

San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: August 23, 2014

BOARD MEETING DATE: September 4, 2014

PREPARED BY: Delores Perley, Chief Financial Officer
Eric Dill, Assoc. Supt., Business Services

SUBMITTED BY: Rick Schmitt,
Superintendent

SUBJECT: CERTIFICATION OF THE 2013-14 UNAUDITED ACTUAL
INCOME AND EXPENDITURES

EXECUTIVE SUMMARY

The Board of Trustees adopted budgets on June 20, 2013 for 2013-14 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 2013-14 Spring Budget Revision to the Unaudited Actuals.

In 2013-14, the State's new funding model, Local Control Funding Formula (LCFF), began. However, as a Basic Aid district, this new formula provided little change in funding. Property tax revenue, the district's main source of unrestricted funding, remained steady throughout the year, with San Diego County Property Tax Services estimates showing little change. However, by June 30th, revenues had increased by over \$600,000 from their estimates, which is an increase of over \$3M from 2012-13 receipts.

In prior years, the gains that were made in closing the deficit at year-end were realized through unspent budget allocations. For 2013-14, LCFF required Home to School and Special Ed Transportation expenses to be included in the unrestricted general fund. Other unrestricted budgets were much more closely aligned with anticipated expenditures. As such, the Board will notice that the savings in the general fund expenditures derive from the unrestricted and restricted carryover funds. Restricted budgets are often intentionally unspent so they can be carried over into multiple years.

The net increase to the ending balance will be carried forward when staff presents the Fall Revision to the 2014-15 budget to the Board at the October 2, 2014 meeting. The improved reserve levels are welcome given the \$1.6 Million deficit approved in the Adopted Budget. As economic conditions continue to slowly improve, the Administration is placing a top priority on using additional resources to eliminate the structural deficit, restore reserves, address liabilities such as Other Post-Employment Benefits (OPEB) and CalSTRS, address ongoing deferred maintenance needs, and to support classroom instruction with implementation of the Common Core State Standards.

The following attachments are included:

- Attachment A – This shows a comparison for 2013-14 between the General Fund Spring Budget Revision and Unaudited Actual balances for income, expenditures and the ending fund balance. The

unrestricted ending balance for 2013-14 [and the beginning balance for 2014-15] has increased by \$3.9 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 almost \$1.8 Million, due to various restricted programs that will carry-over to 2014-15, including Common Core funding. For 2013-14, the ending balance includes an ending balance assignment for the donation carryover amount of \$751,195 as well as a Basic Aid assignment of \$5,158,728. The Basic Aid assignment is based on the difference between budgeted property tax and the state LCFF funding “floor” as per Board Policy 3111, originally adopted in May 2010.

Significant changes:

Federal Income

A significant decrease in Federal Income is shown due to the carry-over revenue that will be deferred to 2014-15, including Title I.

State Income

State Income increased by additional Lottery revenue. In addition, rebates from the California Solar Initiative were \$276K higher than anticipated. These rebates are based on the solar energy generated, which has been higher than our original projections.

Local Income

Local Income showed an overall increase. Revenue from donations, college testing fees, use of facilities and salary reimbursement increased by \$1.1M. This revenue is typically unbudgeted and recognized 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 increased by \$1.3M due mostly to an LCFF change. In prior years, an amount equal to the revenue limit was transferred to special education revenue for the average daily attendance (ADA). This transfer is no longer required due to LCFF. Special Ed showed some savings in area such as Non-Public School and Agencies as compared to Spring Revision. However, the encroachment for Special Ed is higher than 12-13. Home-to-School and Special Education Transportation are both now expensed in the unrestricted general fund, therefore overall contributions are lower as no encroachment is shown. Each of these programs showed a savings of \$100K compared to Spring Revision. Also, ROP was again able to contribute \$238K to the general fund while increasing classes. In 2014-15, the ROP funding will be reduced by the San Diego County Office of Education by over \$658K.

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 the insurance waiver distribution, which is offset by a transfer from fund 67-16.

Classified Salaries

Classified salaries showed a decrease to the budget due to savings in transportation salaries, and special education instructional assistant salaries. These savings were partially offset by an increase in salaries paid for by donations.

Books and Supplies

An additional \$2.4M was saved compared to our projections at Spring Revision. However, \$2.3M is from restricted sources and this savings will be included in the 2014-15 budget as carryover. The unrestricted savings included donation carryover that will also be included in the 2014-15 budget at Fall Revision.

Services and Operating Expenses

Savings in the Services and Operating Expenses were primarily in Mental Health expenses as several of these students were transitioned from a residential treatment center to a Non-Public School, or District programs. This area also shows a decrease in computer licensing, consulting services, repairs & maintenance, and other services in donation accounts. The donation amounts are part of the carryover that will be included in the 2014-15 budget at Fall Revision. These savings were partially offset by increases Special Ed legal expenses and settlement agreements as well as telephone expense due to timing of e-rate rebates.

Other Outgo

Other Outgo decreased by \$139K due to savings in county Special Education programs.

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 4.83%, in addition to the Board's 4.5% requirement. The District is fully funding the minimum Basic Aid Reserve, which is the difference between anticipated property tax revenue and the LCFF funding "floor." Reserves also include \$751K for carryover amounts in the unrestricted General Fund which will be reflected in the 2014-15 budget and \$1M for the estimated implementation costs for the County Office of Education's new integrated financial and personnel system. Payments for this new system are scheduled to begin in 2014-15. The implementation costs will be included in the 2014-15 Fall Revision expenses.

RECOMMENDATION:

It is recommended that the Board certify the 2013-14 Unaudited Actual Income and Expenditures, as shown in the attached supplements.

FUNDING SOURCE:

N/A

General Fund Revenue & Expenditures - 2013-2014 Unaudited Actuals

	2013-2014 Spring Revision			2013-2014 Unaudited Actuals			Change
	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
PROJECTED INCOME							
LCFF/Revenue Limit / Property Tax	83,596,132	1,873,355	85,469,487	85,710,553	424,840	86,135,393	665,906
Federal Income	696,095	4,076,498	4,772,593	696,209	3,522,512	4,218,721	(553,872)
Other State Income	3,337,259	4,302,672	7,639,931	3,682,611	4,311,660	7,994,271	354,340
Local Income	2,324,331	6,862,417	9,186,748	4,088,245	6,249,394	10,337,639	1,150,891
Transfers	765,588	0	765,588	1,304,997	0	1,304,997	539,409
Encroachment	(15,190,991)	15,190,991	0	(12,348,186)	12,348,186	0	0
TOTAL PROJECTED INCOME	75,528,414	32,305,933	107,834,347	83,134,430	26,856,591	109,991,021	2,156,674
PROJECTED EXPENDITURES							
Certificated Salaries	40,247,772	9,564,891	49,812,663	40,738,454	9,541,779	50,280,233	467,570
Classified Salaries	9,542,091	6,778,600	16,320,691	11,836,408	4,201,797	16,038,205	(282,486)
Benefits	15,307,777	5,446,490	20,754,267	16,371,549	4,298,815	20,670,363	(83,904)
Books & Supplies	2,516,551	3,582,469	6,099,020	3,020,294	705,538	3,725,832	(2,373,188)
Services & Operating Expenses	6,693,520	5,546,849	12,240,369	6,116,646	5,286,628	11,403,274	(837,095)
Capital Outlay	224,023	15,506	239,529	222,407	26,913	249,320	9,791
Other Outgo	1,254,573	1,102,355	2,356,928	1,212,424	1,005,349	2,217,774	(139,154)
Categorical	0	0	0	0	0	0	0
TOTAL PROJECTED EXPENDITURES	75,786,307	32,037,160	107,823,467	79,518,183	25,066,819	104,585,001	(3,238,466)
Estimated Unspent	0	0	0	0	0	0	0
Expenditures (over/under) Revenue	(257,893)	268,773	10,880	3,616,247	1,789,773	5,406,020	5,395,140
FUND BALANCE, RESERVES:							
Beginning Balance - July 1	13,266,543	931,227	14,197,770	13,266,543	931,227	14,197,770	0
Audit Adjustment	0	0	0	0	0	0	0
Adjusted Beginning Balance	13,266,543	931,227	14,197,770	13,266,543	931,227	14,197,770	0
Projected Ending Balance - June 30	13,008,650	1,200,000	14,208,650	16,882,790	2,721,000	19,603,790	5,395,140
COMPONENTS OF THE ENDING BALANCE:							
Nonspendable:							
Revolving Cash Fund 9130	180,000		180,000	175,225		175,225	(4,775)
Stores Inventory 9320	1,000		1,000	438		438	(562)
Prepaid Expenses 9330	0		0	15,379		15,379	15,379
Restricted:							
Reserve for categorical programs		1,200,000	1,200,000		2,721,000	2,721,000	1,521,000
Assigned:							
Basic Aid Reserve	3,234,704		3,234,704	5,158,728		5,158,728	1,924,024
MITI Implementation Reserve	1,021,700		1,021,700	1,021,700		1,021,700	0
Donation Carryover Reserve	0		0	751,195		751,195	0
Unassigned:							
Recommended Min Reserve (4.5%)	4,852,056		4,852,056	4,706,325		4,706,325	(145,731)
Total Components	9,289,460	1,200,000	10,489,460	11,828,990	2,721,000	14,549,990	4,060,530
RESERVE FOR ECONOMIC UNCERTAINTIES	3,719,190	0	3,719,190	5,053,800	0	5,053,800	1,334,610
	3.45%	0.00%	3.45%	4.83%	0.00%	4.83%	1.38%

LCFF/REVENUE LIMIT SOURCES

Object	Resource		2013-2014 Spring Revision			2013-2014 Unaudited Actuals			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
8011		STATE AID	280,857		280,857	320,093		320,093	39,236
8012		EPA CURRENT YEAR	2,427,960		2,427,960	2,409,140		2,409,140	(18,820)
8019		EPA PRIOR YEAR	0		0	53,072		53,072	53,072
8021		HOMEOWNERS' EXEMPTION	735,727		735,727	735,729		735,729	2
8041		SECURED TAXES	78,934,531		78,934,531	79,480,143		79,480,143	545,612
8042		UNSECURED TAXES	2,770,505		2,770,505	2,786,096		2,786,096	15,591
8043		PRIOR YEAR TAXES	(66,701)		(66,701)	(86,907)		(86,907)	(20,206)
8044		SUPPLEMENTAL TAXES	0		0			0	0
8045		ED REV AUGMENT FUNDS(ERAF)	0		0			0	0
8046		SUPPL ED REV AUGMENT FUNDS(SERAF)	0		0			0	0
8047		COMMUNITY REDEVELOPMENT FUNDS	13,003		13,003	13,138		13,138	135
8082		OTHER TAXES	500		500	99		99	(401)
8089		50% RECAPTURE, OTHER TAXES	(250)		(250)	(49)		(49)	201
8091		SPECIAL ED ADA	(1,500,000)	1,500,000	0	0	0	0	0
8092		PERS REDUCTION TRANSFER			0			0	0
8096		XFER TO CHT SCH INLIEU PROP TX			0			0	0
8097		SPECIAL ED EXCESS TAX		373,355	373,355		424,840	424,840	51,485
		TOTAL-REVENUE LIMIT SOURCES	83,596,132	1,873,355	85,469,487	85,710,553	424,840	86,135,393	665,906

FEDERAL INCOME

Object	Resource		2013-2014 Spring Revision			2013-2014 Unaudited Actuals			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
8290-000	0000-024		23,535		23,535	23,535		23,535	0
8290 006	0000 012		672,560		672,560	672,674		672,674	114
8290 000	3010 000			774,035	774,035		457,205	457,205	(316,830)
8290 002	3010 000			349,822	349,822		349,822	349,822	0
8290 000	3185-000				0		20,000	20,000	20,000
8290 001	3185-000	D		17,500	17,500		17,500	17,500	0
8290 002	3185-000	D		32,500	32,500		12,500	12,500	(20,000)
8181 000	3310 000			1,806,301	1,806,301		1,806,300	1,806,300	(1)
8181 001	3310 312			203,028	203,028		47,931	47,931	(155,097)
8181 000	3311 000			158,306	158,306		158,306	158,306	0
8182 000	3327 000			137,185	137,185		138,418	138,418	1,233
8182 002	3327 000			0	0		(203)	(203)	(203)
8290 000	3410 000			196,416	196,416		173,163	173,163	(23,253)
8290 000	3550 001			117,921	117,921		117,724	117,724	(197)
8290 002	3550 001			0	0		2,012	2,012	2,012
8290 000	3550 002				0		0	0	0
8290 000	4035 000			183,874	183,874		158,084	158,084	(25,790)
8290 002	4035 000			9,913	9,913		9,913	9,913	0
8290 000	4036 000				0		0	0	0
8290 001	4036 000	D		7,179	7,179		0	0	(7,179)
8290 002	4036 000			3,000	3,000		0	0	(3,000)
8290 000	4045 000			1,752	1,752		0	0	(1,752)
8290 002	4045 000				0		0	0	0
8290 000	4201 000			24,200	24,200		22,637	22,637	(1,563)
8290 001	4201 000	D			0		0	0	0
8290 002	4201 000				0		0	0	0
8290 000	4203 000			53,566	53,566		49,548	49,548	(4,018)
8290 001	4203 000	D		0	0		(18,348)	(18,348)	(18,348)
8290 002	4203 000			0	0		0	0	0
			696,095	4,076,498	4,772,593	696,209	3,522,512	4,218,721	(553,872)

D DEFERRED

LOCAL INCOME

8600-8999	Object	Resource	2013-2014			2013-2014			Change
			Spring Revision			Unaudited Actuals			
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
8625 000	9625 000	COMMUNITY DEVELOPMENT	0	7,377	7,377		17,204	17,204	9,827
8631 000	0000-000	SALE OF EQUIPMENT & SUPPLIES	10,000		10,000	17,301		17,301	7,301
8650 XXX	0000 634/5	M & O FIELD USE	109,524		109,524	124,295		124,295	14,771
8650 000	0100 XXX	LEASES AND RENTALS-SITE USE			0	108,742		108,742	108,742
8660 XXX	0000 000	INTEREST	320,000		320,000	263,730		263,730	(56,270)
8675 XXX	0000 723	TRANSPORT.SERVICES PARENT PAY	0	525,000	525,000	488,655		488,655	(36,345)
8677 000	6500 007	SP ED, NCCSE			0			0	0
8677 004	0100 038	INT/AGY PRIVATE CONTRACTOR	75,000		75,000	61,266		61,266	(13,734)
8677 007	9025 XXX	INT/AG. REV. - ROP TIER III			0	0		0	0
8677 010	6500 004	COASTAL LEARNING ACADEMY	0	100,000	100,000	0	140,049	140,049	40,049
8677 014	0000 000	I/AG. ADM/DEV.FEE.SB/RSF	1,500		1,500			0	(1,500)
8677 014	0100 051	ADMIN DEV FEES RSF/SB	1,485		1,485	3,564		3,564	2,079
8689 001	0100 039	OTHER PARKING FINES-TP	2,075		2,075	4,069		4,069	1,994
8689 001	0100 052	OTHER PARKING FINES-CCA	2,162		2,162	3,546		3,546	1,384
8689 001	0100 054	OTHER PARKING FINES-LCC	3,691		3,691	8,276		8,276	4,585
8689 001	0100 055	OTHER PARKING FINES-SDA	919		919	3,029		3,029	2,110
8689 005	0100 050	STUDENT PARKING FEES-TP	24,278		24,278	25,648		25,648	1,370
8689 010	0100 048	STUDENT PARKING FEES-LCC	21,055		21,055	21,305		21,305	250
8689 013	0100 049	STUDENT PARKING FEES-SDA	11,727		11,727	11,762		11,762	35
8689 014	0100 047	STUDENT PARKING FEES-CCA	18,611		18,611	19,036		19,036	425
8689 050	0000 300	TRANSP FEES-ATHL-TP	115,000		115,000	122,100		122,100	7,100
8689 100	0000 300	TRANSP FEES-ATHL-LCC	100,000		100,000	85,773		85,773	(14,227)
8689 130	0000 300	TRANSP FEES-ATHL-SDA	42,000		42,000	54,803		54,803	12,803
8689 140	0000 300	TRANSP FEES-ATHL-CCA	80,000		80,000	77,675		77,675	(2,325)
8691-000	0000-000	PLUS-NON-REV LIMIT (50%) ADJUST				49		49	49
8699 XXX	9010 011-14	SB70 CAREER DEV/ WIP PARTNERSHIP GRANT	0	158,105	158,105	0	76,661	76,661	(81,444)
8699 XXX	XXXX XXX	OTHER LOCAL INCOME	1,250,241	27,000	1,277,241	2,459,759	836	2,460,595	1,183,354
8710 000	6500 008	SP ED, SEAS		20,000	20,000			0	(20,000)
8782 000	6300-000	LOTTERY: INSTRUCTIONAL MATLS		0	0		11,200	11,200	11,200
8782 000	9025 XXX	ROP COUNTY OFFICE		1,575,458	1,575,458		1,575,458	1,575,458	0
8782 002	9025 XXX	ROP COUNTY OFFICE			0		(1)	(1)	(1)
8782 XXX	1100 001	ROP LOTTERY TRANSFER	70,399		70,399	59,199		59,199	(11,200)
8783 000	XXXX XXX	ALL OTHER TRANSFERS FROM JPA	64,664		64,664	64,664		64,664	0
8792 000	6500 000	SPECIAL EDUCATION	0	4,449,477	4,449,477		4,423,295	4,423,295	(26,182)
8792 002	6500 000	SPECIAL EDUCATION	0		0		4,692	4,692	4,692
		TOTAL LOCAL REVENUE	2,324,331	6,862,417	9,186,748	4,088,245	6,249,394	10,337,639	1,150,891
8919 016	0000 000	I/TRANSF SELF INS FD	0		0	539,409		539,409	539,409
8919 021	0000 000	TRANSFER FROM BOND FUNDS FOR SOLAR	765,588		765,588	765,588		765,588	0
		SUBTOTAL TRANSFERS	765,588	0	765,588	1,304,997	0	1,304,997	539,409
8980 000	0000 000	UNRESTRICTED CONTRIBUTIONS	(15,322,867)	0	(15,322,867)	(12,526,568)	0	(12,526,568)	2,796,299
8980 000	1100-001	ROP LOTTERY TRANSFER	(70,399)	0	(70,399)	(59,199)	0	(59,199)	11,200
8980 000	3550 003	DISTRICT MATCH - PERKINS		0	0		0	0	0
8980 000	6500 000	CONTRIBUTION TO SPEC. ED. FOR ENCROACHMENT		8,271,250	8,271,250		9,585,796	9,585,796	1,314,546
8980 000	6512 000	SPED MENTAL HEALTH SERVICES		963,473	963,473		558,229	558,229	(405,244)
8980 000	6520 000	SPEC PROJ. WORKABILITY I LEA		0	0		0	0	0
8980 000	7090 000	CONTRIBUTION TO EIA		432,822	432,822		136,187	136,187	(296,635)
8980 000	7230 000	CONTRIBUTION TO H-T-S TRANSPORTATION		633,198	633,198		0	0	(633,198)
8980 005	7230 000	CONTRIBUTION TO HTS. TRANSP. FAIR SHARE		0	0		0	0	0
8980 000	7240 000	CONTRIBUTION TO SP. ED. TRANSP. FOR ENCROACH.		2,711,502	2,711,502		0	0	(2,711,502)
8980 005	7240 000	CONTRIBUTION TO SP. ED. TRANSP. FAIR SHARE		0	0		0	0	0
8980 000	8150 000	CONTRIBUTION TO ROUTINE REPAIR FOR ENCROACH.		2,310,622	2,310,622		2,246,355	2,246,355	(64,267)
8980 000	9025 XXX	ROP LOTTERY TRANSFER		70,399	70,399		59,199	59,199	(11,200)
8990 007	9025 000	ROP TIER III REVENUE		(202,275)	(202,275)		(237,582)	(237,582)	(35,307)
8990 007	0000 000	ROP TIER III REVENUE	202,275	0	202,275	237,582		237,582	35,307
		SUBTOTAL ENCROACHMENT	(15,190,991)	15,190,991	0	(12,348,186)	12,348,186	0	0
		TOTAL TRANSFERS	(14,425,403)	15,190,991	765,588	(11,043,188)	12,348,186	1,304,997	539,409
		TOTAL ALL REVENUE W/O TEMP TRSFERS	75,528,414	32,305,933	107,834,347	83,134,430	26,856,591	109,991,021	2,156,674
		OTHER I/F TRANSFERS IN-TEMP			0			0	0
		TOTAL REVENUE WITH ALL TRANSFERS	75,528,414	32,305,933	107,834,347	83,134,430	26,856,591	109,991,021	2,156,674

CERTIFICATED SALARIES

Object	Resource		2013-2014 Spring Revision			2013-2014 Unaudited Actuals			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
1100 000		TEACHERS' SALARIES	33,073,953	8,646,146	41,720,099	33,533,709	8,631,235	42,164,944	444,845
1100 033		EL STIPEND	475,000	0	475,000	486,809	0	486,809	11,809
1200 000		PUPIL SUPPORT: LIBRARIANS GUIDANCE, WELFARE & ATTEND. PHYSICAL & MENTAL HEALTH	2,813,569	53,511	2,867,080	2,801,218	59,702	2,860,920	(6,160)
1300 000		SUPERVISORS, ADMIN: SCHOOL ADMINISTRATORS SUPERINTENDENTS ADMINISTRATORS	3,355,158	414,388	3,769,546	3,353,449	381,427	3,734,876	(34,670)
1900 000		OTHER CERTIFICATED	530,092	450,846	980,938	563,269	469,415	1,032,684	51,746
		TOTAL-OBJECT CODE 1000	40,247,772	9,564,891	49,812,663	40,738,454	9,541,779	50,280,233	467,570

CLASSIFIED SALARIES

Object	Resource		2013-2014 Spring Revision			2013-2014 Unaudited Actuals			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
2100 000		INSTRUCTIONAL AIDES	911,500	2,599,335	3,510,835	949,465	2,431,506	3,380,971	(129,864)
2200 000		CLASSIFIED SUPPORT: MAINTENANCE & OPERATIONS INSTR. MEDIA / LIBRARY TRANSPORTATION	2,991,715	3,529,208	6,520,923	5,029,302	1,350,032	6,379,335	(141,588)
2300 000		SUPERVISORS AND ADMINISTRATORS' SALARIES	827,259	331,366	1,158,625	958,404	182,177	1,140,580	(18,045)
2400 000		CLERICAL & OFFICE PERSONNEL	4,356,337	315,909	4,672,246	4,409,489	234,647	4,644,136	(28,110)
2900 000		OTHER CLASSIFIED	455,280	2,782	458,062	489,748	3,435	493,183	35,121
		TOTAL-OBJECT CODE 2000	9,542,091	6,778,600	16,320,691	11,836,408	4,201,797	16,038,205	(282,486)

EMPLOYEE BENEFITS

Object	Resource		2013-2014 Spring Revision			2013-2014 Unaudited Actuals			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
3100 000		STATE TEACHERS' RETIREMENT SYS	3,720,380	802,134	4,522,514	3,778,783	882,921	4,661,703	139,189
3200 000		PUBLIC EMPLOYEE RETIREMENT SYS	1,064,969	684,190	1,749,159	1,191,777	382,746	1,574,524	(174,635)
3311/2 000		SOCIAL SECURITY	632,805	426,052	1,058,857	753,942	271,933	1,025,875	(32,982)
3321/2 000		MEDICARE	696,766	228,841	925,607	742,122	197,479	939,602	13,995
3400 000		INC PROTCT+CERT DNTAL+LIFE	510,059	145,301	655,360	627,584	145,854	773,438	118,078
3500 000		UNEMPLOYMENT INSURANCE	72,945	8,269	81,214	28,976	7,867	36,842	(44,372)
3600 000		WORKERS' COMPENSATION	999,767	296,012	1,295,779	1,082,029	282,764	1,364,793	69,014
3700 000		RETIREE BENEFITS (H & W)	515,190	160,766	675,956	562,213	131,816	694,029	18,073
3800 000		PERS REDUCTION	0	0	0	0	0	0	0
3900 000		FLEX ACCOUNTS	7,094,896	2,694,925	9,789,821	7,604,122	1,995,435	9,599,557	(190,264)
		TOTAL-OBJECT CODE 3000	15,307,777	5,446,490	20,754,267	16,371,549	4,298,815	20,670,363	(83,904)

BOOKS AND SUPPLIES

Object	Resource		2013-2014 Spring Revision			2013-2014 Unaudited Actuals			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
4100 000		TEXTBOOKS (7-8 + 9-12)	0	157,270	157,270	0	136,336	136,336	(20,934)
4200 000		BOOKS OTHER THAN TEXTBOOKS	450	240,489	240,939	138	22,663	22,801	(218,138)
4300 000		MATERIALS & SUPPLIES LOTTERY INSTRUCTIONAL MTRLS OTHER SUPPLIES PUPIL TRANSPORTATION SUPPLIES GIFTS & DONATIONS	2,073,753	2,465,368	4,539,121	2,487,519	273,459	2,760,978	(1,778,143)
4300 999		ESTIMATED UNSPENT	0	546,087	546,087	0	0	0	(546,087)
4400 000		NON-CAPITALIZED EQUIP (under \$5,000)	442,348	173,255	615,603	532,637	273,080	805,718	190,115
		TOTAL-OBJECT CODE 4000	2,516,551	3,582,469	6,099,020	3,020,294	705,538	3,725,832	(2,373,188)

SERVICES AND OPERATING EXPENSES

Object	Resource		2013-2014 Spring Revision			2013-2014 Unaudited Actuals			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
5100 000		SUBAGREEMENT FOR SERVICES	369,158	1,532,750	1,901,908	354,066	1,854,477	2,208,542	306,634
5200 000		TRAVEL/CONFERENCES/INSERVICE TRNG	120,778	106,571	227,349	103,078	78,002	181,080	(46,269)
5300 000		DISTRICT DUES & MEMBERSHIP	54,049	1,079	55,128	62,498	384	62,882	7,754
5400 000		INSURANCE	501,708	0	501,708	504,355	0	504,355	2,647
5500 000		UTILITIES	2,067,000	600	2,067,600	2,076,298	677	2,076,975	9,375
5600 000		RENTALS, LEASES & REPAIRS	691,985	118,580	810,565	626,151	60,028	686,179	(124,386)
5700 000		INTER-PROGRAM SERVICES	350,980	(367,980)	(17,000)	(16,690)	12,604	(4,087)	12,913
5800 000		PROF./CONSULTING & OTHER SERVICES & OPERATING EXPENSES, INSTRUCTIONAL CONSULT. & LECT.	2,212,320	4,129,844	6,342,164	1,929,038	3,279,884	5,208,922	(1,133,242)
5900 000		COMMUNICATIONS: VOICE, DATA & POSTAGE	325,542	25,405	350,947	477,853	572	478,425	127,478
		TOTAL-OBJECT CODE 5000	6,693,520	5,546,849	12,240,369	6,116,646	5,286,628	11,403,274	(837,095)

CAPITAL OUTLAY

Object	Resource		2013-2014 Spring Revision			2013-2014 Unaudited Actuals			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
6100 000		SITES & IMPROVEMENT OF SITE	18,358	0	18,358	18,357	0	18,357	(1)
6200 000		IMPROVEMENT	74,665	0	74,665	74,665	0	74,665	(0)
6400 000		EQUIPMENT	123,250	15,506	138,756	122,810	26,913	149,723	10,967
6500 000		EQUIPMENT REPLACEMENT	7,750	0	7,750	6,576	0	6,576	(1,174)
		TOTAL-OBJECT CODE 6000	224,023	15,506	239,529	222,407	26,913	249,320	9,791

OTHER OUTGO

Object	Resource		2013-2014 Spring Revision			2013-2014 Unaudited Actuals			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
7130 000	XXXX XXX	STATE SPECIAL SCHOOLS	14,668	0	14,668	14,688	0	14,688	20
7141 000	XXXX XXX	SPED OTH TUIT-X COST DEFIC PMTS-SCH	20,000	156,748	176,748	11,915	164,910	176,825	77
7142 000	6500 000	SPED OTH TUIT-X COST DEFIC PMTS-COUN	0	320,845	320,845	0	293,449	293,449	(27,396)
7142 000	6500 001	OTHER TUITION & SPEC. ED EXCESS COST	0	38,089	38,089	0	17,852	17,852	(20,237)
7142 000	6512 000	SPED MENTAL HEALTH OTH TUIT-X COST	0	305,544	305,544	0	216,258	216,258	(89,286)
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
7282 004	6500-001	SPED ALL OTHER TRANSFERS TO CNTY OF	0	0	0	0	5,913	5,913	5,913
7310 001	XXXX XXX	DIRECT SUPPORT/INDIRECT COSTS	(281,129)	281,129	0	(306,968)	306,968	0	0
7350 011	XXXX XXX	ADULT ED INDIRECT - FUND 11-00	(30,154)	0	(30,154)	(26,067)	0	(26,067)	4,087
7350 013	XXXX XXX	FOOD SERVICE INDIRECT FD 13-00	(140,000)	0	(140,000)	(133,581)	0	(133,581)	6,419
7438 000	XXXX XXX	SOLAR PROJ DEBT SVC INT	840,936	0	840,936	822,185	0	822,185	(18,751)
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.	64,664	0	64,664	64,664	0	64,664	0
		TOTAL-OBJECT CODE 7000	1,254,573	1,102,355	2,356,928	1,212,424	1,005,349	2,217,774	(139,154)
		TOTAL-ALL EXPENDITURES	75,786,307	32,037,160	107,823,467	79,518,183	25,066,819	104,585,001	0
		GRAND TOTAL-ALL EXPENDITURES	75,786,307	32,037,160	107,823,467	79,518,183	25,066,819	104,585,001	0

General Fund Revenue & Expenditures - 2013-2014 Unaudited Actuals

Business Services Division

Finance Department

2013-2014

Unaudited Actuals

Summary of Changes

Income:

	<u>Spring Revision</u>	<u>Unaudited Actuals</u>	<u>Summary of Changes</u>
LCFF/Revenue Limit	85,469,487	86,135,393	665,906 * \$627K Property Taxes * \$39K State Revenue (Hold Harmless)
Federal	4,772,593	4,218,721	(553,872) * (\$155K) Special Ed IDEA Carryover * (\$317K) Title I Carryover
Other State	7,639,931	7,994,271	354,340 * \$276K Solar Initiative Rebate * \$76K Unrestricted Lottery * \$37K Restricted Lottery
Local	9,186,748	10,337,639	1,150,891 * \$1.138M Donations, College Testing, Facilities Use, etc. * \$40K Coastal Learning Academy Tuition * (\$56K) Interest
Transfers	765,588	1,304,997	539,409 * \$539K Insurance Waiver Distribution
Encroachment	(15,190,991)	(12,348,186)	2,842,805 * \$1.3M Special Ed Contribution Increase * (\$47K) ROP Transfer Increase * (\$64K) Restricted Routine Maintenance Transfer Decrease * (\$297K) EIA Contribution Decrease * (\$405K) Special Ed Mental Health Contribution Decrease * (\$633K) Home-to-School Transportation Contribution-Expenses Moved to Unrestricted * (\$2.7M) Special Ed Transportation Contribution-Expenses Moved to Unrestricted
Total	107,834,347	109,991,021	2,156,674

General Fund Revenue & Expenditures - 2013-2014 Unaudited Actuals

Business Services Division
Finance Department

2013-2014
Unaudited Actuals
Summary of Changes

Expenditures:

	<u>Spring Revision</u>	<u>Unaudited Actuals</u>	<u>Summary of Changes</u>
Certificated Salaries	49,812,663	50,280,233	467,570 * \$481K Insurance Waiver Distribution * \$26K Hourly Wages (Reimbursed by donations) * (\$60K) Common Core Carryover
Classified Salaries	16,320,691	16,038,205	(282,486) * \$41K Hourly Wages (Reimbursed by donations) * (\$51K) Routine Restricted Maintenance Salaries * (\$66K) Special Ed Transportation Salaries * (\$167K) Special Ed Instructional Assistant Salaries
Benefits	20,754,267	20,670,363	(83,904) * Corresponding Benefit Increases/Decreases
Books & Supplies	6,099,020	3,725,832	(2,373,188) * \$774K District College Testing Expenses * (\$679K) Donations, College Testing, Facilities Use, etc., Carryover * (\$2.3M) Restricted Programs Carryover
Services & Operating Expenses	12,240,369	11,403,274	(837,095) * \$158K Telephone Expense * \$122K Special Ed Legal/Settlements * (\$72K) Donations, College Testing, Facilities Use, etc., Carryover * (\$75K) TRAN Expense * (\$89K) Repairs & Maintenance * (\$116K) NPS/NPAs * (\$162K) Consulting/Professional Services * (\$181K) Computer Licensing * (\$198K) Special Ed Room & Board * (\$228K) Special Ed Mental Health Services
Capital Outlay	239,529	249,320	9,791
Other Outgo	2,356,928	2,217,774	(139,154) * (\$47K) Special Ed Other Instructional Tuition * (\$89K) Special Ed Mental Health Other Tuition
Total	107,823,467	104,585,001	(3,238,466)

ATTACHMENT B

**SPECIAL FUNDS - UNAUDITED ACTUALS
2013-14 BALANCE SUMMARY**

	Adult Ed.		Cafeteria		Deferred Maintenance		Bus Replacement	
	Fund 11-00	Fund 11-00	Fund 13-00	Fund 13-00	Fund 14-00	Fund 14-00	Fund 15-00	Fund 15-00
	Estimated	Unaudited Actuals	Estimated	Unaudited Actuals	Estimated	Unaudited Actuals	Estimated	Unaudited Actuals
INCOME	828,230	683,106	3,238,000	2,644,419	-	11	125	169
EXPENDITURES	696,837	664,489	3,030,997	2,693,631	-	-	48,900	-
Expenditures (over)/under Revenue	131,393	18,617	207,003	(49,212)	-	11	(48,775)	169
FUND BALANCE, RESERVES: Beginning Balance - July 1	-	-	716,988	716,988	3,137	3,137	48,882	48,882
Ending Balance - June 30	131,393	18,617	923,991	667,776	3,137	3,148	107	49,051

	Sp. Res. w/o Cap. Out.		Building Fund		Prop AA		Capital Facilities		Capital Facilities	
	Fund 17-42	Fund 17-42	Fund 21-09	Fund 21-09	Fund 21-39	Fund 21-39	Fund 25-18	Fund 25-18	Fund 25-19	Fund 25-19
	Estimated	Unaudited Actuals	Estimated	Unaudited Actuals	Estimated	Unaudited Actuals	Estimated	Unaudited Actuals	Estimated	Unaudited Actuals
INCOME	10,000	8,453	800	151	118,616	453,670	334,365	468,464	125,838	846,932
EXPENDITURES	-	-	2,926	2,913	116,671,660	53,346,277	312,079	308,909	579,092	602,062
Expenditures (over)/under Revenue	10,000	8,453	(2,126)	(2,762)	(116,553,044)	(52,892,607)	22,286	159,555	(453,254)	244,870
FUND BALANCE, RESERVES: Beginning Balance - July 1	2,446,983	2,446,983	44,446	44,446	161,213,706	161,213,706	787,776	787,776	1,043,500	1,043,500
Ending Balance - June 30	2,456,983	2,455,436	42,320	41,684	44,660,662	108,321,099	810,062	947,331	590,246	1,288,370

	School Facilities Fund		Spec Res Cap. Proj		Self Insurance		OPEB		Deduct. Insurance Loss	
	Fund 35-00	Fund 35-00	Fund 40-00	Fund 40-00	Fund 67-16	Fund 67-16	Fund 67-17	Fund 67-17	Fund 67-30	Fund 67-30
	Estimated	Unaudited Actuals	Estimated	Unaudited Actuals	Estimated	Unaudited Actuals	Estimated	Unaudited Actuals	Estimated	Unaudited Actuals
INCOME	4,000	3,682	100	92	171,000	200,488	700,000	669,168	65,164	64,799
EXPENDITURES	-	-	-	-	539,409	539,409	634,445	1,757,009	90,451	90,864
Expenditures (over)/under Revenue	4,000	3,682	100	92	(368,409)	(338,921)	65,555	(1,087,841)	(25,287)	(26,065)
FUND BALANCE, RESERVES: Beginning Balance - July 1	1,065,742	1,065,742	26,790	26,790	478,785	478,785	(6,550,896)	(6,550,896)	41,797	41,797
Ending Balance - June 30	1,069,742	1,069,424	26,890	26,882	110,376	139,864	(6,485,341)	(7,638,737)	16,510	15,732