

# San Dieguito Union High School District

## INFORMATION REGARDING BOARD AGENDA ITEM

**TO:** BOARD OF TRUSTEES

**DATE OF REPORT:** February 26, 2013

**BOARD MEETING DATE:** March 7, 2013

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

**SUBMITTED BY:** Ken Noah  
Superintendent

**SUBJECT:** APPROVE AND CERTIFY THE 2012-13  
GENERAL FUND SECOND INTERIM  
BUDGET

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### EXECUTIVE SUMMARY

The Second Interim Budget Report (as of January 31, 2013) for 2012-13 is submitted for approval as required by the California Education Code. This report reflects budget adjustments since the First Interim Report. Assumptions in the Multi-Year Projection are based on instructions from the San Diego County Office of Education (SDCOE) and the Governor's 2013-14 Proposed Budget.

Income is up by \$1.9M and expenditures are up by \$700,000 on a consolidated (unrestricted and restricted funds) basis. Changes to both income and expense are noted on the pages entitled "Summary of Changes." Highlights include:

- Increase in Title I revenue
- Local Revenue from Capital Funds for Solar expenses due to the passage of the GO Bond
- Revenue from donations, and college testing was booked as it has been received
- Encroachment has been increased due to additional Special Education costs
- Estimate for salary column increase removed as all costs are included
- Increase in Special Education Substitute Expenses
- Books & supply expenses have increased due to Title I, Restricted Lottery, and Donations received
- Increase to Services and Operating Expenses for Mediation Settlements and Election expenses

Included as back-up documentation for this agenda item are SACS (Standardized Account Code Structure) reports, as required by SDCOE. As part of the Notice of Criteria and Standards Review and Certification of Financial Condition, some standards are "Not Met." Each of these "Not Met" conditions are explained in the boxes provided

on the following pages. Conditions which cause SDUHSD to not meet a standard include:

6A/6B Additional Federal, State and Local revenue since First Interim has increased revenue overall. Donation revenue received since First Interim has increased the local revenue and books and supplies budgets.

### **MULTI-YEAR PROJECTION:**

In light of the ongoing state fiscal crisis and uncertainties with the Governor's current proposal, conservative assumptions were used in the preparation of the multi-year projection (MYP). At the time of preparation, details were not available for several components of the Governor's proposed budget and were therefore not incorporated. As the legislature continues its hearings on the budget trailer bills and more information is made available, we will update the MYP. Major assumptions in the MYP include:

#### Revenue

- Increase in the Fair Share contribution for 2013-14 based on higher excess property taxes
- Continuation of the equalization plan for funding through the SELPA increasing revenue and reducing the special education encroachment
- Increase in the Mandated Costs Block Grant due to additional funding proposed in the Governor's budget
- Increase for one-time additional Microsoft Voucher Revenue
- Additional Capital Funds for Solar expenses
- Reduction in encroachment from home-to-school transportation
- Reduction in special education encroachment as non-public school alternative program is phased in

#### Expenditures

- Reductions discussed at the December 13, 2012 Budget Workshop incorporated

Since the release of the Governor's Proposed Budget in January, budget trailer bills have begun to be introduced to the legislature to implement the Governor's proposals. Details on how some aspects of his plan will be enacted are still emerging and the legislature has only begun to hold hearings on the bills. The MYP does not incorporate some aspects of the proposed budget as there is not enough information currently to determine the impact or analyze the effects of the bills. Furthermore, some of the Governor's proposals may be amended or may not survive before he releases his May revision.

We are particularly interested in how the proposed Local Control Funding Formula (LCFF) will affect Basic Aid districts. The current bill will radically alter how school districts are funded on a per-pupil basis as a new funding method is phased in over seven years that entitles each district to a base grant for every student and then a

supplemental grant for students who are English learners or who qualify for free & reduced meals.

With revolutionary changes to the per pupil funding model being phased in, we are uncertain how the Fair Share Contribution will be affected in subsequent years. We hope to have more information by Spring Revision. As of now, the fair share formula remains in place in the MYP.

Currently, \$85 billion in federal “sequestration” cuts will take place this year, unless a new agreement is reached by March 1<sup>st</sup>. Education is scheduled to share in these reductions by a loss of between 5.9% and 8.2% in federal revenue. The MYP incorporates the 5.9% federal funding reduction, reducing restricted revenue available in subsequent years.

Staff is analyzing the conditions of federal and state education funding, property tax projections, and other revenue streams for both the current year and for budget year 2013-14. It is likely that our assumptions will change by the time the Board of Trustees reviews Spring Revision and the 2013-14 Proposed Budget. Administration must work toward reducing the deficit between income and expenditures, particularly as reserves are being spent down.

At this point in the budget cycle, the District is able to meet its 3% Unrestricted General Fund reserve requirement in the Multi-Year Projection. It is important to note that absent the implementation of expenditure reductions and revenue enhancements presented to the Board at the December 13<sup>th</sup> Budget Workshop, the District would not be able to meet the state’s reserve requirement in the Unrestricted General Fund. Staff is working on plans to accomplish these reductions in order to preserve the District’s positive budget certification for the current and subsequent years.

<b>Unrestricted</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>
<b>Beginning Balance</b>	13,126,361	7,881,671	6,443,047
<b>Ending Balance</b>	7,881,671	6,443,047	4,494,446
<b>Reserve %</b>	7.6%	6.4%	4.4%

**RECOMMENDATION:**

It is recommended that the Board approve and certify the 2012-13 General Fund Second Interim Budget. It is further recommended the Board approve the positive certification regarding the District’s ability to meet its financial obligations for the remainder of this fiscal year and two subsequent years, and supporting documents as required by AB 2861, Chapter 1150, Statutes of 1986.

**FUNDING SOURCE:            General Fund (03-00 & 06-00)**

## General Fund Revenue & Expenditures - 2012-2013 Second Interim

	2012-2013 First Interim			2012-2013 Second Interim			Change
	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
<b>PROJECTED INCOME</b>							
Revenue Limit / Property Tax	77,222,213	1,872,021	79,094,234	77,222,213	1,891,931	79,114,144	19,910
Federal Income	749,278	3,745,866	4,495,144	749,278	4,005,297	4,754,575	259,431
Other State Income	2,847,196	1,811,761	4,658,957	2,838,380	1,882,650	4,721,030	62,073
Local Income	1,824,918	6,254,778	8,079,696	3,241,976	6,385,772	9,627,748	1,548,052
Transfers	0	0	0	0	0	0	0
Encroachment	(13,557,916)	13,557,916	0	(13,966,651)	13,966,651	0	0
<b>TOTAL PROJECTED INCOME</b>	<b>69,085,689</b>	<b>27,242,342</b>	<b>96,328,031</b>	<b>70,085,196</b>	<b>28,132,301</b>	<b>98,217,497</b>	1,889,466
<b>PROJECTED EXPENDITURES</b>							
Certificated Salaries	40,691,963	7,935,771	48,627,734	40,282,513	8,085,845	48,368,358	(259,376)
Classified Salaries	9,300,991	6,389,595	15,690,586	9,240,407	6,445,752	15,686,159	(4,427)
Benefits	15,273,096	5,036,819	20,309,915	15,263,889	5,006,864	20,270,753	(39,162)
Books & Supplies	2,195,371	2,274,688	4,470,059	2,447,611	2,741,132	5,188,743	718,684
Services & Operating Expenses	6,653,004	5,292,271	11,945,275	6,707,361	5,392,416	12,099,777	154,502
Capital Outlay	48,500	0	48,500	47,741	0	47,741	(759)
Other Outgo	1,343,115	914,312	2,257,427	1,340,364	1,061,406	2,401,770	144,343
Categorical	0	0	0	0	0	0	0
<b>TOTAL PROJECTED EXPENDITURES</b>	<b>75,506,040</b>	<b>27,843,456</b>	<b>103,349,496</b>	<b>75,329,886</b>	<b>28,733,415</b>	<b>104,063,301</b>	713,805
Estimated Unspent	0	0	0	0	0	0	0
Expenditures (over/under) Revenue	(6,420,351)	(601,114)	(7,021,465)	(5,244,690)	(601,114)	(5,845,804)	1,175,661
<b>FUND BALANCE, RESERVES:</b>							
<b>Beginning Balance - July 1</b>	13,126,361	601,114	13,727,475	13,126,361	601,114	13,727,475	0
Audit Adjustment	0	0	0	0	0	0	0
Adjusted Beginning Balance	13,126,361	601,114	13,727,475	13,126,361	601,114	13,727,475	0
<b>Projected Ending Balance - June 30</b>	6,706,010	0	6,706,010	7,881,671	0	7,881,671	1,175,661
<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		0	0	0
<b><i>Assigned:</i></b>							
Basic Aid Reserve (3.0%)	0		0	0		0	0
Other Commitments	0		0	0		0	0
<b><i>Unassigned:</i></b>							
Recommended Min Reserve (4.5%)	4,650,727		4,650,727	4,682,849		4,682,849	32,121
<b>Total Components</b>	<b>4,831,727</b>	<b>0</b>	<b>4,831,727</b>	<b>4,863,849</b>	<b>0</b>	<b>4,863,849</b>	32,121
RESERVE FOR ECONOMIC UNCERTAINTIES	1,874,283	0	1,874,283	3,017,822	0	3,017,822	1,143,540
	1.81%	0.00%	1.81%	2.90%	0.00%	2.90%	1.09%
SPECIAL RESERVE FUND	2,450,937	0	2,450,937	2,453,145	0	2,453,145	
Combined Reserve	8.86%	0.00%	8.86%	9.93%	0.00%	9.93%	

**REVENUE LIMIT SOURCES**

Object	Resource	2012-2013 First Interim			2012-2013 Second Interim			Change
		UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
8011	STATE AID	(39,236)		(39,236)	(39,236)		(39,236)	0
8021	HOMEOWNERS' EXEMPTION	747,987		747,987	747,987		747,987	0
8041	SECURED TAXES	75,305,710		75,305,710	75,305,710		75,305,710	0
8042	UNSECURED TAXES	2,694,108		2,694,108	2,694,108		2,694,108	0
8043	PRIOR YEAR TAXES	10,169		10,169	10,169		10,169	0
8046	SUPPL ED REV AUGMENT FUNDS(SERAF)	0		0	0		0	0
8047	COMMUNITY REDEVELOPMENT FUNDS	15,883		15,883	15,883		15,883	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
8096	XFER TO CHT SCH INLIEU PROP TX	(12,658)	0	(12,658)	(12,658)	0	(12,658)	0
8097	SPECIAL ED EXCESS TAX		372,021	372,021		391,931	391,931	19,910
	<b>TOTAL-REVENUE LIMIT SOURCES</b>	<b>77,222,213</b>	<b>1,872,021</b>	<b>79,094,234</b>	<b>77,222,213</b>	<b>1,891,931</b>	<b>79,114,144</b>	<b>19,910</b>

FEDERAL INCOME

Object	Resource		2012-2013 First Interim			2012-2013 Second Interim			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
8290-000	0000-024		12,629		12,629	12,629		12,629	0
8290 006	0000 012		736,649		736,649	736,649		736,649	0
8290 000	3010 000			545,230	545,230		774,562	774,562	229,332
8290 002	3010 000			167,326	167,326		167,326	167,326	0
8181 000	3310 000			1,949,015	1,949,015		1,973,238	1,973,238	24,223
8181 000	3311 000			106,783	106,783		106,783	106,783	0
8182 000	3327 000			307,300	307,300		307,300	307,300	0
8290 000	3410 000			196,416	196,416		196,416	196,416	0
8290 000	3550 001			119,415	119,415		119,415	119,415	0
8290 000	3550 002			5,584	5,584		5,584	5,584	0
8290 000	4035 000			183,646	183,646		196,960	196,960	13,314
8290 002	4035 000			687	687		687	687	0
8290 000	4036 000			6,000	6,000		6,000	6,000	0
8290 001	4036 000	D		4,179	4,179		4,179	4,179	0
8290 002	4036 000			3,000	3,000		3,000	3,000	0
8290 000	4045 000			1,856	1,856		1,856	1,856	0
8290 000	4201 000			25,000	25,000		25,000	25,000	0
8290 002	4201 000			18,431	18,431		18,431	18,431	0
8290 000	4203 000			71,803	71,803		64,365	64,365	(7,438)
8290 002	4203 000			34,195	34,195		34,195	34,195	0
			<b>749,278</b>	<b>3,745,866</b>	<b>4,495,144</b>	<b>749,278</b>	<b>4,005,297</b>	<b>4,754,575</b>	<b>259,431</b>

D DEFERRED

**OTHER STATE INCOME**

Object	Resource		2012-2013 First Interim			2012-2013 Second Interim			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
8590 000	0000 000		610,166		610,166	610,166		610,166	0
8590 002	0000 000	D	0		0	(8,816)		(8,816)	(8,816)
8590 005	0000 000		(5,739,241)		(5,739,241)	(5,739,241)		(5,739,241)	0
8590 006	0000 012		922,847		922,847	922,847		922,847	0
8590 002	0000 023		0		0	0		0	0
8590 000	0000 024		6,122		6,122	6,122		6,122	0
8550 000	0425 000		357,722		357,722	357,722		357,722	0
8590 000	0900 XXX		5,212,182		5,212,182	5,212,182		5,212,182	0
8560 000	1100 000		1,408,290		1,408,290	1,408,290		1,408,290	0
8560-002	1100 000		69,108		69,108	69,108		69,108	0
8560 000	6300 000			210,000	210,000		210,000	210,000	0
8560 002	6300 000			0	0		70,889	70,889	70,889
8590 000	6512 000			0	0		0	0	0
8590 003	6512 000			701,934	701,934		701,934	701,934	0
8590 000	6520 000			292,190	292,190		292,190	292,190	0
8590 000	6530 000			1,789	1,789		1,789	1,789	0
8590 000	6535 000			4,618	4,618		4,618	4,618	0
8590 000	6690 000			137,870	137,870		137,870	137,870	0
8590 002	6690 000			45,332	45,332		45,332	45,332	0
8311 000	7090 000			398,028	398,028		398,028	398,028	0
8311 000	7230 000			482,709	482,709		482,709	482,709	0
8311 005	7230 000			(482,709)	(482,709)		(482,709)	(482,709)	0
8311 000	7240 000			59,185	59,185		59,185	59,185	0
8311 005	7240 000			(59,185)	(59,185)		(59,185)	(59,185)	0
8590 000	7810 004			20,000	20,000		20,000	20,000	0
<b>TOTAL OTHER STATE REVENUE</b>			<b>2,847,196</b>	<b>1,811,761</b>	<b>4,658,957</b>	<b>2,838,380</b>	<b>1,882,650</b>	<b>4,721,030</b>	<b>62,073</b>

D DEFERRED

LOCAL INCOME

Object	Resource		2012-2013 First Interim			2012-2013 Second Interim			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
8631 000	0100 046	SALE OF EQUIPMENT & SUPPLIES	10,000		10,000	10,000		10,000	0
8631 001	0100 046	SALE OF EQUIPMENT & SUPPLIES	0		0	0		0	0
8650 XXX	0000 634/5	M & O FIELD USE	100,000		100,000	100,000		100,000	0
8660 XXX	0100 040	INTEREST	455,697		455,697	455,697		455,697	0
8675 001	7230 002	TRANSPORT.SERVICES PARENT PAY		525,000	525,000		525,000	525,000	0
8677 000	6500 007	SP ED, NCCSE		54,000	54,000		54,000	54,000	0
8677 004	0100 038	INT/AGY PRIVATE CONTRACTOR	50,000		50,000	50,000		50,000	0
8677 005	7230 009	INT/AG REV - OTHER TRANSP		32,752	32,752		32,752	32,752	0
8677 006	9010 006	INT/AG REV - APCD - BUS PROGRAM		0	0		0	0	0
8677 007	9025 XXX	INT/AG. REV. - ROP TIER III		0	0		0	0	0
8677 010	6500 004	COASTAL LEARNING ACADEMY		100,000	100,000		100,000	100,000	0
8677 012	7230 009	I/A TRASPOTATION HTS		0	0		0	0	0
8677 012	7240 002	SP ED, TRANSPORTATION		20,000	20,000		20,000	20,000	0
8677 014	0100 051	ADMIN DEV FEES RSF/SB	1,500		1,500	1,500		1,500	0
8689 001	0100 039	OTHER PARKING FINES-TP	736		736	1,481		1,481	745
8689 001	0100 052	OTHER PARKING FINES-CCA	940		940	1,125		1,125	185
8689 001	0100 054	OTHER PARKING FINES-LCC	0		0	703		703	703
8989 001	0100 055	OTHER PARKING FINES-SDA	0		0	78		78	78
8689 005	0100 050	STUDENT PARKING FEES-TP	17,831		17,831	20,701		20,701	2,870
8689 010	0100 048	STUDENT PARKING FEES-LCC	15,071		15,071	19,551		19,551	4,480
8689 013	0100 049	STUDENT PARKING FEES-SDA	8,955		8,955	11,532		11,532	2,577
8689 014	0100 047	STUDENT PARKING FEES-CCA	14,500		14,500	16,710		16,710	2,210
8689 050	0000 300	TRANSP FEES-ATHL-TP	115,000		115,000	115,000		115,000	0
8689 100	0000 300	TRANSP FEES-ATHL-LCC	100,000		100,000	100,000		100,000	0
8689 130	0000 300	TRANSP FEES-ATHL-SDA	40,000		40,000	40,000		40,000	0
8689 140	0000 300	TRANSP FEES-ATHL-CCA	60,800		60,800	60,800		60,800	0
8699 000	0100 030	22ND AGR DIST NON COOP*	44,058		44,058	44,058		44,058	0
8699 000	9010 010-3	SB70 CAREER DEV		79,739	79,739		149,239	149,239	69,500
8699 700	0000 012	CAPITAL FUNDS FOR SOLAR	0		0	1,185,907		1,185,907	1,185,907
8699 XXX	XXXX XXX	OTHER LOCAL INCOME	719,431	26,140	745,571	917,283	120,140	1,037,423	291,852
8710 000	6500 008	SP ED, SEAS		38,000	38,000		38,000	38,000	0
8782 XXX	1100 001	ROP LOTTERY TRANSFER	70,399		70,399	89,850		89,850	19,451
8782 XXX	6300 001	ROP RESTRICTED LOTTERY		0	0		9,225	9,225	9,225
8782 000	9025 XXX	ROP COUNTY OFFICE		1,575,458	1,575,458		1,575,458	1,575,458	0
8783 000	0000 000	ALL OTHER TRANSFERS FROM JPA	0		0	0		0	0
8792 000	6500 000	SPECIAL EDUCATION		3,803,689	3,803,689		3,761,958	3,761,958	(41,731)
		<b>TOTAL LOCAL REVENUE</b>	<b>1,824,918</b>	<b>6,254,778</b>	<b>8,079,696</b>	<b>3,241,976</b>	<b>6,385,772</b>	<b>9,627,748</b>	<b>1,548,052</b>
8919 019	0100 085	TRANSFER FROM CAP. FAC. 25-19	0	0	0	0	0	0	0
8919 011	6285 000	TRANSFER FROM AD ED 11-00 FLEXIBILITY TRANSFER	0	0	0	0	0	0	0
8919 015	7230 000	I/F TRANSFER IN FR TRANSP EQUIP	0	0	0	0	0	0	0
8919 016	0000 000	I/TRANSF SELF INS FD	0	0	0	0	0	0	0
		<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	(13,711,651)	0	(13,711,651)	(14,118,908)	0	(14,118,908)	(407,257)
8980 000	1100-001	ROP LOTTERY TRANSFER	(70,399)	0	(70,399)	(89,850)	0	(89,850)	(19,451)
8980 000	6500 000	CONTRIBUTION TO SPEC. ED. FOR ENCROACHMENT		6,938,400	6,938,400		7,326,070	7,326,070	387,670
8980 000	6512 000	SPED MENTAL HEALTH SERVICES		1,146,042	1,146,042		1,223,542	1,223,542	77,500
8980 000	7230 000	CONTRIBUTION TO H-T-S TRANSPORTATION		50,036	50,036		29,566	29,566	(20,470)
8980 005	7230 000	CONTRIBUTION TO HTS. TRANSP. FAIR SHARE		482,709	482,709		482,709	482,709	0
8980 000	7240 000	CONTRIBUTION TO SP. ED. TRANSP. FOR ENCROACH.		2,792,932	2,792,932		2,750,123	2,750,123	(42,809)
8980 005	7240 000	CONTRIBUTION TO SP. ED. TRANSP. FAIR SHARE		59,384	59,384		59,384	59,384	0
8980 000	8150 000	CONTRIBUTION TO ROUTINE REPAIR FOR ENCROACH.		2,242,148	2,242,148		2,247,514	2,247,514	5,366
8980 000	9025 XXX	ROP LOTTERY TRANSFER		70,399	70,399		89,850	89,850	19,451
8990 007	9025 000	ROP TIER III REVENUE		(224,134)	(224,134)		(242,107)	(242,107)	(17,973)
8990 007	0000 000	ROP TIER III REVENUE	224,134	0	224,134	242,107	0	242,107	17,973
		<b>SUBTOTAL ENCROACHMENT</b>	<b>(13,557,916)</b>	<b>13,557,916</b>	<b>0</b>	<b>(13,966,651)</b>	<b>13,966,651</b>	<b>0</b>	<b>0</b>
		<b>TOTAL TRANSFERS</b>	<b>(13,557,916)</b>	<b>13,557,916</b>	<b>0</b>	<b>(13,966,651)</b>	<b>13,966,651</b>	<b>0</b>	<b>0</b>
		<b>TOTAL ALL REVENUE W/O TEMP TRSFERS</b>	<b>69,085,689</b>	<b>27,242,342</b>	<b>96,328,031</b>	<b>70,085,196</b>	<b>28,132,301</b>	<b>98,217,497</b>	<b>1,889,466</b>
		OTHER I/F TRANSFERS IN-TEMP			0			0	0
		<b>TOTAL REVENUE WITH ALL TRANSFERS</b>	<b>69,085,689</b>	<b>27,242,342</b>	<b>96,328,031</b>	<b>70,085,196</b>	<b>28,132,301</b>	<b>98,217,497</b>	<b>1,889,466</b>



**CERTIFICATED SALARIES**

Object	Resource		2012-2013 First Interim			2012-2013 Second Interim			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
1100 000		TEACHERS' SALARIES	33,328,661	7,443,818	40,772,479	32,938,635	7,577,738	40,516,373	(256,106)
1100 033		EL STIPEND	475,000	0	475,000	475,000	0	475,000	0
1200 000		PUPIL SUPPORT: LIBRARIANS GUIDANCE, WELFARE & ATTEND. PHYSICAL & MENTAL HEALTH	2,744,183	71,896	2,816,079	2,744,183	81,215	2,825,398	9,319
1300 000		SUPERVISORS, ADMIN: SUPERINTENDENTS ADMINISTRATORS	3,596,862	278,668	3,875,530	3,577,438	285,503	3,862,941	(12,589)
1900 000		OTHER CERTIFICATED	547,257	141,389	688,646	547,257	141,389	688,646	0
		<b>TOTAL-OBJECT CODE 1000</b>	<b>40,691,963</b>	<b>7,935,771</b>	<b>48,627,734</b>	<b>40,282,513</b>	<b>8,085,845</b>	<b>48,368,358</b>	<b>(259,376)</b>

**CLASSIFIED SALARIES**

Object	Resource		2012-2013 First Interim			2012-2013 Second Interim			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
2100 000		INSTRUCTIONAL AIDES	861,200	2,148,020	3,009,220	861,000	2,188,846	3,049,846	40,626
2200 000		CLASSIFIED SUPPORT: MAINTENANCE & OPERATIONS INSTR. MEDIA / LIBRARY TRANSPORTATION	2,884,376	3,595,382	6,479,758	2,872,004	3,611,124	6,483,128	3,370
2300 000		SUPERVISORS AND ADMINISTRATORS' SALARIES	866,274	312,221	1,178,495	866,274	312,221	1,178,495	0
2400 000		CLERICAL & OFFICE PERSONNEL	4,322,856	332,472	4,655,328	4,285,981	332,061	4,618,042	(37,286)
2900 000		OTHER CLASSIFIED	366,285	1,500	367,785	355,148	1,500	356,648	(11,137)
		<b>TOTAL-OBJECT CODE 2000</b>	<b>9,300,991</b>	<b>6,389,595</b>	<b>15,690,586</b>	<b>9,240,407</b>	<b>6,445,752</b>	<b>15,686,159</b>	<b>(4,427)</b>

**EMPLOYEE BENEFITS**

Object	Resource		2012-2013 First Interim			2012-2013 Second Interim			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
3100 000		STATE TEACHERS' RETIREMENT SYS	3,684,773	652,300	4,337,073	3,649,358	665,954	4,315,312	(21,761)
3200 000		PUBLIC EMPLOYEE RETIREMENT SYS	1,080,037	672,134	1,752,171	1,074,494	666,552	1,741,046	(11,125)
3311/2 000		SOCIAL SECURITY	631,481	399,890	1,031,371	627,724	401,660	1,029,384	(1,987)
3321/2 000		MEDICARE	696,393	200,522	896,915	690,415	201,183	891,598	(5,317)
3400 000		INC PROTCT+CERT DNTAL+LIFE	506,266	124,230	630,496	511,219	124,274	635,493	4,997
3500 000		UNEMPLOYMENT INSURANCE	606,938	157,524	764,462	601,559	159,356	760,915	(3,547)
3600 000		WORKERS' COMPENSATION	942,428	240,887	1,183,315	934,206	243,689	1,177,895	(5,420)
3700 000		RETIREE BENEFITS (H & W)	605,064	152,083	757,147	602,269	153,034	755,303	(1,844)
3800 000		PERS REDUCTION	0	0	0	0	0	0	0
3900 000		FLEX ACCOUNTS	6,519,716	2,437,249	8,956,965	6,572,645	2,391,162	8,963,807	6,842
		<b>TOTAL-OBJECT CODE 3000</b>	<b>15,273,096</b>	<b>5,036,819</b>	<b>20,309,915</b>	<b>15,263,889</b>	<b>5,006,864</b>	<b>20,270,753</b>	<b>(39,162)</b>

**BOOKS AND SUPPLIES**

Object	Resource		2012-2013 First Interim			2012-2013 Second Interim			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
4100 000		TEXTBOOKS (7-8 + 9-12)	0	150,000	150,000	0	150,000	150,000	0
4200 000		BOOKS OTHER THAN TEXTBOOKS	1,350	52,570	53,920	1,872	52,570	54,442	522
4300 000		MATERIALS & SUPPLIES LOTTERY INSTRUCTIONAL MTRLS SCIENCE LAB MATERIALS OTHER SUPPLIES PUPIL TRANSPORTATION SUPPLIES GIFTS & DONATIONS	1,899,114	1,803,768	3,702,882	2,160,080	2,028,036	4,188,116	485,234
4300 999		ESTIMATED UNSPENT	0	152,829	152,829	0	359,005	359,005	206,176
4400 000		NON-CAPITALIZED EQUIPMENT MAT/SUP/EQUIP TECH	294,907	115,521	410,428	285,659	151,521	437,180	26,752
		<b>TOTAL-OBJECT CODE 4000</b>	<b>2,195,371</b>	<b>2,274,688</b>	<b>4,470,059</b>	<b>2,447,611</b>	<b>2,741,132</b>	<b>5,188,743</b>	<b>718,684</b>

**SERVICES AND OPERATING EXPENSES**

Object	Resource		2012-2013 First Interim			2012-2013 Second Interim			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
5100 000		SUBAGREEMENT FOR SERVICES	130,500	2,079,410	2,209,910	130,500	2,079,410	2,209,910	0
5200 000		TRAVEL/CONFERENCES/INSERVICE TRNG	165,375	73,805	239,180	166,645	74,805	241,450	2,270
5300 000		DISTRICT DUES & MEMBERSHIP	63,135	2,750	65,885	62,257	1,250	63,507	(2,378)
5400 000		INSURANCE	556,475	0	556,475	556,475	0	556,475	0
5500 000		UTILITIES	2,109,818	2,500	2,112,318	2,109,818	2,500	2,112,318	0
5600 000		RENTALS, LEASES & REPAIRS	722,227	115,192	837,419	723,907	127,692	851,599	14,180
5700 000		INTER-PROGRAM SERVICES	505,114	(518,914)	(13,800)	504,814	(518,614)	(13,800)	0
5800 000		PROF./CONSULTING & OTHER SERVICES & OPERATING EXPENSES, INSTRUCTIONAL CONSULT. & LECT.	2,054,350	3,513,528	5,567,878	2,123,978	3,602,173	5,726,151	158,273
5900 000		COMMUNICATIONS: VOICE, DATA & POSTAGE	346,010	24,000	370,010	328,967	23,200	352,167	(17,843)
		<b>TOTAL-OBJECT CODE 5000</b>	<b>6,653,004</b>	<b>5,292,271</b>	<b>11,945,275</b>	<b>6,707,361</b>	<b>5,392,416</b>	<b>12,099,777</b>	<b>154,502</b>

**CAPITAL OUTLAY**

Object	Resource		2012-2013 First Interim			2012-2013 Second Interim			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
6100 000		SITES & IMPROVEMENT OF SITE	0	0	0	0	0	0	0
6200 000		IMPROVEMENT	0	0	0	0	0	0	0
6400 000		EQUIPMENT	36,000	0	36,000	36,000	0	36,000	0
6500 000		EQUIPMENT REPLACEMENT	12,500	0	12,500	11,741	0	11,741	(759)
		<b>TOTAL-OBJECT CODE 6000</b>	<b>48,500</b>	<b>0</b>	<b>48,500</b>	<b>47,741</b>	<b>0</b>	<b>47,741</b>	<b>(759)</b>

OTHER OUTGO

Object	Resource		2012-2013 First Interim			2012-2013 Second Interim			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
7130 000	XXXX XXX	STATE SPECIAL SCHOOLS	0	0	0	6,843	0	6,843	6,843
7141 000	65XX XXX	SPED OTH TUIT- DEFIC PMTS-SCH	0	0	0	0	34,814	34,814	34,814
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	30,000	30,000	0	30,000	30,000	0
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	34,814	34,814	0	0	0	(34,814)
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	137,500	137,500	137,500
7310 001	XXXX XXX	DIRECT SUPPORT/INDIRECT COSTS	(220,109)	220,109	0	(229,703)	229,703	0	0
7350 011	XXXX XXX	ADULT ED INDIRECT - FUND 11-00	(32,608)	0	(32,608)	(32,608)	0	(32,608)	0
7350 013	XXXX XXX	FOOD SERVICE INDIRECT FD 13-00	(116,839)	0	(116,839)	(116,839)	0	(116,839)	0
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	0	0	0	0	0	0	0
7619 015	XXXX XXX	TRSF FROM GEN TO FUND 15-00	11,444	3,000	14,444	11,444	3,000	14,444	0
7619 011	0000 800	I/F TRANSF TO ADULT ED	75,000	0	75,000	75,000	0	75,000	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>1,343,115</b>	<b>914,312</b>	<b>2,257,427</b>	<b>1,340,364</b>	<b>1,061,406</b>	<b>2,401,770</b>	<b>144,343</b>
		<b>TOTAL-ALL EXPENDITURES</b>	<b>75,506,040</b>	<b>27,843,456</b>	<b>103,349,496</b>	<b>75,329,886</b>	<b>28,733,415</b>	<b>104,063,301</b>	<b>0</b>
		<b>GRAND TOTAL-ALL EXPENDITURES</b>	<b>75,506,040</b>	<b>27,843,456</b>	<b>103,349,496</b>	<b>75,329,886</b>	<b>28,733,415</b>	<b>104,063,301</b>	<b>0</b>

**General Fund Revenue & Expenditures - 2012-2013 Second Interim**

Business Services Division  
Finance Department

2012-2013  
Second Interim  
**Summary of Changes**

**Income:**

	<u>First Interim</u>	<u>Second Interim</u>	<u>Summary of Changes</u>	
Revenue Limit	79,094,234	79,114,144	19,910	* \$20K Property Tax
Federal	4,495,144	4,754,575	259,431	* \$229K Title I
Other State	4,658,957	4,721,030	62,073	* \$71K Restricted Lottery Prior Year
Local	8,079,696	9,627,748	1,548,052	* \$1.2M Capital Funds for Solar (GO Bond) * \$194K Donations, College Testing * \$163K SB70 Career Development * \$19K ROP Lottery * <\$42K> Special Education
Transfers	0	0	0	*
Encroachment	(13,557,916)	(13,966,651)	(408,735)	* \$388K Special Education Contribution * \$78K Mental Health Contribution * <\$63K> Transportation Contribution
<b>Total</b>	<b>96,328,031</b>	<b>98,217,497</b>	<b>1,889,466</b>	



**General Fund Revenue & Expenditures - 2012-2013 Second Interim**

Business Services Division  
Finance Department

2012-2013  
Second Interim  
**Summary of Changes**

**Expenditures:**

	<u>First Interim</u>	<u>Second Interim</u>	<u>Summary of Changes</u>	
Certificated Salaries	48,627,734	48,368,358	(259,376)	* \$103K Special Ed Sub Costs * <\$300K> Column Change Estimate
Classified Salaries	15,690,586	15,686,159	(4,427)	
Benefits	20,309,915	20,270,753	(39,162)	* Corresponding Benefits
Books & Supplies	4,470,059	5,188,743	718,684	* \$229K Title I * \$194K Donations, College Testing * \$81K SB70 Career Development * \$71K Restricted Lottery
Services & Operating Expenses	11,945,275	12,099,777	154,502	* \$ 85K Special Ed Mediation Settlements * \$ 57K Election Expense
Capital Outlay	48,500	47,741	(759)	*
Other Outgo	2,257,427	2,401,770	144,343	* \$135K County Mental Health Prior Year Expense
<b>Total</b>	<b>103,349,496</b>	<b>104,063,301</b>	<b>713,805</b>	