |                  |
| Spec. Ed. Transportation  | 7240                                  | 8311         |                     |                                     |                     |                           |                            |                  |
| All Other State Apportionments - Current Year                       | All Other                             | 8311         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| All Other State Apportionments - Prior Years                        | All Other                             | 8319         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Year Round School Incentive   |                                       | 8425         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Class Size Reduction, K-3   |                                       | 8434         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Child Nutrition Programs  |                                       | 8520         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                  |
| Mandated Costs Reimbursements                                       |                                       | 8550         | 585,722.00          | 585,722.00                          | 0.00                | 585,722.00                | 0.00                       | 0.0%             |
| Lottery - Unrestricted and Instructional Materials                  |                                       | 8560         | 1,476,716.00        | 1,521,410.00                        | 44,693.31           | 1,521,410.00              | 0.00                       | 0.0%             |
| Tax Relief Subventions  |                                       |              |                     |                                     |                     |                           |                            |                  |
| Restricted Levies - Other   |                                       |              |                     |                                     |                     |                           |                            |                  |
| Homeowners' Exemptions  |                                       | 8575         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                  |
| Other Subventions/In-Lieu Taxes                                     |                                       | 8576         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                  |
| Pass-Through Revenues from State Sources                            |                                       | 8587         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| School Based Coordination Program                                   | 7250                                  | 8590         |                     |                                     |                     |                           |                            |                  |
| After School Education and Safety (ASES)                            | 6010                                  | 8590         |                     |                                     |                     |                           |                            |                  |
| Charter School Facility Grant                                       | 6030                                  | 8590         |                     |                                     |                     |                           |                            |                  |
| Drug/Alcohol/Tobacco Funds  | 6650, 6690                            | 8590         |                     |                                     |                     |                           |                            |                  |
| Healthy Start   | 6240                                  | 8590         |                     |                                     |                     |                           |                            |                  |
| Specialized Secondary   | 7370                                  | 8590         |                     |                                     |                     |                           |                            |                  |
| School Community Violence Prevention Grant                          | 7391                                  | 8590         |                     |                                     |                     |                           |                            |                  |
| Quality Education Investment Act                                    | 7400                                  | 8590         |                     |                                     |                     |                           |                            |                  |
| All Other State Revenue   | All Other                             | 8590         | 597,823.00          | 1,222,435.00                        | 717,481.83          | 1,222,435.00              | 0.00                       | 0.0%             |

San Dieguito Union High  
San Diego County

2013-14 First Interim  
General Fund  
Unrestricted (Resources 0000-1999)  
Revenues, Expenditures, and Changes in Fund Balance

ITEM 17

37 68346 0000000  
Form 011

| Description                | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|----------------------------|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| TOTAL, OTHER STATE REVENUE |                |              | 2,660,261.00        | 3,329,567.00                        | 762,175.14          | 3,329,567.00              | 0.00                       | 0.0%             |

| Description   | Resource Codes | Object Codes | Original Budget (A)  | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|--------------|----------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>OTHER LOCAL REVENUE</b>  |                |              |                      |                                     |                     |                           |                            |                  |
| Other Local Revenue   |                |              |                      |                                     |                     |                           |                            |                  |
| County and District Taxes   |                |              |                      |                                     |                     |                           |                            |                  |
| Other Restricted Levies   |                |              |                      |                                     |                     |                           |                            |                  |
| Secured Roll  |                | 8615         | 0.00                 | 0.00                                | 0.00                | 0.00                      |                            |                  |
| Unsecured Roll  |                | 8616         | 0.00                 | 0.00                                | 0.00                | 0.00                      |                            |                  |
| Prior Years' Taxes  |                | 8617         | 0.00                 | 0.00                                | 0.00                | 0.00                      |                            |                  |
| Supplemental Taxes  |                | 8618         | 0.00                 | 0.00                                | 0.00                | 0.00                      |                            |                  |
| Non-Ad Valorem Taxes  |                |              |                      |                                     |                     |                           |                            |                  |
| Parcel Taxes  |                | 8621         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Other   |                | 8622         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Community Redevelopment Funds                                       |                |              |                      |                                     |                     |                           |                            |                  |
| Not Subject to LCFF/RL Deduction                                    |                | 8625         | 0.00                 | 0.00                                | 0.00                | 0.00                      |                            |                  |
| Penalties and Interest from Delinquent Non-LCFF/Revenue Limit Taxes |                | 8629         | 0.00                 | 0.00                                | 0.00                | 0.00                      |                            |                  |
| Sales   |                |              |                      |                                     |                     |                           |                            |                  |
| Sale of Equipment/Supplies  |                | 8631         | 10,000.00            | 10,000.00                           | 1,586.05            | 10,000.00                 | 0.00                       | 0.0%             |
| Sale of Publications  |                | 8632         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Food Service Sales  |                | 8634         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| All Other Sales   |                | 8639         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Leases and Rentals  |                | 8650         | 80,000.00            | 95,535.00                           | 67,682.50           | 95,535.00                 | 0.00                       | 0.0%             |
| Interest  |                | 8660         | 320,000.00           | 320,000.00                          | 193,723.63          | 320,000.00                | 0.00                       | 0.0%             |
| Net Increase (Decrease) in the Fair Value of Investments            |                | 8662         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Fees and Contracts  |                |              |                      |                                     |                     |                           |                            |                  |
| Adult Education Fees  |                | 8671         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Non-Resident Students   |                | 8672         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Transportation Fees From Individuals                                |                | 8675         | 0.00                 | 0.00                                | 0.00                | 0.00                      |                            |                  |
| Transportation Services   | 7230, 7240     | 8677         |                      |                                     |                     |                           |                            |                  |
| Interagency Services  | All Other      | 8677         | 76,500.00            | 76,500.00                           | 0.00                | 76,500.00                 | 0.00                       | 0.0%             |
| Mitigation/Developer Fees   |                | 8681         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| All Other Fees and Contracts  |                | 8689         | 337,000.00           | 402,263.00                          | 97,662.68           | 402,263.00                | 0.00                       | 0.0%             |
| Other Local Revenue   |                |              |                      |                                     |                     |                           |                            |                  |
| Plus: Misc Funds Non-LCFF/Revenue Limit (50%) Adjustment            |                | 8691         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Pass-Through Revenues From Local Sources                            |                | 8697         | 0.00                 | 0.00                                | 0.00                | 0.00                      |                            |                  |
| All Other Local Revenue   |                | 8699         | 465,000.00           | 715,765.00                          | 301,655.99          | 715,765.00                | 0.00                       | 0.0%             |
| Tuition   |                | 8710         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| All Other Transfers In  |                | 8781-8783    | 70,399.00            | 70,399.00                           | 0.00                | 70,399.00                 | 0.00                       | 0.0%             |
| Transfers Of Apportionments   |                |              |                      |                                     |                     |                           |                            |                  |
| Special Education SELPA Transfers                                   |                |              |                      |                                     |                     |                           |                            |                  |
| From Districts or Charter Schools                                   | 6500           | 8791         |                      |                                     |                     |                           |                            |                  |
| From County Offices   | 6500           | 8792         |                      |                                     |                     |                           |                            |                  |
| From JPAs   | 6500           | 8793         |                      |                                     |                     |                           |                            |                  |
| ROC/P Transfers   |                |              |                      |                                     |                     |                           |                            |                  |
| From Districts or Charter Schools                                   | 6360           | 8791         |                      |                                     |                     |                           |                            |                  |
| From County Offices   | 6360           | 8792         |                      |                                     |                     |                           |                            |                  |
| From JPAs   | 6360           | 8793         |                      |                                     |                     |                           |                            |                  |
| Other Transfers of Apportionments                                   |                |              |                      |                                     |                     |                           |                            |                  |
| From Districts or Charter Schools                                   | All Other      | 8791         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| From County Offices   | All Other      | 8792         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| From JPAs   | All Other      | 8793         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| All Other Transfers In from All Others                              |                | 8799         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                                   |                |              | <b>1,358,899.00</b>  | <b>1,690,462.00</b>                 | <b>662,310.85</b>   | <b>1,690,462.00</b>       | <b>0.00</b>                | <b>0.0%</b>      |
| <b>TOTAL, REVENUES</b>  |                |              | <b>83,636,650.00</b> | <b>87,324,012.00</b>                | <b>4,721,546.29</b> | <b>87,324,012.00</b>      | <b>0.00</b>                | <b>0.0%</b>      |



| Description   | Resource Codes | Object Codes | Original Budget (A)  | Board Approved Operating Budget (B) | Actuals To Date (C)  | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|--------------|----------------------|-------------------------------------|----------------------|---------------------------|----------------------------|------------------|
| Certificated Teachers' Salaries                             |                | 1100         | 33,820,501.00        | 33,741,960.00                       | 8,736,077.30         | 33,741,960.00             | 0.00                       | 0.0%             |
| Certificated Pupil Support Salaries                         |                | 1200         | 2,842,056.00         | 2,813,569.00                        | 822,843.58           | 2,813,569.00              | 0.00                       | 0.0%             |
| Certificated Supervisors' and Administrators' Salaries      |                | 1300         | 3,353,594.00         | 3,333,464.00                        | 1,110,748.13         | 3,333,464.00              | 0.00                       | 0.0%             |
| Other Certificated Salaries                                 |                | 1900         | 550,594.00           | 520,898.00                          | 143,299.46           | 520,898.00                | 0.00                       | 0.0%             |
| <b>TOTAL, CERTIFICATED SALARIES</b>                         |                |              | <b>40,566,745.00</b> | <b>40,409,891.00</b>                | <b>10,812,968.47</b> | <b>40,409,891.00</b>      | <b>0.00</b>                | <b>0.0%</b>      |
| <b>CLASSIFIED SALARIES</b>                                  |                |              |                      |                                     |                      |                           |                            |                  |
| Classified Instructional Salaries                           |                | 2100         | 861,000.00           | 861,000.00                          | 37,581.91            | 861,000.00                | 0.00                       | 0.0%             |
| Classified Support Salaries                                 |                | 2200         | 2,914,021.00         | 2,954,082.00                        | 935,695.01           | 2,954,082.00              | 0.00                       | 0.0%             |
| Classified Supervisors' and Administrators' Salaries        |                | 2300         | 811,849.00           | 761,613.00                          | 252,880.50           | 761,613.00                | 0.00                       | 0.0%             |
| Clerical, Technical and Office Salaries                     |                | 2400         | 4,278,397.00         | 4,358,301.00                        | 1,337,321.54         | 4,358,301.00              | 0.00                       | 0.0%             |
| Other Classified Salaries                                   |                | 2900         | 326,831.00           | 328,751.00                          | 91,064.05            | 328,751.00                | 0.00                       | 0.0%             |
| <b>TOTAL, CLASSIFIED SALARIES</b>                           |                |              | <b>9,192,098.00</b>  | <b>9,263,747.00</b>                 | <b>2,654,543.01</b>  | <b>9,263,747.00</b>       | <b>0.00</b>                | <b>0.0%</b>      |
| <b>EMPLOYEE BENEFITS</b>                                    |                |              |                      |                                     |                      |                           |                            |                  |
| STRS  |                | 3101-3102    | 3,728,912.00         | 3,709,187.00                        | 972,336.64           | 3,709,187.00              | 0.00                       | 0.0%             |
| PERS  |                | 3201-3202    | 1,067,101.00         | 1,071,571.00                        | 291,761.40           | 1,071,571.00              | 0.00                       | 0.0%             |
| OASDI/Medicare/Alternative                                  |                | 3301-3302    | 1,312,899.00         | 1,323,393.00                        | 357,693.34           | 1,323,393.00              | 0.00                       | 0.0%             |
| Health and Welfare Benefits                                 |                | 3401-3402    | 529,723.00           | 507,899.00                          | 124,739.25           | 507,899.00                | 0.00                       | 0.0%             |
| Unemployment Insurance                                      |                | 3501-3502    | 72,926.00            | 72,828.00                           | 6,384.23             | 72,828.00                 | 0.00                       | 0.0%             |
| Workers' Compensation                                       |                | 3601-3602    | 996,094.00           | 992,230.00                          | 265,609.15           | 992,230.00                | 0.00                       | 0.0%             |
| OPEB, Allocated   |                | 3701-3702    | 251,555.00           | 243,430.00                          | 83,111.46            | 243,430.00                | 0.00                       | 0.0%             |
| OPEB, Active Employees                                      |                | 3751-3752    | 320,605.00           | 289,696.00                          | 79,079.90            | 289,696.00                | 0.00                       | 0.0%             |
| PERS Reduction  |                | 3801-3802    | 0.00                 | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| Other Employee Benefits                                     |                | 3901-3902    | 7,022,329.00         | 7,085,766.00                        | 1,328,015.22         | 7,085,766.00              | 0.00                       | 0.0%             |
| <b>TOTAL, EMPLOYEE BENEFITS</b>                             |                |              | <b>15,302,144.00</b> | <b>15,296,000.00</b>                | <b>3,508,730.59</b>  | <b>15,296,000.00</b>      | <b>0.00</b>                | <b>0.0%</b>      |
| <b>BOOKS AND SUPPLIES</b>                                   |                |              |                      |                                     |                      |                           |                            |                  |
| Approved Textbooks and Core Curricula Materials             |                | 4100         | 0.00                 | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| Books and Other Reference Materials                         |                | 4200         | 450.00               | 450.00                              | (11.00)              | 450.00                    | 0.00                       | 0.0%             |
| Materials and Supplies                                      |                | 4300         | 1,081,748.00         | 1,950,254.00                        | 411,682.74           | 1,950,254.00              | 0.00                       | 0.0%             |
| Noncapitalized Equipment                                    |                | 4400         | 296,292.00           | 356,668.00                          | 142,104.18           | 356,668.00                | 0.00                       | 0.0%             |
| Food  |                | 4700         | 0.00                 | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| <b>TOTAL, BOOKS AND SUPPLIES</b>                            |                |              | <b>1,378,490.00</b>  | <b>2,307,372.00</b>                 | <b>553,775.92</b>    | <b>2,307,372.00</b>       | <b>0.00</b>                | <b>0.0%</b>      |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>            |                |              |                      |                                     |                      |                           |                            |                  |
| Subagreements for Services                                  |                | 5100         | 355,500.00           | 355,500.00                          | 2,973.00             | 355,500.00                | 0.00                       | 0.0%             |
| Travel and Conferences                                      |                | 5200         | 144,851.00           | 119,730.00                          | 22,655.62            | 119,730.00                | 0.00                       | 0.0%             |
| Dues and Memberships  |                | 5300         | 46,060.00            | 53,860.00                           | 45,942.87            | 53,860.00                 | 0.00                       | 0.0%             |
| Insurance   |                | 5400-5450    | 501,708.00           | 501,708.00                          | 504,355.00           | 501,708.00                | 0.00                       | 0.0%             |
| Operations and Housekeeping Services                        |                | 5500         | 2,067,000.00         | 2,067,000.00                        | 773,671.51           | 2,067,000.00              | 0.00                       | 0.0%             |
| Rentals, Leases, Repairs, and Noncapitalized Improvements   |                | 5600         | 720,211.00           | 695,469.00                          | 192,956.63           | 695,469.00                | 0.00                       | 0.0%             |
| Transfers of Direct Costs                                   |                | 5710         | 344,700.00           | 344,700.00                          | 9,557.70             | 344,700.00                | 0.00                       | 0.0%             |
| Transfers of Direct Costs - Interfund                       |                | 5750         | (14,000.00)          | (14,000.00)                         | 0.00                 | (14,000.00)               | 0.00                       | 0.0%             |
| Professional/Consulting Services and Operating Expenditures |                | 5800         | 2,116,128.00         | 2,090,445.00                        | 587,074.78           | 2,090,445.00              | 0.00                       | 0.0%             |
| Communications  |                | 5900         | 327,180.00           | 325,230.00                          | 97,257.13            | 325,230.00                | 0.00                       | 0.0%             |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>     |                |              | <b>6,609,338.00</b>  | <b>6,539,642.00</b>                 | <b>2,236,444.24</b>  | <b>6,539,642.00</b>       | <b>0.00</b>                | <b>0.0%</b>      |

| Description   | Resource Codes | Object Codes | Original Budget (A)  | Board Approved Operating Budget (B) | Actuals To Date (C)  | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|--------------|----------------------|-------------------------------------|----------------------|---------------------------|----------------------------|------------------|
| <b>CAPITAL OUTLAY</b>   |                |              |                      |                                     |                      |                           |                            |                  |
| Land  |                | 6100         | 0.00                 | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| Land Improvements   |                | 6170         | 0.00                 | 18,358.00                           | 18,357.30            | 18,358.00                 | 0.00                       | 0.0%             |
| Buildings and Improvements of Buildings   |                | 6200         | 0.00                 | 74,665.00                           | 74,664.71            | 74,665.00                 | 0.00                       | 0.0%             |
| Books and Media for New School Libraries or Major Expansion of School Libraries         |                | 6300         | 0.00                 | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| Equipment   |                | 6400         | 36,000.00            | 120,922.00                          | 115,822.00           | 120,922.00                | 0.00                       | 0.0%             |
| Equipment Replacement   |                | 6500         | 8,000.00             | 8,000.00                            | 5,928.13             | 8,000.00                  | 0.00                       | 0.0%             |
| <b>TOTAL, CAPITAL OUTLAY</b>  |                |              | <b>44,000.00</b>     | <b>221,945.00</b>                   | <b>214,772.14</b>    | <b>221,945.00</b>         | <b>0.00</b>                | <b>0.0%</b>      |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                              |                |              |                      |                                     |                      |                           |                            |                  |
| Tuition   |                |              |                      |                                     |                      |                           |                            |                  |
| Tuition for Instruction Under Interdistrict Attendance Agreements                       |                | 7110         | 0.00                 | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| State Special Schools   |                | 7130         | 6,843.00             | 6,843.00                            | 0.00                 | 6,843.00                  | 0.00                       | 0.0%             |
| Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools |                | 7141         | 0.00                 | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| Payments to County Offices  |                | 7142         | 0.00                 | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| Payments to JPAs  |                | 7143         | 0.00                 | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| Transfers of Pass-Through Revenues To Districts or Charter Schools                      |                | 7211         | 0.00                 | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| To County Offices   |                | 7212         | 0.00                 | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| To JPAs   |                | 7213         | 0.00                 | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| Special Education SELPA Transfers of Apportionments                                     |                |              |                      |                                     |                      |                           |                            |                  |
| To Districts or Charter Schools   | 6500           | 7221         |                      |                                     |                      |                           |                            |                  |
| To County Offices   | 6500           | 7222         |                      |                                     |                      |                           |                            |                  |
| To JPAs   | 6500           | 7223         |                      |                                     |                      |                           |                            |                  |
| ROC/P Transfers of Apportionments   |                |              |                      |                                     |                      |                           |                            |                  |
| To Districts or Charter Schools   | 6360           | 7221         |                      |                                     |                      |                           |                            |                  |
| To County Offices   | 6360           | 7222         |                      |                                     |                      |                           |                            |                  |
| To JPAs   | 6360           | 7223         |                      |                                     |                      |                           |                            |                  |
| Other Transfers of Apportionments   | All Other      | 7221-7223    | 0.00                 | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| All Other Transfers   |                | 7281-7283    | 0.00                 | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| All Other Transfers Out to All Others   |                | 7299         | 0.00                 | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| Debt Service  |                |              |                      |                                     |                      |                           |                            |                  |
| Debt Service - Interest   |                | 7438         | 840,936.00           | 840,936.00                          | 0.00                 | 840,936.00                | 0.00                       | 0.0%             |
| Other Debt Service - Principal  |                | 7439         | 765,588.00           | 765,588.00                          | 0.00                 | 765,588.00                | 0.00                       | 0.0%             |
| <b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                       |                |              | <b>1,613,367.00</b>  | <b>1,613,367.00</b>                 | <b>0.00</b>          | <b>1,613,367.00</b>       | <b>0.00</b>                | <b>0.0%</b>      |
| <b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>  |                |              |                      |                                     |                      |                           |                            |                  |
| Transfers of Indirect Costs   |                | 7310         | (275,212.00)         | (308,832.00)                        | 0.00                 | (308,832.00)              | 0.00                       | 0.0%             |
| Transfers of Indirect Costs - Interfund   |                | 7350         | (170,154.00)         | (170,154.00)                        | 0.00                 | (170,154.00)              | 0.00                       | 0.0%             |
| <b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>                                 |                |              | <b>(445,366.00)</b>  | <b>(478,986.00)</b>                 | <b>0.00</b>          | <b>(478,986.00)</b>       | <b>0.00</b>                | <b>0.0%</b>      |
| <b>TOTAL, EXPENDITURES</b>  |                |              | <b>74,260,816.00</b> | <b>75,172,978.00</b>                | <b>19,981,234.37</b> | <b>75,172,978.00</b>      | <b>0.00</b>                | <b>0.0%</b>      |

| Description  | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>INTERFUND TRANSFERS</b>   |                |              |                     |                                     |                     |                           |                            |                  |
| <b>INTERFUND TRANSFERS IN</b>  |                |              |                     |                                     |                     |                           |                            |                  |
| From: Special Reserve Fund   |                | 8912         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| From: Bond Interest and Redemption Fund                                |                | 8914         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Other Authorized Interfund Transfers In                                |                | 8919         | 765,588.00          | 765,588.00                          | 0.00                | 765,588.00                | 0.00                       | 0.0%             |
| (a) TOTAL, INTERFUND TRANSFERS IN                                      |                |              | 765,588.00          | 765,588.00                          | 0.00                | 765,588.00                | 0.00                       | 0.0%             |
| <b>INTERFUND TRANSFERS OUT</b>   |                |              |                     |                                     |                     |                           |                            |                  |
| To: Child Development Fund   |                | 7611         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| To: Special Reserve Fund   |                | 7612         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| To: State School Building Fund/ County School Facilities Fund          |                | 7613         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| To: Deferred Maintenance Fund  |                | 7615         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| To: Cafeteria Fund   |                | 7616         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Other Authorized Interfund Transfers Out                               |                | 7619         | 20,000.00           | 20,000.00                           | 0.00                | 20,000.00                 | 0.00                       | 0.0%             |
| (b) TOTAL, INTERFUND TRANSFERS OUT                                     |                |              | 20,000.00           | 20,000.00                           | 0.00                | 20,000.00                 | 0.00                       | 0.0%             |
| <b>OTHER SOURCES/USES</b>  |                |              |                     |                                     |                     |                           |                            |                  |
| <b>SOURCES</b>   |                |              |                     |                                     |                     |                           |                            |                  |
| State Apportionments<br>Emergency Apportionments                       |                | 8931         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Proceeds<br>Proceeds from Sale/Lease-Purchase of Land/Buildings        |                | 8953         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Other Sources<br>Transfers from Funds of Lapsed/Reorganized LEAs       |                | 8965         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Long-Term Debt Proceeds<br>Proceeds from Certificates of Participation |                | 8971         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Proceeds from Capital Leases   |                | 8972         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Proceeds from Lease Revenue Bonds                                      |                | 8973         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| All Other Financing Sources  |                | 8979         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| (c) TOTAL, SOURCES   |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| <b>USES</b>  |                |              |                     |                                     |                     |                           |                            |                  |
| Transfers of Funds from Lapsed/Reorganized LEAs                        |                | 7651         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| All Other Financing Uses   |                | 7699         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| (d) TOTAL, USES  |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| <b>CONTRIBUTIONS</b>   |                |              |                     |                                     |                     |                           |                            |                  |
| Contributions from Unrestricted Revenues                               |                | 8980         | (15,010,614.00)     | (16,112,482.00)                     | 0.00                | (16,112,482.00)           | 0.00                       | 0.0%             |
| Contributions from Restricted Revenues                                 |                | 8990         | 276,455.00          | 261,233.00                          | 0.00                | 261,233.00                | 0.00                       | 0.0%             |
| Transfers of Restricted Balances                                       |                | 8997         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| (e) TOTAL, CONTRIBUTIONS   |                |              | (14,734,159.00)     | (15,851,249.00)                     | 0.00                | (15,851,249.00)           | 0.00                       | 0.0%             |
| <b>TOTAL, OTHER FINANCING SOURCES/USES</b>                             |                |              |                     |                                     |                     |                           |                            |                  |
| (a - b + c - d + e)  |                |              | (13,988,571.00)     | (15,105,661.00)                     | 0.00                | (15,105,661.00)           | 0.00                       | 0.0%             |

| Description   | Resource Codes | Object Codes           | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|------------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>A. REVENUES</b>  |                |                        |                     |                                     |                     |                           |                            |                  |
| 1) LCFF/Revenue Limit Sources   |                | 8010-8099              | 1,873,355.00        | 1,873,355.00                        | 0.00                | 1,873,355.00              | 0.00                       | 0.0%             |
| 2) Federal Revenue  |                | 8100-8299              | 3,416,024.00        | 4,113,816.00                        | 434,579.58          | 4,113,816.00              | 0.00                       | 0.0%             |
| 3) Other State Revenue  |                | 8300-8599              | 1,984,670.00        | 4,075,839.00                        | 1,308,949.56        | 4,075,839.00              | 0.00                       | 0.0%             |
| 4) Other Local Revenue  |                | 8600-8799              | 6,696,935.00        | 6,862,840.00                        | 1,288,246.00        | 6,862,840.00              | 0.00                       | 0.0%             |
| 5) TOTAL, REVENUES  |                |                        | 13,970,984.00       | 16,925,850.00                       | 3,031,775.14        | 16,925,850.00             |                            |                  |
| <b>B. EXPENDITURES</b>  |                |                        |                     |                                     |                     |                           |                            |                  |
| 1) Certificated Salaries  |                | 1000-1999              | 8,504,693.00        | 9,448,760.00                        | 2,554,936.81        | 9,448,760.00              | 0.00                       | 0.0%             |
| 2) Classified Salaries  |                | 2000-2999              | 6,428,903.00        | 6,758,255.00                        | 1,832,975.44        | 6,758,255.00              | 0.00                       | 0.0%             |
| 3) Employee Benefits  |                | 3000-3999              | 5,082,375.00        | 5,351,724.00                        | 1,267,836.18        | 5,351,724.00              | 0.00                       | 0.0%             |
| 4) Books and Supplies   |                | 4000-4999              | 1,561,857.00        | 4,700,312.00                        | 306,867.11          | 4,700,312.00              | 0.00                       | 0.0%             |
| 5) Services and Other Operating Expenditures  |                | 5000-5999              | 6,056,636.00        | 6,319,215.00                        | 473,430.53          | 6,319,215.00              | 0.00                       | 0.0%             |
| 6) Capital Outlay   |                | 6000-6999              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299<br>7400-7499 | 795,467.00          | 821,226.00                          | 11,427.00           | 821,226.00                | 0.00                       | 0.0%             |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399              | 275,212.00          | 308,832.00                          | 0.00                | 308,832.00                | 0.00                       | 0.0%             |
| 9) TOTAL, EXPENDITURES  |                |                        | 28,705,143.00       | 33,708,324.00                       | 6,447,473.07        | 33,708,324.00             |                            |                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                        | (14,734,159.00)     | (16,782,474.00)                     | (3,415,697.93)      | (16,782,474.00)           |                            |                  |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                        |                     |                                     |                     |                           |                            |                  |
| 1) Interfund Transfers  |                |                        |                     |                                     |                     |                           |                            |                  |
| a) Transfers In   |                | 8900-8929              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| b) Transfers Out  |                | 7600-7629              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| 2) Other Sources/Uses   |                |                        |                     |                                     |                     |                           |                            |                  |
| a) Sources  |                | 8930-8979              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| b) Uses   |                | 7630-7699              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| 3) Contributions  |                | 8980-8999              | 14,734,159.00       | 15,851,249.00                       | 0.00                | 15,851,249.00             | 0.00                       | 0.0%             |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                        | 14,734,159.00       | 15,851,249.00                       | 0.00                | 15,851,249.00             |                            |                  |

| Description  | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b> |                |              | 0.00                | (931,225.00)                        | (3,415,697.93)      | (931,225.00)              |                            |                  |
| <b>F. FUND BALANCE, RESERVES</b>                           |                |              |                     |                                     |                     |                           |                            |                  |
| 1) Beginning Fund Balance                                  |                |              |                     |                                     |                     |                           |                            |                  |
| a) As of July 1 - Unaudited                                |                | 9791         | 931,226.79          | 931,226.79                          |                     | 931,226.79                | 0.00                       | 0.0%             |
| b) Audit Adjustments                                       |                | 9793         | 0.00                | 0.00                                |                     | 0.00                      | 0.00                       | 0.0%             |
| c) As of July 1 - Audited (F1a + F1b)                      |                |              | 931,226.79          | 931,226.79                          |                     | 931,226.79                |                            |                  |
| d) Other Restatements                                      |                | 9795         | 0.00                | 0.00                                |                     | 0.00                      | 0.00                       | 0.0%             |
| e) Adjusted Beginning Balance (F1c + F1d)                  |                |              | 931,226.79          | 931,226.79                          |                     | 931,226.79                |                            |                  |
| 2) Ending Balance, June 30 (E + F1e)                       |                |              | 931,226.79          | 1.79                                |                     | 1.79                      |                            |                  |
| Components of Ending Fund Balance                          |                |              |                     |                                     |                     |                           |                            |                  |
| a) Nonspendable  |                |              |                     |                                     |                     |                           |                            |                  |
| Revolving Cash   |                | 9711         | 0.00                | 0.00                                |                     | 0.00                      |                            |                  |
| Stores   |                | 9712         | 0.00                | 0.00                                |                     | 0.00                      |                            |                  |
| Prepaid Expenditures                                       |                | 9713         | 0.00                | 0.00                                |                     | 0.00                      |                            |                  |
| All Others   |                | 9719         | 0.00                | 0.00                                |                     | 0.00                      |                            |                  |
| b) Restricted  |                |              | 931,226.79          | 2.23                                |                     | 2.23                      |                            |                  |
| c) Committed   |                |              |                     |                                     |                     |                           |                            |                  |
| Stabilization Arrangements                                 |                | 9750         | 0.00                | 0.00                                |                     | 0.00                      |                            |                  |
| Other Commitments  |                | 9760         | 0.00                | 0.00                                |                     | 0.00                      |                            |                  |
| d) Assigned  |                |              |                     |                                     |                     |                           |                            |                  |
| Other Assignments  |                | 9780         | 0.00                | 0.00                                |                     | 0.00                      |                            |                  |
| e) Unassigned/Unappropriated                               |                |              |                     |                                     |                     |                           |                            |                  |
| Reserve for Economic Uncertainties                         |                | 9789         | 0.00                | 0.00                                |                     | 0.00                      |                            |                  |
| Unassigned/Unappropriated Amount                           |                | 9790         | 0.00                | (0.44)                              |                     | (0.44)                    |                            |                  |

| Description  | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>LCFF/REVENUE LIMIT SOURCES</b>                        |                |              |                     |                                     |                     |                           |                            |                  |
| Principal Apportionment                                  |                |              |                     |                                     |                     |                           |                            |                  |
| State Aid - Current Year                                 |                | 8011         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                  |
| Education Protection Account State Aid - Current Year    |                | 8012         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                  |
| Charter Schools General Purpose Entitlement - State Aid  |                | 8015         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                  |
| State Aid - Prior Years                                  |                | 8019         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                  |
| Tax Relief Subventions                                   |                |              |                     |                                     |                     |                           |                            |                  |
| Homeowners' Exemptions                                   |                | 8021         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                  |
| Timber Yield Tax   |                | 8022         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                  |
| Other Subventions/In-Lieu Taxes                          |                | 8029         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                  |
| County & District Taxes                                  |                |              |                     |                                     |                     |                           |                            |                  |
| Secured Roll Taxes                                       |                | 8041         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                  |
| Unsecured Roll Taxes                                     |                | 8042         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                  |
| Prior Years' Taxes                                       |                | 8043         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                  |
| Supplemental Taxes                                       |                | 8044         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                  |
| Education Revenue Augmentation Fund (ERAF)               |                | 8045         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                  |
| Community Redevelopment Funds (SB 617/699/1992)          |                | 8047         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                  |
| Penalties and Interest from Delinquent Taxes             |                | 8048         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                  |
| Miscellaneous Funds (EC 41604)                           |                |              |                     |                                     |                     |                           |                            |                  |
| Royalties and Bonuses                                    |                | 8081         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                  |
| Other In-Lieu Taxes                                      |                | 8082         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                  |
| Less: Non-LCFF/Revenue Limit (50%) Adjustment            |                | 8089         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                  |
| Subtotal, LCFF/Revenue Limit Sources                     |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                  |
| <b>LCFF/Revenue Limit Transfers</b>                      |                |              |                     |                                     |                     |                           |                            |                  |
| Unrestricted LCFF/Revenue Limit Transfers - Current Year | 0000           | 8091         |                     |                                     |                     |                           |                            |                  |
| Continuation Education ADA Transfer                      | 2200           | 8091         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Community Day Schools Transfer                           | 2430           | 8091         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Special Education ADA Transfer                           | 6500           | 8091         | 1,500,000.00        | 1,500,000.00                        | 0.00                | 1,500,000.00              | 0.00                       | 0.0%             |
| All Other LCFF/Revenue Limit Transfers - Current Year    | All Other      | 8091         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| PERS Reduction Transfer                                  |                | 8092         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                  |
| Transfers to Charter Schools in Lieu of Property Taxes   |                | 8096         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                  |
| Property Taxes Transfers                                 |                | 8097         | 373,355.00          | 373,355.00                          | 0.00                | 373,355.00                | 0.00                       | 0.0%             |
| Revenue Limit Transfers - Prior Years                    |                | 8099         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| TOTAL, LCFF/REVENUE LIMIT SOURCES                        |                |              | 1,873,355.00        | 1,873,355.00                        | 0.00                | 1,873,355.00              | 0.00                       | 0.0%             |
| <b>FEDERAL REVENUE</b>                                   |                |              |                     |                                     |                     |                           |                            |                  |
| Maintenance and Operations                               |                | 8110         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Special Education Entitlement                            |                | 8181         | 1,957,300.00        | 2,192,309.00                        | 203,028.65          | 2,192,309.00              | 0.00                       | 0.0%             |
| Special Education Discretionary Grants                   |                | 8182         | 137,843.00          | 139,542.00                          | 0.00                | 139,542.00                | 0.00                       | 0.0%             |
| Child Nutrition Programs                                 |                | 8220         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Forest Reserve Funds                                     |                | 8260         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                  |
| Flood Control Funds                                      |                | 8270         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                  |
| Wildlife Reserve Funds                                   |                | 8280         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                  |
| FEMA   |                | 8281         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Interagency Contracts Between LEAs                       |                | 8285         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Pass-Through Revenues from Federal Sources               |                | 8287         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |

| Description   | Resource Codes                        | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|---------------------------------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| NCLB: Title I, Part A, Basic Grants Low-Income and Neglected        | 3010                                  | 8290         | 728,863.00          | 1,123,857.00                        | 165,729.43          | 1,123,857.00              | 0.00                       | 0.0%             |
| NCLB: Title I, Part D, Local Delinquent Program                     | 3025                                  | 8290         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| NCLB: Title II, Part A, Teacher Quality                             | 4035                                  | 8290         | 185,700.00          | 192,784.00                          | 38,142.10           | 192,784.00                | 0.00                       | 0.0%             |
| NCLB: Title III, Immigration Education Program                      | 4201                                  | 8290         | 23,525.00           | 24,200.00                           | 0.00                | 24,200.00                 | 0.00                       | 0.0%             |
| NCLB: Title III, Limited English Proficient (LEP) Student Program   | 4203                                  | 8290         | 60,567.00           | 64,365.00                           | 0.00                | 64,365.00                 | 0.00                       | 0.0%             |
| NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP) | 4610                                  | 8290         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Other No Child Left Behind  | 3011-3020, 3026-3205, 4036-4126, 5510 | 8290         | 7,398.00            | 61,931.00                           | 27,679.40           | 61,931.00                 | 0.00                       | 0.0%             |
| Vocational and Applied Technology Education                         | 3500-3699                             | 8290         | 118,412.00          | 118,412.00                          | 0.00                | 118,412.00                | 0.00                       | 0.0%             |
| Safe and Drug Free Schools  | 3700-3799                             | 8290         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| All Other Federal Revenue   | All Other                             | 8290         | 196,416.00          | 196,416.00                          | 0.00                | 196,416.00                | 0.00                       | 0.0%             |
| <b>TOTAL, FEDERAL REVENUE</b>                                       |                                       |              | <b>3,416,024.00</b> | <b>4,113,816.00</b>                 | <b>434,579.58</b>   | <b>4,113,816.00</b>       | <b>0.00</b>                | <b>0.0%</b>      |
| <b>OTHER STATE REVENUE</b>  |                                       |              |                     |                                     |                     |                           |                            |                  |
| Other State Apportionments  |                                       |              |                     |                                     |                     |                           |                            |                  |
| Community Day School Additional Funding                             |                                       |              |                     |                                     |                     |                           |                            |                  |
| Current Year  | 2430                                  | 8311         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Prior Years   | 2430                                  | 8319         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| ROC/P Entitlement   |                                       |              |                     |                                     |                     |                           |                            |                  |
| Current Year  | 6355-6360                             | 8311         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Prior Years   | 6355-6360                             | 8319         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Special Education Master Plan                                       |                                       |              |                     |                                     |                     |                           |                            |                  |
| Current Year  | 6500                                  | 8311         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Prior Years   | 6500                                  | 8319         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Home-to-School Transportation                                       | 7230                                  | 8311         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Economic Impact Aid   | 7090-7091                             | 8311         | 398,028.00          | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Spec. Ed. Transportation  | 7240                                  | 8311         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| All Other State Apportionments - Current Year                       | All Other                             | 8311         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| All Other State Apportionments - Prior Years                        | All Other                             | 8319         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Year Round School Incentive   |                                       | 8425         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Class Size Reduction, K-3   |                                       | 8434         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                  |
| Child Nutrition Programs  |                                       | 8520         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Mandated Costs Reimbursements                                       |                                       | 8550         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Lottery - Unrestricted and Instructional Mater                      |                                       | 8560         | 357,270.00          | 357,270.00                          | 58,725.49           | 357,270.00                | 0.00                       | 0.0%             |
| Tax Relief Subventions  |                                       |              |                     |                                     |                     |                           |                            |                  |
| Restricted Levies - Other   |                                       |              |                     |                                     |                     |                           |                            |                  |
| Homeowners' Exemptions  |                                       | 8575         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Other Subventions/In-Lieu Taxes                                     |                                       | 8576         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Pass-Through Revenues from State Sources                            |                                       | 8587         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| School Based Coordination Program                                   | 7250                                  | 8590         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| After School Education and Safety (ASES)                            | 6010                                  | 8590         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Charter School Facility Grant                                       | 6030                                  | 8590         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Drug/Alcohol/Tobacco Funds  | 6650, 6690                            | 8590         | 215,191.00          | 228,915.00                          | 13,724.07           | 228,915.00                | 0.00                       | 0.0%             |
| Healthy Start   | 6240                                  | 8590         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Specialized Secondary   | 7370                                  | 8590         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| School Community Violence Prevention Grant                          | 7391                                  | 8590         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Quality Education Investment Act                                    | 7400                                  | 8590         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| All Other State Revenue   | All Other                             | 8590         | 1,014,181.00        | 3,489,654.00                        | 1,236,500.00        | 3,489,654.00              | 0.00                       | 0.0%             |

San Dieguito Union High  
San Diego County

2013-14 First Interim  
General Fund  
Restricted (Resources 2000-9999)  
Revenue, Expenditures, and Changes in Fund Balance

ITEM 17

37 68346 0000000  
Form 011

| Description                | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|----------------------------|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| TOTAL, OTHER STATE REVENUE |                |              | 1,984,670.00        | 4,075,839.00                        | 1,308,949.56        | 4,075,839.00              | 0.00                       | 0.0%             |



| Description   | Resource Codes | Object Codes | Original Budget (A)  | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|--------------|----------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>OTHER LOCAL REVENUE</b>  |                |              |                      |                                     |                     |                           |                            |                  |
| Other Local Revenue   |                |              |                      |                                     |                     |                           |                            |                  |
| County and District Taxes   |                |              |                      |                                     |                     |                           |                            |                  |
| Other Restricted Levies   |                |              |                      |                                     |                     |                           |                            |                  |
| Secured Roll  |                | 8615         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Unsecured Roll  |                | 8616         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Prior Years' Taxes  |                | 8617         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Supplemental Taxes  |                | 8618         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Non-Ad Valorem Taxes  |                |              |                      |                                     |                     |                           |                            |                  |
| Parcel Taxes  |                | 8621         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Other   |                | 8622         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Community Redevelopment Funds                                       |                |              |                      |                                     |                     |                           |                            |                  |
| Not Subject to LCFF/RL Deduction                                    |                | 8625         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Penalties and Interest from Delinquent Non-LCFF/Revenue Limit Taxes |                | 8629         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Sales   |                |              |                      |                                     |                     |                           |                            |                  |
| Sale of Equipment/Supplies  |                | 8631         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Sale of Publications  |                | 8632         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Food Service Sales  |                | 8634         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| All Other Sales   |                | 8639         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Leases and Rentals  |                | 8650         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Interest  |                | 8660         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Net Increase (Decrease) in the Fair Value of Investments            |                | 8662         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Fees and Contracts  |                |              |                      |                                     |                     |                           |                            |                  |
| Adult Education Fees  |                | 8671         | 0.00                 | 0.00                                | 0.00                | 0.00                      |                            |                  |
| Non-Resident Students   |                | 8672         | 0.00                 | 0.00                                | 0.00                | 0.00                      |                            |                  |
| Transportation Fees From Individuals                                |                | 8675         | 525,000.00           | 525,000.00                          | 233,590.00          | 525,000.00                | 0.00                       | 0.0%             |
| Transportation Services   | 7230, 7240     | 8677         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Interagency Services  | All Other      | 8677         | 100,000.00           | 100,000.00                          | 0.00                | 100,000.00                | 0.00                       | 0.0%             |
| Mitigation/Developer Fees   |                | 8681         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| All Other Fees and Contracts  |                | 8689         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Other Local Revenue   |                |              |                      |                                     |                     |                           |                            |                  |
| Plus: Misc Funds Non-LCFF/Revenue Limit (                           |                | 8691         | 0.00                 | 0.00                                | 0.00                | 0.00                      |                            |                  |
| Pass-Through Revenues From Local Sources                            |                | 8697         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| All Other Local Revenue   |                | 8699         | 27,000.00            | 192,905.00                          | 0.00                | 192,905.00                | 0.00                       | 0.0%             |
| Tuition   |                | 8710         | 20,000.00            | 20,000.00                           | 0.00                | 20,000.00                 | 0.00                       | 0.0%             |
| All Other Transfers In  |                | 8781-8783    | 1,575,458.00         | 1,575,458.00                        | 0.00                | 1,575,458.00              | 0.00                       | 0.0%             |
| Transfers Of Apportionments   |                |              |                      |                                     |                     |                           |                            |                  |
| Special Education SELPA Transfers                                   |                |              |                      |                                     |                     |                           |                            |                  |
| From Districts or Charter Schools                                   | 6500           | 8791         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| From County Offices   | 6500           | 8792         | 4,449,477.00         | 4,449,477.00                        | 1,054,656.00        | 4,449,477.00              | 0.00                       | 0.0%             |
| From JPAs   | 6500           | 8793         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| ROC/P Transfers   |                |              |                      |                                     |                     |                           |                            |                  |
| From Districts or Charter Schools                                   | 6360           | 8791         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| From County Offices   | 6360           | 8792         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| From JPAs   | 6360           | 8793         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Other Transfers of Apportionments                                   |                |              |                      |                                     |                     |                           |                            |                  |
| From Districts or Charter Schools                                   | All Other      | 8791         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| From County Offices   | All Other      | 8792         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| From JPAs   | All Other      | 8793         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| All Other Transfers In from All Others                              |                | 8799         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                                   |                |              | <b>6,696,935.00</b>  | <b>6,862,840.00</b>                 | <b>1,288,246.00</b> | <b>6,862,840.00</b>       | <b>0.00</b>                | <b>0.0%</b>      |
| <b>TOTAL, REVENUES</b>  |                |              | <b>13,970,984.00</b> | <b>16,925,850.00</b>                | <b>3,031,775.14</b> | <b>16,925,850.00</b>      | <b>0.00</b>                | <b>0.0%</b>      |

| Description   | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>CERTIFICATED SALARIES</b>                                |                |              |                     |                                     |                     |                           |                            |                  |
| Certificated Teachers' Salaries                             |                | 1100         | 7,835,195.00        | 8,504,525.00                        | 2,310,762.24        | 8,504,525.00              | 0.00                       | 0.0%             |
| Certificated Pupil Support Salaries                         |                | 1200         | 52,390.00           | 53,511.00                           | 14,138.91           | 53,511.00                 | 0.00                       | 0.0%             |
| Certificated Supervisors' and Administrators' Salaries      |                | 1300         | 383,455.00          | 397,563.00                          | 131,356.35          | 397,563.00                | 0.00                       | 0.0%             |
| Other Certificated Salaries                                 |                | 1900         | 233,653.00          | 493,161.00                          | 98,679.31           | 493,161.00                | 0.00                       | 0.0%             |
| <b>TOTAL, CERTIFICATED SALARIES</b>                         |                |              | <b>8,504,693.00</b> | <b>9,448,760.00</b>                 | <b>2,554,936.81</b> | <b>9,448,760.00</b>       | <b>0.00</b>                | <b>0.0%</b>      |
| <b>CLASSIFIED SALARIES</b>                                  |                |              |                     |                                     |                     |                           |                            |                  |
| Classified Instructional Salaries                           |                | 2100         | 2,353,241.00        | 2,582,246.00                        | 574,280.64          | 2,582,246.00              | 0.00                       | 0.0%             |
| Classified Support Salaries                                 |                | 2200         | 3,525,719.00        | 3,542,056.00                        | 1,046,207.08        | 3,542,056.00              | 0.00                       | 0.0%             |
| Classified Supervisors' and Administrators' Salaries        |                | 2300         | 261,768.00          | 328,804.00                          | 109,604.12          | 328,804.00                | 0.00                       | 0.0%             |
| Clerical, Technical and Office Salaries                     |                | 2400         | 288,175.00          | 305,149.00                          | 102,005.13          | 305,149.00                | 0.00                       | 0.0%             |
| Other Classified Salaries                                   |                | 2900         | 0.00                | 0.00                                | 878.47              | 0.00                      | 0.00                       | 0.0%             |
| <b>TOTAL, CLASSIFIED SALARIES</b>                           |                |              | <b>6,428,903.00</b> | <b>6,758,255.00</b>                 | <b>1,832,975.44</b> | <b>6,758,255.00</b>       | <b>0.00</b>                | <b>0.0%</b>      |
| <b>EMPLOYEE BENEFITS</b>                                    |                |              |                     |                                     |                     |                           |                            |                  |
| STRS  |                | 3101-3102    | 699,911.00          | 778,507.00                          | 227,840.41          | 778,507.00                | 0.00                       | 0.0%             |
| PERS  |                | 3201-3202    | 664,314.00          | 690,549.00                          | 190,793.45          | 690,549.00                | 0.00                       | 0.0%             |
| OASDI/Medicare/Alternative                                  |                | 3301-3302    | 605,292.00          | 648,566.00                          | 180,665.88          | 648,566.00                | 0.00                       | 0.0%             |
| Health and Welfare Benefits                                 |                | 3401-3402    | 128,650.00          | 143,517.00                          | 32,772.40           | 143,517.00                | 0.00                       | 0.0%             |
| Unemployment Insurance                                      |                | 3501-3502    | 7,478.00            | 8,117.00                            | 2,431.15            | 8,117.00                  | 0.00                       | 0.0%             |
| Workers' Compensation                                       |                | 3601-3602    | 267,946.00          | 290,734.00                          | 87,888.72           | 290,734.00                | 0.00                       | 0.0%             |
| OPEB, Allocated   |                | 3701-3702    | 71,806.00           | 73,050.00                           | 22,551.06           | 73,050.00                 | 0.00                       | 0.0%             |
| OPEB, Active Employees                                      |                | 3751-3752    | 70,456.00           | 82,513.00                           | 22,239.31           | 82,513.00                 | 0.00                       | 0.0%             |
| PERS Reduction  |                | 3801-3802    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Other Employee Benefits                                     |                | 3901-3902    | 2,566,522.00        | 2,636,171.00                        | 500,653.80          | 2,636,171.00              | 0.00                       | 0.0%             |
| <b>TOTAL, EMPLOYEE BENEFITS</b>                             |                |              | <b>5,082,375.00</b> | <b>5,351,724.00</b>                 | <b>1,267,836.18</b> | <b>5,351,724.00</b>       | <b>0.00</b>                | <b>0.0%</b>      |
| <b>BOOKS AND SUPPLIES</b>                                   |                |              |                     |                                     |                     |                           |                            |                  |
| Approved Textbooks and Core Curricula Materials             |                | 4100         | 82,270.00           | 157,270.00                          | 77,077.88           | 157,270.00                | 0.00                       | 0.0%             |
| Books and Other Reference Materials                         |                | 4200         | 228,400.00          | 284,959.00                          | 4,317.32            | 284,959.00                | 0.00                       | 0.0%             |
| Materials and Supplies                                      |                | 4300         | 1,187,889.00        | 4,192,354.00                        | 203,894.50          | 4,192,354.00              | 0.00                       | 0.0%             |
| Noncapitalized Equipment                                    |                | 4400         | 63,298.00           | 65,729.00                           | 21,577.41           | 65,729.00                 | 0.00                       | 0.0%             |
| Food  |                | 4700         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| <b>TOTAL, BOOKS AND SUPPLIES</b>                            |                |              | <b>1,561,857.00</b> | <b>4,700,312.00</b>                 | <b>306,867.11</b>   | <b>4,700,312.00</b>       | <b>0.00</b>                | <b>0.0%</b>      |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>            |                |              |                     |                                     |                     |                           |                            |                  |
| Subagreements for Services                                  |                | 5100         | 0.00                | 837,750.00                          | 58,224.00           | 837,750.00                | 0.00                       | 0.0%             |
| Travel and Conferences                                      |                | 5200         | 72,593.00           | 125,399.00                          | 9,556.90            | 125,399.00                | 0.00                       | 0.0%             |
| Dues and Memberships  |                | 5300         | 800.00              | 1,004.00                            | 279.00              | 1,004.00                  | 0.00                       | 0.0%             |
| Insurance   |                | 5400-5450    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Operations and Housekeeping Services                        |                | 5500         | 0.00                | 600.00                              | 545.10              | 600.00                    | 0.00                       | 0.0%             |
| Rentals, Leases, Repairs, and Noncapitalized Improvements   |                | 5600         | 76,550.00           | 107,361.00                          | 20,642.63           | 107,361.00                | 0.00                       | 0.0%             |
| Transfers of Direct Costs                                   |                | 5710         | (344,700.00)        | (344,700.00)                        | (9,557.70)          | (344,700.00)              | 0.00                       | 0.0%             |
| Transfers of Direct Costs - Interfund                       |                | 5750         | (3,000.00)          | (3,000.00)                          | 0.00                | (3,000.00)                | 0.00                       | 0.0%             |
| Professional/Consulting Services and Operating Expenditures |                | 5800         | 6,229,213.00        | 5,569,621.00                        | 386,976.11          | 5,569,621.00              | 0.00                       | 0.0%             |
| Communications  |                | 5900         | 25,180.00           | 25,180.00                           | 6,764.49            | 25,180.00                 | 0.00                       | 0.0%             |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>     |                |              | <b>6,056,636.00</b> | <b>6,319,215.00</b>                 | <b>473,430.53</b>   | <b>6,319,215.00</b>       | <b>0.00</b>                | <b>0.0%</b>      |

| Description   | Resource Codes | Object Codes | Original Budget (A)  | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|--------------|----------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>CAPITAL OUTLAY</b>   |                |              |                      |                                     |                     |                           |                            |                  |
| Land  |                | 6100         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Land Improvements   |                | 6170         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Buildings and Improvements of Buildings   |                | 6200         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Books and Media for New School Libraries or Major Expansion of School Libraries         |                | 6300         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Equipment   |                | 6400         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Equipment Replacement   |                | 6500         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| <b>TOTAL, CAPITAL OUTLAY</b>  |                |              | <b>0.00</b>          | <b>0.00</b>                         | <b>0.00</b>         | <b>0.00</b>               | <b>0.00</b>                | <b>0.0%</b>      |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                              |                |              |                      |                                     |                     |                           |                            |                  |
| Tuition   |                |              |                      |                                     |                     |                           |                            |                  |
| Tuition for Instruction Under Interdistrict Attendance Agreements                       |                | 7110         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| State Special Schools   |                | 7130         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools |                | 7141         | 156,748.00           | 156,748.00                          | 0.00                | 156,748.00                | 0.00                       | 0.0%             |
| Payments to County Offices  |                | 7142         | 638,719.00           | 664,478.00                          | 11,427.00           | 664,478.00                | 0.00                       | 0.0%             |
| Payments to JPAs  |                | 7143         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Transfers of Pass-Through Revenues To Districts or Charter Schools                      |                | 7211         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| To County Offices   |                | 7212         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| To JPAs   |                | 7213         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Special Education SELPA Transfers of Apportionments To Districts or Charter Schools     | 6500           | 7221         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| To County Offices   | 6500           | 7222         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| To JPAs   | 6500           | 7223         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| ROC/P Transfers of Apportionments To Districts or Charter Schools                       | 6360           | 7221         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| To County Offices   | 6360           | 7222         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| To JPAs   | 6360           | 7223         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Other Transfers of Apportionments   | All Other      | 7221-7223    | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| All Other Transfers   |                | 7281-7283    | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| All Other Transfers Out to All Others   |                | 7299         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Debt Service  |                |              |                      |                                     |                     |                           |                            |                  |
| Debt Service - Interest   |                | 7438         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Other Debt Service - Principal  |                | 7439         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| <b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                       |                |              | <b>795,467.00</b>    | <b>821,226.00</b>                   | <b>11,427.00</b>    | <b>821,226.00</b>         | <b>0.00</b>                | <b>0.0%</b>      |
| <b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>  |                |              |                      |                                     |                     |                           |                            |                  |
| Transfers of Indirect Costs   |                | 7310         | 275,212.00           | 308,832.00                          | 0.00                | 308,832.00                | 0.00                       | 0.0%             |
| Transfers of Indirect Costs - Interfund   |                | 7350         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| <b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>                                 |                |              | <b>275,212.00</b>    | <b>308,832.00</b>                   | <b>0.00</b>         | <b>308,832.00</b>         | <b>0.00</b>                | <b>0.0%</b>      |
| <b>TOTAL, EXPENDITURES</b>  |                |              | <b>28,705,143.00</b> | <b>33,708,324.00</b>                | <b>6,447,473.07</b> | <b>33,708,324.00</b>      | <b>0.00</b>                | <b>0.0%</b>      |

| Description  | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>INTERFUND TRANSFERS</b>   |                |              |                     |                                     |                     |                           |                            |                  |
| <b>INTERFUND TRANSFERS IN</b>  |                |              |                     |                                     |                     |                           |                            |                  |
| From: Special Reserve Fund   |                | 8912         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| From: Bond Interest and Redemption Fund                                |                | 8914         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                  |
| Other Authorized Interfund Transfers In                                |                | 8919         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| (a) TOTAL, INTERFUND TRANSFERS IN                                      |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| <b>INTERFUND TRANSFERS OUT</b>   |                |              |                     |                                     |                     |                           |                            |                  |
| To: Child Development Fund   |                | 7611         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| To: Special Reserve Fund   |                | 7612         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| To: State School Building Fund/ County School Facilities Fund          |                | 7613         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| To: Deferred Maintenance Fund  |                | 7615         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| To: Cafeteria Fund   |                | 7616         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Other Authorized Interfund Transfers Out                               |                | 7619         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| (b) TOTAL, INTERFUND TRANSFERS OUT                                     |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| <b>OTHER SOURCES/USES</b>  |                |              |                     |                                     |                     |                           |                            |                  |
| <b>SOURCES</b>   |                |              |                     |                                     |                     |                           |                            |                  |
| State Apportionments<br>Emergency Apportionments                       |                | 8931         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                  |
| Proceeds<br>Proceeds from Sale/Lease-Purchase of Land/Buildings        |                | 8953         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Other Sources<br>Transfers from Funds of Lapsed/Reorganized LEAs       |                | 8965         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Long-Term Debt Proceeds<br>Proceeds from Certificates of Participation |                | 8971         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Proceeds from Capital Leases   |                | 8972         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Proceeds from Lease Revenue Bonds                                      |                | 8973         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| All Other Financing Sources  |                | 8979         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| (c) TOTAL, SOURCES   |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| <b>USES</b>  |                |              |                     |                                     |                     |                           |                            |                  |
| Transfers of Funds from Lapsed/Reorganized LEAs                        |                | 7651         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| All Other Financing Uses   |                | 7699         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| (d) TOTAL, USES  |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| <b>CONTRIBUTIONS</b>   |                |              |                     |                                     |                     |                           |                            |                  |
| Contributions from Unrestricted Revenues                               |                | 8980         | 15,010,614.00       | 16,112,482.00                       | 0.00                | 16,112,482.00             | 0.00                       | 0.0%             |
| Contributions from Restricted Revenues                                 |                | 8990         | (276,455.00)        | (261,233.00)                        | 0.00                | (261,233.00)              | 0.00                       | 0.0%             |
| Transfers of Restricted Balances                                       |                | 8997         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| (e) TOTAL, CONTRIBUTIONS   |                |              | 14,734,159.00       | 15,851,249.00                       | 0.00                | 15,851,249.00             | 0.00                       | 0.0%             |
| <b>TOTAL, OTHER FINANCING SOURCES/USES</b>                             |                |              |                     |                                     |                     |                           |                            |                  |
| (a - b + c - d + e)  |                |              | 14,734,159.00       | 15,851,249.00                       | 0.00                | 15,851,249.00             | 0.00                       | 0.0%             |

| Description   | Resource Codes | Object Codes           | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|------------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>A. REVENUES</b>  |                |                        |                     |                                     |                     |                           |                            |                  |
| 1) LCFF/Revenue Limit Sources   |                | 8010-8099              | 80,813,285.00       | 83,499,778.00                       | 3,297,060.30        | 83,499,778.00             | 0.00                       | 0.0%             |
| 2) Federal Revenue  |                | 8100-8299              | 4,093,584.00        | 4,791,376.00                        | 434,579.58          | 4,791,376.00              | 0.00                       | 0.0%             |
| 3) Other State Revenue  |                | 8300-8599              | 4,644,931.00        | 7,405,406.00                        | 2,071,124.70        | 7,405,406.00              | 0.00                       | 0.0%             |
| 4) Other Local Revenue  |                | 8600-8799              | 8,055,834.00        | 8,553,302.00                        | 1,950,556.85        | 8,553,302.00              | 0.00                       | 0.0%             |
| 5) TOTAL, REVENUES  |                |                        | 97,607,634.00       | 104,249,862.00                      | 7,753,321.43        | 104,249,862.00            |                            |                  |
| <b>B. EXPENDITURES</b>  |                |                        |                     |                                     |                     |                           |                            |                  |
| 1) Certificated Salaries  |                | 1000-1999              | 49,071,438.00       | 49,858,651.00                       | 13,367,905.28       | 49,858,651.00             | 0.00                       | 0.0%             |
| 2) Classified Salaries  |                | 2000-2999              | 15,621,001.00       | 16,022,002.00                       | 4,487,518.45        | 16,022,002.00             | 0.00                       | 0.0%             |
| 3) Employee Benefits  |                | 3000-3999              | 20,384,519.00       | 20,647,724.00                       | 4,776,566.77        | 20,647,724.00             | 0.00                       | 0.0%             |
| 4) Books and Supplies   |                | 4000-4999              | 2,940,347.00        | 7,007,684.00                        | 860,643.03          | 7,007,684.00              | 0.00                       | 0.0%             |
| 5) Services and Other Operating Expenditures  |                | 5000-5999              | 12,665,974.00       | 12,858,857.00                       | 2,709,874.77        | 12,858,857.00             | 0.00                       | 0.0%             |
| 6) Capital Outlay   |                | 6000-6999              | 44,000.00           | 221,945.00                          | 214,772.14          | 221,945.00                | 0.00                       | 0.0%             |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299<br>7400-7499 | 2,408,834.00        | 2,434,593.00                        | 11,427.00           | 2,434,593.00              | 0.00                       | 0.0%             |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399              | (170,154.00)        | (170,154.00)                        | 0.00                | (170,154.00)              | 0.00                       | 0.0%             |
| 9) TOTAL, EXPENDITURES  |                |                        | 102,965,959.00      | 108,881,302.00                      | 26,428,707.44       | 108,881,302.00            |                            |                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                        | (5,358,325.00)      | (4,631,440.00)                      | (18,675,386.01)     | (4,631,440.00)            |                            |                  |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                        |                     |                                     |                     |                           |                            |                  |
| 1) Interfund Transfers  |                |                        |                     |                                     |                     |                           |                            |                  |
| a) Transfers In   |                | 8900-8929              | 765,588.00          | 765,588.00                          | 0.00                | 765,588.00                | 0.00                       | 0.0%             |
| b) Transfers Out  |                | 7600-7629              | 20,000.00           | 20,000.00                           | 0.00                | 20,000.00                 | 0.00                       | 0.0%             |
| 2) Other Sources/Uses   |                |                        |                     |                                     |                     |                           |                            |                  |
| a) Sources  |                | 8930-8979              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| b) Uses   |                | 7630-7699              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| 3) Contributions  |                | 8980-8999              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                        | 745,588.00          | 745,588.00                          | 0.00                | 745,588.00                |                            |                  |

| Description  | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b> |                |              | (4,612,737.00)      | (3,885,852.00)                      | (18,675,386.01)     | (3,885,852.00)            |                            |                  |
| <b>F. FUND BALANCE, RESERVES</b>                           |                |              |                     |                                     |                     |                           |                            |                  |
| 1) Beginning Fund Balance                                  |                |              |                     |                                     |                     |                           |                            |                  |
| a) As of July 1 - Unaudited                                |                | 9791         | 14,197,769.59       | 14,197,769.59                       |                     | 14,197,769.59             | 0.00                       | 0.0%             |
| b) Audit Adjustments                                       |                | 9793         | 0.00                | 0.00                                |                     | 0.00                      | 0.00                       | 0.0%             |
| c) As of July 1 - Audited (F1a + F1b)                      |                |              | 14,197,769.59       | 14,197,769.59                       |                     | 14,197,769.59             |                            |                  |
| d) Other Restatements                                      |                | 9795         | 0.00                | 0.00                                |                     | 0.00                      | 0.00                       | 0.0%             |
| e) Adjusted Beginning Balance (F1c + F1d)                  |                |              | 14,197,769.59       | 14,197,769.59                       |                     | 14,197,769.59             |                            |                  |
| 2) Ending Balance, June 30 (E + F1e)                       |                |              | 9,585,032.59        | 10,311,917.59                       |                     | 10,311,917.59             |                            |                  |
| Components of Ending Fund Balance                          |                |              |                     |                                     |                     |                           |                            |                  |
| a) Nonspendable  |                |              |                     |                                     |                     |                           |                            |                  |
| Revolving Cash   |                | 9711         | 180,000.00          | 180,000.00                          |                     | 180,000.00                |                            |                  |
| Stores   |                | 9712         | 1,000.00            | 1,000.00                            |                     | 1,000.00                  |                            |                  |
| Prepaid Expenditures                                       |                | 9713         | 0.00                | 0.00                                |                     | 0.00                      |                            |                  |
| All Others   |                | 9719         | 0.00                | 0.00                                |                     | 0.00                      |                            |                  |
| b) Restricted  |                | 9740         | 931,226.79          | 2.23                                |                     | 2.23                      |                            |                  |
| c) Committed   |                |              |                     |                                     |                     |                           |                            |                  |
| Stabilization Arrangements                                 |                | 9750         | 0.00                | 0.00                                |                     | 0.00                      |                            |                  |
| Other Commitments  |                | 9760         | 0.00                | 0.00                                |                     | 0.00                      |                            |                  |
| d) Assigned  |                |              |                     |                                     |                     |                           |                            |                  |
| Other Assignments  |                | 9780         | 4,276,070.00        | 4,275,970.00                        |                     | 4,276,070.00              |                            |                  |
| MITI Implementation  | 0000           | 9780         | 1,021,700.00        |                                     |                     |                           |                            |                  |
| Basic Aid Reserve  | 0000           | 9780         | 3,254,370.00        |                                     |                     |                           |                            |                  |
| MITI Reserve   | 0000           | 9780         |                     | 1,021,700.00                        |                     |                           |                            |                  |
| Basic Aid Reserve  | 0000           | 9780         |                     | 3,254,270.00                        |                     |                           |                            |                  |
| MITI Implementation  | 0000           | 9780         |                     |                                     |                     | 1,021,700.00              |                            |                  |
| Basic Aid Reserve  | 0000           | 9780         |                     |                                     |                     | 3,254,370.00              |                            |                  |
| e) Unassigned/Unappropriated                               |                |              |                     |                                     |                     |                           |                            |                  |
| Reserve for Economic Uncertainties                         |                | 9789         | 0.00                | 0.00                                |                     | 0.00                      |                            |                  |
| Unassigned/Unappropriated Amount                           |                | 9790         | 4,196,735.80        | 5,854,945.36                        |                     | 5,854,845.36              |                            |                  |

| Description  | Resource Codes | Object Codes | Original Budget (A)  | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|----------------|--------------|----------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>LCFF/REVENUE LIMIT SOURCES</b>                        |                |              |                      |                                     |                     |                           |                            |                  |
| Principal Apportionment                                  |                |              |                      |                                     |                     |                           |                            |                  |
| State Aid - Current Year                                 |                | 8011         | (39,236.00)          | 280,857.00                          | 169,460.00          | 280,857.00                | 0.00                       | 0.0%             |
| Education Protection Account State Aid - Current Year    |                | 8012         | 0.00                 | 2,366,400.00                        | 601,193.00          | 2,366,400.00              | 0.00                       | 0.0%             |
| Charter Schools General Purpose Entitlement - State Aid  |                | 8015         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| State Aid - Prior Years                                  |                | 8019         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Tax Relief Subventions                                   |                |              |                      |                                     |                     |                           |                            |                  |
| Homeowners' Exemptions                                   |                | 8021         | 763,994.00           | 763,994.00                          | (2.93)              | 763,994.00                | 0.00                       | 0.0%             |
| Timber Yield Tax   |                | 8022         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Other Subventions/In-Lieu Taxes                          |                | 8029         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| County & District Taxes                                  |                |              |                      |                                     |                     |                           |                            |                  |
| Secured Roll Taxes                                       |                | 8041         | 76,914,252.00        | 76,914,252.00                       | (135,867.29)        | 76,914,252.00             | 0.00                       | 0.0%             |
| Unsecured Roll Taxes                                     |                | 8042         | 2,751,762.00         | 2,751,762.00                        | 2,708,313.47        | 2,751,762.00              | 0.00                       | 0.0%             |
| Prior Years' Taxes                                       |                | 8043         | 10,169.00            | 10,169.00                           | (46,035.95)         | 10,169.00                 | 0.00                       | 0.0%             |
| Supplemental Taxes                                       |                | 8044         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Education Revenue Augmentation Fund (ERAF)               |                | 8045         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Community Redevelopment Funds (SB 617/699/1992)          |                | 8047         | 38,739.00            | 38,739.00                           | 0.00                | 38,739.00                 | 0.00                       | 0.0%             |
| Penalties and Interest from Delinquent Taxes             |                | 8048         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Miscellaneous Funds (EC 41604)                           |                |              |                      |                                     |                     |                           |                            |                  |
| Royalties and Bonuses                                    |                | 8081         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Other In-Lieu Taxes                                      |                | 8082         | 500.00               | 500.00                              | 0.00                | 500.00                    | 0.00                       | 0.0%             |
| Less: Non-LCFF/Revenue Limit (50%) Adjustment            |                | 8089         | (250.00)             | (250.00)                            | 0.00                | (250.00)                  | 0.00                       | 0.0%             |
| <b>Subtotal, LCFF/Revenue Limit Sources</b>              |                |              | <b>80,439,930.00</b> | <b>83,126,423.00</b>                | <b>3,297,060.30</b> | <b>83,126,423.00</b>      | <b>0.00</b>                | <b>0.0%</b>      |
| <b>LCFF/Revenue Limit Transfers</b>                      |                |              |                      |                                     |                     |                           |                            |                  |
| Unrestricted LCFF/Revenue Limit Transfers - Current Year | 0000           | 8091         | (1,500,000.00)       | (1,500,000.00)                      | 0.00                | (1,500,000.00)            | 0.00                       | 0.0%             |
| Continuation Education ADA Transfer                      | 2200           | 8091         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Community Day Schools Transfer                           | 2430           | 8091         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Special Education ADA Transfer                           | 6500           | 8091         | 1,500,000.00         | 1,500,000.00                        | 0.00                | 1,500,000.00              | 0.00                       | 0.0%             |
| All Other LCFF/Revenue Limit Transfers - Current Year    | All Other      | 8091         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| PERS Reduction Transfer                                  |                | 8092         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Transfers to Charter Schools in Lieu of Property Taxes   |                | 8096         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Property Taxes Transfers                                 |                | 8097         | 373,355.00           | 373,355.00                          | 0.00                | 373,355.00                | 0.00                       | 0.0%             |
| Revenue Limit Transfers - Prior Years                    |                | 8099         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| <b>TOTAL, LCFF/REVENUE LIMIT SOURCES</b>                 |                |              | <b>80,813,285.00</b> | <b>83,499,778.00</b>                | <b>3,297,060.30</b> | <b>83,499,778.00</b>      | <b>0.00</b>                | <b>0.0%</b>      |
| <b>FEDERAL REVENUE</b>                                   |                |              |                      |                                     |                     |                           |                            |                  |
| Maintenance and Operations                               |                | 8110         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Special Education Entitlement                            |                | 8181         | 1,957,300.00         | 2,192,309.00                        | 203,028.65          | 2,192,309.00              | 0.00                       | 0.0%             |
| Special Education Discretionary Grants                   |                | 8182         | 137,843.00           | 139,542.00                          | 0.00                | 139,542.00                | 0.00                       | 0.0%             |
| Child Nutrition Programs                                 |                | 8220         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Forest Reserve Funds                                     |                | 8260         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Flood Control Funds                                      |                | 8270         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Wildlife Reserve Funds                                   |                | 8280         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| FEMA   |                | 8281         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Interagency Contracts Between LEAs                       |                | 8285         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Pass-Through Revenues from Federal Sources               |                | 8287         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |

| Description   | Resource Codes                        | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|---------------------------------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| NCLB: Title I, Part A, Basic Grants Low-Income and Neglected        | 3010                                  | 8290         | 728,863.00          | 1,123,857.00                        | 165,729.43          | 1,123,857.00              | 0.00                       | 0.0%             |
| NCLB: Title I, Part D, Local Delinquent Program                     | 3025                                  | 8290         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| NCLB: Title II, Part A, Teacher Quality                             | 4035                                  | 8290         | 185,700.00          | 192,784.00                          | 38,142.10           | 192,784.00                | 0.00                       | 0.0%             |
| NCLB: Title III, Immigration Education Program                      | 4201                                  | 8290         | 23,525.00           | 24,200.00                           | 0.00                | 24,200.00                 | 0.00                       | 0.0%             |
| NCLB: Title III, Limited English Proficient (LEP) Student Program   | 4203                                  | 8290         | 60,567.00           | 64,365.00                           | 0.00                | 64,365.00                 | 0.00                       | 0.0%             |
| NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP) | 4610                                  | 8290         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Other No Child Left Behind  | 3011-3020, 3026-3205, 4036-4126, 5510 | 8290         | 7,398.00            | 61,931.00                           | 27,679.40           | 61,931.00                 | 0.00                       | 0.0%             |
| Vocational and Applied Technology Education                         | 3500-3699                             | 8290         | 118,412.00          | 118,412.00                          | 0.00                | 118,412.00                | 0.00                       | 0.0%             |
| Safe and Drug Free Schools  | 3700-3799                             | 8290         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| All Other Federal Revenue   | All Other                             | 8290         | 873,976.00          | 873,976.00                          | 0.00                | 873,976.00                | 0.00                       | 0.0%             |
| <b>TOTAL, FEDERAL REVENUE</b>                                       |                                       |              | <b>4,093,584.00</b> | <b>4,791,376.00</b>                 | <b>434,579.58</b>   | <b>4,791,376.00</b>       | <b>0.00</b>                | <b>0.0%</b>      |
| <b>OTHER STATE REVENUE</b>  |                                       |              |                     |                                     |                     |                           |                            |                  |
| Other State Apportionments  |                                       |              |                     |                                     |                     |                           |                            |                  |
| Community Day School Additional Funding                             |                                       |              |                     |                                     |                     |                           |                            |                  |
| Current Year  | 2430                                  | 8311         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Prior Years   | 2430                                  | 8319         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| ROC/P Entitlement   |                                       |              |                     |                                     |                     |                           |                            |                  |
| Current Year  | 6355-6360                             | 8311         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Prior Years   | 6355-6360                             | 8319         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Special Education Master Plan                                       |                                       |              |                     |                                     |                     |                           |                            |                  |
| Current Year  | 6500                                  | 8311         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Prior Years   | 6500                                  | 8319         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Home-to-School Transportation                                       | 7230                                  | 8311         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Economic Impact Aid   | 7090-7091                             | 8311         | 398,028.00          | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Spec. Ed. Transportation  | 7240                                  | 8311         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| All Other State Apportionments - Current Year                       | All Other                             | 8311         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| All Other State Apportionments - Prior Years                        | All Other                             | 8319         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Year Round School Incentive   |                                       | 8425         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Class Size Reduction, K-3   |                                       | 8434         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Child Nutrition Programs  |                                       | 8520         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Mandated Costs Reimbursements                                       |                                       | 8550         | 585,722.00          | 585,722.00                          | 0.00                | 585,722.00                | 0.00                       | 0.0%             |
| Lottery - Unrestricted and Instructional Mater                      |                                       | 8560         | 1,833,986.00        | 1,878,680.00                        | 103,418.80          | 1,878,680.00              | 0.00                       | 0.0%             |
| Tax Relief Subventions  |                                       |              |                     |                                     |                     |                           |                            |                  |
| Restricted Levies - Other   |                                       |              |                     |                                     |                     |                           |                            |                  |
| Homeowners' Exemptions  |                                       | 8575         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Other Subventions/In-Lieu Taxes                                     |                                       | 8576         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Pass-Through Revenues from State Sources                            |                                       | 8587         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| School Based Coordination Program                                   | 7250                                  | 8590         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| After School Education and Safety (ASES)                            | 6010                                  | 8590         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Charter School Facility Grant                                       | 6030                                  | 8590         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Drug/Alcohol/Tobacco Funds  | 6650, 6690                            | 8590         | 215,191.00          | 228,915.00                          | 13,724.07           | 228,915.00                | 0.00                       | 0.0%             |
| Healthy Start   | 6240                                  | 8590         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Specialized Secondary   | 7370                                  | 8590         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| School Community Violence Prevention Grant                          | 7391                                  | 8590         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Quality Education Investment Act                                    | 7400                                  | 8590         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| All Other State Revenue   | All Other                             | 8590         | 1,612,004.00        | 4,712,089.00                        | 1,953,981.83        | 4,712,089.00              | 0.00                       | 0.0%             |



San Dieguito Union High  
San Diego County

2013-14 First Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

ITEM 17

37 68346 0000000  
Form 011

| Description                | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|----------------------------|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| TOTAL, OTHER STATE REVENUE |                |              | 4,644,931.00        | 7,405,406.00                        | 2,071,124.70        | 7,405,406.00              | 0.00                       | 0.0%             |

| Description   | Resource Codes | Object Codes | Original Budget (A)  | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|--------------|----------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>OTHER LOCAL REVENUE</b>  |                |              |                      |                                     |                     |                           |                            |                  |
| Other Local Revenue   |                |              |                      |                                     |                     |                           |                            |                  |
| County and District Taxes   |                |              |                      |                                     |                     |                           |                            |                  |
| Other Restricted Levies   |                |              |                      |                                     |                     |                           |                            |                  |
| Secured Roll  |                | 8615         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Unsecured Roll  |                | 8616         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Prior Years' Taxes  |                | 8617         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Supplemental Taxes  |                | 8618         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Non-Ad Valorem Taxes  |                |              |                      |                                     |                     |                           |                            |                  |
| Parcel Taxes  |                | 8621         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Other   |                | 8622         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Community Redevelopment Funds                                       |                |              |                      |                                     |                     |                           |                            |                  |
| Not Subject to LCFF/RL Deduction                                    |                | 8625         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Penalties and Interest from Delinquent Non-LCFF/Revenue Limit Taxes |                | 8629         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Sales   |                |              |                      |                                     |                     |                           |                            |                  |
| Sale of Equipment/Supplies  |                | 8631         | 10,000.00            | 10,000.00                           | 1,586.05            | 10,000.00                 | 0.00                       | 0.0%             |
| Sale of Publications  |                | 8632         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Food Service Sales  |                | 8634         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| All Other Sales   |                | 8639         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Leases and Rentals  |                | 8650         | 80,000.00            | 95,535.00                           | 67,682.50           | 95,535.00                 | 0.00                       | 0.0%             |
| Interest  |                | 8660         | 320,000.00           | 320,000.00                          | 193,723.63          | 320,000.00                | 0.00                       | 0.0%             |
| Net Increase (Decrease) in the Fair Value of Investments            |                | 8662         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Fees and Contracts  |                |              |                      |                                     |                     |                           |                            |                  |
| Adult Education Fees  |                | 8671         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Non-Resident Students   |                | 8672         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Transportation Fees From Individuals                                |                | 8675         | 525,000.00           | 525,000.00                          | 233,590.00          | 525,000.00                | 0.00                       | 0.0%             |
| Transportation Services   | 7230, 7240     | 8677         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Interagency Services  | All Other      | 8677         | 176,500.00           | 176,500.00                          | 0.00                | 176,500.00                | 0.00                       | 0.0%             |
| Mitigation/Developer Fees   |                | 8681         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| All Other Fees and Contracts  |                | 8689         | 337,000.00           | 402,263.00                          | 97,662.68           | 402,263.00                | 0.00                       | 0.0%             |
| Other Local Revenue   |                |              |                      |                                     |                     |                           |                            |                  |
| Plus: Misc Funds Non-LCFF/Revenue Limit (50%) Adjustment            |                | 8691         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Pass-Through Revenues From Local Sources                            |                | 8697         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| All Other Local Revenue   |                | 8699         | 492,000.00           | 908,670.00                          | 301,655.99          | 908,670.00                | 0.00                       | 0.0%             |
| Tuition   |                | 8710         | 20,000.00            | 20,000.00                           | 0.00                | 20,000.00                 | 0.00                       | 0.0%             |
| All Other Transfers In  |                | 8781-8783    | 1,645,857.00         | 1,645,857.00                        | 0.00                | 1,645,857.00              | 0.00                       | 0.0%             |
| Transfers Of Apportionments   |                |              |                      |                                     |                     |                           |                            |                  |
| Special Education SELPA Transfers                                   |                |              |                      |                                     |                     |                           |                            |                  |
| From Districts or Charter Schools                                   | 6500           | 8791         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| From County Offices   | 6500           | 8792         | 4,449,477.00         | 4,449,477.00                        | 1,054,656.00        | 4,449,477.00              | 0.00                       | 0.0%             |
| From JPAs   | 6500           | 8793         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| ROC/P Transfers   |                |              |                      |                                     |                     |                           |                            |                  |
| From Districts or Charter Schools                                   | 6360           | 8791         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| From County Offices   | 6360           | 8792         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| From JPAs   | 6360           | 8793         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Other Transfers of Apportionments                                   |                |              |                      |                                     |                     |                           |                            |                  |
| From Districts or Charter Schools                                   | All Other      | 8791         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| From County Offices   | All Other      | 8792         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| From JPAs   | All Other      | 8793         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| All Other Transfers In from All Others                              |                | 8799         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                                   |                |              | <b>8,055,834.00</b>  | <b>8,553,302.00</b>                 | <b>1,950,556.85</b> | <b>8,553,302.00</b>       | <b>0.00</b>                | <b>0.0%</b>      |
| <b>TOTAL, REVENUES</b>  |                |              | <b>97,607,634.00</b> | <b>104,249,862.00</b>               | <b>7,753,321.43</b> | <b>104,249,862.00</b>     | <b>0.00</b>                | <b>0.0%</b>      |

| Description   | Resource Codes | Object Codes | Original Budget (A)  | Board Approved Operating Budget (B) | Actuals To Date (C)  | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|--------------|----------------------|-------------------------------------|----------------------|---------------------------|----------------------------|------------------|
| <b>CERTIFICATED SALARIES</b>                                |                |              |                      |                                     |                      |                           |                            |                  |
| Certificated Teachers' Salaries                             |                | 1100         | 41,655,696.00        | 42,246,485.00                       | 11,046,839.54        | 42,246,485.00             | 0.00                       | 0.0%             |
| Certificated Pupil Support Salaries                         |                | 1200         | 2,894,446.00         | 2,867,080.00                        | 836,982.49           | 2,867,080.00              | 0.00                       | 0.0%             |
| Certificated Supervisors' and Administrators' Salaries      |                | 1300         | 3,737,049.00         | 3,731,027.00                        | 1,242,104.48         | 3,731,027.00              | 0.00                       | 0.0%             |
| Other Certificated Salaries                                 |                | 1900         | 784,247.00           | 1,014,059.00                        | 241,978.77           | 1,014,059.00              | 0.00                       | 0.0%             |
| <b>TOTAL, CERTIFICATED SALARIES</b>                         |                |              | <b>49,071,438.00</b> | <b>49,858,651.00</b>                | <b>13,367,905.28</b> | <b>49,858,651.00</b>      | <b>0.00</b>                | <b>0.0%</b>      |
| <b>CLASSIFIED SALARIES</b>                                  |                |              |                      |                                     |                      |                           |                            |                  |
| Classified Instructional Salaries                           |                | 2100         | 3,214,241.00         | 3,443,246.00                        | 611,862.55           | 3,443,246.00              | 0.00                       | 0.0%             |
| Classified Support Salaries                                 |                | 2200         | 6,439,740.00         | 6,496,138.00                        | 1,981,902.09         | 6,496,138.00              | 0.00                       | 0.0%             |
| Classified Supervisors' and Administrators' Salaries        |                | 2300         | 1,073,617.00         | 1,090,417.00                        | 362,484.62           | 1,090,417.00              | 0.00                       | 0.0%             |
| Clerical, Technical and Office Salaries                     |                | 2400         | 4,566,572.00         | 4,663,450.00                        | 1,439,326.67         | 4,663,450.00              | 0.00                       | 0.0%             |
| Other Classified Salaries                                   |                | 2900         | 326,831.00           | 328,751.00                          | 91,942.52            | 328,751.00                | 0.00                       | 0.0%             |
| <b>TOTAL, CLASSIFIED SALARIES</b>                           |                |              | <b>15,621,001.00</b> | <b>16,022,002.00</b>                | <b>4,487,518.45</b>  | <b>16,022,002.00</b>      | <b>0.00</b>                | <b>0.0%</b>      |
| <b>EMPLOYEE BENEFITS</b>                                    |                |              |                      |                                     |                      |                           |                            |                  |
| STRS  |                | 3101-3102    | 4,428,823.00         | 4,487,694.00                        | 1,200,177.05         | 4,487,694.00              | 0.00                       | 0.0%             |
| PERS  |                | 3201-3202    | 1,731,415.00         | 1,762,120.00                        | 482,554.85           | 1,762,120.00              | 0.00                       | 0.0%             |
| OASDI/Medicare/Alternative                                  |                | 3301-3302    | 1,918,191.00         | 1,971,959.00                        | 538,359.22           | 1,971,959.00              | 0.00                       | 0.0%             |
| Health and Welfare Benefits                                 |                | 3401-3402    | 658,373.00           | 651,416.00                          | 157,511.65           | 651,416.00                | 0.00                       | 0.0%             |
| Unemployment Insurance                                      |                | 3501-3502    | 80,404.00            | 80,945.00                           | 8,815.38             | 80,945.00                 | 0.00                       | 0.0%             |
| Workers' Compensation                                       |                | 3601-3602    | 1,264,040.00         | 1,282,964.00                        | 353,497.87           | 1,282,964.00              | 0.00                       | 0.0%             |
| OPEB, Allocated   |                | 3701-3702    | 323,361.00           | 316,480.00                          | 105,662.52           | 316,480.00                | 0.00                       | 0.0%             |
| OPEB, Active Employees                                      |                | 3751-3752    | 391,061.00           | 372,209.00                          | 101,319.21           | 372,209.00                | 0.00                       | 0.0%             |
| PERS Reduction  |                | 3801-3802    | 0.00                 | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| Other Employee Benefits                                     |                | 3901-3902    | 9,588,851.00         | 9,721,937.00                        | 1,828,669.02         | 9,721,937.00              | 0.00                       | 0.0%             |
| <b>TOTAL, EMPLOYEE BENEFITS</b>                             |                |              | <b>20,384,519.00</b> | <b>20,647,724.00</b>                | <b>4,776,566.77</b>  | <b>20,647,724.00</b>      | <b>0.00</b>                | <b>0.0%</b>      |
| <b>BOOKS AND SUPPLIES</b>                                   |                |              |                      |                                     |                      |                           |                            |                  |
| Approved Textbooks and Core Curricula Materials             |                | 4100         | 82,270.00            | 157,270.00                          | 77,077.88            | 157,270.00                | 0.00                       | 0.0%             |
| Books and Other Reference Materials                         |                | 4200         | 228,850.00           | 285,409.00                          | 4,306.32             | 285,409.00                | 0.00                       | 0.0%             |
| Materials and Supplies                                      |                | 4300         | 2,269,637.00         | 6,142,608.00                        | 615,577.24           | 6,142,608.00              | 0.00                       | 0.0%             |
| Noncapitalized Equipment                                    |                | 4400         | 359,590.00           | 422,397.00                          | 163,681.59           | 422,397.00                | 0.00                       | 0.0%             |
| Food  |                | 4700         | 0.00                 | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| <b>TOTAL, BOOKS AND SUPPLIES</b>                            |                |              | <b>2,940,347.00</b>  | <b>7,007,684.00</b>                 | <b>860,643.03</b>    | <b>7,007,684.00</b>       | <b>0.00</b>                | <b>0.0%</b>      |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>            |                |              |                      |                                     |                      |                           |                            |                  |
| Subagreements for Services                                  |                | 5100         | 355,500.00           | 1,193,250.00                        | 61,197.00            | 1,193,250.00              | 0.00                       | 0.0%             |
| Travel and Conferences                                      |                | 5200         | 217,444.00           | 245,129.00                          | 32,212.52            | 245,129.00                | 0.00                       | 0.0%             |
| Dues and Memberships  |                | 5300         | 46,860.00            | 54,864.00                           | 46,221.87            | 54,864.00                 | 0.00                       | 0.0%             |
| Insurance   |                | 5400-5450    | 501,708.00           | 501,708.00                          | 504,355.00           | 501,708.00                | 0.00                       | 0.0%             |
| Operations and Housekeeping Services                        |                | 5500         | 2,067,000.00         | 2,067,600.00                        | 774,216.61           | 2,067,600.00              | 0.00                       | 0.0%             |
| Rentals, Leases, Repairs, and Noncapitalized Improvements   |                | 5600         | 796,761.00           | 802,830.00                          | 213,599.26           | 802,830.00                | 0.00                       | 0.0%             |
| Transfers of Direct Costs                                   |                | 5710         | 0.00                 | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| Transfers of Direct Costs - Interfund                       |                | 5750         | (17,000.00)          | (17,000.00)                         | 0.00                 | (17,000.00)               | 0.00                       | 0.0%             |
| Professional/Consulting Services and Operating Expenditures |                | 5800         | 8,345,341.00         | 7,660,066.00                        | 974,050.89           | 7,660,066.00              | 0.00                       | 0.0%             |
| Communications  |                | 5900         | 352,360.00           | 350,410.00                          | 104,021.62           | 350,410.00                | 0.00                       | 0.0%             |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>     |                |              | <b>12,665,974.00</b> | <b>12,858,857.00</b>                | <b>2,709,874.77</b>  | <b>12,858,857.00</b>      | <b>0.00</b>                | <b>0.0%</b>      |

| Description   | Resource Codes | Object Codes | Original Budget (A)   | Board Approved Operating Budget (B) | Actuals To Date (C)  | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|--------------|-----------------------|-------------------------------------|----------------------|---------------------------|----------------------------|------------------|
| <b>CAPITAL OUTLAY</b>   |                |              |                       |                                     |                      |                           |                            |                  |
| Land  |                | 6100         | 0.00                  | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| Land Improvements   |                | 6170         | 0.00                  | 18,358.00                           | 18,357.30            | 18,358.00                 | 0.00                       | 0.0%             |
| Buildings and Improvements of Buildings   |                | 6200         | 0.00                  | 74,665.00                           | 74,664.71            | 74,665.00                 | 0.00                       | 0.0%             |
| Books and Media for New School Libraries or Major Expansion of School Libraries         |                | 6300         | 0.00                  | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| Equipment   |                | 6400         | 36,000.00             | 120,922.00                          | 115,822.00           | 120,922.00                | 0.00                       | 0.0%             |
| Equipment Replacement   |                | 6500         | 8,000.00              | 8,000.00                            | 5,928.13             | 8,000.00                  | 0.00                       | 0.0%             |
| <b>TOTAL, CAPITAL OUTLAY</b>  |                |              | <b>44,000.00</b>      | <b>221,945.00</b>                   | <b>214,772.14</b>    | <b>221,945.00</b>         | <b>0.00</b>                | <b>0.0%</b>      |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                              |                |              |                       |                                     |                      |                           |                            |                  |
| Tuition   |                |              |                       |                                     |                      |                           |                            |                  |
| Tuition for Instruction Under Interdistrict Attendance Agreements                       |                | 7110         | 0.00                  | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| State Special Schools   |                | 7130         | 6,843.00              | 6,843.00                            | 0.00                 | 6,843.00                  | 0.00                       | 0.0%             |
| Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools |                | 7141         | 156,748.00            | 156,748.00                          | 0.00                 | 156,748.00                | 0.00                       | 0.0%             |
| Payments to County Offices  |                | 7142         | 638,719.00            | 664,478.00                          | 11,427.00            | 664,478.00                | 0.00                       | 0.0%             |
| Payments to JPAs  |                | 7143         | 0.00                  | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| Transfers of Pass-Through Revenues To Districts or Charter Schools                      |                | 7211         | 0.00                  | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| To County Offices   |                | 7212         | 0.00                  | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| To JPAs   |                | 7213         | 0.00                  | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| Special Education SELPA Transfers of Apportionments                                     |                |              |                       |                                     |                      |                           |                            |                  |
| To Districts or Charter Schools   | 6500           | 7221         | 0.00                  | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| To County Offices   | 6500           | 7222         | 0.00                  | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| To JPAs   | 6500           | 7223         | 0.00                  | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| ROC/P Transfers of Apportionments   |                |              |                       |                                     |                      |                           |                            |                  |
| To Districts or Charter Schools   | 6360           | 7221         | 0.00                  | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| To County Offices   | 6360           | 7222         | 0.00                  | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| To JPAs   | 6360           | 7223         | 0.00                  | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| Other Transfers of Apportionments   | All Other      | 7221-7223    | 0.00                  | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| All Other Transfers   |                | 7281-7283    | 0.00                  | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| All Other Transfers Out to All Others   |                | 7299         | 0.00                  | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| Debt Service  |                |              |                       |                                     |                      |                           |                            |                  |
| Debt Service - Interest   |                | 7438         | 840,936.00            | 840,936.00                          | 0.00                 | 840,936.00                | 0.00                       | 0.0%             |
| Other Debt Service - Principal  |                | 7439         | 765,588.00            | 765,588.00                          | 0.00                 | 765,588.00                | 0.00                       | 0.0%             |
| <b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                       |                |              | <b>2,408,834.00</b>   | <b>2,434,593.00</b>                 | <b>11,427.00</b>     | <b>2,434,593.00</b>       | <b>0.00</b>                | <b>0.0%</b>      |
| <b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>  |                |              |                       |                                     |                      |                           |                            |                  |
| Transfers of Indirect Costs   |                | 7310         | 0.00                  | 0.00                                | 0.00                 | 0.00                      |                            |                  |
| Transfers of Indirect Costs - Interfund   |                | 7350         | (170,154.00)          | (170,154.00)                        | 0.00                 | (170,154.00)              | 0.00                       | 0.0%             |
| <b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>                                 |                |              | <b>(170,154.00)</b>   | <b>(170,154.00)</b>                 | <b>0.00</b>          | <b>(170,154.00)</b>       | <b>0.00</b>                | <b>0.0%</b>      |
| <b>TOTAL, EXPENDITURES</b>  |                |              | <b>102,965,959.00</b> | <b>108,881,302.00</b>               | <b>26,428,707.44</b> | <b>108,881,302.00</b>     | <b>0.00</b>                | <b>0.0%</b>      |

| Description   | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>INTERFUND TRANSFERS</b>  |                |              |                     |                                     |                     |                           |                            |                  |
| <b>INTERFUND TRANSFERS IN</b>   |                |              |                     |                                     |                     |                           |                            |                  |
| From: Special Reserve Fund  |                | 8912         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| From: Bond Interest and Redemption Fund                                   |                | 8914         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Other Authorized Interfund Transfers In                                   |                | 8919         | 765,588.00          | 765,588.00                          | 0.00                | 765,588.00                | 0.00                       | 0.0%             |
| (a) TOTAL, INTERFUND TRANSFERS IN   |                |              | 765,588.00          | 765,588.00                          | 0.00                | 765,588.00                | 0.00                       | 0.0%             |
| <b>INTERFUND TRANSFERS OUT</b>  |                |              |                     |                                     |                     |                           |                            |                  |
| To: Child Development Fund  |                | 7611         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| To: Special Reserve Fund  |                | 7612         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| To: State School Building Fund/<br>County School Facilities Fund          |                | 7613         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| To: Deferred Maintenance Fund   |                | 7615         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| To: Cafeteria Fund  |                | 7616         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Other Authorized Interfund Transfers Out                                  |                | 7619         | 20,000.00           | 20,000.00                           | 0.00                | 20,000.00                 | 0.00                       | 0.0%             |
| (b) TOTAL, INTERFUND TRANSFERS OUT  |                |              | 20,000.00           | 20,000.00                           | 0.00                | 20,000.00                 | 0.00                       | 0.0%             |
| <b>OTHER SOURCES/USES</b>   |                |              |                     |                                     |                     |                           |                            |                  |
| <b>SOURCES</b>  |                |              |                     |                                     |                     |                           |                            |                  |
| State Apportionments<br>Emergency Apportionments                          |                | 8931         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Proceeds<br>Proceeds from Sale/Lease-<br>Purchase of Land/Buildings       |                | 8953         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Other Sources<br>Transfers from Funds of<br>Lapsed/Reorganized LEAs       |                | 8965         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Long-Term Debt Proceeds<br>Proceeds from Certificates<br>of Participation |                | 8971         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Proceeds from Capital Leases  |                | 8972         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Proceeds from Lease Revenue Bonds   |                | 8973         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| All Other Financing Sources   |                | 8979         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| (c) TOTAL, SOURCES  |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| <b>USES</b>   |                |              |                     |                                     |                     |                           |                            |                  |
| Transfers of Funds from<br>Lapsed/Reorganized LEAs                        |                | 7651         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| All Other Financing Uses  |                | 7699         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| (d) TOTAL, USES   |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| <b>CONTRIBUTIONS</b>  |                |              |                     |                                     |                     |                           |                            |                  |
| Contributions from Unrestricted Revenues                                  |                | 8980         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                  |
| Contributions from Restricted Revenues                                    |                | 8990         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                  |
| Transfers of Restricted Balances  |                | 8997         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| (e) TOTAL, CONTRIBUTIONS  |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| <b>TOTAL, OTHER FINANCING SOURCES/USES</b>                                |                |              |                     |                                     |                     |                           |                            |                  |
| (a - b + c - d + e)   |                |              | 745,588.00          | 745,588.00                          | 0.00                | 745,588.00                | 0.00                       | 0.0%             |

San Dieguito Union High  
San Diego County

First Interim  
General Fund  
Exhibit: Restricted Balance Detail

ITEM 17

37 68346 0000000  
Form 011

| <b>Resource</b>           | <b>Description</b>                        | <b>2013-14<br/>Projected Year Totals</b> |
|---------------------------|---|--|
| 7090                      | Economic Impact Aid (EIA): State Compens: | 0.10                                     |
| 9010                      | Other Restricted Local                    | 2.13                                     |
| Total, Restricted Balance |   | <u>2.23</u>                              |

ITEM 17

| Description   | ESTIMATED<br>REVENUE LIMIT ADA<br>Original Budget<br>(A) | ESTIMATED<br>REVENUE LIMIT ADA<br>Board Approved<br>Operating Budget<br>(B) | ESTIMATED<br>P-2 REPORT ADA<br>Projected Year Totals<br>(C) | ESTIMATED<br>REVENUE LIMIT ADA<br>Projected<br>Year Totals<br>(D) | DIFFERENCE<br>(Col. D - B)<br>(E) | PERCENTAGE<br>DIFFERENCE<br>(Col. E / B)<br>(F) |
|---|--|---|---|---|-----------------------------------|---|
| <b>ELEMENTARY</b>   |  |   |   |   |                                   |   |
| 1. General Education  | 3,690.00   | 3,782.00  | 3,782.00  | 3,782.00  | 0.00                              | 0%  |
| 2. Special Education  | 80.00  | 8,050.00  | 8,050.00  | 8,050.00  | 0.00                              | 0%  |
| <b>HIGH SCHOOL</b>  |  |   |   |   |                                   |   |
| 3. General Education  | 7,935.00   | 0.00  | 0.00  | 0.00  | 0.00                              | 0%  |
| 4. Special Education  | 199.00   | 0.00  | 0.00  | 0.00  | 0.00                              | 0%  |
| <b>COUNTY SUPPLEMENT</b>  |  |   |   |   |                                   |   |
| 5. County Community Schools   | 0.00   | 0.00  | 0.00  | 0.00  | 0.00                              | 0%  |
| 6. Special Education  | 5.00   | 0.00  | 0.00  | 0.00  | 0.00                              | 0%  |
| 7. TOTAL, K-12 ADA  | 11,909.00  | 11,832.00   | 11,832.00   | 11,832.00   | 0.00                              | 0%  |
| 8. ADA for Necessary Small<br>Schools also included<br>in lines 1 - 4.  | 0.00   | 0.00  | 0.00  | 0.00  | 0.00                              | 0%  |
| 9. Regional Occupational<br>Centers/Programs (ROC/P)*   |  |   |   |   |                                   |   |
| <b>CLASSES FOR ADULTS</b>   |  |   |   |   |                                   |   |
| 10. Concurrently Enrolled<br>Secondary Students*  |  |   |   |   |                                   |   |
| 11. Adults Enrolled, State<br>Apportioned*  |  |   |   |   |                                   |   |
| 12. Independent Study - (Students 21 years<br>or older and students 19 years or older<br>and not continuously enrolled since their<br>18th birthday)* |  |   |   |   |                                   |   |
| 13. TOTAL, CLASSES FOR ADULTS   |  |   |   |   |                                   |   |
| 14. Adults in Correctional<br>Facilities  | 0.00   | 0.00  | 0.00  | 0.00  | 0.00                              | 0%  |
| 15. ADA TOTALS<br>(Sum of lines 7, 9, 13, & 14)   | 11,909.00  | 11,832.00   | 11,832.00   | 11,832.00   | 0.00                              | 0%  |
| <b>SUPPLEMENTAL INSTRUCTIONAL HOURS</b>   |  |   |   |   |                                   |   |
| 16. Elementary*   |  |   |   |   |                                   |   |
| 17. High School*  |  |   |   |   |                                   |   |
| 18. TOTAL, SUPPLEMENTAL HOURS   |  |   |   |   |                                   |   |

ITEM 17

| Description   | ESTIMATED<br>REVENUE LIMIT ADA<br>Original Budget<br>(A) | ESTIMATED<br>REVENUE LIMIT ADA<br>Board Approved<br>Operating Budget<br>(B) | ESTIMATED<br>P-2 REPORT ADA<br>Projected Year Totals<br>(C) | ESTIMATED<br>REVENUE LIMIT ADA<br>Projected<br>Year Totals<br>(D) | DIFFERENCE<br>(Col. D - B)<br>(E) | PERCENTAGE<br>DIFFERENCE<br>(Col. E / B)<br>(F) |
|---|--|---|---|---|-----------------------------------|---|
| <b>COMMUNITY DAY SCHOOLS - Additional Funds</b>   |  |   |   |   |                                   |   |
| 19. ELEMENTARY  |  |   |   |   |                                   |   |
| a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only  | 0.00   | 0.00  | 0.00  | 0.00  | 0.00                              | 0%  |
| b. 7th & 8th Hour Pupil Hours (Hours)*  |  |   |   |   |                                   |   |
| 20. HIGH SCHOOL   |  |   |   |   |                                   |   |
| a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only  | 0.00   | 0.00  | 0.00  | 0.00  | 0.00                              | 0%  |
| b. 7th & 8th Hour Pupil Hours (Hours)*  |  |   |   |   |                                   |   |
| <b>CHARTER SCHOOLS</b>  |  |   |   |   |                                   |   |
| 21. Charter ADA funded thru the Block Grant   |  |   |   |   |                                   |   |
| a. Charters Sponsored by Unified Districts - Resident (EC 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RLI) | 0.00   | 0.00  | 0.00  | 0.00  | 0.00                              | 0%  |
| b. All Other Block Grant Funded Charters  | 0.00   | 0.00  | 0.00  | 0.00  | 0.00                              | 0%  |
| 22. Charter ADA funded thru the Revenue Limit   | 0.00   | 0.00  | 0.00  | 0.00  | 0.00                              | 0%  |
| 23. TOTAL, CHARTER SCHOOLS ADA (sum lines 21a, 21b, and 22)   | 0.00   | 0.00  | 0.00  | 0.00  | 0.00                              | 0%  |
| 24. SUPPLEMENTAL INSTRUCTIONAL HOURS*   |  |   |   |   |                                   |   |
| <b>BASIC AID "CHOICE"/COURT ORDERED VOLUNTARY PUPIL TRANSFER</b>  |  |   |   |   |                                   |   |
| 25. Regular Elementary and High School ADA (SB 937)   | 0.00   | 0.00  | 0.00  | 0.00  | 0.00                              | 0%  |
| <b>BASIC AID OPEN ENROLLMENT</b>  |  |   |   |   |                                   |   |
| 26. Regular Elementary and High School ADA  | 0.00   | 0.00  | 0.00  | 0.00  | 0.00                              | 0%  |

\*ADA is no longer collected as a result of flexibility provisions of SBX3 4 (Chapter 12, Statutes of 2009), as amended by SB 70 (Chapter 7, Statutes of 2011), currently in effect from 2008-09 through 2014-15.



|   | Object    | Beginning Balances (Ref. Only) | July            | August          | September      | October        | November       | December      | January        | February       |           |
|---|-----------|--------------------------------|-----------------|-----------------|----------------|----------------|----------------|---------------|----------------|----------------|-----------|
| ACTUALS THROUGH THE MONTH OF<br>(Enter Month Name):       |           |                                |                 |                 |                |                |                |               |                |                |           |
| October   |           |                                |                 |                 |                |                |                |               |                |                |           |
| <b>A. BEGINNING CASH</b>                                  |           |                                | 11,140,171.00   | 11,868,509.00   | 18,634,256.00  | 14,573,249.00  | 7,090,049.00   | 2,936,833.00  | 25,852,438.00  | 20,614,303.00  |           |
| <b>B. RECEIPTS</b>  |           |                                |                 |                 |                |                |                |               |                |                |           |
| LCFF/Revenue Limit Sources                                |           |                                |                 |                 |                |                |                |               |                |                |           |
|   | 8010-8019 |                                | 42,365.00       | 42,365.00       | 643,558.00     | 42,365.00      |                | 601,193.00    | 16,946.00      | 19,205.00      |           |
|   | 8020-8079 |                                | 19,052.00       | 1,082,585.00    | 641,355.00     | 783,416.00     | 2,417,847.00   | 28,197,544.00 | 9,904,004.00   | 1,211,097.00   |           |
|   | 8100-8099 |                                |                 |                 |                |                |                |               | 5,304.00       |                |           |
|   | 8100-8299 |                                |                 |                 | 434,580.00     |                | (78,768.00)    | 320,361.00    | 47,056.00      | 1,166,096.00   |           |
|   | 8300-8599 |                                | 33,285.00       | 50,327.00       | 1,660,436.00   | 327,077.00     | 2,017,500.00   | 195,278.00    | 664,948.00     | 195,278.00     |           |
|   | 8600-8799 |                                | 368,875.00      | 241,737.00      | 742,673.00     | 597,271.00     | 475,260.00     | 1,459,203.00  | 523,313.00     | 715,711.00     |           |
|   | 8910-8929 |                                |                 |                 |                |                |                |               |                |                |           |
|   | 8930-8979 |                                |                 |                 |                |                |                |               |                |                |           |
| <b>TOTAL RECEIPTS</b>                                     |           |                                | 463,577.00      | 1,417,014.00    | 4,122,602.00   | 1,750,129.00   | 4,831,839.00   | 30,773,579.00 | 11,161,571.00  | 3,307,387.00   |           |
| <b>C. DISBURSEMENTS</b>                                   |           |                                |                 |                 |                |                |                |               |                |                |           |
|   | 1000-1999 |                                | 292,804.00      | 4,330,318.00    | 4,406,160.00   | 4,338,624.00   | 4,408,371.00   | 4,624,858.00  | 4,613,480.00   | 4,352,937.00   |           |
|   | 2000-2999 |                                | 724,565.00      | 1,016,030.00    | 1,323,586.00   | 1,423,338.00   | 1,361,074.00   | 1,569,264.00  | 1,334,533.00   | 1,329,992.00   |           |
|   | 3000-3999 |                                | 204,112.00      | 780,152.00      | 1,883,229.00   | 1,909,074.00   | 1,919,896.00   | 2,005,247.00  | 1,960,493.00   | 1,951,747.00   |           |
|   | 4000-4999 |                                | 22,692.00       | 185,385.00      | 355,721.00     | 296,844.00     | 451,677.00     | 264,165.00    | 513,578.00     | 383,624.00     |           |
|   | 5000-5999 |                                | 378,771.00      | 464,653.00      | 402,906.00     | 1,463,546.00   | 973,647.00     | 850,069.00    | 1,352,622.00   | 904,612.00     |           |
|   | 6000-6599 |                                | 18,357.00       | 196,415.00      |                |                | 7,173.00       |               |                |                |           |
|   | 7000-7499 |                                | 79,941.00       | (79,941.00)     |                | 422,516.00     | 358.00         |               |                | 15,653.00      |           |
|   | 7600-7629 |                                |                 |                 |                |                |                |               |                |                |           |
|   | 7630-7699 |                                |                 |                 |                |                |                |               |                |                |           |
| <b>TOTAL DISBURSEMENTS</b>                                |           |                                | 1,721,242.00    | 6,893,012.00    | 8,371,602.00   | 9,853,942.00   | 9,122,196.00   | 9,313,603.00  | 9,774,706.00   | 8,938,565.00   |           |
| <b>D. BALANCE SHEET TRANSACTIONS</b>                      |           |                                |                 |                 |                |                |                |               |                |                |           |
| <u>Assets</u>   |           |                                |                 |                 |                |                |                |               |                |                |           |
|   | 9111-9199 | 177,958.00                     | (33,285.00)     | 33,281.00       |                | (6.00)         |                |               |                |                |           |
|   | 9200-9299 | 5,485,628.00                   | 146,834.00      | 1,008,744.00    | 1,958,926.00   | 653,227.00     | 137,116.00     | 1,567,336.00  |                | 13,445.00      |           |
|   | 9310      | 210,025.00                     | (40,000.00)     |                 |                | 210,025.00     |                |               |                | 40,000.00      |           |
|   | 9320      | 258.00                         |                 | (614.00)        |                |                |                |               |                |                |           |
|   | 9330      |                                |                 |                 |                |                |                |               |                |                |           |
|   | 9340      |                                |                 |                 |                |                |                |               |                |                |           |
| <b>SUBTOTAL ASSETS</b>                                    |           |                                | 5,873,869.00    | 73,549.00       | 1,041,411.00   | 1,958,926.00   | 863,246.00     | 137,116.00    | 1,567,336.00   | 0.00           | 53,445.00 |
| <u>Liabilities</u>  |           |                                |                 |                 |                |                |                |               |                |                |           |
|   | 9500-9599 | 2,574,813.00                   | 1,035,229.00    | 1,420,911.00    | 7,690.00       | (724.00)       |                | 111,707.00    |                |                |           |
|   | 9610      |                                |                 |                 |                | 25.00          | (25.00)        |               |                |                |           |
|   | 9640      |                                | (13,250,000.00) |                 |                |                |                |               | 6,625,000.00   |                |           |
|   | 9650      | 241,432.00                     |                 | 241,432.00      |                |                |                |               |                |                |           |
| <b>SUBTOTAL LIABILITIES</b>                               |           |                                | 2,816,245.00    | (12,214,771.00) | 1,420,911.00   | 249,122.00     | (699.00)       | (25.00)       | 111,707.00     | 6,625,000.00   | 0.00      |
| <u>Nonoperating</u>                                       |           |                                |                 |                 |                |                |                |               |                |                |           |
|   | 9910      |                                | (10,302,317.00) | 12,621,245.00   | (1,521,811.00) | (243,332.00)   |                |               |                |                |           |
| <b>TOTAL BALANCE SHEET TRANSACTIONS</b>                   |           |                                | 3,057,624.00    | 1,986,003.00    | 12,241,745.00  | 187,993.00     | 620,613.00     | 137,141.00    | 1,455,629.00   | (6,625,000.00) | 53,445.00 |
| <b>E. NET INCREASE/DECREASE (B - C + D)</b>               |           |                                | 728,338.00      | 6,765,747.00    | (4,061,007.00) | (7,483,200.00) | (4,153,216.00) | 22,915,605.00 | (5,238,135.00) | (5,577,733.00) |           |
| <b>F. ENDING CASH (A + E)</b>                             |           |                                | 11,868,509.00   | 18,634,256.00   | 14,573,249.00  | 7,090,049.00   | 2,936,833.00   | 25,852,438.00 | 20,614,303.00  | 15,036,570.00  |           |
| <b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b> |           |                                |                 |                 |                |                |                |               |                |                |           |

|   | Object    | March          | April          | May            | June           | Accruals     | Adjustments    | TOTAL          | BUDGET         |
|---|-----------|----------------|----------------|----------------|----------------|--------------|----------------|----------------|----------------|
| ACTUALS THROUGH THE MONTH OF<br>(Enter Month Name):   | October   |                |                |                |                |              |                |                |                |
| A. BEGINNING CASH                                     |           | 15,036,570.00  | 10,045,370.00  | 17,813,751.00  | 15,834,167.00  |              |                |                |                |
| B. RECEIPTS   |           |                |                |                |                |              |                |                |                |
| LCFF/Revenue Limit Sources                            |           |                |                |                |                |              |                |                |                |
| Principal Apportionment                               | 8010-8019 | 620,398.00     | 15,556.00      | 1,921.00       | 601,193.00     | 192.00       |                | 2,647,257.00   | 2,647,257.00   |
| Property Taxes  | 8020-8079 | 2,534,298.00   | 22,950,280.00  | 7,635,184.00   | 3,102,254.00   |              |                | 80,478,916.00  | 80,478,916.00  |
| Miscellaneous Funds                                   | 8080-8099 | 114,552.00     | 96,422.00      |                | 157,327.00     |              |                | 373,605.00     | 373,605.00     |
| Federal Revenue                                       | 8100-8299 | 368,300.00     | 30,373.00      | 620.00         | 1,530,611.00   | 972,147.00   |                | 4,791,376.00   | 4,791,376.00   |
| Other State Revenue                                   | 8300-8599 | 195,278.00     | 664,948.00     | 195,278.00     | 71,607.00      | 1,134,166.00 |                | 7,405,406.00   | 7,405,406.00   |
| Other Local Revenue                                   | 8600-8799 | 775,615.00     | 561,330.00     | 450,482.00     | 448,298.00     | 1,193,534.00 |                | 8,553,302.00   | 8,553,302.00   |
| Interfund Transfers In                                | 8910-8929 |                | 765,588.00     |                |                |              |                | 765,588.00     | 765,588.00     |
| All Other Financing Sources                           | 8930-8979 |                |                |                |                |              |                | 0.00           | 0.00           |
| TOTAL RECEIPTS  |           | 4,608,441.00   | 25,084,497.00  | 8,283,485.00   | 5,911,290.00   | 3,300,039.00 | 0.00           | 105,015,450.00 | 105,015,450.00 |
| C. DISBURSEMENTS                                      |           |                |                |                |                |              |                |                |                |
| Certificated Salaries                                 | 1000-1999 | 4,405,327.00   | 4,385,357.00   | 4,340,997.00   | 5,240,361.00   | 119,057.00   |                | 49,858,651.00  | 49,858,651.00  |
| Classified Salaries                                   | 2000-2999 | 1,567,375.00   | 1,371,559.00   | 1,359,734.00   | 1,582,731.00   | 58,221.00    |                | 16,022,002.00  | 16,022,002.00  |
| Employee Benefits                                     | 3000-3999 | 1,986,309.00   | 1,959,067.00   | 1,930,353.00   | 1,998,049.00   | 159,996.00   |                | 20,647,724.00  | 20,647,724.00  |
| Books and Supplies                                    | 4000-4999 | 476,455.00     | 423,243.00     | 1,412,282.00   | 908,578.00     | 313,440.00   | 1,000,000.00   | 7,007,684.00   | 7,007,684.00   |
| Services  | 5000-5999 | 1,156,377.00   | 1,365,982.00   | 1,214,888.00   | 1,760,828.00   | 569,956.00   |                | 12,858,857.00  | 12,858,857.00  |
| Capital Outlay  | 6000-6599 |                |                |                |                |              |                | 221,945.00     | 221,945.00     |
| Other Outgo   | 7000-7499 | 7,798.00       | 1,185,908.00   | 4,815.00       | 627,391.00     |              |                | 2,264,439.00   | 2,264,439.00   |
| Interfund Transfers Out                               | 7600-7629 |                |                |                | 20,000.00      |              |                | 20,000.00      | 20,000.00      |
| All Other Financing Uses                              | 7630-7699 |                |                |                |                |              |                | 0.00           | 0.00           |
| TOTAL DISBURSEMENTS                                   |           | 9,599,641.00   | 10,691,116.00  | 10,263,069.00  | 12,137,938.00  | 1,220,670.00 | 1,000,000.00   | 108,901,302.00 | 108,901,302.00 |
| D. BALANCE SHEET TRANSACTIONS                         |           |                |                |                |                |              |                |                |                |
| Assets  |           |                |                |                |                |              |                |                |                |
| Cash Not In Treasury                                  | 9111-9199 |                |                |                | 10.00          |              |                | 0.00           |                |
| Accounts Receivable                                   | 9200-9299 |                |                |                |                |              |                | 5,485,628.00   |                |
| Due From Other Funds                                  | 9310      |                |                |                |                |              |                | 210,025.00     |                |
| Stores  | 9320      |                |                |                |                |              |                | (614.00)       |                |
| Prepaid Expenditures                                  | 9330      |                |                |                |                |              |                | 0.00           |                |
| Other Current Assets                                  | 9340      |                |                |                |                |              |                | 0.00           |                |
| SUBTOTAL ASSETS                                       |           | 0.00           | 0.00           | 0.00           | 10.00          | 0.00         | 0.00           | 5,695,039.00   |                |
| Liabilities   |           |                |                |                |                |              |                |                |                |
| Accounts Payable                                      | 9500-9599 |                |                |                |                |              |                | 2,574,813.00   |                |
| Due To Other Funds                                    | 9610      |                |                |                |                |              |                | 0.00           |                |
| Current Loans   | 9640      |                | 6,625,000.00   |                |                |              |                | 0.00           |                |
| Deferred Revenues                                     | 9650      |                |                |                |                |              |                | 241,432.00     |                |
| SUBTOTAL LIABILITIES                                  |           | 0.00           | 6,625,000.00   | 0.00           | 0.00           | 0.00         | 0.00           | 2,816,245.00   |                |
| Nonoperating  |           |                |                |                |                |              |                |                |                |
| Suspense Clearing                                     | 9910      |                |                |                |                |              |                | 553,785.00     |                |
| TOTAL BALANCE SHEET<br>TRANSACTIONS                   |           | 0.00           | (6,625,000.00) | 0.00           | 10.00          | 0.00         | 0.00           | 3,432,579.00   |                |
| E. NET INCREASE/DECREASE<br>(B - C + D)               |           | (4,991,200.00) | 7,768,381.00   | (1,979,584.00) | (6,226,638.00) | 2,079,369.00 | (1,000,000.00) | (453,273.00)   | (3,885,852.00) |
| F. ENDING CASH (A + E)                                |           | 10,045,370.00  | 17,813,751.00  | 15,834,167.00  | 9,607,529.00   |              |                |                |                |
| G. ENDING CASH, PLUS CASH<br>ACCRUALS AND ADJUSTMENTS |           |                |                |                |                |              |                | 10,686,898.00  |                |

First Interim  
2013-14 INTERIM REPORT  
Cashflow Worksheet - Budget Year (2)

ITEM 17

37 68346 000000  
Form CASH

San Dieguito Union High  
San Diego County

|   | Object | Beginning Balances (Ref. Only) | July         | August          | September       | October        | November       | December       | January       | February       |
|---|--------|--------------------------------|--------------|-----------------|-----------------|----------------|----------------|----------------|---------------|----------------|
| ACTUALS THROUGH THE MONTH OF<br>(Enter Month Name):       |        |                                |              |                 |                 |                |                |                |               |                |
| October   |        |                                |              |                 |                 |                |                |                |               |                |
| <b>A. BEGINNING CASH</b>                                  |        |                                | 9,607,529.00 | 22,848,082.00   | 18,814,691.00   | 13,813,306.00  | 6,368,622.00   | 1,629,688.00   | 22,019,394.00 | 18,001,219.00  |
| <b>B. RECEIPTS</b>  |        |                                |              |                 |                 |                |                |                |               |                |
| LCFF/Revenue Limit Sources                                |        |                                |              |                 |                 |                |                |                |               |                |
| Principal Apportionment                                   |        |                                | 42,129.00    | 42,129.00       | 633,729.00      | 42,129.00      |                |                | 608,451.00    |                |
| Property Taxes  |        |                                | 75,870.00    | 762,905.00      | 880,735.00      | 1,021,227.00   | 2,466,421.00   | 28,764,035.00  | 10,102,976.00 | 1,235,428.00   |
| Miscellaneous Funds                                       |        |                                |              |                 |                 |                |                |                | 5,514.00      |                |
| Federal Revenue   |        |                                |              | 35,175.00       | 159,591.00      | 10,015.00      |                | 276,302.00     | 35,764.00     | 1,166,055.00   |
| Other State Revenue                                       |        |                                | 108,488.00   | 108,488.00      | 195,278.00      | 195,278.00     | 781,000.00     | 195,278.00     | 664,948.00    | 195,278.00     |
| Other Local Revenue                                       |        |                                | 247,429.00   | 672,780.00      | 901,197.00      | 876,390.00     | 715,499.00     | 400,453.00     | 529,753.00    | 326,826.00     |
| Interfund Transfers In                                    |        |                                |              |                 |                 |                |                |                |               |                |
| All Other Financing Sources                               |        |                                |              |                 |                 |                |                |                |               |                |
| <b>TOTAL RECEIPTS</b>                                     |        |                                | 473,916.00   | 1,621,477.00    | 2,770,530.00    | 2,145,039.00   | 3,962,920.00   | 29,636,068.00  | 11,947,406.00 | 2,923,587.00   |
| <b>C. DISBURSEMENTS</b>                                   |        |                                |              |                 |                 |                |                |                |               |                |
| Certificated Salaries                                     |        |                                | 448,641.00   | 4,266,141.00    | 4,414,290.00    | 4,386,674.00   | 4,417,780.00   | 4,634,728.00   | 4,623,326.00  | 4,362,227.00   |
| Classified Salaries                                       |        |                                | 800,218.00   | 1,040,363.00    | 1,353,599.00    | 1,375,654.00   | 1,368,287.00   | 1,577,581.00   | 1,341,606.00  | 1,337,041.00   |
| Employee Benefits   |        |                                | 271,138.00   | 859,279.00      | 1,926,611.00    | 1,933,360.00   | 1,940,830.00   | 2,027,111.00   | 1,981,869.00  | 1,973,028.00   |
| Books and Supplies  |        |                                | 79,675.00    | 257,941.00      | 295,768.00      | 259,112.00     | 185,421.00     | 108,444.00     | 210,832.00    | 157,484.00     |
| Services  |        |                                | 445,048.00   | 660,287.00      | 817,955.00      | 1,694,550.00   | 1,007,694.00   | 880,003.00     | 1,289,453.00  | 937,535.00     |
| Capital Outlay  |        |                                | 18,495.00    | 18,495.00       | 18,495.00       | 18,495.00      | 18,495.00      | 18,495.00      | 18,495.00     | 18,495.00      |
| Other Outgo   |        |                                |              |                 |                 |                |                |                |               |                |
| Interfund Transfers Out                                   |        |                                |              |                 | 46,504.00       | 420,320.00     | 358.00         |                |               | 15,653.00      |
| All Other Financing Uses                                  |        |                                |              |                 |                 |                |                |                |               |                |
| <b>TOTAL DISBURSEMENTS</b>                                |        |                                | 2,063,215.00 | 7,102,506.00    | 8,873,222.00    | 10,088,165.00  | 8,938,865.00   | 9,246,362.00   | 9,465,581.00  | 8,801,463.00   |
| <b>D. BALANCE SHEET TRANSACTIONS</b>                      |        |                                |              |                 |                 |                |                |                |               |                |
| <u>Assets</u>   |        |                                |              |                 |                 |                |                |                |               |                |
| Cash Not In Treasury                                      |        |                                | 9111-9199    |                 |                 |                |                |                |               |                |
| Accounts Receivable                                       |        |                                | 9200-9299    | 7,646,165.00    | 3,095,809.00    | 2,080,617.00   | 1,734,286.00   | 498,442.00     | 237,011.00    |                |
| Due From Other Funds                                      |        |                                | 9310         |                 |                 |                |                |                |               |                |
| Stores  |        |                                | 9320         |                 |                 |                |                |                |               |                |
| Prepaid Expenditures                                      |        |                                | 9330         |                 |                 |                |                |                |               |                |
| Other Current Assets                                      |        |                                | 9340         |                 |                 |                |                |                |               |                |
| <b>SUBTOTAL ASSETS</b>                                    |        |                                |              | 7,646,165.00    | 3,095,809.00    | 2,080,617.00   | 1,734,286.00   | 498,442.00     | 237,011.00    | 0.00           |
| <u>Liabilities</u>  |        |                                |              |                 |                 |                |                |                |               |                |
| Accounts Payable  |        |                                | 9500-9599    | 2,531,915.00    | 1,265,957.00    | 632,979.00     | 632,979.00     |                |               |                |
| Due To Other Funds  |        |                                | 9610         |                 |                 |                |                |                |               |                |
| Current Loans   |        |                                | 9640         | (13,000,000.00) |                 |                |                |                | 6,500,000.00  |                |
| Deferred Revenues   |        |                                | 9650         |                 |                 |                |                |                |               |                |
| <b>SUBTOTAL LIABILITIES</b>                               |        |                                |              | 2,531,915.00    | (11,734,043.00) | 632,979.00     | 632,979.00     | 0.00           | 0.00          | 6,500,000.00   |
| <u>Nonoperating</u>                                       |        |                                |              |                 |                 |                |                |                |               |                |
| Suspense Clearing   |        |                                | 9910         |                 |                 |                |                |                |               |                |
| <b>TOTAL BALANCE SHEET TRANSACTIONS</b>                   |        |                                |              | 5,114,250.00    | 14,829,852.00   | 1,447,638.00   | 1,101,307.00   | 498,442.00     | 237,011.00    | 0.00           |
| <b>E. NET INCREASE/DECREASE (B - C + D)</b>               |        |                                |              | 13,240,553.00   | (4,033,391.00)  | (5,001,385.00) | (7,444,684.00) | (4,738,934.00) | 20,389,706.00 | (4,018,175.00) |
| <b>F. ENDING CASH (A + E)</b>                             |        |                                |              | 22,848,082.00   | 18,814,691.00   | 13,813,306.00  | 6,368,622.00   | 1,629,688.00   | 22,019,394.00 | 18,001,219.00  |
| <b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b> |        |                                |              |                 |                 |                |                |                |               |                |

First Interim  
2013-14 INTERIM REPORT  
Cashflow Worksheet - Budget Year (2)

ITEM 17

37 68346 000000  
Form CASH

San Dieguito Union High  
San Diego County

|   | Object    | March          | April          | May            | June           | Accruals  | Adjustments | TOTAL          | BUDGET         |
|---|-----------|----------------|----------------|----------------|----------------|-----------|-------------|----------------|----------------|
| ACTUALS THROUGH THE MONTH OF<br>(Enter Month Name):   | October   |                |                |                |                |           |             |                |                |
| A. BEGINNING CASH                                     |           | 12,123,343.00  | 7,186,232.00   | 15,703,772.00  | 14,588,094.00  |           |             |                |                |
| B. RECEIPTS   |           |                |                |                |                |           |             |                |                |
| LCFF/Revenue Limit Sources                            |           |                |                |                |                |           |             |                |                |
| Principal Apportionment                               | 8010-8019 | 610,698.00     | 7,501.00       |                | 591,600.00     | 68,891.00 |             | 2,647,257.00   | 2,647,257.00   |
| Property Taxes  | 8020-8079 | 2,585,213.00   | 23,411,353.00  | 7,788,576.00   | 2,995,595.00   |           |             | 82,090,334.00  | 82,090,334.00  |
| Miscellaneous Funds                                   | 8080-8099 | 120,251.00     | 101,219.00     |                | 175,974.00     |           |             | 402,958.00     | 402,959.00     |
| Federal Revenue                                       | 8100-8299 | 289,221.00     | 23,084.00      | 471.00         | 1,383,434.00   |           |             | 3,379,112.00   | 4,238,376.00   |
| Other State Revenue                                   | 8300-8599 | 195,278.00     | 664,948.00     | 195,278.00     | 195,278.00     |           |             | 3,694,818.00   | 4,634,161.00   |
| Other Local Revenue                                   | 8600-8799 | 682,530.00     | 480,191.00     | 432,923.00     | 469,435.00     |           |             | 6,735,406.00   | 8,685,802.00   |
| Interfund Transfers In                                | 8910-8929 |                | 765,588.00     |                |                |           |             | 765,588.00     | 765,588.00     |
| All Other Financing Sources                           | 8930-8979 |                |                |                |                |           |             | 0.00           |                |
| TOTAL RECEIPTS  |           | 4,483,191.00   | 25,453,884.00  | 8,417,248.00   | 5,811,316.00   | 68,891.00 | 0.00        | 99,715,473.00  | 103,464,477.00 |
| C. DISBURSEMENTS                                      |           |                |                |                |                |           |             |                |                |
| Certificated Salaries                                 | 1000-1999 | 4,414,729.00   | 4,394,716.00   | 4,350,262.00   | 5,251,545.00   |           |             | 49,965,059.00  | 49,965,058.00  |
| Classified Salaries                                   | 2000-2999 | 1,575,682.00   | 1,378,828.00   | 1,366,940.00   | 1,591,119.00   |           |             | 16,106,918.00  | 16,106,919.00  |
| Employee Benefits                                     | 3000-3999 | 2,007,967.00   | 1,980,428.00   | 1,951,401.00   | 2,019,835.00   |           |             | 20,872,857.00  | 20,872,857.00  |
| Books and Supplies                                    | 4000-4999 | 195,592.00     | 173,748.00     | 579,765.00     | 372,987.00     |           |             | 2,876,769.00   | 2,876,769.00   |
| Services  | 5000-5999 | 1,200,039.00   | 1,304,221.00   | 1,261,248.00   | 1,830,824.00   |           |             | 13,328,857.00  | 13,328,857.00  |
| Capital Outlay  | 6000-6599 | 18,495.00      | 18,495.00      | 18,495.00      | 18,500.00      |           |             | 221,945.00     | 221,945.00     |
| Other Outgo   | 7000-7499 |                |                |                |                |           |             | 0.00           |                |
| Interfund Transfers Out                               | 7600-7629 | 7,798.00       | 1,185,908.00   | 4,815.00       | 603,083.00     |           |             | 2,284,439.00   | 2,284,439.00   |
| All Other Financing Uses                              | 7630-7699 |                |                |                |                |           |             | 0.00           |                |
| TOTAL DISBURSEMENTS                                   |           | 9,420,302.00   | 10,436,344.00  | 9,532,926.00   | 11,687,893.00  | 0.00      | 0.00        | 105,656,844.00 | 105,656,844.00 |
| D. BALANCE SHEET TRANSACTIONS                         |           |                |                |                |                |           |             |                |                |
| <u>Assets</u>   |           |                |                |                |                |           |             |                |                |
| Cash Not In Treasury                                  | 9111-9199 |                |                |                |                |           |             | 0.00           |                |
| Accounts Receivable                                   | 9200-9299 |                |                |                |                |           |             | 7,646,165.00   |                |
| Due From Other Funds                                  | 9310      |                |                |                |                |           |             | 0.00           |                |
| Stores  | 9320      |                |                |                |                |           |             | 0.00           |                |
| Prepaid Expenditures                                  | 9330      |                |                |                |                |           |             | 0.00           |                |
| Other Current Assets                                  | 9340      |                |                |                |                |           |             | 0.00           |                |
| SUBTOTAL ASSETS                                       |           | 0.00           | 0.00           | 0.00           | 0.00           | 0.00      | 0.00        | 7,646,165.00   |                |
| <u>Liabilities</u>                                    |           |                |                |                |                |           |             |                |                |
| Accounts Payable                                      | 9500-9599 |                |                |                |                |           |             | 2,531,915.00   |                |
| Due To Other Funds                                    | 9610      |                |                |                |                |           |             | 0.00           |                |
| Current Loans   | 9640      |                | 6,500,000.00   |                |                |           |             | 0.00           |                |
| Deferred Revenues                                     | 9650      |                |                |                |                |           |             | 0.00           |                |
| SUBTOTAL LIABILITIES                                  |           | 0.00           | 6,500,000.00   | 0.00           | 0.00           | 0.00      | 0.00        | 2,531,915.00   |                |
| <u>Nonoperating</u>                                   |           |                |                |                |                |           |             |                |                |
| Suspense Clearing                                     | 9910      |                |                |                |                |           |             | 0.00           |                |
| TOTAL BALANCE SHEET<br>TRANSACTIONS                   |           | 0.00           | (6,500,000.00) | 0.00           | 0.00           | 0.00      | 0.00        | 5,114,250.00   |                |
| E. NET INCREASE/DECREASE<br>(B - C + D)               |           | (4,937,111.00) | 8,517,540.00   | (1,115,678.00) | (5,876,577.00) | 68,891.00 | 0.00        | (827,121.00)   | (2,192,367.00) |
| F. ENDING CASH (A + E)                                |           | 7,186,232.00   | 15,703,772.00  | 14,588,094.00  | 8,711,517.00   |           |             |                |                |
| G. ENDING CASH, PLUS CASH<br>ACCRUALS AND ADJUSTMENTS |           |                |                |                |                |           |             | 8,780,408.00   |                |

| Description   | Resource Codes | Object Codes            | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|---|----------------|-------------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>A. REVENUES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 1) LCFF/Revenue Limit Sources   |                | 8010-8099               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 2) Federal Revenue  |                | 8100-8299               | 121,887.00             | 140,011.00                                | 0.00                   | 140,011.00                      | 0.00                             | 0.0%                             |
| 3) Other State Revenue  |                | 8300-8599               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 4) Other Local Revenue  |                | 8600-8799               | 660,200.00             | 675,943.00                                | 198,200.71             | 675,943.00                      | 0.00                             | 0.0%                             |
| 5) TOTAL, REVENUES  |                |                         | 782,087.00             | 815,954.00                                | 198,200.71             | 815,954.00                      |                                  |                                  |
| <b>B. EXPENDITURES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 1) Certificated Salaries  |                | 1000-1999               | 101,765.00             | 132,624.00                                | 21,797.94              | 132,624.00                      | 0.00                             | 0.0%                             |
| 2) Classified Salaries  |                | 2000-2999               | 306,963.00             | 266,134.00                                | 66,016.48              | 266,134.00                      | 0.00                             | 0.0%                             |
| 3) Employee Benefits  |                | 3000-3999               | 124,295.00             | 97,822.00                                 | 18,302.26              | 97,822.00                       | 0.00                             | 0.0%                             |
| 4) Books and Supplies   |                | 4000-4999               | 23,962.00              | 23,962.00                                 | 5,623.57               | 23,962.00                       | 0.00                             | 0.0%                             |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 106,200.00             | 106,200.00                                | 28,590.96              | 106,200.00                      | 0.00                             | 0.0%                             |
| 6) Capital Outlay   |                | 6000-6999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>7400-7499 | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399               | 30,154.00              | 30,154.00                                 | 0.00                   | 30,154.00                       | 0.00                             | 0.0%                             |
| 9) TOTAL, EXPENDITURES  |                |                         | 693,339.00             | 656,896.00                                | 140,331.21             | 656,896.00                      |                                  |                                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 88,748.00              | 159,058.00                                | 57,869.50              | 159,058.00                      |                                  |                                  |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 1) Interfund Transfers  |                |                         |                        |   |                        |                                 |                                  |                                  |
| a) Transfers In   |                | 8900-8929               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| b) Transfers Out  |                | 7600-7629               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 2) Other Sources/Uses   |                |                         |                        |   |                        |                                 |                                  |                                  |
| a) Sources  |                | 8930-8979               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| b) Uses   |                | 7630-7699               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 3) Contributions  |                | 8980-8999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            |                                  |                                  |

| Description  | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | 88,748.00              | 159,058.00                                | 57,869.50              | 159,058.00                      |                                  |                                  |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                        |   |                        |                                 |                                  |                                  |
| 1) Beginning Fund Balance                                      |                |              |                        |   |                        |                                 |                                  |                                  |
| a) As of July 1 - Unaudited                                    |                |              |                        |   |                        |                                 |                                  |                                  |
|  |                | 9791         | 0.00                   | 0.00                                      |                        | 0.00                            | 0.00                             | 0.0%                             |
| b) Audit Adjustments   |                |              |                        |   |                        |                                 |                                  |                                  |
|  |                | 9793         | 0.00                   | 0.00                                      |                        | 0.00                            | 0.00                             | 0.0%                             |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              |                        |   |                        |                                 |                                  |                                  |
|  |                |              | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| d) Other Restatements  |                |              |                        |   |                        |                                 |                                  |                                  |
|  |                | 9795         | 0.00                   | 0.00                                      |                        | 0.00                            | 0.00                             | 0.0%                             |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              |                        |   |                        |                                 |                                  |                                  |
|  |                |              | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              | 88,748.00              | 159,058.00                                |                        | 159,058.00                      |                                  |                                  |
| Components of Ending Fund Balance                              |                |              |                        |   |                        |                                 |                                  |                                  |
| a) Nonspendable  |                |              |                        |   |                        |                                 |                                  |                                  |
| Revolving Cash   |                |              |                        |   |                        |                                 |                                  |                                  |
|  |                | 9711         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Stores   |                |              |                        |   |                        |                                 |                                  |                                  |
|  |                | 9712         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Prepaid Expenditures   |                |              |                        |   |                        |                                 |                                  |                                  |
|  |                | 9713         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| All Others   |                |              |                        |   |                        |                                 |                                  |                                  |
|  |                | 9719         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| b) Restricted  |                |              |                        |   |                        |                                 |                                  |                                  |
|  |                | 9740         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| c) Committed   |                |              |                        |   |                        |                                 |                                  |                                  |
| Stabilization Arrangements                                     |                |              |                        |   |                        |                                 |                                  |                                  |
|  |                | 9750         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Other Commitments  |                |              |                        |   |                        |                                 |                                  |                                  |
|  |                | 9760         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| d) Assigned  |                |              |                        |   |                        |                                 |                                  |                                  |
| Other Assignments  |                |              |                        |   |                        |                                 |                                  |                                  |
|  |                | 9780         | 88,748.00              | 159,058.00                                |                        | 159,058.00                      |                                  |                                  |
| e) Unassigned/Unappropriated                                   |                |              |                        |   |                        |                                 |                                  |                                  |
| Reserve for Economic Uncertainties                             |                |              |                        |   |                        |                                 |                                  |                                  |
|  |                | 9789         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Unassigned/Unappropriated Amount                               |                |              |                        |   |                        |                                 |                                  |                                  |
|  |                | 9790         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |

| Description  | Resource Codes   | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--|------------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>LCFF/REVENUE LIMIT SOURCES</b>                        |                  |              |                        |   |                        |                                 |                                  |                                  |
| LCFF/Revenue Limit Transfers                             |                  |              |                        |   |                        |                                 |                                  |                                  |
| LCFF/RL Transfers - Current Year                         |                  | 8091         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Revenue Limit Transfers - Prior Years                    |                  | 8099         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, LCFF/REVENUE LIMIT SOURCES</b>                 |                  |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>FEDERAL REVENUE</b>                                   |                  |              |                        |   |                        |                                 |                                  |                                  |
| Interagency Contracts Between LEAs                       |                  | 8285         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| No Child Left Behind                                     | 3105, 3200, 4045 | 8290         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Vocational and Applied Technology Education              | 3500-3699        | 8290         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Safe and Drug Free Schools                               | 3700-3799        | 8290         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| All Other Federal Revenue                                | All Other        | 8290         | 121,887.00             | 140,011.00                                | 0.00                   | 140,011.00                      | 0.00                             | 0.0%                             |
| <b>TOTAL, FEDERAL REVENUE</b>                            |                  |              | 121,887.00             | 140,011.00                                | 0.00                   | 140,011.00                      | 0.00                             | 0.0%                             |
| <b>OTHER STATE REVENUE</b>                               |                  |              |                        |   |                        |                                 |                                  |                                  |
| Other State Apportionments                               |                  |              |                        |   |                        |                                 |                                  |                                  |
| All Other State Apportionments - Current Year            | All Other        | 8311         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| All Other State Apportionments - Prior Years             | All Other        | 8319         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| All Other State Revenue                                  |                  | 8590         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, OTHER STATE REVENUE</b>                        |                  |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>OTHER LOCAL REVENUE</b>                               |                  |              |                        |   |                        |                                 |                                  |                                  |
| Sales  |                  |              |                        |   |                        |                                 |                                  |                                  |
| Sale of Equipment/Supplies                               |                  | 8631         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Leases and Rentals                                       |                  | 8650         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Interest   |                  | 8660         | 200.00                 | 200.00                                    | 51.14                  | 200.00                          | 0.00                             | 0.0%                             |
| Net Increase (Decrease) in the Fair Value of Investments |                  | 8662         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Fees and Contracts                                       |                  |              |                        |   |                        |                                 |                                  |                                  |
| Adult Education Fees                                     |                  | 8671         | 500,000.00             | 500,000.00                                | 118,691.57             | 500,000.00                      | 0.00                             | 0.0%                             |
| Interagency Services                                     |                  | 8677         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Other Local Revenue                                      |                  |              |                        |   |                        |                                 |                                  |                                  |
| All Other Local Revenue                                  |                  | 8699         | 160,000.00             | 175,743.00                                | 79,458.00              | 175,743.00                      | 0.00                             | 0.0%                             |
| Tuition  |                  | 8710         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                        |                  |              | 660,200.00             | 675,943.00                                | 198,200.71             | 675,943.00                      | 0.00                             | 0.0%                             |
| <b>TOTAL, REVENUES</b>                                   |                  |              | 782,087.00             | 815,954.00                                | 198,200.71             | 815,954.00                      |                                  |                                  |

| Description  | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>CERTIFICATED SALARIES</b>                           |                |              |                        |   |                        |                                 |                                  |                                  |
| Certificated Teachers' Salaries                        |                | 1100         | 101,765.00             | 114,668.00                                | 15,812.54              | 114,668.00                      | 0.00                             | 0.0%                             |
| Certificated Pupil Support Salaries                    |                | 1200         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Certificated Supervisors' and Administrators' Salaries |                | 1300         | 0.00                   | 17,956.00                                 | 5,985.40               | 17,956.00                       | 0.00                             | 0.0%                             |
| Other Certificated Salaries                            |                | 1900         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, CERTIFICATED SALARIES</b>                    |                |              | <b>101,765.00</b>      | <b>132,624.00</b>                         | <b>21,797.94</b>       | <b>132,624.00</b>               | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>CLASSIFIED SALARIES</b>                             |                |              |                        |   |                        |                                 |                                  |                                  |
| Classified Instructional Salaries                      |                | 2100         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Classified Support Salaries                            |                | 2200         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Classified Supervisors' and Administrators' Salaries   |                | 2300         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Clerical, Technical and Office Salaries                |                | 2400         | 138,963.00             | 98,134.00                                 | 36,788.48              | 98,134.00                       | 0.00                             | 0.0%                             |
| Other Classified Salaries                              |                | 2900         | 168,000.00             | 168,000.00                                | 29,228.00              | 168,000.00                      | 0.00                             | 0.0%                             |
| <b>TOTAL, CLASSIFIED SALARIES</b>                      |                |              | <b>306,963.00</b>      | <b>266,134.00</b>                         | <b>66,016.48</b>       | <b>266,134.00</b>               | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>EMPLOYEE BENEFITS</b>                               |                |              |                        |   |                        |                                 |                                  |                                  |
| STRS   |                | 3101-3102    | 8,352.00               | 9,460.00                                  | 869.68                 | 9,460.00                        | 0.00                             | 0.0%                             |
| PERS   |                | 3201-3202    | 34,994.00              | 30,981.00                                 | 4,592.45               | 30,981.00                       | 0.00                             | 0.0%                             |
| OASDI/Medicare/Alternative                             |                | 3301-3302    | 23,482.00              | 21,961.00                                 | 5,897.70               | 21,961.00                       | 0.00                             | 0.0%                             |
| Health and Welfare Benefits                            |                | 3401-3402    | 3,287.00               | 2,518.00                                  | 239.62                 | 2,518.00                        | 0.00                             | 0.0%                             |
| Unemployment Insurance                                 |                | 3501-3502    | 213.00                 | 199.00                                    | 46.19                  | 199.00                          | 0.00                             | 0.0%                             |
| Workers' Compensation                                  |                | 3601-3602    | 7,371.00               | 7,143.00                                  | 1,654.77               | 7,143.00                        | 0.00                             | 0.0%                             |
| OPEB, Allocated  |                | 3701-3702    | 2,045.00               | 1,793.00                                  | 435.79                 | 1,793.00                        | 0.00                             | 0.0%                             |
| OPEB, Active Employees                                 |                | 3751-3752    | 1,324.00               | 654.00                                    | 61.10                  | 654.00                          | 0.00                             | 0.0%                             |
| PERS Reduction   |                | 3801-3802    | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Other Employee Benefits                                |                | 3901-3902    | 43,227.00              | 23,113.00                                 | 4,504.96               | 23,113.00                       | 0.00                             | 0.0%                             |
| <b>TOTAL, EMPLOYEE BENEFITS</b>                        |                |              | <b>124,295.00</b>      | <b>97,822.00</b>                          | <b>18,302.26</b>       | <b>97,822.00</b>                | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>BOOKS AND SUPPLIES</b>                              |                |              |                        |   |                        |                                 |                                  |                                  |
| Approved Textbooks and Core Curricula Materials        |                | 4100         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Books and Other Reference Materials                    |                | 4200         | 2,000.00               | 2,000.00                                  | 1,111.80               | 2,000.00                        | 0.00                             | 0.0%                             |
| Materials and Supplies                                 |                | 4300         | 21,962.00              | 21,962.00                                 | 4,511.77               | 21,962.00                       | 0.00                             | 0.0%                             |
| Noncapitalized Equipment                               |                | 4400         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, BOOKS AND SUPPLIES</b>                       |                |              | <b>23,962.00</b>       | <b>23,962.00</b>                          | <b>5,623.57</b>        | <b>23,962.00</b>                | <b>0.00</b>                      | <b>0.0%</b>                      |



| Description  | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>   |                |              |                        |   |                        |                                 |                                  |                                  |
| Subagreements for Services   |                | 5100         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Travel and Conferences   |                | 5200         | 500.00                 | 500.00                                    | 40.68                  | 500.00                          | 0.00                             | 0.0%                             |
| Dues and Memberships   |                | 5300         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Insurance  |                | 5400-5450    | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Operations and Housekeeping Services   |                | 5500         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Rentals, Leases, Repairs, and Noncapitalized Improvements                                  |                | 5600         | 15,200.00              | 15,200.00                                 | 3,095.07               | 15,200.00                       | 0.00                             | 0.0%                             |
| Transfers of Direct Costs  |                | 5710         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Transfers of Direct Costs - Interfund  |                | 5750         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Professional/Consulting Services and<br>Operating Expenditures                             |                | 5800         | 62,500.00              | 62,500.00                                 | 17,902.21              | 62,500.00                       | 0.00                             | 0.0%                             |
| Communications   |                | 5900         | 28,000.00              | 28,000.00                                 | 7,553.00               | 28,000.00                       | 0.00                             | 0.0%                             |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>                                    |                |              | 106,200.00             | 106,200.00                                | 28,590.96              | 106,200.00                      | 0.00                             | 0.0%                             |
| <b>CAPITAL OUTLAY</b>  |                |              |                        |   |                        |                                 |                                  |                                  |
| Land   |                | 6100         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Land Improvements  |                | 6170         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Buildings and Improvements of Buildings  |                | 6200         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Equipment  |                | 6400         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Equipment Replacement  |                | 6500         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, CAPITAL OUTLAY</b>   |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                                 |                |              |                        |   |                        |                                 |                                  |                                  |
| Tuition  |                |              |                        |   |                        |                                 |                                  |                                  |
| Tuition, Excess Costs, and/or Deficit Payments<br>Payments to Districts or Charter Schools |                | 7141         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Payments to County Offices   |                | 7142         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Payments to JPAs   |                | 7143         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Debt Service   |                |              |                        |   |                        |                                 |                                  |                                  |
| Debt Service - Interest  |                | 7438         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Other Debt Service - Principal   |                | 7439         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                          |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>   |                |              |                        |   |                        |                                 |                                  |                                  |
| Transfers of Indirect Costs - Interfund  |                | 7350         | 30,154.00              | 30,154.00                                 | 0.00                   | 30,154.00                       | 0.00                             | 0.0%                             |
| <b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>                                    |                |              | 30,154.00              | 30,154.00                                 | 0.00                   | 30,154.00                       | 0.00                             | 0.0%                             |
| <b>TOTAL EXPENDITURES</b>  |                |              | 693,339.00             | 656,896.00                                | 140,331.21             | 656,896.00                      |                                  |                                  |

| Description   | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|---|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>INTERFUND TRANSFERS</b>  |                |              |                        |   |                        |                                 |                                  |                                  |
| <b>INTERFUND TRANSFERS IN</b>                                     |                |              |                        |   |                        |                                 |                                  |                                  |
| Other Authorized Interfund Transfers In                           |                | 8919         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>(a) TOTAL, INTERFUND TRANSFERS IN</b>                          |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>INTERFUND TRANSFERS OUT</b>                                    |                |              |                        |   |                        |                                 |                                  |                                  |
| To: State School Building Fund/<br>County School Facilities Fund  |                | 7613         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Other Authorized Interfund Transfers Out                          |                | 7619         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>                         |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>OTHER SOURCES/USES</b>   |                |              |                        |   |                        |                                 |                                  |                                  |
| <b>SOURCES</b>  |                |              |                        |   |                        |                                 |                                  |                                  |
| Other Sources   |                |              |                        |   |                        |                                 |                                  |                                  |
| Transfers from Funds of Lapsed/Reorganized LEAs                   |                | 8965         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Long-Term Debt Proceeds   |                |              |                        |   |                        |                                 |                                  |                                  |
| Proceeds from Certificates of Participation                       |                | 8971         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Proceeds from Capital Leases                                      |                | 8972         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| All Other Financing Sources                                       |                | 8979         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>(c) TOTAL, SOURCES</b>   |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>USES</b>   |                |              |                        |   |                        |                                 |                                  |                                  |
| Transfers of Funds from Lapsed/Reorganized LEAs                   |                | 7651         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| All Other Financing Uses  |                | 7699         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>(d) TOTAL, USES</b>  |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>CONTRIBUTIONS</b>  |                |              |                        |   |                        |                                 |                                  |                                  |
| Contributions from Unrestricted Revenues                          |                | 8980         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Contributions from Restricted Revenues                            |                | 8990         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Transfers of Restricted Balances                                  |                | 8997         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>(e) TOTAL, CONTRIBUTIONS</b>                                   |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, OTHER FINANCING SOURCES/USES</b><br>(a - b + c - d + e) |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            |                                  |                                  |

San Dieguito Union High  
San Diego County

First Interim  
Adult Education Fund  
Exhibit: Restricted Balance Detail

ITEM 17

37 68346 0000000  
Form 11I

| <u>Resource</u> | <u>Description</u>        | <u>2013/14<br/>Projected Year Totals</u> |
|-----------------|---------------------------|--|
|                 | Total, Restricted Balance | <u>0.00</u>                              |

| Description   | Resource Codes | Object Codes            | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|---|----------------|-------------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>A. REVENUES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 1) LCFF/Revenue Limit Sources   |                | 8010-8099               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 2) Federal Revenue  |                | 8100-8299               | 663,000.00             | 663,000.00                                | 44,044.65              | 663,000.00                      | 0.00                             | 0.0%                             |
| 3) Other State Revenue  |                | 8300-8599               | 95,100.00              | 95,100.00                                 | 3,188.58               | 95,100.00                       | 0.00                             | 0.0%                             |
| 4) Other Local Revenue  |                | 8600-8799               | 2,479,900.00           | 2,479,900.00                              | 573,302.47             | 2,479,900.00                    | 0.00                             | 0.0%                             |
| 5) TOTAL, REVENUES  |                |                         | 3,238,000.00           | 3,238,000.00                              | 620,535.70             | 3,238,000.00                    |                                  |                                  |
| <b>B. EXPENDITURES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 1) Certificated Salaries  |                | 1000-1999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 2) Classified Salaries  |                | 2000-2999               | 1,176,995.00           | 1,162,917.00                              | 285,305.14             | 1,162,917.00                    | 0.00                             | 0.0%                             |
| 3) Employee Benefits  |                | 3000-3999               | 482,179.00             | 486,704.00                                | 97,362.94              | 486,704.00                      | 0.00                             | 0.0%                             |
| 4) Books and Supplies   |                | 4000-4999               | 1,153,050.00           | 1,153,050.00                              | 106,324.40             | 1,153,050.00                    | 0.00                             | 0.0%                             |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 57,700.00              | 57,700.00                                 | 10,865.61              | 57,700.00                       | 0.00                             | 0.0%                             |
| 6) Capital Outlay   |                | 6000-6999               | 90,000.00              | 90,000.00                                 | 0.00                   | 90,000.00                       | 0.00                             | 0.0%                             |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>7400-7499 | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399               | 140,000.00             | 140,000.00                                | 0.00                   | 140,000.00                      | 0.00                             | 0.0%                             |
| 9) TOTAL, EXPENDITURES  |                |                         | 3,099,924.00           | 3,090,371.00                              | 499,858.09             | 3,090,371.00                    |                                  |                                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 138,076.00             | 147,629.00                                | 120,677.61             | 147,629.00                      |                                  |                                  |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 1) Interfund Transfers  |                |                         |                        |   |                        |                                 |                                  |                                  |
| a) Transfers In   |                | 8900-8929               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| b) Transfers Out  |                | 7600-7629               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 2) Other Sources/Uses   |                |                         |                        |   |                        |                                 |                                  |                                  |
| a) Sources  |                | 8930-8979               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| b) Uses   |                | 7630-7699               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 3) Contributions  |                | 8980-8999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            |                                  |                                  |

| Description  | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | 138,076.00             | 147,629.00                                | 120,677.61             | 147,629.00                      |                                  |                                  |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                        |   |                        |                                 |                                  |                                  |
| 1) Beginning Fund Balance                                      |                |              |                        |   |                        |                                 |                                  |                                  |
| a) As of July 1 - Unaudited                                    |                | 9791         | 716,987.88             | 716,987.88                                |                        | 716,987.88                      | 0.00                             | 0.0%                             |
| b) Audit Adjustments   |                | 9793         | 0.00                   | 0.00                                      |                        | 0.00                            | 0.00                             | 0.0%                             |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 716,987.88             | 716,987.88                                |                        | 716,987.88                      |                                  |                                  |
| d) Other Restatements  |                | 9795         | 0.00                   | 0.00                                      |                        | 0.00                            | 0.00                             | 0.0%                             |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 716,987.88             | 716,987.88                                |                        | 716,987.88                      |                                  |                                  |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              | 855,063.88             | 864,616.88                                |                        | 864,616.88                      |                                  |                                  |
| Components of Ending Fund Balance                              |                |              |                        |   |                        |                                 |                                  |                                  |
| a) Nonspendable  |                |              |                        |   |                        |                                 |                                  |                                  |
| Revolving Cash   |                | 9711         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Stores   |                | 9712         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Prepaid Expenditures   |                | 9713         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| All Others   |                | 9719         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| b) Restricted  |                | 9740         | 855,063.88             | 864,616.88                                |                        | 864,616.88                      |                                  |                                  |
| c) Committed   |                |              |                        |   |                        |                                 |                                  |                                  |
| Stabilization Arrangements                                     |                | 9750         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Other Commitments  |                | 9760         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| d) Assigned  |                |              |                        |   |                        |                                 |                                  |                                  |
| Other Assignments  |                | 9780         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| e) Unassigned/Unappropriated                                   |                |              |                        |   |                        |                                 |                                  |                                  |
| Reserve for Economic Uncertainties                             |                | 9789         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Unassigned/Unappropriated Amount                               |                | 9790         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |

| Description  | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>REVENUE LIMIT SOURCES</b>                             |                |              |                        |   |                        |                                 |                                  |                                  |
| Revenue Limit Transfers                                  |                |              |                        |   |                        |                                 |                                  |                                  |
| Unrestricted RL Transfers - Current Year                 | 0000           | 8091         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| All Other RL Transfers - Current Year                    | All Other      | 8091         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Revenue Limit Transfers - Prior Years                    |                | 8099         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, REVENUE LIMIT SOURCES</b>                      |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>FEDERAL REVENUE</b>                                   |                |              |                        |   |                        |                                 |                                  |                                  |
| Child Nutrition Programs                                 |                | 8220         | 663,000.00             | 663,000.00                                | 44,044.65              | 663,000.00                      | 0.00                             | 0.0%                             |
| All Other Federal Revenue                                |                | 8290         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, FEDERAL REVENUE</b>                            |                |              | 663,000.00             | 663,000.00                                | 44,044.65              | 663,000.00                      | 0.00                             | 0.0%                             |
| <b>OTHER STATE REVENUE</b>                               |                |              |                        |   |                        |                                 |                                  |                                  |
| Child Nutrition Programs                                 |                | 8520         | 95,100.00              | 95,100.00                                 | 3,188.58               | 95,100.00                       | 0.00                             | 0.0%                             |
| All Other State Revenue                                  |                | 8590         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, OTHER STATE REVENUE</b>                        |                |              | 95,100.00              | 95,100.00                                 | 3,188.58               | 95,100.00                       | 0.00                             | 0.0%                             |
| <b>OTHER LOCAL REVENUE</b>                               |                |              |                        |   |                        |                                 |                                  |                                  |
| Sales  |                |              |                        |   |                        |                                 |                                  |                                  |
| Sale of Equipment/Supplies                               |                | 8631         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Food Service Sales                                       |                | 8634         | 2,380,000.00           | 2,380,000.00                              | 566,018.33             | 2,380,000.00                    | 0.00                             | 0.0%                             |
| Leases and Rentals                                       |                | 8650         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Interest   |                | 8660         | 5,000.00               | 5,000.00                                  | 599.47                 | 5,000.00                        | 0.00                             | 0.0%                             |
| Net Increase (Decrease) in the Fair Value of Investments |                | 8662         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Fees and Contracts                                       |                |              |                        |   |                        |                                 |                                  |                                  |
| Interagency Services                                     |                | 8677         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Other Local Revenue                                      |                |              |                        |   |                        |                                 |                                  |                                  |
| All Other Local Revenue                                  |                | 8699         | 94,900.00              | 94,900.00                                 | 6,684.67               | 94,900.00                       | 0.00                             | 0.0%                             |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                        |                |              | 2,479,900.00           | 2,479,900.00                              | 573,302.47             | 2,479,900.00                    | 0.00                             | 0.0%                             |
| <b>TOTAL, REVENUES</b>                                   |                |              | 3,238,000.00           | 3,238,000.00                              | 620,535.70             | 3,238,000.00                    |                                  |                                  |

| Description  | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>CERTIFICATED SALARIES</b>                           |                |              |                        |   |                        |                                 |                                  |                                  |
| Certificated Supervisors' and Administrators' Salaries |                | 1300         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Other Certificated Salaries                            |                | 1900         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, CERTIFICATED SALARIES</b>                    |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>CLASSIFIED SALARIES</b>                             |                |              |                        |   |                        |                                 |                                  |                                  |
| Classified Support Salaries                            |                | 2200         | 701,929.00             | 699,193.00                                | 151,424.59             | 699,193.00                      | 0.00                             | 0.0%                             |
| Classified Supervisors' and Administrators' Salaries   |                | 2300         | 438,141.00             | 426,799.00                                | 121,130.50             | 426,799.00                      | 0.00                             | 0.0%                             |
| Clerical, Technical and Office Salaries                |                | 2400         | 36,925.00              | 36,925.00                                 | 12,750.05              | 36,925.00                       | 0.00                             | 0.0%                             |
| Other Classified Salaries                              |                | 2900         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, CLASSIFIED SALARIES</b>                      |                |              | <b>1,176,995.00</b>    | <b>1,162,917.00</b>                       | <b>285,305.14</b>      | <b>1,162,917.00</b>             | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>EMPLOYEE BENEFITS</b>                               |                |              |                        |   |                        |                                 |                                  |                                  |
| STRS   |                | 3101-3102    | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| PERS   |                | 3201-3202    | 110,110.00             | 112,337.00                                | 27,435.78              | 112,337.00                      | 0.00                             | 0.0%                             |
| OASDI/Medicare/Alternative                             |                | 3301-3302    | 90,041.00              | 88,962.00                                 | 21,534.72              | 88,962.00                       | 0.00                             | 0.0%                             |
| Health and Welfare Benefits                            |                | 3401-3402    | 14,526.00              | 14,817.00                                 | 2,770.02               | 14,817.00                       | 0.00                             | 0.0%                             |
| Unemployment Insurance                                 |                | 3501-3502    | 588.00                 | 582.00                                    | 160.25                 | 582.00                          | 0.00                             | 0.0%                             |
| Workers' Compensation                                  |                | 3601-3602    | 21,080.00              | 20,826.00                                 | 5,770.69               | 20,826.00                       | 0.00                             | 0.0%                             |
| OPEB, Allocated  |                | 3701-3702    | 5,650.00               | 5,232.00                                  | 1,534.30               | 5,232.00                        | 0.00                             | 0.0%                             |
| OPEB, Active Employees                                 |                | 3751-3752    | 5,785.00               | 6,082.00                                  | 900.08                 | 6,082.00                        | 0.00                             | 0.0%                             |
| PERS Reduction   |                | 3801-3802    | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Other Employee Benefits                                |                | 3901-3902    | 234,399.00             | 237,866.00                                | 37,257.10              | 237,866.00                      | 0.00                             | 0.0%                             |
| <b>TOTAL, EMPLOYEE BENEFITS</b>                        |                |              | <b>482,179.00</b>      | <b>486,704.00</b>                         | <b>97,362.94</b>       | <b>486,704.00</b>               | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>BOOKS AND SUPPLIES</b>                              |                |              |                        |   |                        |                                 |                                  |                                  |
| Books and Other Reference Materials                    |                | 4200         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Materials and Supplies                                 |                | 4300         | 21,050.00              | 21,050.00                                 | 6,335.12               | 21,050.00                       | 0.00                             | 0.0%                             |
| Noncapitalized Equipment                               |                | 4400         | 35,000.00              | 35,000.00                                 | 0.00                   | 35,000.00                       | 0.00                             | 0.0%                             |
| Food   |                | 4700         | 1,097,000.00           | 1,097,000.00                              | 99,989.28              | 1,097,000.00                    | 0.00                             | 0.0%                             |
| <b>TOTAL, BOOKS AND SUPPLIES</b>                       |                |              | <b>1,153,050.00</b>    | <b>1,153,050.00</b>                       | <b>106,324.40</b>      | <b>1,153,050.00</b>             | <b>0.00</b>                      | <b>0.0%</b>                      |

| Description   | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|---|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>                  |                |              |                        |   |                        |                                 |                                  |                                  |
| Subagreements for Services  |                | 5100         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Travel and Conferences  |                | 5200         | 7,000.00               | 7,000.00                                  | 610.22                 | 7,000.00                        | 0.00                             | 0.0%                             |
| Dues and Memberships  |                | 5300         | 500.00                 | 500.00                                    | 302.75                 | 500.00                          | 0.00                             | 0.0%                             |
| Insurance   |                | 5400-5450    | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Operations and Housekeeping Services                              |                | 5500         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Rentals, Leases, Repairs, and Noncapitalized Improvements         |                | 5600         | 19,200.00              | 19,200.00                                 | 3,996.52               | 19,200.00                       | 0.00                             | 0.0%                             |
| Transfers of Direct Costs   |                | 5710         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Transfers of Direct Costs - Interfund                             |                | 5750         | 3,000.00               | 3,000.00                                  | 0.00                   | 3,000.00                        | 0.00                             | 0.0%                             |
| Professional/Consulting Services and<br>Operating Expenditures    |                | 5800         | 27,000.00              | 27,000.00                                 | 5,956.12               | 27,000.00                       | 0.00                             | 0.0%                             |
| Communications  |                | 5900         | 1,000.00               | 1,000.00                                  | 0.00                   | 1,000.00                        | 0.00                             | 0.0%                             |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>           |                |              | <b>57,700.00</b>       | <b>57,700.00</b>                          | <b>10,865.61</b>       | <b>57,700.00</b>                | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>CAPITAL OUTLAY</b>   |                |              |                        |   |                        |                                 |                                  |                                  |
| Buildings and Improvements of Buildings                           |                | 6200         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Equipment   |                | 6400         | 90,000.00              | 90,000.00                                 | 0.00                   | 90,000.00                       | 0.00                             | 0.0%                             |
| Equipment Replacement   |                | 6500         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, CAPITAL OUTLAY</b>                                      |                |              | <b>90,000.00</b>       | <b>90,000.00</b>                          | <b>0.00</b>            | <b>90,000.00</b>                | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>        |                |              |                        |   |                        |                                 |                                  |                                  |
| Debt Service  |                |              |                        |   |                        |                                 |                                  |                                  |
| Debt Service - Interest   |                | 7438         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Other Debt Service - Principal                                    |                | 7439         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b> |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>                  |                |              |                        |   |                        |                                 |                                  |                                  |
| Transfers of Indirect Costs - Interfund                           |                | 7350         | 140,000.00             | 140,000.00                                | 0.00                   | 140,000.00                      | 0.00                             | 0.0%                             |
| <b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>           |                |              | <b>140,000.00</b>      | <b>140,000.00</b>                         | <b>0.00</b>            | <b>140,000.00</b>               | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>TOTAL, EXPENDITURES</b>  |                |              | <b>3,099,924.00</b>    | <b>3,090,371.00</b>                       | <b>499,858.09</b>      | <b>3,090,371.00</b>             |                                  |                                  |



| Description   | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|---|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>INTERFUND TRANSFERS</b>  |                |              |                        |   |                        |                                 |                                  |                                  |
| <b>INTERFUND TRANSFERS IN</b>                                     |                |              |                        |   |                        |                                 |                                  |                                  |
| From: General Fund  |                | 8916         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Other Authorized Interfund Transfers In                           |                | 8919         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>(a) TOTAL, INTERFUND TRANSFERS IN</b>                          |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>INTERFUND TRANSFERS OUT</b>                                    |                |              |                        |   |                        |                                 |                                  |                                  |
| Other Authorized Interfund Transfers Out                          |                | 7619         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>                         |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>OTHER SOURCES/USES</b>   |                |              |                        |   |                        |                                 |                                  |                                  |
| <b>SOURCES</b>  |                |              |                        |   |                        |                                 |                                  |                                  |
| Other Sources   |                |              |                        |   |                        |                                 |                                  |                                  |
| Transfers from Funds of Lapsed/Reorganized LEAs                   |                | 8965         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Long-Term Debt Proceeds   |                |              |                        |   |                        |                                 |                                  |                                  |
| Proceeds from Capital Leases                                      |                | 8972         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| All Other Financing Sources                                       |                | 8979         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>(c) TOTAL, SOURCES</b>   |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>USES</b>   |                |              |                        |   |                        |                                 |                                  |                                  |
| Transfers of Funds from Lapsed/Reorganized LEAs                   |                | 7651         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| All Other Financing Uses  |                | 7699         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>(d) TOTAL, USES</b>  |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>CONTRIBUTIONS</b>  |                |              |                        |   |                        |                                 |                                  |                                  |
| Contributions from Unrestricted Revenues                          |                | 8980         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Contributions from Restricted Revenues                            |                | 8990         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Transfers of Restricted Balances                                  |                | 8997         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>(e) TOTAL, CONTRIBUTIONS</b>                                   |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, OTHER FINANCING SOURCES/USES</b><br>(a - b + c - d + e) |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            |                                  |                                  |

San Dieguito Union High  
San Diego County

First Interim  
Cafeteria Special Revenue Fund  
Exhibit: Restricted Balance Detail

ITEM 17

37 68346 0000000  
Form 13I

| <b>Resource</b>           | <b>Description</b>   | <b>2013/14<br/>Projected Year Totals</b> |
|---------------------------|--|--|
| 5310                      | Child Nutrition: School Programs (e.g., School Lunch, School | 864,616.88                               |
| Total, Restricted Balance |  | <u>864,616.88</u>                        |

| Description   | Resource Codes | Object Codes            | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|---|----------------|-------------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>A. REVENUES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 1) LCFF/Revenue Limit Sources   |                | 8010-8099               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 2) Federal Revenue  |                | 8100-8299               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 3) Other State Revenue  |                | 8300-8599               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 4) Other Local Revenue  |                | 8600-8799               | 10,000.00              | 10,000.00                                 | 1,905.59               | 10,000.00                       | 0.00                             | 0.0%                             |
| 5) TOTAL, REVENUES  |                |                         | 10,000.00              | 10,000.00                                 | 1,905.59               | 10,000.00                       |                                  |                                  |
| <b>B. EXPENDITURES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 1) Certificated Salaries  |                | 1000-1999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 2) Classified Salaries  |                | 2000-2999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 3) Employee Benefits  |                | 3000-3999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 4) Books and Supplies   |                | 4000-4999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 6) Capital Outlay   |                | 6000-6999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>7400-7499 | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 9) TOTAL, EXPENDITURES  |                |                         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            |                                  |                                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 10,000.00              | 10,000.00                                 | 1,905.59               | 10,000.00                       |                                  |                                  |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 1) Interfund Transfers  |                |                         |                        |   |                        |                                 |                                  |                                  |
| a) Transfers In   |                | 8900-8929               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| b) Transfers Out  |                | 7600-7629               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 2) Other Sources/Uses   |                |                         |                        |   |                        |                                 |                                  |                                  |
| a) Sources  |                | 8930-8979               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| b) Uses   |                | 7630-7699               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 3) Contributions  |                | 8980-8999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            |                                  |                                  |

| Description  | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | 10,000.00              | 10,000.00                                 | 1,905.59               | 10,000.00                       |                                  |                                  |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                        |   |                        |                                 |                                  |                                  |
| 1) Beginning Fund Balance                                      |                |              |                        |   |                        |                                 |                                  |                                  |
| a) As of July 1 - Unaudited                                    |                |              |                        |   |                        |                                 |                                  |                                  |
|  |                | 9791         | 2,446,982.65           | 2,446,982.65                              |                        | 2,446,982.65                    | 0.00                             | 0.0%                             |
| b) Audit Adjustments   |                |              |                        |   |                        |                                 |                                  |                                  |
|  |                | 9793         | 0.00                   | 0.00                                      |                        | 0.00                            | 0.00                             | 0.0%                             |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              |                        |   |                        |                                 |                                  |                                  |
|  |                |              | 2,446,982.65           | 2,446,982.65                              |                        | 2,446,982.65                    |                                  |                                  |
| d) Other Restatements  |                |              |                        |   |                        |                                 |                                  |                                  |
|  |                | 9795         | 0.00                   | 0.00                                      |                        | 0.00                            | 0.00                             | 0.0%                             |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              |                        |   |                        |                                 |                                  |                                  |
|  |                |              | 2,446,982.65           | 2,446,982.65                              |                        | 2,446,982.65                    |                                  |                                  |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              |                        |   |                        |                                 |                                  |                                  |
|  |                |              | 2,456,982.65           | 2,456,982.65                              |                        | 2,456,982.65                    |                                  |                                  |
| Components of Ending Fund Balance                              |                |              |                        |   |                        |                                 |                                  |                                  |
| a) Nonspendable  |                |              |                        |   |                        |                                 |                                  |                                  |
| Revolving Cash   |                |              |                        |   |                        |                                 |                                  |                                  |
|  |                | 9711         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Stores   |                |              |                        |   |                        |                                 |                                  |                                  |
|  |                | 9712         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Prepaid Expenditures   |                |              |                        |   |                        |                                 |                                  |                                  |
|  |                | 9713         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| All Others   |                |              |                        |   |                        |                                 |                                  |                                  |
|  |                | 9719         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| b) Restricted  |                |              |                        |   |                        |                                 |                                  |                                  |
|  |                | 9740         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| c) Committed   |                |              |                        |   |                        |                                 |                                  |                                  |
| Stabilization Arrangements                                     |                |              |                        |   |                        |                                 |                                  |                                  |
|  |                | 9750         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Other Commitments  |                |              |                        |   |                        |                                 |                                  |                                  |
|  |                | 9760         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| d) Assigned  |                |              |                        |   |                        |                                 |                                  |                                  |
| Other Assignments  |                |              |                        |   |                        |                                 |                                  |                                  |
|  |                | 9780         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| e) Unassigned/Unappropriated                                   |                |              |                        |   |                        |                                 |                                  |                                  |
| Reserve for Economic Uncertainties                             |                |              |                        |   |                        |                                 |                                  |                                  |
|  |                | 9789         | 2,456,982.65           | 2,456,982.65                              |                        | 2,456,982.65                    |                                  |                                  |
| Unassigned/Unappropriated Amount                               |                |              |                        |   |                        |                                 |                                  |                                  |
|  |                | 9790         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |

| Description   | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|---|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>OTHER LOCAL REVENUE</b>  |                |              |                        |   |                        |                                 |                                  |                                  |
| Sales   |                |              |                        |   |                        |                                 |                                  |                                  |
| Sale of Equipment/Supplies  |                | 8631         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Interest  |                | 8660         | 10,000.00              | 10,000.00                                 | 1,905.59               | 10,000.00                       | 0.00                             | 0.0%                             |
| Net Increase (Decrease) in the Fair Value of Investments          |                | 8662         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                                 |                |              | <b>10,000.00</b>       | <b>10,000.00</b>                          | <b>1,905.59</b>        | <b>10,000.00</b>                | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>TOTAL, REVENUES</b>  |                |              | <b>10,000.00</b>       | <b>10,000.00</b>                          | <b>1,905.59</b>        | <b>10,000.00</b>                |                                  |                                  |
| <b>INTERFUND TRANSFERS</b>  |                |              |                        |   |                        |                                 |                                  |                                  |
| <b>INTERFUND TRANSFERS IN</b>                                     |                |              |                        |   |                        |                                 |                                  |                                  |
| From: General Fund/CSSF   |                | 8912         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Other Authorized Interfund Transfers In                           |                | 8919         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>(a) TOTAL, INTERFUND TRANSFERS IN</b>                          |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>INTERFUND TRANSFERS OUT</b>                                    |                |              |                        |   |                        |                                 |                                  |                                  |
| To: General Fund/CSSF   |                | 7612         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| To: State School Building Fund/<br>County School Facilities Fund  |                | 7613         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| To: Deferred Maintenance Fund                                     |                | 7615         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Other Authorized Interfund Transfers Out                          |                | 7619         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>                         |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>OTHER SOURCES/USES</b>   |                |              |                        |   |                        |                                 |                                  |                                  |
| <b>SOURCES</b>  |                |              |                        |   |                        |                                 |                                  |                                  |
| Other Sources   |                |              |                        |   |                        |                                 |                                  |                                  |
| Transfers from Funds of Lapsed/Reorganized LEAs                   |                | 8965         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>(c) TOTAL, SOURCES</b>   |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>USES</b>   |                |              |                        |   |                        |                                 |                                  |                                  |
| Transfers of Funds from Lapsed/Reorganized LEAs                   |                | 7651         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>(d) TOTAL, USES</b>  |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>CONTRIBUTIONS</b>  |                |              |                        |   |                        |                                 |                                  |                                  |
| Contributions from Restricted Revenues                            |                | 8990         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>(e) TOTAL, CONTRIBUTIONS</b>                                   |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>TOTAL, OTHER FINANCING SOURCES/USES</b><br>(a - b + c - d + e) |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     |                                  |                                  |

San Dieguito Union High  
San Diego County

First Interim  
Special Reserve Fund for Other Than Capital Outlay Projects  
Exhibit: Restricted Balance Detail

ITEM 17

37 68346 0000000  
Form 17I

| <u>Resource</u> | <u>Description</u>        | <u>2013/14<br/>Projected Year Totals</u> |
|-----------------|---------------------------|--|
|                 | Total, Restricted Balance | <u>0.00</u>                              |

| Description   | Resource Codes | Object Codes            | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|---|----------------|-------------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>A. REVENUES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 1) LCFF/Revenue Limit Sources   |                | 8010-8099               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 2) Federal Revenue  |                | 8100-8299               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 3) Other State Revenue  |                | 8300-8599               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 4) Other Local Revenue  |                | 8600-8799               | 800.00                 | 119,416.00                                | 118,656.66             | 119,416.00                      | 0.00                             | 0.0%                             |
| 5) TOTAL, REVENUES  |                |                         | 800.00                 | 119,416.00                                | 118,656.66             | 119,416.00                      |                                  |                                  |
| <b>B. EXPENDITURES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 1) Certificated Salaries  |                | 1000-1999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 2) Classified Salaries  |                | 2000-2999               | 0.00                   | 584,174.00                                | 0.00                   | 584,174.00                      | 0.00                             | 0.0%                             |
| 3) Employee Benefits  |                | 3000-3999               | 0.00                   | 198,697.00                                | 0.00                   | 198,697.00                      | 0.00                             | 0.0%                             |
| 4) Books and Supplies   |                | 4000-4999               | 0.00                   | 0.00                                      | (2.93)                 | 0.00                            | 0.00                             | 0.0%                             |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 6) Capital Outlay   |                | 6000-6999               | 65,124,122.00          | 131,735,344.00                            | 20,661,603.05          | 131,735,344.00                  | 0.00                             | 0.0%                             |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>7400-7499 | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 9) TOTAL, EXPENDITURES  |                |                         | 65,124,122.00          | 132,518,215.00                            | 20,661,600.12          | 132,518,215.00                  |                                  |                                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | (65,123,322.00)        | (132,398,799.00)                          | (20,542,943.46)        | (132,398,799.00)                |                                  |                                  |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 1) Interfund Transfers  |                |                         |                        |   |                        |                                 |                                  |                                  |
| a) Transfers In   |                | 8900-8929               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| b) Transfers Out  |                | 7600-7629               | 765,588.00             | 765,588.00                                | 0.00                   | 765,588.00                      | 0.00                             | 0.0%                             |
| 2) Other Sources/Uses   |                |                         |                        |   |                        |                                 |                                  |                                  |
| a) Sources  |                | 8930-8979               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| b) Uses   |                | 7630-7699               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 3) Contributions  |                | 8980-8999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                         | (765,588.00)           | (765,588.00)                              | 0.00                   | (765,588.00)                    |                                  |                                  |

| Description  | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | (65,888,910.00)        | (133,164,387.00)                          | (20,542,943.46)        | (133,164,387.00)                |                                  |                                  |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                        |   |                        |                                 |                                  |                                  |
| 1) Beginning Fund Balance                                      |                |              |                        |   |                        |                                 |                                  |                                  |
| a) As of July 1 - Unaudited                                    |                | 9791         | 161,258,151.80         | 161,258,151.80                            |                        | 161,258,151.80                  | 0.00                             | 0.0%                             |
| b) Audit Adjustments   |                | 9793         | 0.00                   | 0.00                                      |                        | 0.00                            | 0.00                             | 0.0%                             |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 161,258,151.80         | 161,258,151.80                            |                        | 161,258,151.80                  |                                  |                                  |
| d) Other Restatements  |                | 9795         | 0.00                   | 0.00                                      |                        | 0.00                            | 0.00                             | 0.0%                             |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 161,258,151.80         | 161,258,151.80                            |                        | 161,258,151.80                  |                                  |                                  |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              | 95,369,241.80          | 28,093,764.80                             |                        | 28,093,764.80                   |                                  |                                  |
| Components of Ending Fund Balance                              |                |              |                        |   |                        |                                 |                                  |                                  |
| a) Nonspendable  |                |              |                        |   |                        |                                 |                                  |                                  |
| Revolving Cash   |                | 9711         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Stores   |                | 9712         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Prepaid Expenditures   |                | 9713         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| All Others   |                | 9719         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| b) Legally Restricted Balance                                  |                | 9740         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| c) Committed   |                |              |                        |   |                        |                                 |                                  |                                  |
| Stabilization Arrangements                                     |                | 9750         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Other Commitments  |                | 9760         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| d) Assigned  |                |              |                        |   |                        |                                 |                                  |                                  |
| Other Assignments  |                | 9780         | 95,369,241.80          | 28,093,764.80                             |                        | 28,093,764.80                   |                                  |                                  |
| e) Unassigned/Unappropriated                                   |                |              |                        |   |                        |                                 |                                  |                                  |
| Reserve for Economic Uncertainties                             |                | 9789         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Unassigned/Unappropriated Amount                               |                | 9790         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |



| Description   | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|---|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>FEDERAL REVENUE</b>  |                |              |                        |   |                        |                                 |                                  |                                  |
| FEMA  |                | 8281         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| All Other Federal Revenue   |                | 8290         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, FEDERAL REVENUE</b>                                     |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>OTHER STATE REVENUE</b>  |                |              |                        |   |                        |                                 |                                  |                                  |
| Tax Relief Subventions<br>Restricted Levies - Other               |                |              |                        |   |                        |                                 |                                  |                                  |
| Homeowners' Exemptions  |                | 8575         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Other Subventions/In-Lieu Taxes                                   |                | 8576         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| All Other State Revenue   |                | 8590         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, OTHER STATE REVENUE</b>                                 |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>OTHER LOCAL REVENUE</b>  |                |              |                        |   |                        |                                 |                                  |                                  |
| County and District Taxes   |                |              |                        |   |                        |                                 |                                  |                                  |
| Other Restricted Levies<br>Secured Roll                           |                |              |                        |   |                        |                                 |                                  |                                  |
| Unsecured Roll  |                | 8615         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Prior Years' Taxes  |                | 8616         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Supplemental Taxes  |                | 8617         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Non-Ad Valorem Taxes<br>Parcel Taxes                              |                | 8618         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Other   |                | 8621         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Other   |                | 8622         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Community Redevelopment Funds<br>Not Subject to RL Deduction      |                |              |                        |   |                        |                                 |                                  |                                  |
| Penalties and Interest from Delinquent<br>Non-Revenue Limit Taxes |                | 8625         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Penalties and Interest from Delinquent<br>Non-Revenue Limit Taxes |                | 8629         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Sales   |                |              |                        |   |                        |                                 |                                  |                                  |
| Sale of Equipment/Supplies  |                | 8631         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Leases and Rentals  |                | 8650         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Interest  |                | 8660         | 800.00                 | 119,416.00                                | 118,656.66             | 119,416.00                      | 0.00                             | 0.0%                             |
| Net Increase (Decrease) in the Fair Value of Investments          |                | 8662         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Other Local Revenue   |                |              |                        |   |                        |                                 |                                  |                                  |
| All Other Local Revenue   |                | 8699         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| All Other Transfers In from All Others                            |                | 8799         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                                 |                |              | 800.00                 | 119,416.00                                | 118,656.66             | 119,416.00                      | 0.00                             | 0.0%                             |
| <b>TOTAL, REVENUES</b>  |                |              | 800.00                 | 119,416.00                                | 118,656.66             | 119,416.00                      |                                  |                                  |

| Description  | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>CLASSIFIED SALARIES</b>                                     |                |              |                        |   |                        |                                 |                                  |                                  |
| Classified Support Salaries                                    |                | 2200         | 0.00                   | 593.00                                    | 0.00                   | 593.00                          | 0.00                             | 0.0%                             |
| Classified Supervisors' and Administrators' Salaries           |                | 2300         | 0.00                   | 359,831.00                                | 0.00                   | 359,831.00                      | 0.00                             | 0.0%                             |
| Clerical, Technical and Office Salaries                        |                | 2400         | 0.00                   | 223,750.00                                | 0.00                   | 223,750.00                      | 0.00                             | 0.0%                             |
| Other Classified Salaries                                      |                | 2900         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, CLASSIFIED SALARIES</b>                              |                |              | 0.00                   | 584,174.00                                | 0.00                   | 584,174.00                      | 0.00                             | 0.0%                             |
| <b>EMPLOYEE BENEFITS</b>                                       |                |              |                        |   |                        |                                 |                                  |                                  |
| STRS   |                | 3101-3102    | 0.00                   | 10,392.00                                 | 0.00                   | 10,392.00                       | 0.00                             | 0.0%                             |
| PERS   |                | 3201-3202    | 0.00                   | 52,361.00                                 | 0.00                   | 52,361.00                       | 0.00                             | 0.0%                             |
| OASDI/Medicare/Alternative                                     |                | 3301-3302    | 0.00                   | 44,644.00                                 | 0.00                   | 44,644.00                       | 0.00                             | 0.0%                             |
| Health and Welfare Benefits                                    |                | 3401-3402    | 0.00                   | 6,306.00                                  | 0.00                   | 6,306.00                        | 0.00                             | 0.0%                             |
| Unemployment Insurance   |                | 3501-3502    | 0.00                   | 292.00                                    | 0.00                   | 292.00                          | 0.00                             | 0.0%                             |
| Workers' Compensation  |                | 3601-3602    | 0.00                   | 10,452.00                                 | 0.00                   | 10,452.00                       | 0.00                             | 0.0%                             |
| OPEB, Allocated  |                | 3701-3702    | 0.00                   | 2,626.00                                  | 0.00                   | 2,626.00                        | 0.00                             | 0.0%                             |
| OPEB, Active Employees   |                | 3751-3752    | 0.00                   | 3,412.00                                  | 0.00                   | 3,412.00                        | 0.00                             | 0.0%                             |
| PERS Reduction   |                | 3801-3802    | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Other Employee Benefits  |                | 3901-3902    | 0.00                   | 68,212.00                                 | 0.00                   | 68,212.00                       | 0.00                             | 0.0%                             |
| <b>TOTAL, EMPLOYEE BENEFITS</b>                                |                |              | 0.00                   | 198,697.00                                | 0.00                   | 198,697.00                      | 0.00                             | 0.0%                             |
| <b>BOOKS AND SUPPLIES</b>                                      |                |              |                        |   |                        |                                 |                                  |                                  |
| Books and Other Reference Materials                            |                | 4200         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Materials and Supplies   |                | 4300         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Noncapitalized Equipment                                       |                | 4400         | 0.00                   | 0.00                                      | (2.93)                 | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, BOOKS AND SUPPLIES</b>                               |                |              | 0.00                   | 0.00                                      | (2.93)                 | 0.00                            | 0.00                             | 0.0%                             |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>               |                |              |                        |   |                        |                                 |                                  |                                  |
| Subagreements for Services                                     |                | 5100         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Travel and Conferences   |                | 5200         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Insurance  |                | 5400-5450    | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Operations and Housekeeping Services                           |                | 5500         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Rentals, Leases, Repairs, and Noncapitalized Improvements      |                | 5600         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Transfers of Direct Costs                                      |                | 5710         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Transfers of Direct Costs - Interfund                          |                | 5750         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Professional/Consulting Services and<br>Operating Expenditures |                | 5800         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Communications   |                | 5900         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>        |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |

| Description  | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>CAPITAL OUTLAY</b>  |                |              |                        |   |                        |                                 |                                  |                                  |
| Land   |                | 6100         | 12,620,121.00          | 13,156,368.00                             | 11,320,118.73          | 13,156,368.00                   | 0.00                             | 0.0%                             |
| Land Improvements  |                | 6170         | 18,911,850.00          | 26,781,625.00                             | 3,378,520.57           | 26,781,625.00                   | 0.00                             | 0.0%                             |
| Buildings and Improvements of Buildings  |                | 6200         | 32,952,372.00          | 89,398,700.00                             | 5,252,507.73           | 89,398,700.00                   | 0.00                             | 0.0%                             |
| Books and Media for New School Libraries<br>or Major Expansion of School Libraries |                | 6300         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Equipment  |                | 6400         | 0.00                   | 306,872.00                                | 49,827.63              | 306,872.00                      | 0.00                             | 0.0%                             |
| Equipment Replacement  |                | 6500         | 639,779.00             | 2,091,779.00                              | 660,628.39             | 2,091,779.00                    | 0.00                             | 0.0%                             |
| <b>TOTAL, CAPITAL OUTLAY</b>   |                |              | <b>65,124,122.00</b>   | <b>131,735,344.00</b>                     | <b>20,661,603.05</b>   | <b>131,735,344.00</b>           | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                         |                |              |                        |   |                        |                                 |                                  |                                  |
| Other Transfers Out  |                |              |                        |   |                        |                                 |                                  |                                  |
| All Other Transfers Out to All Others  |                | 7299         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Debt Service   |                |              |                        |   |                        |                                 |                                  |                                  |
| Repayment of State School Building Fund<br>Aid - Proceeds from Bonds               |                | 7435         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Debt Service - Interest  |                | 7438         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Other Debt Service - Principal   |                | 7439         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                  |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>TOTAL, EXPENDITURES</b>   |                |              | <b>65,124,122.00</b>   | <b>132,518,215.00</b>                     | <b>20,661,600.12</b>   | <b>132,518,215.00</b>           |                                  |                                  |

| Description   | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|---|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>INTERFUND TRANSFERS</b>  |                |              |                        |   |                        |                                 |                                  |                                  |
| <b>INTERFUND TRANSFERS IN</b>                                     |                |              |                        |   |                        |                                 |                                  |                                  |
| Other Authorized Interfund Transfers In                           |                | 8919         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>(a) TOTAL, INTERFUND TRANSFERS IN</b>                          |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>INTERFUND TRANSFERS OUT</b>                                    |                |              |                        |   |                        |                                 |                                  |                                  |
| To: State School Building Fund/<br>County School Facilities Fund  |                | 7613         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| To: Deferred Maintenance Fund                                     |                | 7615         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Other Authorized Interfund Transfers Out                          |                | 7619         | 765,588.00             | 765,588.00                                | 0.00                   | 765,588.00                      | 0.00                             | 0.0%                             |
| <b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>                         |                |              | 765,588.00             | 765,588.00                                | 0.00                   | 765,588.00                      | 0.00                             | 0.0%                             |
| <b>OTHER SOURCES/USES</b>   |                |              |                        |   |                        |                                 |                                  |                                  |
| <b>SOURCES</b>  |                |              |                        |   |                        |                                 |                                  |                                  |
| Proceeds  |                |              |                        |   |                        |                                 |                                  |                                  |
| Proceeds from Sale of Bonds                                       |                | 8951         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Proceeds from Sale/Lease-<br>Purchase of Land/Buildings           |                | 8953         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Other Sources   |                |              |                        |   |                        |                                 |                                  |                                  |
| County School Building Aid  |                | 8961         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Transfers from Funds of Lapsed/Reorganized LEAs                   |                | 8965         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Long-Term Debt Proceeds   |                |              |                        |   |                        |                                 |                                  |                                  |
| Proceeds from Certificates of Participation                       |                | 8971         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Proceeds from Capital Leases                                      |                | 8972         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Proceeds from Lease Revenue Bonds                                 |                | 8973         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| All Other Financing Sources                                       |                | 8979         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>(c) TOTAL, SOURCES</b>   |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>USES</b>   |                |              |                        |   |                        |                                 |                                  |                                  |
| Transfers of Funds from Lapsed/Reorganized LEAs                   |                | 7651         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| All Other Financing Uses  |                | 7699         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>(d) TOTAL, USES</b>  |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>CONTRIBUTIONS</b>  |                |              |                        |   |                        |                                 |                                  |                                  |
| Contributions from Unrestricted Revenues                          |                | 8980         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Contributions from Restricted Revenues                            |                | 8990         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>(e) TOTAL, CONTRIBUTIONS</b>                                   |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, OTHER FINANCING SOURCES/USES</b><br>(a - b + c - d + e) |                |              | (765,588.00)           | (765,588.00)                              | 0.00                   | (765,588.00)                    |                                  |                                  |

San Dieguito Union High  
San Diego County

First Interim  
Building Fund  
Exhibit: Restricted Balance Detail

ITEM 17

37 68346 0000000  
Form 211

| <u>Resource</u>           | <u>Description</u> | <u>2013/14<br/>Projected Year Totals</u> |
|---------------------------|--------------------|--|
| Total, Restricted Balance |                    | <u>0.00</u>                              |

| Description   | Resource Codes | Object Codes            | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|---|----------------|-------------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>A. REVENUES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 1) LCFF/Revenue Limit Sources   |                | 8010-8099               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 2) Federal Revenue  |                | 8100-8299               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 3) Other State Revenue  |                | 8300-8599               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 4) Other Local Revenue  |                | 8600-8799               | 1,076,978.00           | 1,238,954.00                              | 172,956.38             | 1,238,954.00                    | 0.00                             | 0.0%                             |
| 5) TOTAL, REVENUES  |                |                         | 1,076,978.00           | 1,238,954.00                              | 172,956.38             | 1,238,954.00                    |                                  |                                  |
| <b>B. EXPENDITURES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 1) Certificated Salaries  |                | 1000-1999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 2) Classified Salaries  |                | 2000-2999               | 792,234.00             | 208,224.00                                | 265,556.35             | 208,224.00                      | 0.00                             | 0.0%                             |
| 3) Employee Benefits  |                | 3000-3999               | 270,240.00             | 75,767.00                                 | 73,622.78              | 75,767.00                       | 0.00                             | 0.0%                             |
| 4) Books and Supplies   |                | 4000-4999               | 0.00                   | 1,024.00                                  | 699.84                 | 1,024.00                        | 0.00                             | 0.0%                             |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 14,000.00              | 125,346.00                                | 75,250.99              | 125,346.00                      | 0.00                             | 0.0%                             |
| 6) Capital Outlay   |                | 6000-6999               | 0.00                   | 42,830.00                                 | 37,263.33              | 42,830.00                       | 0.00                             | 0.0%                             |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>7400-7499 | 0.00                   | 357,868.00                                | 343,981.82             | 357,868.00                      | 0.00                             | 0.0%                             |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 9) TOTAL, EXPENDITURES  |                |                         | 1,076,474.00           | 811,059.00                                | 796,375.11             | 811,059.00                      |                                  |                                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 504.00                 | 427,895.00                                | (623,418.73)           | 427,895.00                      |                                  |                                  |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 1) Interfund Transfers  |                |                         |                        |   |                        |                                 |                                  |                                  |
| a) Transfers In   |                | 8900-8929               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| b) Transfers Out  |                | 7600-7629               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 2) Other Sources/Uses   |                |                         |                        |   |                        |                                 |                                  |                                  |
| a) Sources  |                | 8930-8979               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| b) Uses   |                | 7630-7699               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 3) Contributions  |                | 8980-8999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            |                                  |                                  |

| Description  | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | 504.00                 | 427,895.00                                | (623,418.73)           | 427,895.00                      |                                  |                                  |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                        |   |                        |                                 |                                  |                                  |
| 1) Beginning Fund Balance                                      |                |              |                        |   |                        |                                 |                                  |                                  |
| a) As of July 1 - Unaudited                                    |                | 9791         | 1,831,275.80           | 1,831,275.80                              |                        | 1,831,275.80                    | 0.00                             | 0.0%                             |
| b) Audit Adjustments   |                | 9793         | 0.00                   | 0.00                                      |                        | 0.00                            | 0.00                             | 0.0%                             |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 1,831,275.80           | 1,831,275.80                              |                        | 1,831,275.80                    |                                  |                                  |
| d) Other Restatements  |                | 9795         | 0.00                   | 0.00                                      |                        | 0.00                            | 0.00                             | 0.0%                             |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 1,831,275.80           | 1,831,275.80                              |                        | 1,831,275.80                    |                                  |                                  |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              | 1,831,779.80           | 2,259,170.80                              |                        | 2,259,170.80                    |                                  |                                  |
| Components of Ending Fund Balance                              |                |              |                        |   |                        |                                 |                                  |                                  |
| a) Nonspendable  |                |              |                        |   |                        |                                 |                                  |                                  |
| Revolving Cash   |                | 9711         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Stores   |                | 9712         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Prepaid Expenditures   |                | 9713         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| All Others   |                | 9719         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| b) Legally Restricted Balance                                  |                | 9740         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| c) Committed   |                |              |                        |   |                        |                                 |                                  |                                  |
| Stabilization Arrangements                                     |                | 9750         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Other Commitments  |                | 9760         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| d) Assigned  |                |              |                        |   |                        |                                 |                                  |                                  |
| Other Assignments  |                | 9780         | 1,831,779.80           | 2,259,170.80                              |                        | 2,259,170.80                    |                                  |                                  |
| e) Unassigned/Unappropriated                                   |                |              |                        |   |                        |                                 |                                  |                                  |
| Reserve for Economic Uncertainties                             |                | 9789         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Unassigned/Unappropriated Amount                               |                | 9790         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |

| Description   | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|---|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>OTHER STATE REVENUE</b>  |                |              |                        |   |                        |                                 |                                  |                                  |
| Tax Relief Subventions<br>Restricted Levies - Other               |                |              |                        |   |                        |                                 |                                  |                                  |
| Homeowners' Exemptions  |                | 8575         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Other Subventions/In-Lieu Taxes                                   |                | 8576         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| All Other State Revenue   |                | 8590         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, OTHER STATE REVENUE</b>                                 |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>OTHER LOCAL REVENUE</b>  |                |              |                        |   |                        |                                 |                                  |                                  |
| County and District Taxes   |                |              |                        |   |                        |                                 |                                  |                                  |
| Other Restricted Levies<br>Secured Roll                           |                | 8615         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Unsecured Roll  |                | 8616         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Prior Years' Taxes  |                | 8617         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Supplemental Taxes  |                | 8618         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Non-Ad Valorem Taxes<br>Parcel Taxes                              |                | 8621         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Other   |                | 8622         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Community Redevelopment Funds<br>Not Subject to RL Deduction      |                | 8625         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Penalties and Interest from Delinquent<br>Non-Revenue Limit Taxes |                | 8629         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Sales<br>Sale of Equipment/Supplies                               |                | 8631         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Interest  |                | 8660         | 5,000.00               | 5,000.00                                  | 980.25                 | 5,000.00                        | 0.00                             | 0.0%                             |
| Net Increase (Decrease) in the Fair Value of Investments          |                | 8662         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Fees and Contracts<br>Mitigation/Developer Fees                   |                | 8681         | 10,000.00              | 171,976.00                                | 171,976.13             | 171,976.00                      | 0.00                             | 0.0%                             |
| Other Local Revenue<br>All Other Local Revenue                    |                | 8699         | 1,061,978.00           | 1,061,978.00                              | 0.00                   | 1,061,978.00                    | 0.00                             | 0.0%                             |
| All Other Transfers In from All Others                            |                | 8799         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                                 |                |              | <b>1,076,978.00</b>    | <b>1,238,954.00</b>                       | <b>172,956.38</b>      | <b>1,238,954.00</b>             | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>TOTAL, REVENUES</b>  |                |              | <b>1,076,978.00</b>    | <b>1,238,954.00</b>                       | <b>172,956.38</b>      | <b>1,238,954.00</b>             |                                  |                                  |



| Description   | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|---|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>CERTIFICATED SALARIES</b>                                |                |              |                        |   |                        |                                 |                                  |                                  |
| Other Certificated Salaries                                 |                | 1900         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, CERTIFICATED SALARIES</b>                         |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>CLASSIFIED SALARIES</b>                                  |                |              |                        |   |                        |                                 |                                  |                                  |
| Classified Support Salaries                                 |                | 2200         | 0.00                   | 0.00                                      | 592.43                 | 0.00                            | 0.00                             | 0.0%                             |
| Classified Supervisors' and Administrators' Salaries        |                | 2300         | 492,835.00             | 133,004.00                                | 164,608.16             | 133,004.00                      | 0.00                             | 0.0%                             |
| Clerical, Technical and Office Salaries                     |                | 2400         | 299,399.00             | 75,220.00                                 | 100,355.76             | 75,220.00                       | 0.00                             | 0.0%                             |
| Other Classified Salaries                                   |                | 2900         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, CLASSIFIED SALARIES</b>                           |                |              | 792,234.00             | 208,224.00                                | 265,556.35             | 208,224.00                      | 0.00                             | 0.0%                             |
| <b>EMPLOYEE BENEFITS</b>                                    |                |              |                        |   |                        |                                 |                                  |                                  |
| STRS  |                | 3101-3102    | 10,392.00              | 0.00                                      | 3,623.34               | 0.00                            | 0.00                             | 0.0%                             |
| PERS  |                | 3201-3202    | 76,069.00              | 23,825.00                                 | 25,510.78              | 23,825.00                       | 0.00                             | 0.0%                             |
| OASDI/Medicare/Alternative                                  |                | 3301-3302    | 60,605.00              | 15,929.00                                 | 16,607.73              | 15,929.00                       | 0.00                             | 0.0%                             |
| Health and Welfare Benefits                                 |                | 3401-3402    | 8,270.00               | 2,300.00                                  | 2,321.66               | 2,300.00                        | 0.00                             | 0.0%                             |
| Unemployment Insurance                                      |                | 3501-3502    | 396.00                 | 104.00                                    | 141.76                 | 104.00                          | 0.00                             | 0.0%                             |
| Workers' Compensation                                       |                | 3601-3602    | 14,189.00              | 3,729.00                                  | 5,075.97               | 3,729.00                        | 0.00                             | 0.0%                             |
| OPEB, Allocated   |                | 3701-3702    | 3,802.00               | 937.00                                    | 1,088.29               | 937.00                          | 0.00                             | 0.0%                             |
| OPEB, Active Employees                                      |                | 3751-3752    | 1,799.00               | 2,980.00                                  | 1,295.69               | 2,980.00                        | 0.00                             | 0.0%                             |
| PERS Reduction  |                | 3801-3802    | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Other Employee Benefits                                     |                | 3901-3902    | 94,718.00              | 25,963.00                                 | 17,957.56              | 25,963.00                       | 0.00                             | 0.0%                             |
| <b>TOTAL, EMPLOYEE BENEFITS</b>                             |                |              | 270,240.00             | 75,767.00                                 | 73,622.78              | 75,767.00                       | 0.00                             | 0.0%                             |
| <b>BOOKS AND SUPPLIES</b>                                   |                |              |                        |   |                        |                                 |                                  |                                  |
| Approved Textbooks and Core Curricula Materials             |                | 4100         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Books and Other Reference Materials                         |                | 4200         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Materials and Supplies                                      |                | 4300         | 0.00                   | 1,024.00                                  | 699.84                 | 1,024.00                        | 0.00                             | 0.0%                             |
| Noncapitalized Equipment                                    |                | 4400         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, BOOKS AND SUPPLIES</b>                            |                |              | 0.00                   | 1,024.00                                  | 699.84                 | 1,024.00                        | 0.00                             | 0.0%                             |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>            |                |              |                        |   |                        |                                 |                                  |                                  |
| Subagreements for Services                                  |                | 5100         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Travel and Conferences                                      |                | 5200         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Insurance   |                | 5400-5450    | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Operations and Housekeeping Services                        |                | 5500         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Rentals, Leases, Repairs, and Noncapitalized Improvements   |                | 5600         | 0.00                   | 4,600.00                                  | 3,222.41               | 4,600.00                        | 0.00                             | 0.0%                             |
| Transfers of Direct Costs                                   |                | 5710         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Transfers of Direct Costs - Interfund                       |                | 5750         | 14,000.00              | 14,000.00                                 | 0.00                   | 14,000.00                       | 0.00                             | 0.0%                             |
| Professional/Consulting Services and Operating Expenditures |                | 5800         | 0.00                   | 106,746.00                                | 72,028.58              | 106,746.00                      | 0.00                             | 0.0%                             |
| Communications  |                | 5900         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>     |                |              | 14,000.00              | 125,346.00                                | 75,250.99              | 125,346.00                      | 0.00                             | 0.0%                             |

| Description  | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>CAPITAL OUTLAY</b>  |                |              |                        |   |                        |                                 |                                  |                                  |
| Land   |                | 6100         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Land Improvements  |                | 6170         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Buildings and Improvements of Buildings  |                | 6200         | 0.00                   | 42,830.00                                 | 37,263.33              | 42,830.00                       | 0.00                             | 0.0%                             |
| Books and Media for New School Libraries<br>or Major Expansion of School Libraries |                | 6300         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Equipment  |                | 6400         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Equipment Replacement  |                | 6500         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, CAPITAL OUTLAY</b>   |                |              | 0.00                   | 42,830.00                                 | 37,263.33              | 42,830.00                       | 0.00                             | 0.0%                             |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                         |                |              |                        |   |                        |                                 |                                  |                                  |
| Other Transfers Out  |                |              |                        |   |                        |                                 |                                  |                                  |
| All Other Transfers Out to All Others  |                | 7299         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Debt Service   |                |              |                        |   |                        |                                 |                                  |                                  |
| Debt Service - Interest  |                | 7438         | 0.00                   | 77,040.00                                 | 63,153.83              | 77,040.00                       | 0.00                             | 0.0%                             |
| Other Debt Service - Principal   |                | 7439         | 0.00                   | 280,828.00                                | 280,827.99             | 280,828.00                      | 0.00                             | 0.0%                             |
| <b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                  |                |              | 0.00                   | 357,868.00                                | 343,981.82             | 357,868.00                      | 0.00                             | 0.0%                             |
| <b>TOTAL EXPENDITURES</b>  |                |              | 1,076,474.00           | 811,059.00                                | 796,375.11             | 811,059.00                      |                                  |                                  |

| Description   | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|---|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>INTERFUND TRANSFERS</b>  |                |              |                        |   |                        |                                 |                                  |                                  |
| <b>INTERFUND TRANSFERS IN</b>                                     |                |              |                        |   |                        |                                 |                                  |                                  |
| Other Authorized Interfund Transfers In                           |                | 8919         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>(a) TOTAL, INTERFUND TRANSFERS IN</b>                          |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>INTERFUND TRANSFERS OUT</b>                                    |                |              |                        |   |                        |                                 |                                  |                                  |
| To: State School Building Fund/<br>County School Facilities Fund  |                | 7613         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Other Authorized Interfund Transfers Out                          |                | 7619         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>                         |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>OTHER SOURCES/USES</b>   |                |              |                        |   |                        |                                 |                                  |                                  |
| <b>SOURCES</b>  |                |              |                        |   |                        |                                 |                                  |                                  |
| Proceeds  |                |              |                        |   |                        |                                 |                                  |                                  |
| Proceeds from Sale/Lease-<br>Purchase of Land/Buildings           |                | 8953         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Other Sources   |                |              |                        |   |                        |                                 |                                  |                                  |
| Transfers from Funds of Lapsed/Reorganized LEAs                   |                | 8965         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Long-Term Debt Proceeds   |                |              |                        |   |                        |                                 |                                  |                                  |
| Proceeds from Certificates of Participation                       |                | 8971         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Proceeds from Capital Leases                                      |                | 8972         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Proceeds from Lease Revenue Bonds                                 |                | 8973         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| All Other Financing Sources                                       |                | 8979         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>(c) TOTAL, SOURCES</b>   |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>USES</b>   |                |              |                        |   |                        |                                 |                                  |                                  |
| Transfers of Funds from Lapsed/Reorganized LEAs                   |                | 7651         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| All Other Financing Uses  |                | 7699         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>(d) TOTAL, USES</b>  |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>CONTRIBUTIONS</b>  |                |              |                        |   |                        |                                 |                                  |                                  |
| Contributions from Unrestricted Revenues                          |                | 8980         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Contributions from Restricted Revenues                            |                | 8990         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>(e) TOTAL, CONTRIBUTIONS</b>                                   |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, OTHER FINANCING SOURCES/USES</b><br>(a - b + c - d + e) |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            |                                  |                                  |

San Dieguito Union High  
San Diego County

First Interim  
Capital Facilities Fund  
Exhibit: Restricted Balance Detail

ITEM 17

37 68346 0000000  
Form 25I

| <u>Resource</u> | <u>Description</u>        | <u>2013/14<br/>Projected Year Totals</u> |
|-----------------|---------------------------|--|
|                 | Total, Restricted Balance | <u>0.00</u>                              |

| Description   | Resource Codes | Object Codes            | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|---|----------------|-------------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>A. REVENUES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 1) LCFF/Revenue Limit Sources   |                | 8010-8099               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 2) Federal Revenue  |                | 8100-8299               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 3) Other State Revenue  |                | 8300-8599               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 4) Other Local Revenue  |                | 8600-8799               | 871,500.00             | 871,500.00                                | 218,543.39             | 871,500.00                      | 0.00                             | 0.0%                             |
| 5) TOTAL, REVENUES  |                |                         | 871,500.00             | 871,500.00                                | 218,543.39             | 871,500.00                      |                                  |                                  |
| <b>B. EXPENSES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 1) Certificated Salaries  |                | 1000-1999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 2) Classified Salaries  |                | 2000-2999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 3) Employee Benefits  |                | 3000-3999               | 633,060.00             | 667,186.00                                | 226,017.02             | 667,186.00                      | 0.00                             | 0.0%                             |
| 4) Books and Supplies   |                | 4000-4999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 5) Services and Other Operating Expenses  |                | 5000-5999               | 30,000.00              | 30,000.00                                 | 0.00                   | 30,000.00                       | 0.00                             | 0.0%                             |
| 6) Depreciation   |                | 6000-6999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>7400-7499 | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 9) TOTAL, EXPENSES  |                |                         | 663,060.00             | 697,186.00                                | 226,017.02             | 697,186.00                      |                                  |                                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 208,440.00             | 174,314.00                                | (7,473.63)             | 174,314.00                      |                                  |                                  |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 1) Interfund Transfers  |                |                         |                        |   |                        |                                 |                                  |                                  |
| a) Transfers In   |                | 8900-8929               | 20,000.00              | 20,000.00                                 | 0.00                   | 20,000.00                       | 0.00                             | 0.0%                             |
| b) Transfers Out  |                | 7600-7629               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 2) Other Sources/Uses   |                |                         |                        |   |                        |                                 |                                  |                                  |
| a) Sources  |                | 8930-8979               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| b) Uses   |                | 7630-7699               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 3) Contributions  |                | 8980-8999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                         | 20,000.00              | 20,000.00                                 | 0.00                   | 20,000.00                       |                                  |                                  |

| Description  | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>E. NET INCREASE (DECREASE) IN<br/>NET POSITION (C + D4)</b> |                |              | 228,440.00             | 194,314.00                                | (7,473.63)             | 194,314.00                      |                                  |                                  |
| <b>F. NET POSITION</b>   |                |              |                        |   |                        |                                 |                                  |                                  |
| 1) Beginning Net Position                                      |                |              |                        |   |                        |                                 |                                  |                                  |
| a) As of July 1 - Unaudited                                    |                | 9791         | (6,030,313.44)         | (6,030,313.44)                            |                        | (6,030,313.44)                  | 0.00                             | 0.0%                             |
| b) Audit Adjustments   |                | 9793         | 0.00                   | 0.00                                      |                        | 0.00                            | 0.00                             | 0.0%                             |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | (6,030,313.44)         | (6,030,313.44)                            |                        | (6,030,313.44)                  |                                  |                                  |
| d) Other Restatements  |                | 9795         | 0.00                   | 0.00                                      |                        | 0.00                            | 0.00                             | 0.0%                             |
| e) Adjusted Beginning Net Position (F1c + F1d)                 |                |              | (6,030,313.44)         | (6,030,313.44)                            |                        | (6,030,313.44)                  |                                  |                                  |
| 2) Ending Net Position, June 30 (E + F1e)                      |                |              | (5,801,873.44)         | (5,835,999.44)                            |                        | (5,835,999.44)                  |                                  |                                  |
| Components of Ending Net Position                              |                |              |                        |   |                        |                                 |                                  |                                  |
| a) Net Investment in Capital Assets                            |                | 9796         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| b) Restricted Net Position                                     |                | 9797         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| c) Unrestricted Net Position                                   |                |              | (5,801,873.44)         | (5,835,999.44)                            |                        | (5,835,999.44)                  |                                  |                                  |

| Description  | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>OTHER LOCAL REVENUE</b>                               |                |              |                        |   |                        |                                 |                                  |                                  |
| Sales  |                |              |                        |   |                        |                                 |                                  |                                  |
| Sale of Equipment/Supplies                               |                | 8631         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Interest   |                | 8660         | 1,500.00               | 1,500.00                                  | 678.95                 | 1,500.00                        | 0.00                             | 0.0%                             |
| Net Increase (Decrease) in the Fair Value of Investments |                | 8662         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Fees and Contracts                                       |                |              |                        |   |                        |                                 |                                  |                                  |
| In-District Premiums/Contributions                       |                | 8674         | 700,000.00             | 700,000.00                                | 198,818.49             | 700,000.00                      | 0.00                             | 0.0%                             |
| All Other Fees and Contracts                             |                | 8689         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Other Local Revenue                                      |                |              |                        |   |                        |                                 |                                  |                                  |
| All Other Local Revenue                                  |                | 8699         | 170,000.00             | 170,000.00                                | 19,045.95              | 170,000.00                      | 0.00                             | 0.0%                             |
| All Other Transfers In from All Others                   |                | 8799         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                        |                |              | <b>871,500.00</b>      | <b>871,500.00</b>                         | <b>218,543.39</b>      | <b>871,500.00</b>               | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>TOTAL, REVENUES</b>                                   |                |              | <b>871,500.00</b>      | <b>871,500.00</b>                         | <b>218,543.39</b>      | <b>871,500.00</b>               |                                  |                                  |

| Description   | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|---|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>CERTIFICATED SALARIES</b>                                |                |              |                        |   |                        |                                 |                                  |                                  |
| Certificated Pupil Support Salaries                         |                | 1200         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Certificated Supervisors' and Administrators' Salaries      |                | 1300         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, CERTIFICATED SALARIES</b>                         |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>CLASSIFIED SALARIES</b>                                  |                |              |                        |   |                        |                                 |                                  |                                  |
| Classified Support Salaries                                 |                | 2200         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Classified Supervisors' and Administrators' Salaries        |                | 2300         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Clerical, Technical and Office Salaries                     |                | 2400         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Other Classified Salaries                                   |                | 2900         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, CLASSIFIED SALARIES</b>                           |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>EMPLOYEE BENEFITS</b>                                    |                |              |                        |   |                        |                                 |                                  |                                  |
| STRS  |                | 3101-3102    | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| PERS  |                | 3201-3202    | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| OASDI/Medicare/Alternative                                  |                | 3301-3302    | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Health and Welfare Benefits                                 |                | 3401-3402    | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Unemployment Insurance                                      |                | 3501-3502    | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Workers' Compensation                                       |                | 3601-3602    | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| OPEB, Allocated   |                | 3701-3702    | 633,060.00             | 667,186.00                                | 226,017.02             | 667,186.00                      | 0.00                             | 0.0%                             |
| OPEB, Active Employees                                      |                | 3751-3752    | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| PERS Reduction  |                | 3801-3802    | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Other Employee Benefits                                     |                | 3901-3902    | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, EMPLOYEE BENEFITS</b>                             |                |              | <b>633,060.00</b>      | <b>667,186.00</b>                         | <b>226,017.02</b>      | <b>667,186.00</b>               | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>BOOKS AND SUPPLIES</b>                                   |                |              |                        |   |                        |                                 |                                  |                                  |
| Books and Other Reference Materials                         |                | 4200         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Materials and Supplies                                      |                | 4300         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Noncapitalized Equipment                                    |                | 4400         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, BOOKS AND SUPPLIES</b>                            |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>SERVICES AND OTHER OPERATING EXPENSES</b>                |                |              |                        |   |                        |                                 |                                  |                                  |
| Subagreements for Services                                  |                | 5100         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Travel and Conferences                                      |                | 5200         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Dues and Memberships  |                | 5300         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Insurance   |                | 5400-5450    | 20,000.00              | 20,000.00                                 | 0.00                   | 20,000.00                       | 0.00                             | 0.0%                             |
| Operations and Housekeeping Services                        |                | 5500         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Rentals, Leases, Repairs, and Noncapitalized Improvements   |                | 5600         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Transfers of Direct Costs - Interfund                       |                | 5750         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Professional/Consulting Services and Operating Expenditures |                | 5800         | 10,000.00              | 10,000.00                                 | 0.00                   | 10,000.00                       | 0.00                             | 0.0%                             |
| Communications  |                | 5900         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>         |                |              | <b>30,000.00</b>       | <b>30,000.00</b>                          | <b>0.00</b>            | <b>30,000.00</b>                | <b>0.00</b>                      | <b>0.0%</b>                      |



| Description   | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|---|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>DEPRECIATION</b>   |                |              |                        |   |                        |                                 |                                  |                                  |
| Depreciation Expense  |                | 6900         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| TOTAL, DEPRECIATION   |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, EXPENSES</b>  |                |              | 663,060.00             | 697,186.00                                | 226,017.02             | 697,186.00                      |                                  |                                  |
| <b>INTERFUND TRANSFERS</b>  |                |              |                        |   |                        |                                 |                                  |                                  |
| <b>INTERFUND TRANSFERS IN</b>                                     |                |              |                        |   |                        |                                 |                                  |                                  |
| Other Authorized Interfund Transfers In                           |                | 8919         | 20,000.00              | 20,000.00                                 | 0.00                   | 20,000.00                       | 0.00                             | 0.0%                             |
| (a) TOTAL, INTERFUND TRANSFERS IN                                 |                |              | 20,000.00              | 20,000.00                                 | 0.00                   | 20,000.00                       | 0.00                             | 0.0%                             |
| <b>INTERFUND TRANSFERS OUT</b>                                    |                |              |                        |   |                        |                                 |                                  |                                  |
| Other Authorized Interfund Transfers Out                          |                | 7619         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| (b) TOTAL, INTERFUND TRANSFERS OUT                                |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>OTHER SOURCES/USES</b>   |                |              |                        |   |                        |                                 |                                  |                                  |
| <b>SOURCES</b>  |                |              |                        |   |                        |                                 |                                  |                                  |
| Other Sources   |                |              |                        |   |                        |                                 |                                  |                                  |
| Transfers from Funds of Lapsed/Reorganized LEAs                   |                | 8965         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| (c) TOTAL, SOURCES  |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>USES</b>   |                |              |                        |   |                        |                                 |                                  |                                  |
| Transfers of Funds from Lapsed/Reorganized LEAs                   |                | 7651         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| (d) TOTAL, USES   |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>CONTRIBUTIONS</b>  |                |              |                        |   |                        |                                 |                                  |                                  |
| Contributions from Unrestricted Revenues                          |                | 8980         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Contributions from Restricted Revenues                            |                | 8990         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| (e) TOTAL, CONTRIBUTIONS  |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, OTHER FINANCING SOURCES/USES</b><br>(a - b + c - d + e) |                |              | 20,000.00              | 20,000.00                                 | 0.00                   | 20,000.00                       |                                  |                                  |

San Dieguito Union High  
San Diego County

First Interim  
Self-Insurance Fund  
Exhibit: Restricted Net Position Detail

ITEM 17

37 68346 0000000  
Form 671

| <b>Resource</b> | <b>Description</b>             | <b>2013/14<br/>Projected Year Totals</b> |
|-----------------|--------------------------------|--|
|                 | Total, Restricted Net Position | <u>0.00</u>                              |

# San Dieguito Union High School District

## INFORMATION REGARDING BOARD AGENDA ITEM

**TO:** BOARD OF TRUSTEES

**DATE OF REPORT:** November 26, 2013

**BOARD MEETING DATE:** December 12, 2013

**PREPARED BY:** Frederick Labib-Wood  
Director of Classified Personnel

**SUBMITTED BY:** Rick Schmitt  
Superintendent

**SUBJECT:** **Approval and Adoption of New Board Policy 4216.3-08.02 Director of Information Technology and Revision to Board Policy 4341.1 Attachment A Management Salary Schedule**

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### EXECUTIVE SUMMARY

The District has proposed the establishment of a management level position to plan, direct, control and carry out a program to ensure that technological resources are delivered effectively and efficiently to support the operational and instructional goals of the District. Continuous changes in both the technology devices and information processing software require constant review and acquisition of updates and new systems to provide tools that best support both student learning and District business operations. The proposed position will be responsible to ensure expansion of the current networks and to oversee growth in capabilities of systems to be in place for the projected improvements being planned with the bond construction and for changes in curriculum and instruction such as the new common core standards.

The proposed new Board Policy 4216.3-08.02 Director of Information Technology is presented for review and approval.

The District recently reassigned its one technology management position to the Planning and Construction Department as an integral part of the activities associated with the projects related to the School Bond Construction under Proposition AA. Management of the Technology Department was absorbed temporarily by the Associate Superintendent/Business while day-to-day supervision of Technology Department activities remained with the Technology Supervisor.

ITEM 18

The District has determined that management of the Technology Department, a key organizational unit affecting both the instructional and business support activities of the entire District, warrants a dedicated position to manage the department, its programs and staff, and has identified duties to be assigned to a new position.

The District's Personnel Commission is scheduled for a second review of the recommended class description and allocation of the classification to Group 5 / Range 2 of the Management Salary Schedule (\$102,209 - \$117,750 annually) when it meets for its regular monthly session on Tuesday, December 10, 2013.

**RECOMMENDATION:**

It is recommended that the Board approve and adopt the proposed new Board Policy 4216.3-08.02 Director of Information Technology allocated to Group 5 / Range 2 of the Management Salary Schedule, and the revision to Board Policy 4341.1 Attachment A Management Salary Schedule, with this action to be effective December 12, 2013.

**FUNDING SOURCE:**

General Fund

Attachments

**CLASSIFIED PERSONNEL****4216.3-08.02**

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**DIRECTOR OF INFORMATION TECHNOLOGY****OVERALL JOB PURPOSE STATEMENT**

Under the direction of the Associate Superintendent of Business Services, the job of Director of Information Technology is done for the purpose/s of ensuring that technological resources are delivered effectively and efficiently to support the operational and instructional goals of the District; providing leadership in the planning and integration of technology across multiple sites, departments and platforms; overseeing the planning, designing, installing, supervising and maintaining the District's networked technology systems (WAN, LAN, Internet, Intranet, wireless access, voice communication, low voltage systems, multi-media equipment, network security, backup systems), as well as general hardware and software; planning and installing network cabling; analyzing local area and wide area network traffic; providing network user support and assistance; and performs other essential job-related work as required.

**DISTINGUISHING CHARACTERISTICS**

This job is distinguished from similar jobs by the following characteristics: The Director of Information Technology is a single-position management classification responsible for the ongoing efficient operation of technology resources for information and communication systems which are essential to the organizational and instructional goals of the District. This includes long-term planning in coordination with the Facilities Construction Department as well as planning and implementation of technological systems and infrastructure projects not related to the Long Term Facilities Master Plan.

**ESSENTIAL JOB FUNCTIONS**

- Directs and oversees the administration of educational technology and information services; supervises assigned personnel responsible for planning, acquiring and implementing hardware and software to support instructional technology, data processing, telecommunication, and office automation; assures efficient District-wide technology operation at all sites and in all departments.
- Directs the development and maintenance of all data and communication systems, including feasibility studies, systems analysis and design, computer programming, conversion of data, and information storage and retrieval.
- Prepares and monitors contracts for information services with outside vendors, agencies and districts.
- Meets and consults with division and school administrators on the development, maintenance and effectiveness of data processing applications; develops and maintains effective communications and working relationships with administrative divisions and schools.
- Coordinates the preparation of District information and communications systems, with the Superintendent, Educational Services, Human Resources and Business Services and schools as required to meet instructional and operational goals.
- In coordination with the Director of Technology Project Management, plans, develops and directs construction, infrastructure and classroom design of computer and emerging technologies; works with State and local government agencies and authorities to expedite technologies into the District, the schools and the community; assists in interconnectivity.

**CLASSIFIED PERSONNEL****4216.3-08.02**

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- Prepares and administers the Information Technology budget.
- Directs the evaluation, acquisition, installation, maintenance, and repair of information and communications technology equipment and software.
- Assures the validity of District information through the development of security and back-up/recovery procedures.
- Identifies needs and directs staff in developing technology solutions for instructional programs.
- Designs and implements support systems and learning networks to increase capacity for the use of technology by teaching staff and District administration.
- Coordinates training to increase use of computer technology resources
- Performs other duties as required.

**ESSENTIAL JOB REQUIREMENTS – QUALIFICATIONS****Knowledge, Skills and Abilities**

**KNOWLEDGE** is required to perform advanced math; review and interpret highly technical information, write technical materials, and/or speak persuasively to implement desired actions; and analyze situations to define issues and draw conclusions. Specific knowledge required to satisfactorily perform the functions of the job includes: data communications theory, protocols, and hardware; servers and server operating systems; personal computer hardware and software; database design and management; internet and intranet development standards; LAN and WAN network software and hardware configurations and enhancements; specific programming languages determined by current applications; data processing systems and procedures and data communications and network protocols; appropriate diagnostic tools and programs documentation; oral and written communication skills; email systems; file server hardware; basic familiarity with Unix; and firewall hardware and software; principles and practices of personnel supervision and training; principles of budget preparation and administration.

**SKILLS** are required to perform multiple, highly complex, technical tasks with a need to periodically upgrade skills in order to meet changing job conditions. Specific skills required to satisfactorily perform the functions of the job include: operating standard office equipment; planning and managing projects; preparing and maintaining accurate records; and using pertinent software applications, administering personnel policies and practices; communicating with persons of varied cultural and educational backgrounds; prepare budgets and financial plans.

**ABILITY** is required to plan effectively for and use technical staff and resources; develop and articulate long-term strategic plans; express complex ideas clearly and accurately both orally and in writing; assign duties and supervise and evaluate the work of technical staff; evaluate computing requirements and user needs and advise on appropriate hardware and software configurations; develop District policies and procedures for use of computing resources; Provide leadership and support of instructional technology plans; provide or direct others in providing customer service. Ability is also required to work with a diversity of individuals and/or groups; work with data of varied types and/or purposes; and utilize a wide variety of types of job-related equipment. In working with others, problem solving is required to analyze issues and create action

**CLASSIFIED PERSONNEL****4216.3-08.02**

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plans. Problem solving with data frequently requires independent interpretation of guidelines; problem solving with equipment is significant.

**RESPONSIBILITY**

Responsibilities include: working independently under broad organizational guidelines to achieve unit objectives; directing others within a department, large work unit, and/or across several small work units; and monitoring budget expenditures. Utilization of significant resources from other work units is sometimes required to perform the job's functions. There is some opportunity to significantly impact the Organization's services.

**Working Environment**

The usual and customary methods of performing the job's functions require the following physical demands: occasional lifting, carrying, pushing, and/or pulling; some stooping, kneeling, crouching, and/or crawling; and significant fine finger dexterity. Generally the job requires 34% sitting, 33% walking, and 33% standing. The job is performed under some temperature extremes and a generally hazard free environment.

**EDUCATION**

Education and experience equivalent to a Bachelor's Degree in business, public or educational administration, mathematics, management information systems, or related. Up to four years of additional full-time qualifying experience may substitute for the education requirement on the basis of one year of experience for each 24 semester/45 quarter units of education leading to one of the degrees.

**EXPERIENCE**

Three years of full-time experience working directly with information and communication network systems and two years of increasingly responsible supervisory or management experience.

**REQUIRED TESTING**

Pre-employment testing and assessment to demonstrate minimum qualifications required for the position.

**CERTIFICATES**

California Class C Driver's License; record of driving history issued by the California DMV on its Form H-6 less than 30 days prior to applying for the position.

**CONTINUING EDUCATION/TRAINING**

None Specified

**CLEARANCES**

Criminal Justice Fingerprint/Background Clearance and Tuberculosis (TB) Clearance

**PERSONNEL / MANAGEMENT****ITEM 18**  
**4341.1 Attachment A****MANAGEMENT SALARY SCHEDULE**  
(Effective **08/12/2012/13**)**DISTRICT SUPERINTENDENT / ASSOCIATE SUPERINTENDENTS**

| GROUP | RANGE | TITLE   | BASE    |  |  |  | WORK DAYS |
|-------|-------|---|---------|--|--|--|-----------|
| 4     | 1     | Superintendent                                | 220,000 |  |  |  | 223       |
| 4     | 2     | Associate Superintendent-Educational Services | 162,265 |  |  |  | 223       |
| 4     | 9     | Associate Superintendent-Human Resources      | 162,265 |  |  |  | 223       |
| 5     | 7     | Associate Superintendent-Business             | 162,265 |  |  |  | 12 MO     |

**CERTIFICATED MANAGEMENT**

| GROUP | RANGE | TITLE                                      | STEP 1  | STEP 2  | STEP 3  | STEP 4  | WORK DAYS |
|-------|-------|--|---------|---------|---------|---------|-----------|
| 4     | 3     | Principal, Sr. High School                 | 122,012 | 127,963 | 134,205 | 140,768 | 220       |
| 4     | 4     | Principal, Middle School                   | 110,693 | 116,097 | 121,768 | 127,720 | 220       |
| 4     | 5     | Asst. Principal, Sr. High School           | 103,714 | 108,785 | 114,113 | 119,708 | 210       |
| 4     | 6     | Asst. Principal, Middle School             | 92,829  | 97,402  | 102,198 | 107,236 | 200       |
| 4     | 7     | Director of CTE, EL and Community Programs | 103,714 | 108,785 | 114,113 | 119,708 | 215       |
| 4     | 8     | Executive Director of Educational Services | 125,059 | 131,313 | 137,878 | 144,772 | 222       |
| 4     | 10    | Director of PPS and Alternative Programs   | 114,297 | 119,877 | 125,670 | 131,878 | 220       |
| 4     | 13    | Coordinator of Special Education           | 101,390 | 106,461 | 111,780 | 117,365 | 220       |
| 4     | 17    | Director of Special Education              | 110,693 | 116,097 | 121,768 | 127,720 | 220       |

**CLASSIFIED MANAGEMENT**

| GROUP    | RANGE    | TITLE  | STEP 1         | STEP 2         | STEP 3         | STEP 4         | WORK YEAR    |
|----------|----------|--|----------------|----------------|----------------|----------------|--------------|
| 5        | 2        | Director of Classified Personnel             | 102,209        | 107,137        | 112,313        | 117,750        | 12 MO        |
| 5        | 2        | Director of Human Resources                  | 102,209        | 107,137        | 112,313        | 117,750        | 12 MO        |
| 5        | 2        | Director of Planning Services                | 102,209        | 107,137        | 112,313        | 117,750        | 12 MO        |
| 5        | 2        | Director of Technology Project Management    | 102,209        | 107,137        | 112,313        | 117,750        | 12 MO        |
| 5        | 2        | Director of Maintenance, Operations & Trans. | 102,209        | 107,137        | 112,313        | 117,750        | 12 MO        |
| <u>5</u> | <u>2</u> | <u>Director of Information Technology</u>    | <u>102,209</u> | <u>107,137</u> | <u>112,313</u> | <u>117,750</u> | <u>12 MO</u> |
| 5        | 3        | Director of Student Information Services     | 79,168         | 83,125         | 87,281         | 91,644         | 12 MO        |
| 5        | 4        | Director of Financial Services               | 88,035         | 92,435         | 97,057         | 101,908        | 12 MO        |
| 5        | 4        | Director of Nutrition Services               | 88,035         | 92,435         | 97,057         | 101,908        | 12 MO        |
| 5        | 4        | Director of Purchasing & Risk Management     | 88,035         | 92,435         | 97,057         | 101,908        | 12 MO        |
| 5        | 8        | Chief Facilities Officer                     | 122,012        | 127,963        | 134,205        | 140,768        | 12 MO        |

Credit for previous management experience will be given consideration toward initial placement on the management salary schedule. Twelve days of sick leave for each year shall be allowed each full-time manager during the period of time under active contract with the District.

All classified managers shall be governed by the Classified Merit System Rules and Regulations.

**LONGEVITY BENEFITS**

An increment of \$2,737 for a 12 month, 8 hours per day, full-time employee at the end of 10, 15, 20, 25 and 30 years in the district, shall be added to the employee's annual salary. The longevity increment of those employees employed less than 12 months or less than 8 hours per day will be prorated in accordance with the number of months and/or hours of regular employment.



# San Dieguito Union High School District

## INFORMATION REGARDING BOARD AGENDA ITEM

**TO:** BOARD OF TRUSTEES

**DATE OF REPORT:** December 3, 2013

**BOARD MEETING DATE:** December 12, 2013

**PREPARED BY:** John Addleman, Director of Planning Services  
Eric R. Dill, Assoc. Supt. of Business Services

**SUBMITTED BY:** Rick Schmitt, Superintendent

**SUBJECT:** COMMUNITY FACILITIES DISTRICT NO. 95-2/ ANNEXATION NO. 20 / ADOPTION OF RESOLUTION CERTIFYING ELECTION RESULTS / FIORE / A 26 UNIT SINGLE FAMILY SUBDIVISION / LENNAR

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### EXECUTIVE SUMMARY

At the November 14, 2013 Board meeting, the Board adopted a resolution which requested the election official to conduct a special election to be held on December 3, 2013, for Community Facilities District No. 95-2, Annexation No. 20. The election material was forwarded to the property owners, and the deadline for the election was 5:00 p.m. on December 3rd. Attached as Appendix A to the resolution is the completed Certificate of Election Official declaring the election as having a 100% return and approval. The final step in the annexation process will be to file a Notice of Special Tax Lien with the County Recorder's Office within 15 days of the election.

### RECOMMENDATION:

It is recommended that the Board adopt the attached Resolution Certifying the Results of the Election with Respect to Community Facilities District No. 95-2, Annexation No. 20 of the San Dieguito Union High School District.

### FUNDING SOURCE:

Not applicable.

Enclosures: Certificate of Election Official

ITEM 19

**RESOLUTION OF THE BOARD OF TRUSTEES  
OF THE SAN DIEGUITO UNION HIGH SCHOOL DISTRICT  
CERTIFYING THE RESULTS OF AN ELECTION WITH RESPECT TO  
COMMUNITY FACILITIES DISTRICT NO. 95-2, ANNEXATION NO. 20 OF  
THE SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**

WHEREAS, on November 14, 2013, the Board of Trustees (the "Board") of the San Dieguito Union High School District (the "District") adopted a resolution entitled "Resolution of the Board of Trustees of the San Dieguito Union High School District Acting as the Legislative Body of the San Dieguito Union High School District Community Facilities District No. 95-2" (the "Resolution") annexing certain territory into Community Facilities District No. 95-2 of the School District, authorizing the levy of a special tax, authorizing the incurrence of bonded indebtedness not to exceed \$50,000,000 and calling an election on December 3, 2013.

WHEREAS, pursuant to the Resolution, a special election was held and conducted in the District on December 3, 2013, at which election there was submitted to the qualified voters of the District the following bond proposition, to wit:

Proposition No. EE: Shall Community Facilities District No. 95-2 of the San Dieguito Union High School District incur an indebtedness and issue bonds in the maximum aggregate principal amount of \$50,000,000, for a maximum term of not more than 35 years with interest not to exceed the maximum interest rate permitted by law, the proceeds of which will be used to pay for the cost of acquiring, leasing and/or construction school facilities and equipment and other facilities to be used in conjunction with school facilities and for certain incidental expenses; shall a special tax as provided in the Resolution of Formation with respect to the District be levied to pay the principal of and interest on such bonds and to pay for leasing, construction and/or acquisition of the facilities and equipment described above; shall an appropriations limit be established for the District equal to the amount of all proceeds of the special tax collected annually as adjusted for changes in the cost of living and changes in population.

WHEREAS, the Board of Trustees has received from Eric Dill, the Election Official appointed by the Board with respect to the election, the certificate attached hereto as Appendix A and hereby incorporated by reference which certifies that more than two-thirds votes cast at the election were cast in favor of incurring bonded indebtedness, levying certain special taxes and establishing an appropriations limit for the District.

NOW, THEREFORE, THE BOARD OF TRUSTEES OF THE SAN DIEGUITO UNION HIGH SCHOOL DISTRICT DOES HEREBY RESOLVE, DETERMINE AND ORDER as follows:

ITEM 19

Section 1. That more than two-thirds of the votes cast at a special election which was duly and legally held and conducted in the District on December 3, 2013, were cast in favor of incurring bonded indebtedness in an amount of \$50,000,000, levying certain special taxes and establishing an appropriations limit for the District.

Section 2. This Resolution shall take effect upon adoption.

ADOPTED SIGNED AND APPROVED, this 12th day of December, 2013.

SAN DIEGUITO UNION HIGH SCHOOL DISTRICT

By \_\_\_\_\_  
Title: President

ATTEST:

By \_\_\_\_\_  
Title: Recording Secretary

ITEM 19

APPENDIX A  
CERTIFICATE OF ELECTION  
OFFICIAL

**CERTIFICATE OF THE ELECTION OFFICIAL  
DECLARING THE RESULTS OF THE MAILED-BALLOT  
SPECIAL ELECTION REGARDING  
COMMUNITY FACILITIES DISTRICT NO. 95-2, ANNEXATION NO. 20  
OF THE SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**

I, Eric R. Dill, designated as the election official for the mailed-ballot special election (the "Election") regarding the annexation of certain territory into Community Facilities District No. 95-2 of the San Dieguito Union High School District, pursuant to the "Resolution of Annexation of the Board of Trustees of the San Dieguito Union High School District Acting as the Legislative Body of the San Dieguito Union High School District Community Facilities District No. 95-2" adopted by the Board of Trustees of the San Dieguito Union High School District on November 14, 2013 (the "Resolution"), do hereby certify as follows:

1. That the Election was closed at the hour of 5 o'clock p.m. on December 3, 2013
2. That the total number of votes eligible to be cast on Proposition EE was 8, which is equal to one vote per acre or a portion of an acre within the proposed District. The total number of votes actually cast was 8;
3. That the results are as follows:  
8 vote(s) in favor of Proposition EE  
0 votes in opposition to Proposition EE;
4. That the percentages are as follows:  
100% in favor of Proposition EE  
0% in opposition to Proposition EE;
5. That two-thirds (2/3) of the total number of votes cast are needed to approve Proposition EE, to wit at least 6 vote(s) of the total cast;
6. That the number of votes cast in favor of Proposition EE, based on the results outlined in Section 3 hereof and the percentages outlined in Section 4 hereof are at least equal to two-thirds (2/3) of the total number of votes cast, and, thus Proposition EE was duly approved.

Dated: December 3, 2013 COMMUNITY FACILITIES DISTRICT NO. 95-2  
OF THE SAN DIEGUITO UNION HIGH  
SCHOOL DISTRICT



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Election Official  
For the Mailed-Ballot Special Election  
Regarding Annexation No. 20 into  
Community Facilities District No. 95-2 of the  
San Dieguito Union High School District

ITEM 19

STATE OF CALIFORNIA            )  
  )        ss  
COUNTY OF SAN DIEGO        )

I, Barbara Groth, President of the Board of Trustees of the San Dieguito Union High School District (the "Board") do hereby certify that the foregoing Resolution was duly adopted by the Board of said San Dieguito Union High School District at a meeting of said Board held on the 12th day of December, 2013, and that it was so adopted by the following vote:

AYES:           MEMBERS: \_\_\_\_\_

\_\_\_\_\_

NOES:           MEMBERS: \_\_\_\_\_

\_\_\_\_\_

ABSTAIN:       MEMBERS: \_\_\_\_\_

\_\_\_\_\_

ABSENT:        MEMBERS: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_  
President of the Board of Trustees

San Dieguito Union High School District

**INFORMATION REGARDING BOARD AGENDA ITEM**

**TO:** BOARD OF TRUSTEES

**DATE OF REPORT:** November 20, 2013

**BOARD MEETING DATE:** December 12, 2013

**PREPARED BY:** Sue Koehnen  
Director of Human Resources

**SUBMITTED BY:** Rick Schmitt, Superintendent

**SUBJECT:** Layoff of one Classified Employee  
Position for Fiscal Year 2013-2014

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**EXECUTIVE SUMMARY**

The attached layoff resolution is for one administrative assistant position that has supported the Superintendent's Office since December 2, 2011. Due to a lack of work and an office restructure, the District will not need to continue this position.

The District has informed the California School Employees Association, (CSEA), of this situation and is in the process of negotiating impacts and effects of the resulting layoff.

The purpose of this recommended Board action is to initiate the process of eliminating the identified position and ensuring implementation of all layoff rights for the affected incumbent.

**RECOMMENDATION:**

It is recommended that the Board of Trustees approve and adopt the attached resolution.

**BOARD OF TRUSTEES  
OF THE  
SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**

**ITEM 20**

Resolution Initiating Layoff

On motion of Member \_\_\_\_\_, seconded by Member \_\_\_\_\_, the following resolution is adopted:

WHEREAS, a reduction in the number of classified employees or the level of services to be provided thereby is required due to the lack of work and/or lack of funds within the District anticipated for the 2013-2014 school year; and

WHEREAS, applicable provisions of the Education Code, the Master Agreement between the Board of Trustees and the California School Employees Association and its Chapter 241, and the rules and regulations of the Personnel Commission of the San Dieguito Union High School District require notice to the employees that they may be laid off or reduced in assignment, as well as notification of their rights of displacement, if any, and reemployment rights; and

WHEREAS, the Board of Trustees desires that the Superintendent implement the layoffs in assignment consistent with these requirements;

NOW, THEREFORE, BE IT RESOLVED that this Board hereby initiates the layoff in assignment of the following position and the corresponding employee effective at the end of the day on the date indicated below:

**ITEMS 1 EFFECTIVE February 10, 2014**

**ITEM 1**

***01 Administrative Assistant as follows:***

01 position eliminated            1.0 FTE            12 months            01 employee

BE IT FURTHER RESOLVED that the Superintendent determine the order of layoff pursuant to Education Code Section 45308, and give all appropriate notices to affected employees pursuant to the applicable provisions of the Education Code, the Master Agreement between the Board of Trustees and the California School Employees Association and its Chapter 241, and the rules and regulations of the Personnel Commission of the San Dieguito Union High School District.

PASSED AND ADOPTED by the Board of Trustees of the San Dieguito Union High School District of San Diego County, California on the 12 day of December, 2013 by the following vote:

Ayes: \_\_\_\_\_

Noes: \_\_\_\_\_

Absent: \_\_\_\_\_

Abstain: \_\_\_\_\_



# San Dieguito Union High School District

## INFORMATION REGARDING BOARD AGENDA ITEM

**TO:** BOARD OF TRUSTEES

**DATE OF REPORT:** November 26, 2013

**BOARD MEETING DATE:** December 12, 2013

**PREPARED BY:** Frederick Labib-Wood  
Director of Classified Personnel

**SUBMITTED BY:** Rick Schmitt, Superintendent

**SUBJECT:** Ratification of John Baird as the  
Employee-Appointee to the Personnel  
Commission for the Three-Year Term  
December 2013 to December 1, 2016.

-----

### EXECUTIVE SUMMARY

This item serves to ratify Mr. John Baird as the appointee of the classified employees for service as Personnel Commissioner to fill the regular three-year term from December 2013 to December 1, 2016. Mr. Baird will attend his first Personnel Commission meeting in January 2014. The Executive Board of the California School Employees Association Local Chapter 241 selected Mr. Baird to serve as the employee appointee on the San Dieguito UHSD Personnel Commission.

Mr. Baird is a native San Diegan whose career began as a classroom teacher in the Grossmont Union High School District. He is a graduate of San Diego State University. He has had a long and distinguished career with organized labor first with SEIU (Service Employees International Union), then with CSEA (California School Employees Association). Mr. Baird was serving as CSEA's Field Director of the San Diego Office when he retired from CSEA in 2007. Mr. Baird's résumé is attached.

Education Code (§45245 – §45248) provides that the Board of Trustees, as a ministerial function only, shall appoint the employees' nominee.

The other two Commissioners are Mr. Bill Berrier (Appointee of the Board of Trustees, 2011-2014) and Mr. David Holmerud (Appointee of the Commission, 2012-2015).

### RECOMMENDATION:

It is recommended that the Board ratify the employees' appointment of Mr. John Baird to the Personnel Commission for the three-year term from December 2013 through December 1, 2016.

### FUNDING SOURCE:

This action incurs no additional cost to the general fund.

Attachment

## ITEM 21

**About Mr. JOHN A. BAIRD, employee-appointee to the Personnel Commission**

Mr. Baird grew up in the East County of San Diego, attending elementary, middle, and high school in the El Cajon area. He graduated from El Cajon High School following which he matriculated in San Diego State University completing the Bachelor of Arts in History and Geography. He then earned his teaching credential from San Diego State University with a Major in History and Minor in Geography. He taught History and Geography for several years in the Grossmont Union High School District.

While John was in college, he worked his summers at the Del Mar Racetrack and Fair, the employees of which were represented by Service Employees International Union (SEIU). SEIU also represented five school districts in San Diego County: San Diego Unified School District, the second largest District in California, Fallbrook, Poway, San Diego Community College and Ramona. In 1975, when the California collective bargaining law for school employees was passed, John went to work for SEIU as a Union Representative for employees at the five school districts as well as the Del Mar Racetrack and Fair.

He negotiated the first contract in the State for classified employees with San Diego City Schools. He also negotiated numerous classification and job studies and was also involved in numerous disciplinary cases, Unfair Labor Practices Charges, and interpretations of the Education Code and Labor Codes. After five years with SEIU, he became the Executive Officer which added to his duties the responsibility for the organization's budget.

In 1985 John went to work for the California School Employees Association (CSEA) as a Labor Relations Representative where he continued to be involved in classification and job studies, disciplinary cases, and Education Code interpretations. He was promoted to the Senior Labor Relations position and eventually to Field Director, the position that manages the San Diego Field Office. In this capacity he became responsible for the budget of the San Diego Field Office as well as the hiring and disciplining of Labor Representatives that serve employees represented by CSEA in school districts throughout San Diego County.

During his many years working on behalf of classified employees, John has represented employees at almost every school district in San Diego County, including Merit System district such as Poway, Escondido Elementary, Cajon Valley, San Diego County Office of Education, Vista, Oceanside, and for a short time many years ago, San Dieguito. John also represented CSEA on the Board of VEBA, which provides health insurance for classified employees and teacher for numerous school districts throughout San Diego County including San Dieguito.

John moved to the North County in 1998 and retired from CSEA in 2007. He has enjoyed traveling extensively in Europe and the U.S. with his family and has been to Europe six different times since he retired. He especially enjoys visiting sites that were central to his learning and teaching in History and Geography. John carries on a vigorous athletic regimen and runs or rides his mountain bike daily. He also lifts weights three days a week and goes skiing frequently with his family. He owns a condominium in Mammoth Lakes, California and was elected as a Board Member of the Condominium Association four years ago. Mr. Baird has two children and one granddaughter. He considers himself fortunate that his brothers and their families live in San Diego, as does his son and granddaughter, and thus they are able to travel, ski, run, ride bikes and engage in many activities together. His daughter, a Board certified physician in endocrinology, lives close by in Pasadena where she works at Kaiser. His son, a Fitness Manager at 24 Hour Fitness, is also a competitive triathlete.

# San Dieguito Union High School District

## INFORMATION REGARDING BOARD AGENDA ITEM

**TO:** BOARD OF TRUSTEES

**DATE OF REPORT:** November 26, 2013

**BOARD MEETING DATE:** December 12, 2013

**PREPARED BY:** Michael Grove, Ed.D.  
Associate Superintendent of  
Educational Services

**SUBMITTED BY:** Rick Schmitt, Superintendent

**SUBJECT:** **Common Core State Standards  
Transition Update**

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### **EXECUTIVE SUMMARY**

This agenda item will provide Board members with an update on the District's transition to the Common Core State Standards, specifically focusing on math course offerings and course sequencing options. Staff will update the Board at the meeting.

### **RECOMMENDATION:**

For information only.

### **FUNDING SOURCE:**

Not applicable

# San Dieguito Union High School District

## INFORMATION REGARDING BOARD AGENDA ITEM

**TO:** BOARD OF TRUSTEES

**DATE OF REPORT:** December 4, 2013

**BOARD MEETING DATE:** December 12, 2013

**PREPARED BY:** Eric R. Dill  
Associate Superintendent, Business  
Michael Grove, Ed.D.  
Associate Superintendent, Educational Svcs.

**SUBMITTED BY:** Rick Schmitt  
Superintendent

**SUBJECT:** LOCAL CONTROL ACCOUNTABILITY PLAN  
IMPLEMENTATION

-----

### EXECUTIVE SUMMARY

Information will be provided at the meeting on the district's plans to implement the Local Control Accountability Plan.

### RECOMMENDATION:

This item is being submitted as information only.

# San Dieguito Union High School District

## INFORMATION FOR BOARD OF TRUSTEES

**TO:** BOARD OF TRUSTEES

**DATE OF REPORT:** December 3, 2013

**BOARD MEETING DATE:** December 12, 2013

**PREPARED BY:** John Addleman, Director of Planning Services  
Eric Dill, Assoc. Supt. of Business Services

**SUBMITTED BY:** Rick Schmitt, Superintendent

**SUBJECT:** PUBLIC NOTICE – 2012/2013 REPORT ON  
STATUTORY SCHOOL FEES AND  
FINDINGS

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### EXECUTIVE SUMMARY

Government Code Sections 66006 provide that all school districts shall make available to the public certain information relative to statutory school fees collected, pursuant to Government Code Sections 53080 et seq. and 65995 et seq., and Mitigation Payments collectively. The described information and findings relate to Reportable Fees (Fund 25-19) received, expended or to be expended in connection with school facilities, to accommodate additional students from new development if funded or partially funded with Reportable Fees.

Reportable Fees have not been levied, collected or imposed for general revenue purposes.

The attached Annual and Five Year Report for fiscal year 2012-2013 will be made available to the public on Friday, December 13, 2013, in accordance with the 180-day rule under Government Section 66006(b)(1)

The report includes the information the Board will need to review and adopt in accordance with Government Sections 66006(b)(2) at the next regularly scheduled board meeting, January 16, 2014.

### RECOMMENDATION:

This item is being submitted as an information item for review. The attached report will be resubmitted for approval on January 16, 2014.

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT  
ANNUAL AND FIVE YEAR REPORTS  
FOR FISCAL YEAR 2012-2013  
IN COMPLIANCE WITH  
GOVERNMENT CODE SECTIONS 66006 AND 66001**

Government Code Sections 66006 and 66001 provide that the San Dieguito Union High School District (“District”) shall make available to the public certain information and adopt described findings relative to statutory school fees (“Statutory School Fees”) collected pursuant to Government Code Sections 53080 et seq and 65995 et seq., Senate Bill 201 fees (“SB 201 Fees”) collected also pursuant to Government Code Section 65970 et seq., and Mitigation Payments collectively (“Reportable Fees”). The described information and findings relate to Reportable Fees received, expended or to be expended in connection with school facilities (“School Facilities”) to accommodate additional students from new development if funded or partially funded with Reportable Fees. The Reportable Fees do not include special tax proceeds, letters of credit, bonds, or other instruments to secure payment of Reportable Fees at a future date. The Reportable Fees have not been levied, collected, or imposed for general revenue purposes.

The following Annual and Five-Year Reports include the information and proposed findings the District intends to review and adopt in accordance with Government Code Sections 66006 and 66001.

**I.**

**INFORMATION MADE AVAILABLE PURSUANT TO GOVERNMENT CODE SECTION 66006 FOR FISCAL YEAR 2012-2013:**

1. In accordance with Government Code Section 66006(b)(1) and (2), the District provides the following information for fiscal year 2012-2013:

**A. DESCRIPTION OF THE TYPE OF FEES IN THE ACCOUNT OF THE DISTRICT:**

The Reportable Fees of the District for fiscal year 2012-2013 consist of Statutory School Fees.

**B. AMOUNT OF THE REPORTABLE FEES:**

The Statutory School Fee amounts for fiscal year 2012–2013 are set forth in Schedule A which is incorporated herein. These Statutory School Fee amounts were previously adopted on behalf of the District by the Board of Trustees (“Board”) of the District. The Statutory School Fee amounts only partially mitigate the impacts to the District caused by new residential development because the Statutory School Fees do not adequately fund School Facility needs resulting from additional development within the District.

**C. BEGINNING AND ENDING BALANCE OF ACCOUNT :**

|                             | Reportable Fees |
|-----------------------------|-----------------|
| Beginning Balance (7/01/12) | \$897,506.28    |
| Ending Balance (6/30/13)    | \$1,043,499.79  |

**D. AMOUNT OF THE REPORTABLE FEES COLLECTED AND INTEREST EARNED:**

| Amount of Reportable Fees Collected | Amount of Interest Earned |
|-------------------------------------|---------------------------|
| \$599,820.77                        | \$2,678.34                |

**E. IDENTIFICATION OF EACH PROJECT OF THE DISTRICT ON WHICH STATUTORY SCHOOL FEES WERE EXPENDED AND THE AMOUNT OF THE EXPENDITURES ON EACH PROJECT OF THE DISTRICT, INCLUDING THE TOTAL PERCENTAGE OF THE COST OF THE PROJECT OF THE DISTRICT THAT WAS FUNDED WITH STATUTORY SCHOOL FEES:**

The foregoing information<sup>1</sup> is set forth in Schedule B, which are incorporated herein.

**F. IDENTIFICATION OF AN APPROXIMATE DATE BY WHICH THE CONSTRUCTION OF PROJECT(S) OF THE DISTRICT WILL COMMENCE IF THE DISTRICT DETERMINES THAT SUFFICIENT FUNDS HAVE BEEN COLLECTED TO COMPLETE FINANCING ON AN INCOMPLETE PROJECT OF THE DISTRICT, AS IDENTIFIED IN PARAGRAPH (2) OF SUBDIVISION (A) OF SECTION 66001, AND THE PROJECT OF THE DISTRICT REMAINS INCOMPLETE:**

The District determined that it had sufficient funds to initiate construction of the following in fiscal year 2012-2013:

District Support Facilities – Network Infrastructure Improvements

**G. DESCRIPTION OF EACH INTERFUND TRANSFER OR LOAN MADE FROM THE ACCOUNT INCLUDING PROJECT(S) OF THE DISTRICT ON WHICH THE TRANSFERRED OR LOANED STATUTORY SCHOOL FEES WILL BE EXPENDED, AND, IN THE CASE OF AN INTERFUND LOAN, THE DATE ON WHICH THE LOAN WILL BE REPAYED, AND THE RATE OF INTEREST THAT THE ACCOUNT WILL RECEIVE ON THE LOAN:**

| Funds to Which Statutory School Fees Are Loaned | Amount | Date Loan To Be Repaid | Rate of Interest |
|---|--------|------------------------|------------------|
| N/A   |        |                        |                  |

**H. THE AMOUNT OF REFUNDS MADE OR REVENUES ALLOCATED FOR OTHER PURPOSES IF THE ADMINISTRATIVE COSTS OF REFUNDING UNEXPENDED REVENUES EXCEED THE AMOUNT TO BE REFUNDED:**

No refunds of Reportable Fees were made in fiscal year 2012-2013, and no refunds are required under applicable law.

<sup>1</sup> The information will also include any Statutory School Fees spent for administrative costs associated with the adoption, collection, and reporting of the Statutory School Fees.

## ITEM 24

**SCHEDULE A.**

## Statutory School Fees:

Residential Development      \$1.22 per square foot of habitable living space should development reside in Rancho Santa Fe Elementary School District. \$1.68 per square foot of habitable living space all other areas.

Commercial/Industrial  
Development      \$ .19 per square foot of covered and enclosed space should development reside in Rancho Santa Fe Elementary School District. \$.27 per square foot of covered and enclosed space all other areas.

**SCHEDULE B.**

| <b>Improvement</b>                     | <b>Amount Expended</b> | <b>Percent Funded</b> |
|--|------------------------|-----------------------|
| Site Improvements                      | \$ 19,436.78           | 100%                  |
| New Construction/Building Improvements | \$ 373,799.90          | 100%                  |
| Consultants/Studies/Demographics       | \$ 41,321.82           | 100%                  |
| Legal Advertising                      | \$ 200.40              | 100%                  |
| Furniture & Equipment                  | \$ 4922.03             | 100%                  |
| Administrative Costs                   | \$ 16,824.67           | 100%                  |
| <b><i>Total</i></b>                    | <b>\$ 456,505.60</b>   |                       |



## **II. FIVE YEAR REPORT**

In accordance with Government Code Section 66001, the District provides the following information with respect to that portion of the account or sub-account(s) remaining unexpended, whether committed or uncommitted:

### **A. IDENTIFICATION OF THE PURPOSE TO WHICH THE REPORTABLE FEES ARE TO BE PUT**

The purpose of the Reportable Fees imposed and collected on new residential and commercial/industrial development within the District during fiscal year 2012-2013 was to fund the additional grade 7-12 School Facilities required to serve the grade 7-12 Project Students generated by new development within the District. Specifically, the Reportable Fees will be used for the construction and/or acquisition of additional School Facilities, improvements to existing School Facilities to add additional classrooms, sustainability, and technology, as well as acquiring and installing additional portable classrooms to accommodate Project Students.

### **B. DEMONSTRATION OF A REASONABLE RELATIONSHIP BETWEEN THE REPORTABLE FEES AND THE PURPOSES FOR WHICH THEY ARE CHARGED**

There is a roughly proportional, reasonable relationship between the new development upon which the Reportable Fees are charged and the need for additional School Facilities by reason of the fact that additional students will be generated by additional development within the District and the District does not have student capacity in its existing School Facilities to accommodate these new students. Furthermore, the Reportable Fees charged on new development will be used to fund School Facilities that will be used to serve the students generated from new development and the Reportable Fees do not exceed the costs of providing such School Facilities for new students.

### **C. IDENTIFICATION OF ALL SOURCES AND AMOUNTS OF FUNDING ANTICIPATED TO COMPLETE FINANCING OF THE SCHOOL FACILITIES THE DISTRICT HAS IDENTIFIED IN THE DISTRICT'S REPORTS**

Schedule C lists the proposed funding sources for all pending School Facility projects, as presently identified by the District:

### **D. IDENTIFICATION OF THE APPROXIMATE DATES ON WHICH THE FUNDING REFERRED TO IN SECTION C IS EXPECTED TO BE DEPOSITED INTO THE APPROPRIATE ACCOUNT OR FUND**

Schedule D lists the approximate dates on which the funds are expected to be available for the School Facility Projects presently identified by the District

## ITEM 24

**Schedule C - IDENTIFICATION OF ALL SOURCES AND AMOUNTS OF FUNDING ANTICIPATED TO COMPLETE FINANCING OF THE SCHOOL FACILITIES THE DISTRICT HAS IDENTIFIED IN THE DISTRICT'S REPORTS**5-Year Report (2012-2013)  
Schedule C 12-13

| Project   | Est. Cost                 | State School               | Mello Roos      | NCW           | Reportable       | Prop AA/Other <sup>4</sup> |
|---|---------------------------|----------------------------|-----------------|---------------|------------------|----------------------------|
|   |                           | Bldg. Program <sup>3</sup> |                 |               | Fees             |                            |
| <b>Canyon Crest Academy</b>                         |                           |                            |                 |               |                  |                            |
| Field & Track, Baseball Fields                      | \$20,093,631              | N/A                        | \$30,898        | N/A           | N/A              | \$20,062,733               |
| 2011 Facilities Action Plan <sup>1</sup>            | \$17,798,262 <sup>2</sup> | unknown                    | unknown         | unknown       | unknown          | unknown                    |
| <b>Carmel Valley Middle School</b>                  |                           |                            |                 |               |                  |                            |
| 2011 Facilities Action Plan <sup>1</sup>            | \$7,359,871               | unknown                    | unknown         | unknown       | unknown          | unknown                    |
| <b>Diegueno Middle School</b>                       |                           |                            |                 |               |                  |                            |
| HVAC and Front Entry Improvements                   | \$3,326,521               | N/A                        | N/A             | N/A           | N/A              | \$3,326,521                |
| 2011 Facilities Action Plan <sup>1</sup>            | \$24,545,183 <sup>2</sup> | \$3,462,249                | unknown         | N/A           | unknown          | unknown                    |
| <b>Earl Warren Middle School</b>                    |                           |                            |                 |               |                  |                            |
| 2011 Facilities Action Plan <sup>1</sup>            | \$32,021,866              | \$2,710,191                | unknown         | N/A           | unknown          | unknown                    |
| <b>La Costa Canyon High School</b>                  |                           |                            |                 |               |                  |                            |
| HVAC, Media Center, Field House                     | \$13,402,973              | N/A                        | N/A             | N/A           | N/A              | \$13,402,973               |
| 2011 Facilities Action Plan <sup>1</sup>            | \$21,938,106 <sup>2</sup> | unknown                    | unknown         | N/A           | unknown          | unknown                    |
| <b>La Costa Valley School Site<sup>1</sup></b>      |                           |                            |                 |               |                  |                            |
| Fields, Multi-Purpose Bldg                          | \$15,531,957              | N/A                        | N/A             | N/A           | N/A              | \$15,531,957               |
| <b>Oak Crest Middle School</b>                      |                           |                            |                 |               |                  |                            |
| HVAC, Field Imp. & Access                           | \$5,151,609               | N/A                        | N/A             | N/A           | N/A              | \$5,151,609                |
| 2011 Facilities Action Plan <sup>1</sup>            | \$16,608,420 <sup>2</sup> | \$1,113,317                | unknown         | N/A           | unknown          | unknown                    |
| <b>Middle School #5<sup>1</sup></b>                 |                           |                            |                 |               |                  |                            |
| Phase 1 - Construction 2015/2016                    | \$52,529,244              | \$15,137,000               | unknown         | unknown       | unknown          | \$52,529,244               |
| <b>San Dieguito Academy</b>                         |                           |                            |                 |               |                  |                            |
| Field & Track, Math & Science Bldg, Interim Housing | \$28,367,811              | \$2,664,301                | unknown         | N/A           | \$651,508        | \$27,716,303               |
| 2011 Facilities Action Plan <sup>1</sup>            | \$46,348,151 <sup>2</sup> | unknown                    | unknown         | N/A           | unknown          | unknown                    |
| <b>Sunset High School</b>                           |                           |                            |                 |               |                  |                            |
| Network Upgrade                                     | \$122,783                 | N/A                        | N/A             | N/A           | N/A              | \$122,783                  |
| 2011 Facilities Action Plan <sup>1</sup>            | \$9,392,980               | \$761,273                  | unknown         | N/A           | unknown          | unknown                    |
| <b>Torrey Pines High School</b>                     |                           |                            |                 |               |                  |                            |
| HVAC, Science Classrooms, Bldg B                    | \$13,651,928              | N/A                        | unknown         | N/A           | unknown          | \$13,651,928               |
| 2011 Facilities Action Plan <sup>1</sup>            | \$69,915,857              | 10,835,355                 | unknown         | unknown       | unknown          | unknown                    |
| <b>Transportation Facility Imp.<sup>1</sup></b>     |                           |                            |                 |               |                  |                            |
|   | 11,600,000                | unknown                    | unknown         | N/A           | unknown          | unknown                    |
| <b>Maintenance Mod. &amp; Expansion<sup>1</sup></b> |                           |                            |                 |               |                  |                            |
|   | unknown                   | unknown                    | unknown         | N/A           | unknown          | unknown                    |
| <b>Districtwide – Tech Infrastructure</b>           |                           |                            |                 |               |                  |                            |
| 2013-2015 Tech Infra Imp.                           | \$5,423,508               | N/A                        | N/A             | N/A           | N/A              | \$5,423,508 <sup>4</sup>   |
| 2011 Facilities Action Plan – Tech. <sup>1</sup>    | \$15,266,492              | unknown                    | unknown         | N/A           | unknown          | unknown                    |
| <b>TOTAL</b>  | <b>\$469,429,533</b>      | <b>\$40,316,835</b>        | <b>\$30,898</b> | <b>\$0.00</b> | <b>\$651,508</b> | <b>\$156,919,559</b>       |

(1) Projects in preliminary planning with no cost estimate and/or known completion date for financing. Where referenced, Facility Action Plans reflect multiple projects that reflect flexible, adaptable, sustainable, technology rich, and community centric projects, including new construction, classroom modernization, infrastructure improvements. Facility Action Plans are available for review in the Planning and Construction Department.

(2) Revised to reflect estimated amount remaining after 2013 Prop AA Bond funding. Future phases subject to availability of Prop AA funding.

(3) Subject to availability of State Funding.

(4) Amount includes \$50,000 from Other Building Fund 21-09 for improvements not related to Prop AA.

**Schedule D - IDENTIFICATION OF THE APPROXIMATE DATES ON WHICH THE FUNDING REFERRED TO IN SECTION C IS EXPECTED TO BE DEPOSITED INTO THE APPROPRIATE ACCOUNT OR FUND**

5-Year Report (2012-2013)  
Schedule D 12-13

| Project   | State School  | Mello Roos | NCW     | Reportable  | Prop AA/Other |
|---|---------------|------------|---------|-------------|---------------|
|   | Bldg. Program |            |         | Fees        |               |
| <b>Canyon Crest Academy</b>                         |               |            |         |             |               |
| Field & Track, Baseball Fields                      | N/A           | 12/13      | N/A     | N/A         | 12/13         |
| 2011 Facilities Action Plan*                        | unknown       | unknown    | unknown | unknown     | unknown       |
| <b>Carmel Valley Middle School</b>                  |               |            |         |             |               |
| 2011 Facilities Action Plan*                        | unknown       | unknown    | unknown | unknown     | unknown       |
| <b>Diegueno Middle School</b>                       |               |            |         |             |               |
| HVAC and Front Entry Improvements                   | N/A           | N/A        | N/A     | N/A         | 12/13         |
| 2011 Facilities Action Plan*                        | unknown       | unknown    | N/A     | unknown     | unknown       |
| <b>Earl Warren Middle School</b>                    |               |            |         |             |               |
| 2011 Facilities Action Plan*                        | unknown       | unknown    | N/A     | unknown     | unknown       |
| <b>La Costa Canyon High School</b>                  |               |            |         |             |               |
| HVAC, Media Center, Field House                     | N/A           | N/A        | N/A     | N/A         | 12/13         |
| 2011 Facilities Action Plan*                        | unknown       | unknown    | N/A     | unknown     | unknown       |
| <b>La Costa Valley School Site *</b>                |               |            |         |             |               |
| Fields, Multi-Purpose Bldg                          | N/A           | N/A        | N/A     | unknown     | 12/13         |
| <b>Oak Crest Middle School</b>                      |               |            |         |             |               |
| HVAC, Field Imp. & Access                           | N/A           | N/A        | N/A     | N/A         | 12/13         |
| 2011 Facilities Action Plan*                        | unknown       | unknown    | N/A     | unknown     | unknown       |
| <b>Middle School #5*</b>                            |               |            |         |             |               |
| Phase 1 – Construction 2015/16                      | unknown       | unknown    | unknown | unknown     | 12/13         |
| <b>San Dieguito Academy</b>                         |               |            |         |             |               |
| Field & Track, Math & Science Bldg, Interim Housing | unknown       | unknown    | N/A     | 12/13-15/16 | 12/13         |
| 2011 Facilities Action Plan*                        | unknown       | unknown    | N/A     | unknown     | unknown       |
| <b>Sunset High School</b>                           |               |            |         |             |               |
| Network Upgrade                                     | N/A           | N/A        | N/A     | N/A         | 12/13         |
| 2011 Facilities Action Plan*                        | unknown       | unknown    | N/A     | unknown     | unknown       |
| <b>Torrey Pines High School</b>                     |               |            |         |             |               |
| HVAC, Science Classrooms, Bldg B                    | N/A           | N/A        | N/A     | N/A         | 12/13         |
| 2011 Facilities Action Plan*                        | unknown       | unknown    | unknown | unknown     | unknown       |
| <b>Transportation Facility Imp.*</b>                |               |            |         |             |               |
| <b>Maintenance Mod. &amp; Expansion *</b>           |               |            |         |             |               |
| <b>Districtwide – Tech Infrastructure</b>           |               |            |         |             |               |
| 2013-2015 Tech Infra Imp.                           | N/A           | N/A        | N/A     | N/A         | 12/13         |
| 2011 Facilities Action Plan – Tech.*                | unknown       | unknown    | N/A     | unknown     | unknown       |

(\* ) Projects in preliminary planning with no cost estimate and/or known completion date for financing.