

San Ysidro School District
2013-2014 Budget
as of 04-01-2013

- Students: 5243
- School Sites: 7
- General fund 2012-13 expenditure budget \$41,546,782 (Unrestricted = \$26,662,362;
Restricted=\$14,884,420)
- Reduction in salary and benefits needed in 2013-2014 : 13%
in 2014-2015 : 18%
in 2015-2016 : 18%
- Class sizes: Kindergarten = 30
Grades 1-3 = 31
Grades 4-8 = 34
- Cost percentage per group of total salary and benefit expenses in 2013-2014
 - Certificated = 67%
 - Classified = 22%
 - Management = 11%
- Number of employees per group:

	2007-2008	2012-2013	Difference	% Change
Certificated	270	233	-37	-13.7%
Classified	183	173	-10	-5.5%
Management	22	19	-3	-13.7%
Confidential	5	8	3	60%

San Ysidro School District
2013-2014 Cash Flow

	2012-2013 Balance	July	August	September	October	November	December	January	February	March	April	May	June	2013-2014 Total
Beginning Balance without Borrowing		(489,299)	(1,210,642)	(3,157,995)	(2,823,708)	(5,105,019)	(5,617,246)	(3,167,732)	(1,538,624)	(2,700,526)	(2,223,916)	(1,758,349)	(3,275,366)	
Cash Inflows - Revenue		1,935,538	1,590,116	3,392,779	1,323,202	2,697,272	5,740,311	4,826,897	2,080,918	3,869,545	4,040,325	1,969,765	3,199,629	36,666,297
Cash Outflows - Expenditures		2,656,881	3,537,469	3,058,492	3,604,513	3,209,499	3,290,797	3,197,789	3,242,820	3,392,935	3,574,758	3,486,782	4,553,151	40,805,886
Ending Balance without Borrowing		(1,210,642)	(3,157,995)	(2,823,708)	(5,105,019)	(5,617,246)	(3,167,732)	(1,538,624)	(2,700,526)	(2,223,916)	(1,758,349)	(3,275,366)	(4,628,888)	

Cash coming in
Cash going out

San Ysidro School District
2013-2014 Cash Borrowing

	2012-2013 Balance	July	August	September	October	November	December	January	February	March	April	May	June	2013-2014 Total
Ending Balance without Borrowing		(1,210,642)	(3,157,995)	(2,823,708)	(5,105,019)	(5,617,246)	(3,167,732)	(1,538,624)	(2,700,526)	(2,223,916)	(1,758,349)	(3,275,366)	(4,628,888)	
TTF Borrowing		5,000,000	-	-	4,000,000	-	1,699,558	-	-	-	2,221,079	-	-	12,920,637
TTF Repayment		2,000,000	143,149	158,012	174,811	411,358	3,954,102	1,717,193	205,741	436,529	3,434,185	269,997		12,905,077
Borrowing Balance	2,000,001	5,000,001	4,856,852	4,698,840	8,524,029	8,112,671	5,858,127	4,140,934	3,935,193	3,498,664	2,285,558	2,015,561	2,015,561	
Ending Balance		3,789,359	1,698,857	1,875,132	3,419,010	2,495,425	2,690,395	2,602,310	1,234,667	1,274,748	577,209	(1,259,805)	(2,613,327)	

Last month for
paychecks

Treasury Borrowing
Treasury Withholding

San Ysidro School District
 Possible Funding Scenarios
 13-14 Fiscal Year

	Beginning Balance	Revenues	Expenses	Budget Cuts Needed
Prop 98 no COLA	\$ (133,423.00) \$	38,037,918.00 \$	41,718,735.00 \$	(3,814,240.00) <i>Must Budget/Negotiate</i>
Prop 98 w/ COLA	\$ (133,423.00) \$	38,446,559.00 \$	42,118,735.00 \$	(3,805,599.00)
LCFF (SSC)	\$ (133,423.00) \$	39,366,793.00 \$	42,118,735.00 \$	(2,885,365.00)
LCFF (CDE)	\$ (133,423.00) \$	39,808,082.00 \$	42,118,735.00 \$	(2,444,076.00)

San Ysidro School District
Unrestricted General Fund
2012-13 Vendors over \$10,000
As of February 20,2013

Vendor	Amount	Description
SAN DIEGO GAS & ELECTRICT	683,454.78	Utilities
XEROX CORPORATION	236,454.87	Lease, Maint & Paper
STUTZ, ARTIANO,SHINOFF	212,225.39	Legal Fees
CITY TREASURER	187,462.04	Water Service
ALLIED WASTE SERVICES	78,478.12	Trash Service
WAXIE SANITARY SUPPLY	60,968.98	Custodial Supplies
AT&T	58,118.31	Telephone Service
STANLEY CONVERGENT SECURITY	57,113.36	Security Alarms
SOUTHLAND TECHNOLOGY	55,300.53	Equipment & Repair
PERMA BOUND PUB.	49,982.08	VDM Library Books (One-time)
LOZANO SMITH	45,878.95	Legal Fees
HOUGHTON MIFFLIN COMPANY	36,917.66	Text Books
EASY GREEN CLEANING SYSTEM	26,759.85	Green cleaning supplies
COX COMMUNCIATION	23,564.00	Telephone and Internet
OFFICE DEPOT	22,766.48	Instructional Supplies
ESCAPE TECHNOLOGY	20,024.70	Personnel Software
FOLLETT EDUCATIONAL SERVICES	17,168.81	Library Software
WILKINSON & HADLEY KING &	12,020.00	External Audit Firm
LAKESHORE	11,881.26	Instructional Supplies
EWING IRRIGATION	11,809.18	Gardening supply
UNISOURCE WORLDWIDE INC.	11,047.38	Paper
FRONTLINE PLACEMENT	10,764.60	AESOP Software
EMPLOYMENT DEVELOPMENT DEPT	10,572.61	Unemployment
	<u>\$ 1,940,733.94</u>	

San Ysidro School District
2013-2014 Estimated Data per Group

	Certificated	Classified	Management/ Confidential	Total
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Percentage per Group	67%	22%	11%	100%
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Total Salary & Benefits	\$ 19,141,853	\$ 6,282,072	\$ 3,107,149	\$ 28,531,074
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Employee Count	233	173	27	433
10-month employees	233	92	-	325
11-month employees	-	27	10	37
12-month employees	-	54	17	71
FTE* Total	232.00	131.31	26.50	389.81
FTE fund 03	182.00	48.40	22.00	252.40
10-month employees	182.00	5.39	-	187.39
11-month employees	-	9.54	10.00	19.54
12-month employees	-	33.47	12.00	45.47

* Classified 1 FTE = 8 hrs per day & 260 days per year

Cost

Step & Column	\$ 310,769	\$ 66,738	\$ 37,714	\$ 415,220
One (1) Percent	\$ 191,419	\$ 62,821	\$ 31,071	\$ 285,311
One (1) Furlough Day	\$ 101,828	\$ 26,715	\$ 13,299	\$ 141,842
10-month employees	\$ 101,828	\$ 12,440	\$ -	\$ 114,268
11-month employees	\$ -	\$ 5,272	\$ 6,015	\$ 11,287
12-month employees	\$ -	\$ 9,003	\$ 7,284	\$ 16,287

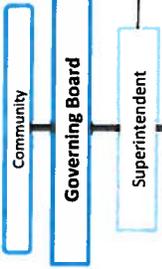
Health & Welfare

Employees Eligible for Health Benefits	233	146	27	406
Payroll Deductions per employee**				
Kaiser - Single - Metlife	\$ -	\$ -	\$ -	
Kaiser - Single - Delta	\$ -	\$ -	\$ -	
Kaiser - Dual - Metlife	\$ 309.15	\$ 247.53	\$ 338.50	
Kaiser - Dual - Delta	\$ 321.06	\$ 256.62	\$ 350.93	
Kaiser - Family - Metlife	\$ 633.17	\$ 499.79	None	
Kaiser - Family - Delta	\$ 645.07	\$ 508.89	\$ 695.92	
UHC - Single - Metlife	\$ 74.14	\$ 56.64	\$ 77.46	
UHC - Single - Delta	\$ 86.05	\$ 65.73	\$ 89.89	
UHC - Dual - Metlife	\$ 358.46	\$ 273.83	\$ 374.47	
UHC - Dual - Delta	\$ 370.36	None	None	
UHC - Family - Metlife	\$ 703.07	\$ 537.08	\$ 734.47	
UHC - Family - Delta	\$ 714.97	\$ 546.18	\$ 746.91	
SIMNSA - All plans	\$ -	\$ -	\$ -	

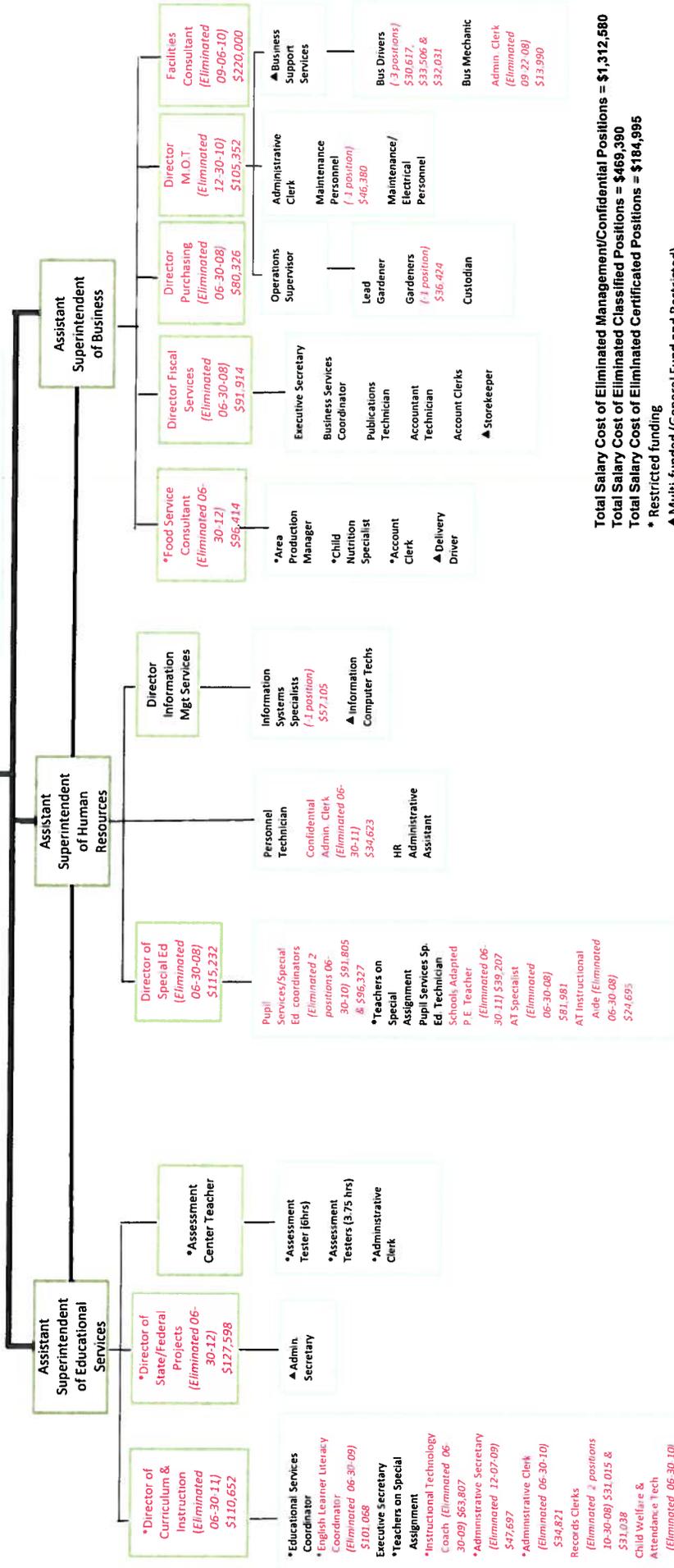
** Monthly deduction effective 12/2012

San Ysidro School District

Organizational Chart
District Office
Since 2007-2008



Secretary to the Superintendent
(Eliminated 12-14-07) \$41,269



Total Salary Cost of Eliminated Management/Confidential Positions = \$1,312,580
 Total Salary Cost of Eliminated Classified Positions = \$468,390
 Total Salary Cost of Eliminated Certificated Positions = \$184,995

- * Restricted funding
- ▲ Multi-funded (General Fund and Restricted)



SAN DIEGO COUNTY OFFICE OF EDUCATION

6401 LINDA VISTA ROAD, SAN DIEGO, CALIFORNIA 92111-7399 (858) 292-3500

Superintendent of Schools
Randolph E. Ward, Ed.D.

March 20, 2013

Mr. Jason Wells, Board President
Ms. Gloria Madera, Assistant Superintendent of Educational Services/Superintendent Designee
San Ysidro School District
4350 Otay Mesa Road
San Ysidro, CA 92173-1685

Dear Mr. Wells and Ms. Madera:

This letter is to inform you that I am appointing Lora Duzyk, Assistant Superintendent, Business Services, as the Fiscal Advisor to the San Ysidro School District effective immediately with all associated Stay and Rescind powers.

I will also be assigning the following to assist Lora in this process:

- Brent Watson, Executive Director, District Financial Services, SDCOE
- G. Wayne Oetken, of G. Wayne Oetken & Associates

Please note that payment of Mr. Oetken's expenses incurred is pursuant to Education Code Section 42127.6(e) (5) (h). The district will pay for 75 percent of Mr. Oetken's fees, with SDCOE paying the remaining 25 percent. All billing for Mr. Oetken's fees will be done through SDCOE.

Any questions or concerns may be directed to Lora at (858) 292-3618 or Brent Watson at (858) 292-3537.

Sincerely,

Randolph E. Ward, Ed. D.
County Superintendent of Schools

REW:LLD:RM

cc: Ms. Dena Whittington, Assistant Superintendent, Business Services, SYSD
Mr. Peter Foggiato, California Department of Education
Ms. Lora L. Duzyk, Assistant Superintendent, Business Services, SDCOE
Mr. Brent Watson, Executive Director, District Financial Services, SDCOE
Mr. G. Wayne Oetken, G. Wayne Oetken & Associates

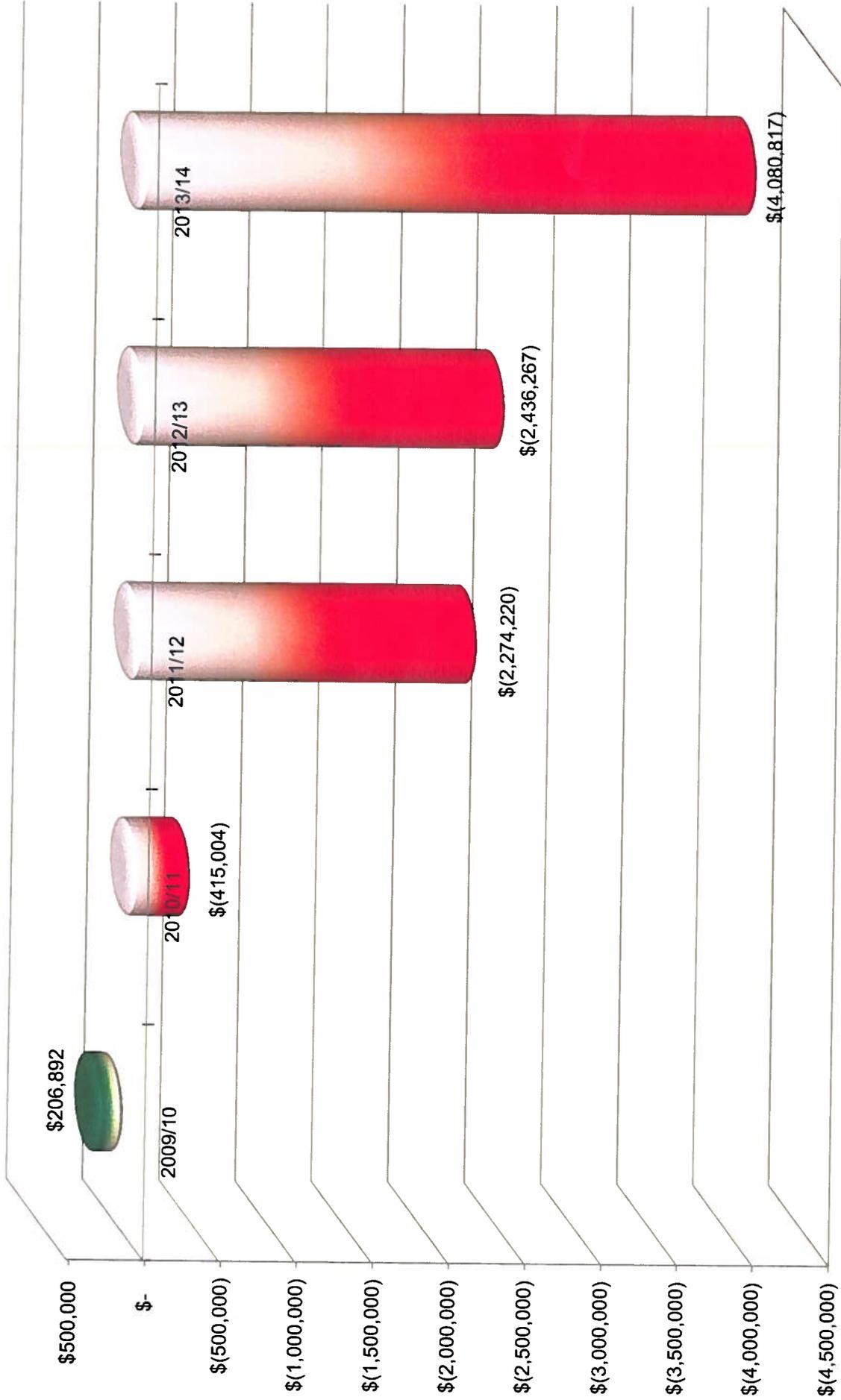
Board of Education

Mark C. Anderson Susan Hartley Sharon C. Jones Lyn Neylon Gregg Robinson

SERVICE AND LEADERSHIP

San Ysidro Elementary School District

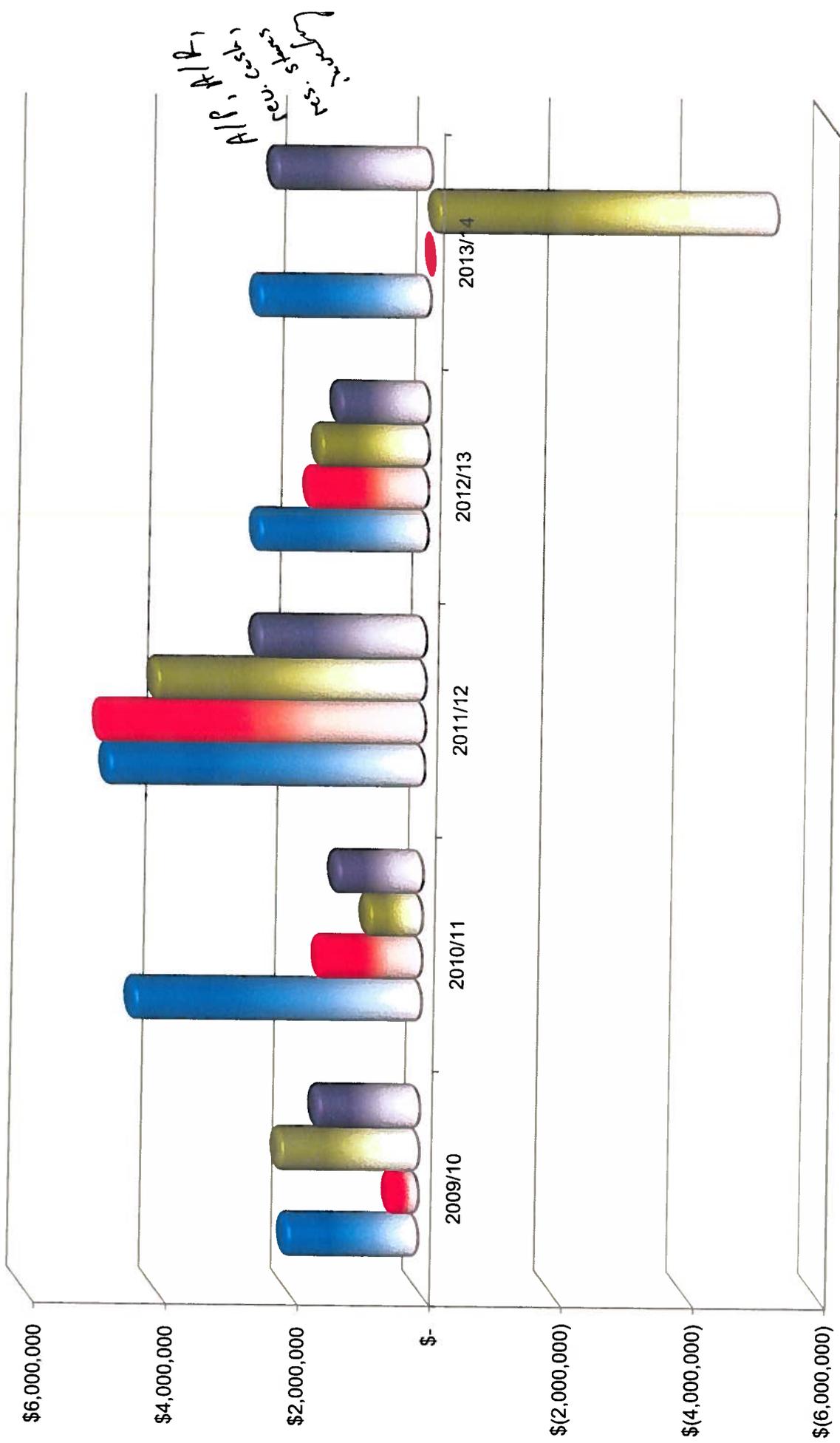
Unrestricted Deficit Spending Five Year Comparison - Revenue & Contributions less Expenses



2012/13 & 2013/14 are second interim projections

San Ysidro Elementary School District
 Unrestricted General Fund Reserve Percentage
 Five Year Comparison

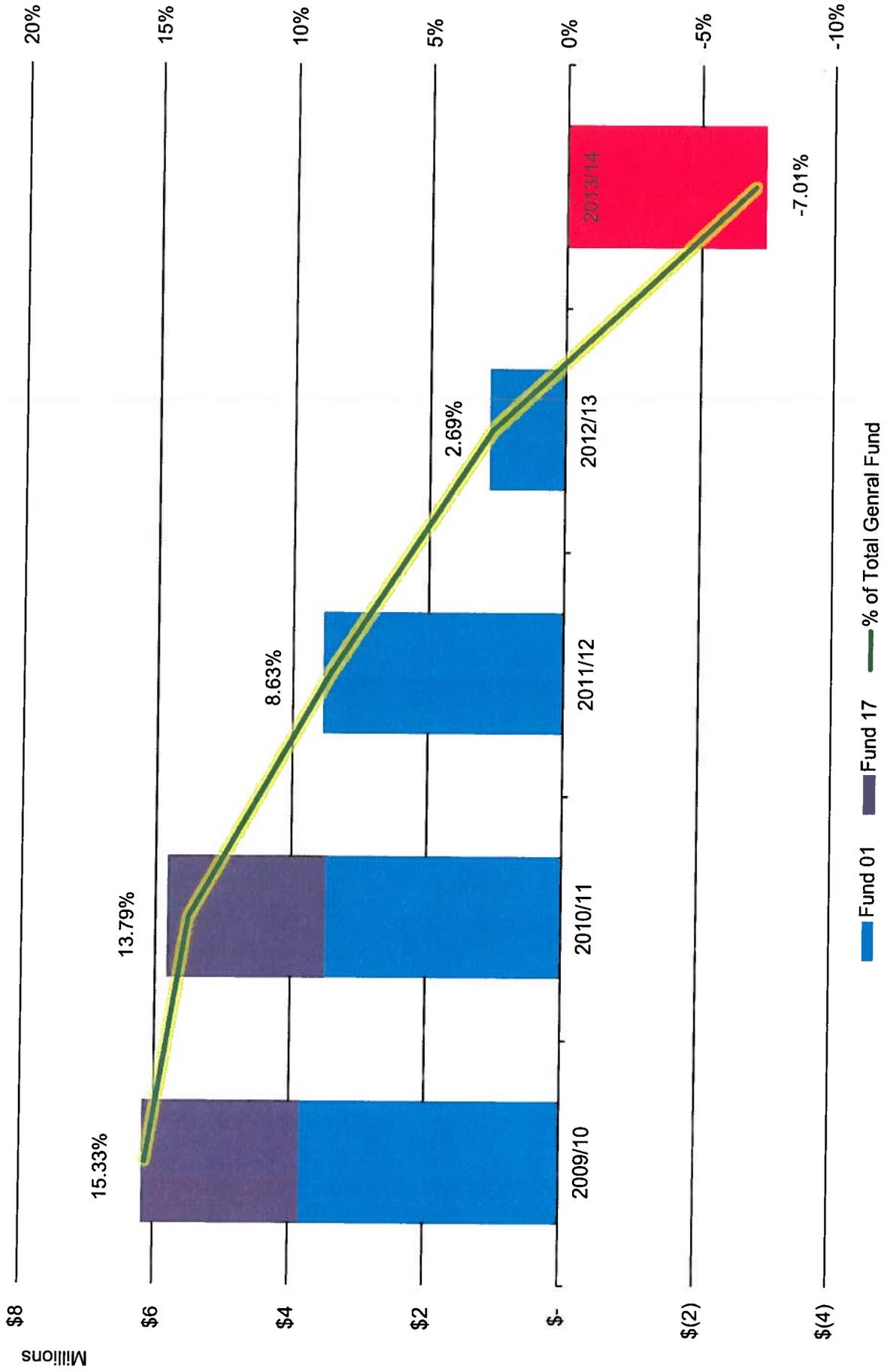
Components of



Deferred PA External Borrowing Cash All Other

San Ysidro Elementary School District

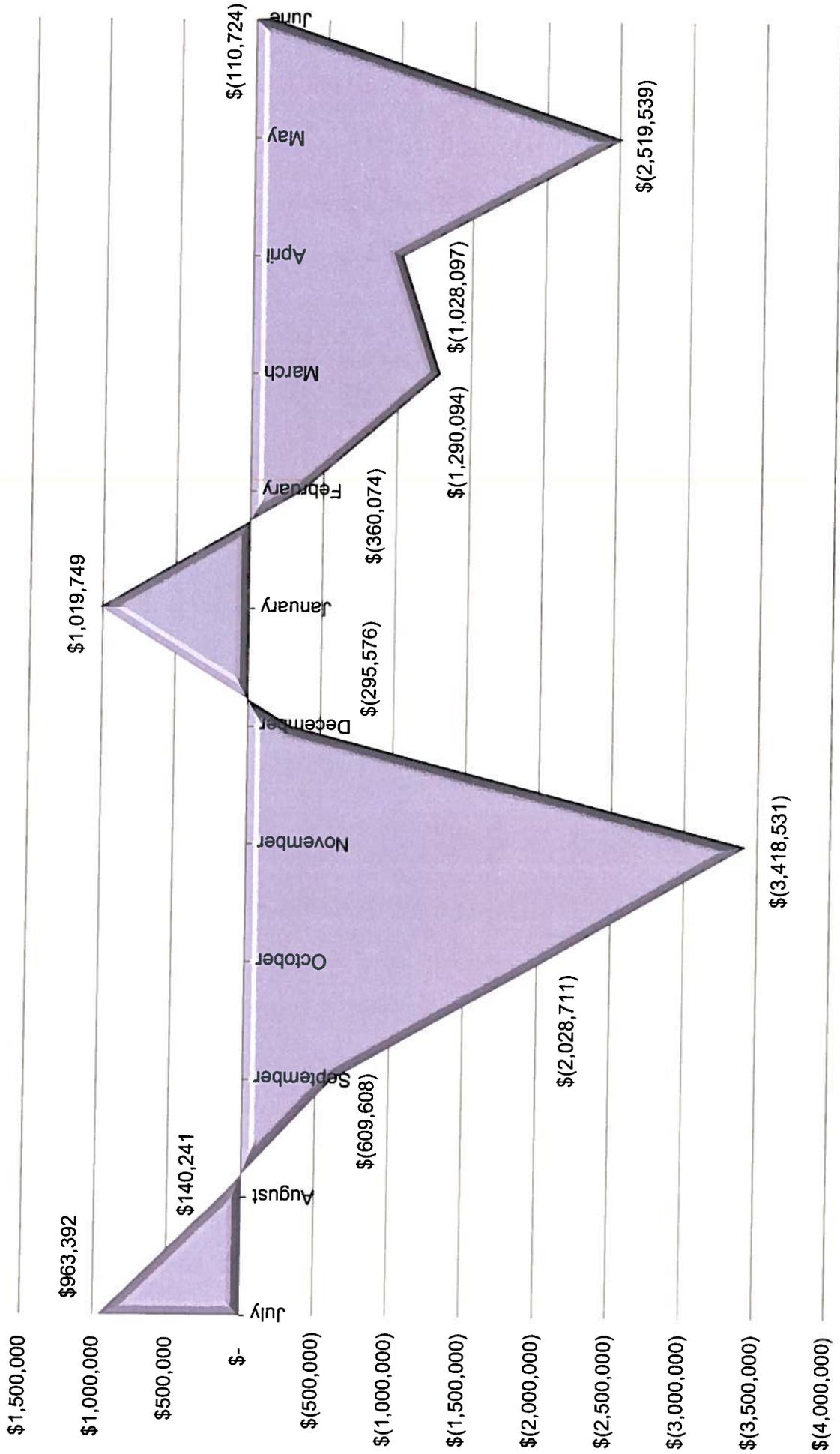
Unrestricted General Fund Reserve Percentage Five Year Comparison



2012/13 & 2013/14 are second interim projections

San Ysidro Elementary School District

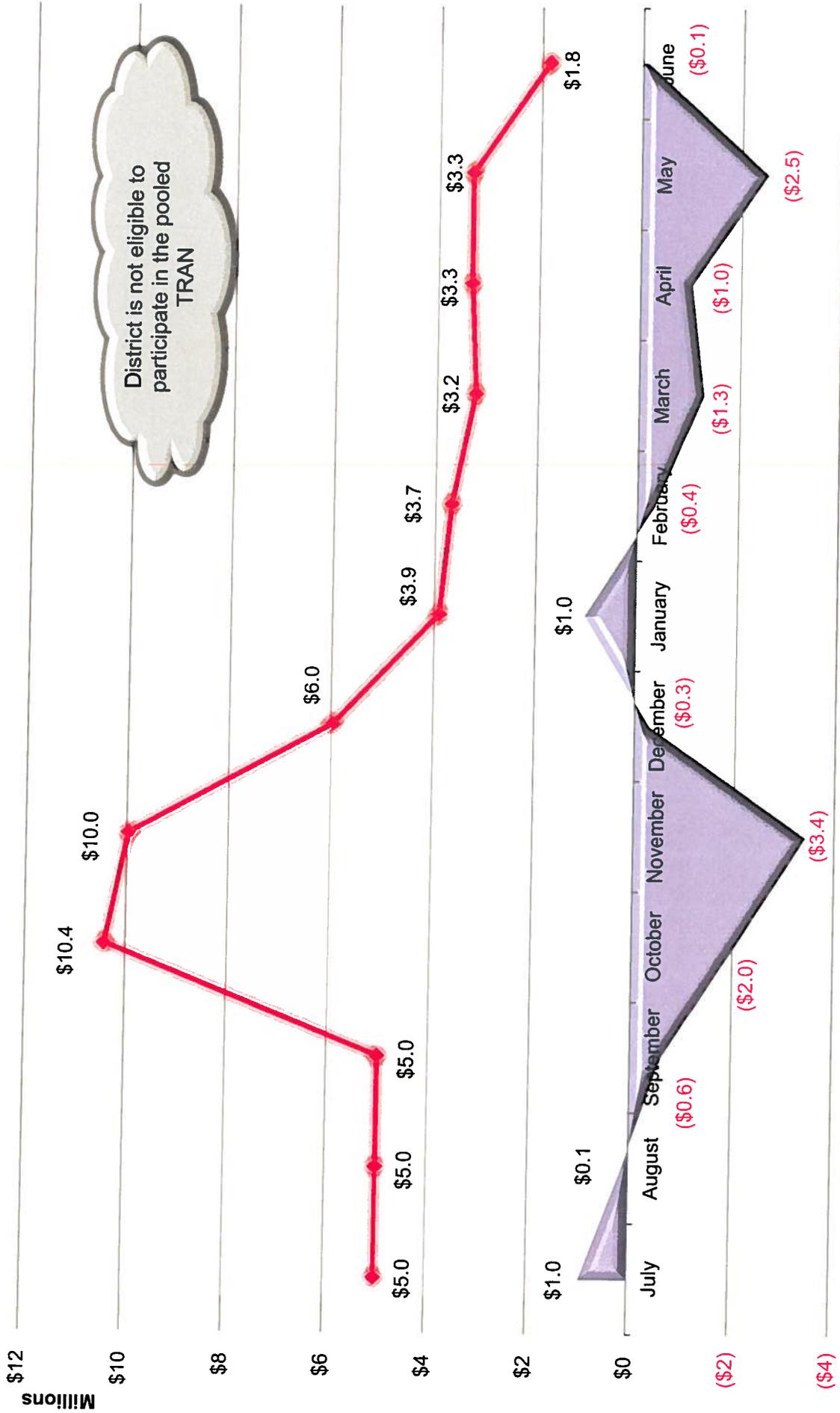
2012/13 General Fund Monthly Ending Cash Balance without Borrowing
Actuals to the end of February



San Ysidro Elementary School District

2012/13 General Fund Monthly Ending Cash Balance without Borrowing

Actuals to the end of February



■ General Fund Ending Cash Balance without Borrowing
 ◆ Outstanding Balance of Borrowed Funds