

# San Dieguito Union High School District

## INFORMATION REGARDING BOARD AGENDA ITEM

**TO:** BOARD OF TRUSTEES

**DATE OF REPORT:** August 27, 2012

**BOARD MEETING DATE:** September 6, 2012

**PREPARED BY:** Delores Perley, Director of Finance  
Eric Dill, Assoc. Supt., Business Services

**SUBMITTED BY:** Ken Noah  
Superintendent

**SUBJECT:** CERTIFICATION OF THE 2011-12 UNAUDITED ACTUAL  
INCOME AND EXPENDITURES

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### EXECUTIVE SUMMARY

The Board of Trustees adopted budgets on June 16, 2011 for 2011-12 for the General Fund and Special Funds. Since that time the General Fund has been presented four times, (Fall Revision, First Interim, Second Interim, and Spring Revision). This agenda item provides a comparison of the 2011-12 Spring Budget Revision to the Unaudited Actuals.

The District's on-going Basic Aid status has provided slight insulation from the volatile State funding. Property tax revenue, the district's main source of unrestricted funding, remained steady throughout the year, with estimates showing little change. Property tax revenues increased by over \$1 Million from 2010-11 receipts. However, this increase in turn increases the 2012-13 excess tax level used to determine the district's "Fair Share Reduction." The ongoing "Fair Share Reduction" continues to drastically reduce state unrestricted "Tier III" revenue in 2011-12.

In 2010-11 the state eliminated funding to County Mental Health offices for mental health services and passed the expenses to the school district. While the state has allocated some funding to districts, the amount does not cover the additional district costs, increasing the overall encroachment for special education services.

The following attachments are included:

- Attachment A – This shows a comparison for 2011-12 between the General Fund Spring Budget Revision and Unaudited Actual balances for income, expenditures and the ending fund balance. The unrestricted ending balance for 2011-12 [and the beginning balance for 2012-13] has increased by \$1.9 Million.
- Attachment B – This shows the same comparison as Attachment A, for all the Special Funds of the district.
- Attachment C – A copy of the full SACS report.

With this certification the Board accepts the actual income and expenses before the annual audit is performed.

Behind Attachment A are two pages which give a brief narrative about the variances from Spring Revision to Unaudited Actuals. Both the unrestricted and the restricted General Fund reflect an increase to the ending balance, the ending balance for the restricted General Fund increased by over \$600,000, due to various restricted programs that will carry-over to 2012-13. For 2011-12, the ending balance includes an ending balance assignment for the donation carryover amount of \$723,304.

Significant changes:

*Federal Income*

A significant decrease in Federal Income is shown due to the carry-over revenue that will be deferred to 2012-13, including Title I.

*State Income*

State Income increased by Mental Health Services funding and Lottery revenue was higher than estimated. In addition, rebates from the California Solar Initiative were \$91K higher than anticipated. These rebates are based on the solar energy generated, which has been higher than our original projections.

*Local Income*

Local Income increased \$1.2M, primarily from donations, college testing fees, field use, and salary reimbursement revenue. This revenue is typically unbudgeted and booked as it is received. The ending balance reflects a reserve for the carryover amounts in these categories which will increase expenditure budgets at Fall Revision.

*Encroachment*

The contribution for Special Ed decreased by \$635K due to a higher property tax revenue transfer which is offset by the unrestricted general fund. The contribution for County Mental Health services increased as the County services are phased out and district expenses increase. The contribution for Home-to-School Transportation decreased by \$71K due to decreases in subs, extra hours, and additional offsets for work orders, fuel and athletic field trips. There was also a decrease in the Special Education Transportation Contribution due primarily to subs and extra hours. Also, ROP was again able to contribute \$146K to the general fund while increasing classes. This was \$28K higher than budgeted.

*Certificated Salaries*

Certificated salaries exceeded budget due to salaries offset by donations—these revenues and expenses are unbudgeted until the revenue is received. Also, an increase over budgeted amounts is shown for additional professional development.

*Classified Salaries*

Classified salaries also showed an increase to the budget due to salaries offset by donations. Also, there is an increase to the tutoring budgets. The Benefits category reflects increases based on additional certificated and classified salaries.

*Books and Supplies*

An additional \$1.8M was saved compared to our projections at Spring Revision. However, \$1.1M is from restricted sources and some of this savings will be included in the 2012-13 budget as carryover. The unrestricted savings included donation carryover that will also be included in the 2012-13 budget at Fall Revision.

*Services and Operating Expenses*

Savings in the Services and Operating Expenses were primarily in District utilities due ongoing implemented conservation strategies and savings attributed to the solar project. This area also shows an increase due to additional mediation settlements.

*Other Outgo*

Other Outgo increased by \$492K due to an additional \$281K for county mental health services and a transfer of \$153K to cover revenue shortfalls in Fund 11.

*Components of the Ending Balance*

The District has met the Board's requirement of maintaining a 4.5% minimum reserve. The Reserve for Economic Uncertainties is 4.47%. The District is maintaining the 3% Basic Aid Reserve as well as reserving \$723K for carryover amounts in the unrestricted General Fund that will be reflected in the 2012-13 budget.

**RECOMMENDATION:**

It is recommended that the Board certify the 2011-12 Unaudited Actual Income and Expenditures.

**FUNDING SOURCE:**

N/A

## General Fund Revenue & Expenditures - 2011-2012 Unaudited Actuals

	2011-2012 Spring Revision			2011-2012 Unaudited Actuals			Change
	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
<b>PROJECTED INCOME</b>							
Revenue Limit / Property Tax	77,162,147	1,468,012	78,630,159	76,629,465	2,009,690	78,639,155	8,996
Federal Income	757,278	4,683,895	5,441,173	749,278	4,389,397	5,138,675	(302,498)
Other State Income	4,361,289	2,370,527	6,731,816	4,550,811	2,464,555	7,015,366	283,550
Local Income	2,358,809	6,233,095	8,591,904	3,562,365	6,213,628	9,775,993	1,184,089
Transfers	0	0	0	0	0	0	0
Encroachment	(12,155,682)	12,155,682	0	(11,646,113)	11,646,113	0	0
<b>TOTAL PROJECTED INCOME</b>	<b>72,483,841</b>	<b>26,911,211</b>	<b>99,395,052</b>	<b>73,845,806</b>	<b>26,723,383</b>	<b>100,569,189</b>	1,174,137
<b>PROJECTED EXPENDITURES</b>							
Certificated Salaries	39,413,615	8,628,383	48,041,998	39,566,596	8,719,504	48,286,100	244,102
Classified Salaries	9,775,885	6,387,450	16,163,335	10,329,029	6,216,101	16,545,130	381,795
Benefits	14,568,440	4,884,818	19,453,258	14,757,079	5,131,061	19,888,140	434,882
Books & Supplies	3,744,543	2,452,738	6,197,281	3,030,638	1,333,676	4,364,314	(1,832,967)
Services & Operating Expenses	6,733,039	4,540,729	11,273,768	6,382,681	4,371,346	10,754,027	(519,741)
Capital Outlay	47,072	0	47,072	52,893	0	52,893	5,821
Other Outgo	1,121,850	648,659	1,770,509	1,280,148	982,148	2,262,296	491,787
Categorical	0	0	0	0	0	0	0
<b>TOTAL PROJECTED EXPENDITURES</b>	<b>75,404,444</b>	<b>27,542,777</b>	<b>102,947,221</b>	<b>75,399,064</b>	<b>26,753,836</b>	<b>102,152,900</b>	(794,321)
Estimated Unspent	0	0	0	0	0	0	0
Expenditures (over/under) Revenue	(2,920,603)	(631,566)	(3,552,169)	(1,553,258)	(30,453)	(1,583,711)	1,968,458
<b>FUND BALANCE, RESERVES:</b>							
<b>Beginning Balance - July 1</b>	14,679,619	631,566	15,311,185	14,679,619	631,566	15,311,185	0
Audit Adjustment	0	0	0	0	0	0	0
Adjusted Beginning Balance	14,679,619	631,566	15,311,185	14,679,619	631,566	15,311,185	0
<b>Projected Ending Balance - June 30</b>	11,759,016	0	11,759,016	13,126,361	601,113	13,727,474	1,968,458
<b>COMPONENTS OF THE ENDING BALANCE:</b>							
<b><i>Nonspendable:</i></b>							
Revolving Cash Fund 9130	180,000		180,000	176,381		176,381	(3,619)
Stores Inventory 9320	1,000		1,000	235		235	(765)
<b><i>Restricted:</i></b>							
Reserve for categorical programs		0	0		601,113	601,113	601,113
<b><i>Assigned:</i></b>							
Basic Aid Reserve (3.0%)	3,088,417		3,088,417	3,064,587		3,064,587	(23,830)
Donation Carryover	0		0	723,384		723,384	723,384
<b><i>Unassigned:</i></b>							
Recommended Min Reserve (4.5%)	4,632,625		4,632,625	4,596,881		4,596,881	(35,744)
<b>Total Components</b>	<b>7,902,042</b>	<b>0</b>	<b>7,902,042</b>	<b>8,561,468</b>	<b>601,113</b>	<b>9,162,581</b>	1,260,539
RESERVE FOR ECONOMIC UNCERTAINTIES	3,856,974	0	3,856,974	4,564,894	0	4,564,894	707,919
	3.75%	0.00%	3.75%	4.47%	0.00%	4.47%	0.72%

**REVENUE LIMIT SOURCES**

Object	Resource	2011-2012 Spring Revision			2011-2012 Unaudited Actuals			Change
		UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
8011	STATE AID	(22,848)		(22,848)	(40,226)		(40,226)	(17,378)
8021	HOMEOWNERS' EXEMPTION	757,823		757,823	757,823		757,823	0
8041	SECURED TAXES	74,931,117		74,931,117	74,897,936		74,897,936	(33,181)
8041	SECURED TAXES (Prev. SERAF)	0		0	0		0	0
8042	UNSECURED TAXES	2,593,308		2,593,308	2,619,251		2,619,251	25,943
8043	PRIOR YEAR TAXES	3,838		3,838	9,879		9,879	6,041
8046	SUPPL ED REV AUGMENT FUNDS(SERAF)	0		0	0		0	0
8047	COMMUNITY REDEVELOPMENT FUNDS	11,675		11,675	23,730		23,730	12,055
8082	OTHER TAXES	500		500	603		603	103
8089	50% RECAPTURE, OTHER TAXES	(250)		(250)	(302)		(302)	(52)
8091	SPECIAL ED ADA	(1,100,000)	1,100,000	0	(1,639,229)	1,639,229	0	0
8096	XFER TO CHT SCH INLIEU PROP TX	(13,016)	0	(13,016)	0	0	0	13,016
8097	SPECIAL ED EXCESS TAX		368,012	368,012		370,461	370,461	2,449
	<b>TOTAL-REVENUE LIMIT SOURCES</b>	<b>77,162,147</b>	<b>1,468,012</b>	<b>78,630,159</b>	<b>76,629,465</b>	<b>2,009,690</b>	<b>78,639,155</b>	<b>8,996</b>

FEDERAL INCOME

Object	Resource		2011-2012 Spring Revision			2011-2012 Unaudited Actuals			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
8290-000	0000-024		20,629		20,629	12,629		12,629	(8,000)
8290 006	0000 012		736,649		736,649	736,649		736,649	0
8290 000	3010 000			545,230	545,230		377,905	377,905	(167,325)
8290 002	3010 000			188,653	188,653		188,652	188,652	(1)
8290 000	3205 000			264,399	264,399		264,399	264,399	0
8290 001	3205 000	D		613,317	613,317		613,317	613,317	0
8290 002	3205 000			61,525	61,525		61,525	61,525	0
8181 000	3310 000			1,870,292	1,870,292		1,823,876	1,823,876	(46,416)
8181 000	3311 000			107,163	107,163		153,846	153,846	46,683
8181 002	3313 000			18,625	18,625		18,625	18,625	0
8181 002	3314 000			42,877	42,877		42,877	42,877	0
8182 000	3327 000			363,367	363,367		363,367	363,367	0
8290 000	3410 000			196,416	196,416		141,887	141,887	(54,529)
8290 000	3550 001			89,542	89,542		83,732	83,732	(5,810)
8290 000	3550 002			6,711	6,711		6,442	6,442	(269)
8290 000	4035 000			183,019	183,019		182,959	182,959	(60)
8290 000	4036 000			9,000	9,000		3,000	3,000	(6,000)
8290 001	4036 000	D		1,179	1,179		(3,000)	(3,000)	(4,179)
8290 000	4045 000			1,856	1,856		1,856	1,856	0
8290 000	4201 000			28,966	28,966		6,569	6,569	(22,397)
8290 000	4203 000			71,803	71,803		37,836	37,836	(33,967)
8290 001	4203 000	D		1,000	1,000		1,000	1,000	0
8290 002	4203 000			18,955	18,955		18,727	18,727	(228)
			<b>757,278</b>	<b>4,683,895</b>	<b>5,441,173</b>	<b>749,278</b>	<b>4,389,397</b>	<b>5,138,675</b>	<b>(302,498)</b>

D DEFERRED

**OTHER STATE INCOME**

Object	Resource	09-10 FLEX RES/ CODE		2011-2012 Spring Revision			2011-2012 Unaudited Actuals			Change
				UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
				8590 000	0000 000		HOURLY PROGRAMS	610,351		
8590 002	0000 000		HOURLY PROGRAMS	5,193		5,193	3,408		3,408	(1,785)
8590 005	0000 000		BASIC AID FAIR SHARE	(4,370,675)		(4,370,675)	(4,370,675)		(4,370,675)	0
8590 007	0000 000		ROP TIER III	118,378		118,378	0		0	(118,378)
8590 006	0000 012		CA SOLAR INITIATIVE REBATE	929,353		929,353	1,020,844		1,020,844	91,491
8590 000	0000 023		CELDT TESTING	0		0	29,376		29,376	29,376
8590 002	0000 023		CELDT TESTING	7,828		7,828	7,828		7,828	0
8590 000	0000 024		AP FEE REIMB PROG	6,000		6,000	6,113		6,113	113
8550 000	0425 000		MANDATED COST REIMBURSEMENT	149,508		149,508	149,521		149,521	13
8590 000	0900 XXX		CATEGORICAL FLEXIBILITY	5,551,999		5,551,999	5,548,775		5,548,775	(3,224)
8560 000	1100 000		LOTTERY	1,332,000		1,332,000	1,524,101		1,524,101	192,101
8560-002	1100 000		LOTTERY	21,354		21,354	21,354		21,354	0
8560 000	6300 000		LOTTERY INSTRUCTIONAL MATERIALS		210,000	210,000		333,830	333,830	123,830
8560 002	6300 000		LOTTERY INSTRUCTIONAL MATERIALS		30,738	30,738		30,738	30,738	0
8590 000	6500 009		MENTAL HEALTH SERVICES		211,374	211,374		213,476	213,476	2,102
8590 000	6512 000		SPED MENTAL HEALTH SERVICES		62,283	62,283		172,175	172,175	109,892
8590 003	6512 000		SPED PROP 98 MENTAL HEALTH SERVICES		439,568	439,568		329,676	329,676	(109,892)
8590 000	6520 000		SPED PROJ WORKABILITY		292,190	292,190		292,190	292,190	0
8590 000	6530 000		SPED LOW INCIDENCE		1,789	1,789		1,790	1,790	1
8590 000	6535 000		SPED PERSONNEL STAFF DEV		4,618	4,618		4,617	4,617	(1)
8590 001	6660 000	D	TUPE/TOBACCO USE PREVENTION ED.		718	718		718	718	0
8590 001	6670 005	D	TUPE 9-12 STOP IV		607	607		607	607	0
8590 000	6690 000		TUPE 6-12 GRANT		86,281	86,281		40,950	40,950	(45,331)
8590 001	6690-000	D	TUPE 6-12 GRANT		59,106	59,106		59,106	59,106	0
8311 000	7090-000		ECONOMIC IMPACT AID		398,083	398,083		398,028	398,028	(55)
8311 000	7230 000		TRANSPORTATION - Home to School		492,576	492,576		504,210	504,210	11,634
8311 000	7240 000		TRANSPORTATION-Special Education		60,596	60,596		61,671	61,671	1,075
8590 000	7810 004		TRANSITION PRTRNSHP PROJ - WIT	0	20,000	20,000	0	20,773	20,773	773
<b>TOTAL OTHER STATE REVENUE</b>				<b>4,361,289</b>	<b>2,370,527</b>	<b>6,731,816</b>	<b>4,550,811</b>	<b>2,464,555</b>	<b>7,015,366</b>	<b>283,550</b>

D DEFERRED

LOCAL INCOME

Object	Resource		2011-2012 Spring Revision			2011-2012 Unaudited Actuals			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
8689 050	0000 300	TRANSP FEES-ATHL-TP	115,000		115,000	117,035		117,035	2,035
8689 100	0000 300	TRANSP FEES-ATHL-LCC	125,000		125,000	93,950		93,950	(31,050)
8689 130	0000 300	TRANSP FEES-ATHL-SDA	20,000		20,000	38,790		38,790	18,790
8689 140	0000 300	TRANSP FEES-ATHL-CCA	35,000		35,000	56,080		56,080	21,080
8650 XXX	0000 634/5	M & O FIELD USE	100,000		100,000	155,856		155,856	55,856
8699 000	0100 030	22ND AGR DIST NON COOP	84,610		84,610	84,503		84,503	(107)
8677 004	0100 038	INT/AGY PRIVATE CONTRACTOR	50,796		50,796	74,294		74,294	23,498
8689 001	0100 039	OTHER PARKING FINES FEES	8,641		8,641	9,858		9,858	1,217
8660 XXX	0100 040	INTEREST	400,000		400,000	326,800		326,800	(73,200)
8631 000	0100 046	SALE OF EQUIPMENT & SUPPLIES	10,000		10,000	10,442		10,442	442
8689 014	0100 047	STUDENT PARKING FEES-CCA	17,125		17,125	17,325		17,325	200
8689 010	0100 048	STUDENT PARKING FEES-LCC	22,000		22,000	19,995		19,995	(2,005)
8689 013	0100 049	STUDENT PARKING FEES-SDA	10,000		10,000	8,005		8,005	(1,995)
8689 005	0100 050	STUDENT PARKING FEES-TP	28,000		28,000	25,085		25,085	(2,915)
8677 014	0100 051	ADMIN DEV FEES RSF/SB	1,500		1,500	2,418		2,418	918
8650 000	0100 XXX	LEASES AND RENTALS - SITE USE	0		0	135,712		135,712	135,712
8782 000	1100 001	OTHER TRANSFERS FROM COUNTY OFFICE	0		0	54,456		54,456	54,456
8783 000	0000 000	ALL OTHER TRANSFERS FROM JPA	165,607		165,607	165,607		165,607	0
8782 XXX	6300 001	OTHER TRANSFERS ROP INSTR MATERIALS		0	0		16,569	16,569	16,569
8792 000	6500 000	SPECIAL EDUCATION		3,620,658	3,620,658		3,559,228	3,559,228	(61,430)
8792 003	6500 000	NCCSE SURPLUS DISTRIBUTION		0	0		0	0	0
8677 010	6500 004	COASTAL LEARNING ACADEMY		100,000	100,000		140,049	140,049	40,049
8677 000	6500 007	SP ED, NCCSE		100,000	100,000		105,612	105,612	5,612
8675 001	7230 XXX	TRANSPORT.SERVICES PARENT PAY		500,000	500,000		488,253	488,253	(11,747)
8677 005	7230 009	INT/AG REV - OTHER TRANSP		8,000	8,000		8,301	8,301	301
8677 012	7240 002	SP ED, TRANSPORTATION		20,000	20,000		22,052	22,052	2,052
8677 006	9010 006	INT/AG REV - APCD - BUS PROGRAM		127,270	127,270		127,270	127,270	0
8699 000	9010 009	SB70 CAREER DEV		16,380	16,380		12,102	12,102	(4,278)
8699 000	9010 010	SB70 CAREER DEV		74,335	74,335		0	0	(74,335)
8677 000	9025 XXX	ROP COUNTY OFFICE		1,699,830	1,699,830		0	0	(1,699,830)
8677 007	9025 XXX	INT/AG. REV. - ROP TIER III		(118,378)	(118,378)		0	0	118,378
8782 000	9025 000	OTHER TRANSFERS FROM COUNTY OFFICE		0	0		1,628,787	1,628,787	1,628,787
8625 000	9625 XXX	COM REDEV FD N/SUBJ-R/I DEDUCT		0	0		15,929	15,929	15,929
8691 XXX	XXXX XXX	PLUS:NON-REV LIM	0	0	0	302	0	302	302
8699 XXX	XXXX XXX	OTHER LOCAL INCOME	1,165,530	85,000	1,250,530	2,165,852	89,476	2,255,328	1,004,798
		<b>TOTAL LOCAL REVENUE</b>	<b>2,358,809</b>	<b>6,233,095</b>	<b>8,591,904</b>	<b>3,562,365</b>	<b>6,213,628</b>	<b>9,775,993</b>	<b>1,184,089</b>
		<b>SUBTOTAL TRANSFERS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
8980 000	0000 000	UNRESTRICTED CONTRIBUTIONS	(12,155,682)	0	(12,155,682)	(11,737,673)	0	(11,737,673)	418,009
8980 000	1100 000	UNRESTRICTED LOTTERY TRANSFER TO ROP	0		0	(54,456)	0	(54,456)	(54,456)
8980 000	6500 000	CONTRIBUTION TO SPEC. ED. FOR ENCROACHMENT	0	6,759,440	6,759,440	0	6,124,552	6,124,552	(634,888)
8980 000	6500 009	MENTAL HEALTH SERVICES	0	23,408	23,408	0	374,374	374,374	350,966
8980 000	7230 000	CONTRIBUTION TO H-T-S TRANSPORTATION	0	252,630	252,630	0	181,329	181,329	(71,301)
8980 000	7240 000	CONTRIBUTION TO SP. ED. TRANSP. FOR ENCROACH.	0	2,814,180	2,814,180	0	2,779,684	2,779,684	(34,496)
8980 000	8150 000	CONTRIBUTION TO ROUTINE REPAIR FOR ENCROACH.	0	2,306,024	2,306,024	0	2,277,734	2,277,734	(28,290)
8980 000	9025 XXX	UNRESTRICTED LOTTERY TRANSFER TO ROP		0	0		54,456	54,456	54,456
8990 007	0000 000	ROP TIER III TRANSFER TO UNRESTRICTED GENERAL F	0	0	0	146,016		146,016	146,016
8990 007	9025 000	ROP TIER III TRANSFER TO UNRESTRICTED GENERAL F	0	0	0		(146,016)	(146,016)	(146,016)
		<b>SUBTOTAL ENCROACHMENT</b>	<b>(12,155,682)</b>	<b>12,155,682</b>	<b>0</b>	<b>(11,646,113)</b>	<b>11,646,113</b>	<b>0</b>	<b>0</b>
		<b>TOTAL TRANSFERS</b>	<b>(12,155,682)</b>	<b>12,155,682</b>	<b>0</b>	<b>(11,646,113)</b>	<b>11,646,113</b>	<b>0</b>	<b>0</b>
		<b>TOTAL ALL REVENUE W/O TEMP TRSFRS</b>	<b>72,483,841</b>	<b>26,911,211</b>	<b>99,395,052</b>	<b>73,845,806</b>	<b>26,723,383</b>	<b>100,569,189</b>	<b>1,174,137</b>
		OTHER I/F TRANSFERS IN-TEMP			0			0	0
		<b>TOTAL REVENUE WITH ALL TRANSFERS</b>	<b>72,483,841</b>	<b>26,911,211</b>	<b>99,395,052</b>	<b>73,845,806</b>	<b>26,723,383</b>	<b>100,569,189</b>	<b>1,174,137</b>



**CERTIFICATED SALARIES**

Object	Resource		2011-2012 Spring Revision			2011-2012 Unaudited Actuals			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
1100 000		TEACHERS' SALARIES	32,232,362	7,919,966	40,152,328	32,423,720	7,986,433	40,410,153	257,825
1100 033		EL STIPEND	500,000	0	500,000	472,200	0	472,200	(27,800)
1200 000		PUPIL SUPPORT: LIBRARIANS GUIDANCE, WELFARE & ATTEND. PHYSICAL & MENTAL HEALTH	2,764,267	110,901	2,875,168	2,756,361	135,167	2,891,528	16,360
1300 000		SUPERVISORS, ADMIN: SUPERINTENDENTS ADMINISTRATORS	3,540,593	419,442	3,960,035	3,540,522	419,248	3,959,770	(265)
1900 000		OTHER CERTIFICATED	376,393	178,074	554,467	373,793	178,656	552,449	(2,018)
		<b>TOTAL-OBJECT CODE 1000</b>	<b>39,413,615</b>	<b>8,628,383</b>	<b>48,041,998</b>	<b>39,566,596</b>	<b>8,719,504</b>	<b>48,286,100</b>	<b>244,102</b>

**CLASSIFIED SALARIES**

Object	Resource		2011-2012 Spring Revision			2011-2012 Unaudited Actuals			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
2100 000		INSTRUCTIONAL AIDES	756,989	2,029,318	2,786,307	959,601	1,940,773	2,900,374	114,067
2200 000		CLASSIFIED SUPPORT: MAINTENANCE & OPERATIONS INSTR. MEDIA / LIBRARY TRANSPORTATION	3,010,268	3,726,249	6,736,517	3,056,177	3,657,913	6,714,090	(22,427)
2300 000		SUPERVISORS AND ADMINISTRATORS' SALARIES	861,855	310,740	1,172,595	861,813	310,720	1,172,533	(62)
2400 000		CLERICAL & OFFICE PERSONNEL	4,804,249	319,643	5,123,892	4,913,091	305,647	5,218,738	94,846
2900 000		OTHER CLASSIFIED	342,524	1,500	344,024	538,347	1,048	539,395	195,371
		<b>TOTAL-OBJECT CODE 2000</b>	<b>9,775,885</b>	<b>6,387,450</b>	<b>16,163,335</b>	<b>10,329,029</b>	<b>6,216,101</b>	<b>16,545,130</b>	<b>381,795</b>

**EMPLOYEE BENEFITS**

Object	Resource		2011-2012 Spring Revision			2011-2012 Unaudited Actuals			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
3100 000		STATE TEACHERS' RETIREMENT SYS	3,434,076	707,586	4,141,662	3,603,347	790,682	4,394,029	252,367
3200 000		PUBLIC EMPLOYEE RETIREMENT SYS	1,078,626	635,846	1,714,472	973,226	605,432	1,578,658	(135,814)
3311/2 000		SOCIAL SECURITY	642,922	399,929	1,042,851	673,253	403,923	1,077,176	34,325
3321/2 000		MEDICARE	689,791	202,171	891,962	696,864	206,390	903,254	11,292
3400 000		INC PROTCT+CERT DNTAL+LIFE	440,979	121,690	562,669	519,654	125,039	644,693	82,024
3500 000		UNEMPLOYMENT INSURANCE	788,567	241,371	1,029,938	917,806	276,877	1,194,683	164,745
3600 000		WORKERS' COMPENSATION	722,008	186,792	908,800	699,597	216,548	916,145	7,345
3700 000		RETIREE BENEFITS (H & W)	585,567	156,228	741,795	589,885	172,840	762,725	20,930
3800 000		PERS REDUCTION	0	0	0	0	0	0	0
3900 000		FLEX ACCOUNTS	6,185,904	2,233,205	8,419,109	6,083,447	2,333,330	8,416,777	(2,332)
		<b>TOTAL-OBJECT CODE 3000</b>	<b>14,568,440</b>	<b>4,884,818</b>	<b>19,453,258</b>	<b>14,757,079</b>	<b>5,131,061</b>	<b>19,888,140</b>	<b>434,882</b>

**BOOKS AND SUPPLIES**

Object	Resource		2011-2012 Spring Revision			2011-2012 Unaudited Actuals			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
4100 000		TEXTBOOKS (7-8 + 9-12)	100,000	210,000	310,000	0	153,798	153,798	(156,202)
4200 000		BOOKS OTHER THAN TEXTBOOKS	1,900	505,595	507,495	351	236,534	236,885	(270,610)
4300 000		MATERIALS & SUPPLIES LOTTERY INSTRUCTIONAL MTRLS SCIENCE LAB MATERIALS OTHER SUPPLIES PUPIL TRANSPORTATION SUPPLIES GIFTS & DONATIONS	2,782,681	1,187,612	3,970,293	2,063,125	779,879	2,843,004	(1,127,289)
4300 999		ESTIMATED UNSPENT	0	388,433	388,433	0	0	0	(388,433)
4400 000		NON-CAPITALIZED EQUIPMENT MAT/SUP/EQUIP TECH	859,962	161,098	1,021,060	967,162	163,465	1,130,627	109,567
		<b>TOTAL-OBJECT CODE 4000</b>	<b>3,744,543</b>	<b>2,452,738</b>	<b>6,197,281</b>	<b>3,030,638</b>	<b>1,333,676</b>	<b>4,364,314</b>	<b>(1,832,967)</b>

**SERVICES AND OPERATING EXPENSES**

Object	Resource		2011-2012 Spring Revision			2011-2012 Unaudited Actuals			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
5100 000		SUBAGREEMENT FOR SERVICES	230,500	1,136,128	1,366,628	358,932	1,278,935	1,637,867	271,239
5200 000		TRAVEL/CONFERENCES/INSERVICE TRNG	105,235	83,518	188,753	85,380	46,455	131,835	(56,918)
5300 000		DISTRICT DUES & MEMBERSHIP	64,666	3,575	68,241	50,777	2,700	53,477	(14,764)
5400 000		INSURANCE	540,663	0	540,663	540,663	0	540,663	0
5500 000		UTILITIES	2,085,652	2,500	2,088,152	1,815,078	2,722	1,817,800	(270,352)
5600 000		RENTALS, LEASES & REPAIRS	817,411	159,600	977,011	844,564	134,190	978,754	1,743
5700 000		INTER-PROGRAM SERVICES	377,505	(393,321)	(15,816)	440,177	(456,818)	(16,641)	(825)
5800 000		PROF./CONSULTING & OTHER SERVICES & OPERATING EXPENSES, INSTRUCTIONAL CONSULT. & LECT.	2,071,596	3,518,459	5,590,055	2,035,963	3,341,054	5,377,017	(213,038)
5900 000		COMMUNICATIONS: VOICE, DATA & POSTAGE	439,811	30,270	470,081	211,147	22,108	233,255	(236,826)
		<b>TOTAL-OBJECT CODE 5000</b>	<b>6,733,039</b>	<b>4,540,729</b>	<b>11,273,768</b>	<b>6,382,681</b>	<b>4,371,346</b>	<b>10,754,027</b>	<b>(519,741)</b>

**CAPITAL OUTLAY**

Object	Resource		2011-2012 Spring Revision			2011-2012 Unaudited Actuals			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
6100 000		SITES & IMPROVEMENT OF SITE	0	0	0	0	0	0	0
6200 000		IMPROVEMENT	0	0	0	0	0	0	0
6400 000		EQUIPMENT	10,850	0	10,850	42,632	0	42,632	31,782
6500 000		EQUIPMENT REPLACEMENT	36,222	0	36,222	10,261	0	10,261	(25,961)
		<b>TOTAL-OBJECT CODE 6000</b>	<b>47,072</b>	<b>0</b>	<b>47,072</b>	<b>52,893</b>	<b>0</b>	<b>52,893</b>	<b>5,821</b>

OTHER OUTGO

Object	Resource		2011-2012 Spring Revision			2011-2012 Unaudited Actuals			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
7130 000	XXXX-XXX	STATE SPECIAL SCHOOLS	0	0	0	6,866	0	6,866	6,866
7130 000	6500 001	STATE SPECIAL SCHOOLS	0	0	0	0	0	0	0
7141 000	6500 001	OTHER TUITION & SPEC. ED EXCESS COS	0	0	0	0	17,176	17,176	17,176
7142 000	6500 001	OTHER TUITION & SPEC. ED EXCESS COS	0	15,000	15,000	0	45,849	45,849	30,849
7142-002	6500-005	ADULT TRANSITION SH PROGRAM	0	30,000	30,000	0	0	0	(30,000)
7142 003	6500 001	SP. ED. NCCSE MOU	0	127,000	127,000	0	119,714	119,714	(7,286)
7142 004	6500 009	SP. ED. CMH	0	0	0	0	281,211	281,211	281,211
7142 001	9010 002	SP. ED. EXCESS COST/CO OFC	0	0	0	0	0	0	0
7281 000	6500 005	ALL OTHER TRANSFER TO DIST/CHARTER	0	0	0	0	28,736	28,736	28,736
7310 001	XXXX XXX	DIRECT SUPPORT/INDIRECT COSTS	(346,389)	346,389	0	(358,270)	358,270	0	0
7350 011	XXXX XXX	ADULT ED INDIRECT - FUND 11-00	(33,543)	0	(33,543)	(43,481)	0	(43,481)	(9,938)
7350 013	XXXX XXX	FOOD SERVICE INDIRECT FD 13-00	(146,045)	0	(146,045)	(126,533)	0	(126,533)	19,512
7438 000	XXXX XXX	SOLAR PROJ DEBT SVC INT	840,639	0	840,639	840,639	0	840,639	0
7439 000	XXXX XXX	SOLAR PROJ OTH DEBT SVC PRINC.	765,588	0	765,588	765,588	0	765,588	0
7615 014	8150 000	TRSF FROM GEN TO DEF. MAINT. FUND 14-00		0	0	0	0	0	0
7619 015	XXXX XXX	TRSF FROM GEN TO FUND 15-00	21,600	130,270	151,870	21,958	131,192	153,150	1,280
7619 XXX	0000 800	INTERFD-TRSF-TO DED. INS.	20,000	0	20,000	173,381	0	173,381	153,381
		<b>TOTAL-OBJECT CODE 7000</b>	<b>1,121,850</b>	<b>648,659</b>	<b>1,770,509</b>	<b>1,280,148</b>	<b>982,148</b>	<b>2,262,296</b>	<b>491,787</b>
		<b>TOTAL-ALL EXPENDITURES</b>	<b>75,404,444</b>	<b>27,542,777</b>	<b>102,947,221</b>	<b>75,399,064</b>	<b>26,753,836</b>	<b>102,152,900</b>	<b>0</b>
		<b>GRAND TOTAL-ALL EXPENDITURES</b>	<b>75,404,444</b>	<b>27,542,777</b>	<b>102,947,221</b>	<b>75,399,064</b>	<b>26,753,836</b>	<b>102,152,900</b>	<b>0</b>

**General Fund Revenue & Expenditures - 2011-2012 Unaudited Actuals**

Business Services Division  
Finance Department

2011-2012  
Unaudited Actuals  
**Summary of Changes**

**Income:**

	<u>Spring Revision</u>	<u>Unaudited Actuals</u>	<u>Summary of Changes</u>	
Revenue Limit	78,630,159	78,639,155	8,996	*
Federal	5,441,173	5,138,675	(302,498)	* <\$167K> Title I Carryover * <\$55K> Workability * <\$34K> Title III LEP Carryover * <\$22K> Title III Immigrant Ed Carryover
Other State	6,731,816	7,015,366	283,550	* \$192K Unrestricted Lottery * \$124K Restricted Lottery * \$91K CA Solar Initiative Rebate * <\$118K> ROP Tier III Flexibility (New Accounting Regulations) * <\$45K> TUPE 6-12 Carryover
Local	8,591,904	9,775,993	1,184,089	* \$839K Donations, College Testing, Coaches, etc. * \$192K Field Use Carryover * \$118K ROP Tier III Flexibility (New Accounting Regulations) * \$40K Coastal Learning Academy * <\$70K> Interest * <\$61K> Special Education AB 602 Funding
Transfers	0	0	0	*
Encroachment	(12,155,682)	(11,646,113)	509,569	* \$351K Contribution increase to Mental Health Services * \$146K Contribution to Unrestricted General Fund from ROP (Tier III Flexibility) * <\$635K> Contribution decrease to Special Education (offset by property tax transfer) * <\$106K> Contribution decrease to Transportation * <\$28K> Contribution decrease to Routine Restricted Maintenance
<b>Total</b>	<b>99,395,052</b>	<b>100,569,189</b>	<b>1,174,137</b>	



**General Fund Revenue & Expenditures - 2011-2012 Unaudited Actuals**

Business Services Division  
Finance Department

2011-2012  
Unaudited Actuals  
**Summary of Changes**

**Expenditures:**

	<u>Spring Revision</u>	<u>Unaudited Actuals</u>	<u>Summary of Changes</u>	
Certificated Salaries	48,041,998	48,286,100	244,102	* \$103K Certificated Substitutes * \$73K Coaches * \$46K Extra-Curricular Salaries * \$22K Home/Health Tutoring
Classified Salaries	16,163,335	16,545,130	381,795	* \$168K Classified At-Will Salaries * \$158K AVID Tutors * \$44K Classified Coaches
Benefits	19,453,258	19,888,140	434,882	* Associated Benefits
Books & Supplies	6,197,281	4,364,314	(1,832,967)	* <\$1.1M> Restricted Programs * <\$711K> Donations, College Testing, Other Carryover
Services & Operating Expenses	11,273,768	10,754,027	(519,741)	* \$72K Mediation Settlements * <237K> Telephone Services * <270K> Utilities
Capital Outlay	47,072	52,893	5,821	*
Other Outgo	1,770,509	2,262,296	491,787	* \$281K County Mental Health Services * \$153K Contribution to Adult Education Fund
<b>Total</b>	<b>102,947,221</b>	<b>102,152,900</b>	<b>(794,321)</b>	