

SAN YSIDRO SCHOOL DISTRICT  
2013-2014 GENERAL FUND COMPARISON  
REVENUE

REVENUE DESCRIPTION	ADOPTED BUDGET BEFORE LCFF		REVISED BUDGET AFTER GOVERNOR SIGNED		DIFFERENCE		COMMENT
	UNRESTRICTED	RESTRICTED	UNRESTRICTED	RESTRICTED	UNRESTRICTED	RESTRICTED	
Revenue Limit Sources							
REVENUE LIMIT - STATE AID	7,280,183	-	7,280,183	-	(7,280,183)	-	State Aid included in LCFF base
REVENUE LIMIT - EPA	4,043,954	-	4,043,954	-	-	-	
REVENUE LIMIT - PROPERTY TAXES	133,160	-	133,160	-	(133,160)	-	Property taxes included in LCFF base
REVENUE LIMIT - PROPERTY TAXES	13,529,549	-	13,529,549	-	(13,529,549)	-	Property taxes included in LCFF base
REVENUE LIMIT - PROPERTY TAXES	515,050	-	515,050	-	(515,050)	-	Property taxes included in LCFF base
REVENUE LIMIT - PROPERTY TAXES	202,979	-	202,979	-	(202,979)	-	Property taxes included in LCFF base
REVENUE LIMIT - PROPERTY TAXES	(1,583,642)	-	(1,583,642)	-	1,583,642	-	Property taxes included in LCFF base
REVENUE LIMIT - PROPERTY TAXES	507,638	-	507,638	-	(507,638)	-	Property taxes included in LCFF base
SPECIAL ED - SPECIAL ED TRANSFER	(996,832)	-	(996,832)	-	996,832	-	Moved to general fund contribution
SPECIAL ED RL TRANSFER	996,832	-	996,832	-	(996,832)	-	PERS; reduction eliminated in LCFF
REVENUE LIMIT - PERS REDUCTION	61,511	-	61,511	-	(61,511)	-	
SPECIAL ED PROPERTY TAXES	138,325	-	138,325	-	-	-	LCFF base grant
LCFF BASE GRANT	19,237,698	-	19,237,698	-	-	-	LCFF Class Size Reduction (K-3)
LCFF CSR	1,059,717	-	1,059,717	-	1,059,717	-	LCFF Supplemental Grant
LCFF SUPPLEMENTAL GRANT	4,142,528	-	4,142,528	-	4,142,528	-	LCFF Supplemental Grant
LCFF CONCENTRATION GRANT	3,628,726	-	3,628,726	-	3,628,726	-	LCFF Concentration Grant
<b>TOTAL REVENUE LIMIT SOURCES</b>	<b>23,693,550</b>	<b>1,135,157</b>	<b>24,828,707</b>	<b>2,882,847</b>	<b>(1,135,157)</b>	<b>2,882,847</b>	
<b>FEDERAL REVENUE</b>	<b>50,000</b>	<b>2,882,847</b>	<b>2,932,847</b>	<b>2,932,847</b>	<b>-</b>	<b>-</b>	
State Revenue							
EIA	-	227,539	227,539	-	(227,539)	-	Moved to LCFF
EIA-LEP	-	1,761,777	1,761,777	-	(1,761,777)	-	Moved to LCFF
HOME TO SCHOOL TRANSPORTATION	-	80,387	80,387	-	80,387	-	Add-on to LCFF
SD/OI TRANSPORTATION	-	23,338	23,338	-	23,338	-	Add-on to LCFF
CLASS SIZE REDUCTION (BEFORE LCFF)	1,198,449	-	1,198,449	-	(1,198,449)	-	Moved to LCFF
LOTTERY	610,154	-	610,154	-	-	-	
LOTTERY - INSTRUCTIONAL MATERIALS	-	147,618	147,618	-	-	-	
OTHER STATE REVENUE	5,000	-	5,000	-	(3,695)	-	Moved to LCFF
SUPPLEMENTAL CORE	17,154	-	17,154	-	(17,154)	-	Moved to LCFF
SUPPLEMENTAL MANDATED	41,980	-	41,980	-	(41,980)	-	Moved to LCFF
SUPPLEMENTAL PROFICIENCY	39,469	-	39,469	-	(39,469)	-	Moved to LCFF
SUPPLEMENTAL REMEDIAL	45,214	-	45,214	-	(45,214)	-	Moved to LCFF
CELTID TESTING	18,825	-	18,825	-	-	-	
STAR TESTING	11,583	-	11,583	-	-	-	
DEFERRED MAINTENANCE	179,430	-	179,430	-	(179,430)	-	Moved to LCFF
PHYSICAL ED TEACHER INCENTIVE	29,350	-	29,350	-	(29,350)	-	Moved to LCFF
NATIONAL BOARD CERT TEACHER INC	3,355	-	3,355	-	(3,355)	-	Moved to LCFF
CBET	83,640	-	83,640	-	(83,640)	-	Moved to LCFF
SCHOOL SAFETY & VIOLENCE PREV ENT	11,580	-	11,580	-	(11,580)	-	Moved to LCFF
ARTS & MUSIC BLOCK GRANT	67,640	-	67,640	-	(67,640)	-	Moved to LCFF
SUPPLEMENTAL COUNSELING	83,068	-	83,068	-	(83,068)	-	Moved to LCFF
GATE	34,883	-	34,883	-	(34,883)	-	Moved to LCFF
INSTRUCTIONAL MATERIALS	272,477	-	272,477	-	(272,477)	-	Moved to LCFF
PEER ASSISTANCE & REVIEW	20,649	-	20,649	-	-	-	
PROFESSIONAL DEVELOPMENT	52,108	-	52,108	-	(52,108)	-	Moved to LCFF
ADMINISTRATORS TRAINING	7,274	-	7,274	-	(7,274)	-	Moved to LCFF
PUPIL RETENTION BLOCK GRANT	152,497	-	152,497	-	(152,497)	-	Moved to LCFF
PROF DEV BLOCK GRANT	152,360	-	152,360	-	(152,360)	-	Moved to LCFF
SUBS	416,711	-	416,711	-	(416,711)	-	Moved to LCFF
MENTAL HEALTH	-	291,422	291,422	-	-	-	
SP ED LOW INCIDENCE ENT	-	605	605	-	-	-	
SP ED STAFF DEVELOPMENT	-	1,622	1,622	-	-	-	
QEIA	-	532,800	532,800	-	-	-	
COMMON CORE	-	983,442	983,442	-	-	-	
<b>TOTAL STATE REVENUE</b>	<b>3,554,850</b>	<b>3,067,108</b>	<b>6,621,958</b>	<b>1,957,509</b>	<b>(2,788,609)</b>	<b>(1,109,599)</b>	One-time common core funding (\$200/ADA)
<b>LOCAL REVENUE</b>	<b>156,986</b>	<b>3,372,797</b>	<b>3,529,783</b>	<b>3,372,797</b>	<b>156,986</b>	<b>156,986</b>	
<b>CONTRIBUTIONS</b>	<b>(3,684,647)</b>	<b>3,684,647</b>	<b>-</b>	<b>(3,442,972)</b>	<b>241,675</b>	<b>(241,675)</b>	Reduce transportation & PRRM (now Unrestricted) and increase Special Ed contribution
<b>TOTAL REVENUE</b>	<b>23,770,739</b>	<b>14,142,556</b>	<b>37,913,295</b>	<b>11,794,450</b>	<b>5,872,139</b>	<b>(2,348,106)</b>	

FUND	RESOURCE	ADOPTED BUDGET		REMOVED BUDGET		DIFFERENCE		COMMENT
		UNRESTRICTED	COMBINED	UNRESTRICTED	COMBINED	UNRESTRICTED	COMBINED	
03	UNRESTRICTED GENERAL FUND	24,664,256	24,664,256	0	0	24,664,256	24,664,256	Moved to LGF
03	CONTRIBUTION	159,001	159,001	0	0	159,001	159,001	
03	CELESTESTIMS	8,578	8,578	0	0	8,578	8,578	
03	MAA	50,000	50,000	0	0	50,000	50,000	
03	EXTRACURRICULAR MATERIALS	50,000	50,000	0	0	50,000	50,000	
03	LOTTERY	420,154	420,154	0	0	420,154	420,154	
03	REVENUE LIMIT - FA	4,043,854	4,043,854	0	0	4,043,854	4,043,854	
03	MAINTENANCE & OPERATIONS	70,000	70,000	0	0	70,000	70,000	
03	COMBA	4,000	4,000	0	0	4,000	4,000	
03	LIFE CARE GRANT	0	0	0	0	0	0	
03	LEAF CONCENTRATION GRANT	0	0	0	0	0	0	
03	TITLE I	1,167,790	1,167,790	0	0	1,167,790	1,167,790	
06	BEA	442,541	442,541	0	0	442,541	442,541	
06	BEA - PARENTALLY PLACED PRIVATE SCH	8,824	8,824	0	0	8,824	8,824	
06	BEA - PARENTAL ASSISTANCE	11,810	11,810	0	0	11,810	11,810	
06	BEA - PREGNANT	33,811	33,811	0	0	33,811	33,811	
06	BEA - PREGNANT	63,115	63,115	0	0	63,115	63,115	
06	BEA - MENTAL HEALTH	78,668	78,668	0	0	78,668	78,668	
06	BEA - PRESCHOOL STAFF DEV	321	321	0	0	321	321	
06	TITLE I	297,744	297,744	0	0	297,744	297,744	
06	TITLE I - MANAGERIAL ED	325,315	325,315	0	0	325,315	325,315	
06	AK BARRA VERTIO	109,559	109,559	0	0	109,559	109,559	
06	MEDICAL	76,881	76,881	0	0	76,881	76,881	
06	LOTTERY - INSTRUMENTAL MATERIALS	17,618	17,618	0	0	17,618	17,618	
06	SPECIAL ED	5,972,238	5,972,238	0	0	5,972,238	5,972,238	
06	SP ED - INSTRUCTION	2,814,321	2,814,321	0	0	2,814,321	2,814,321	
06	SP ED - STAFF DEVELOPMENT	605	605	0	0	605	605	
06	EIA	1,632	1,632	0	0	1,632	1,632	
06	EA-LEP	277,539	277,539	0	0	277,539	277,539	
06	HOME TO SCHOOL TRANSPORTATION	1,761,777	1,761,777	0	0	1,761,777	1,761,777	
06	SCHOOL TRANSPORTATION	58,601	58,601	0	0	58,601	58,601	
06	COMMON CORE	512,800	512,800	0	0	512,800	512,800	
06	ROUTINE RESTRICTED MAINTENANCE	766,631	766,631	0	0	766,631	766,631	
06	ASIS	811,559	811,559	0	0	811,559	811,559	
06	COMMUNITY DEVELOPMENT FUNDS	80,251	80,251	0	0	80,251	80,251	
06	TOTAL	28,452,244	28,452,244	0	0	28,452,244	28,452,244	

FUND	RESOURCE	ADOPTED BUDGET		REMOVED BUDGET		DIFFERENCE		COMMENT
		UNRESTRICTED	COMBINED	UNRESTRICTED	COMBINED	UNRESTRICTED	COMBINED	
03	UNRESTRICTED GENERAL FUND	24,664,256	24,664,256	0	0	24,664,256	24,664,256	Moved to LGF
03	CONTRIBUTION	159,001	159,001	0	0	159,001	159,001	
03	CELESTESTIMS	8,578	8,578	0	0	8,578	8,578	
03	MAA	50,000	50,000	0	0	50,000	50,000	
03	EXTRACURRICULAR MATERIALS	50,000	50,000	0	0	50,000	50,000	
03	LOTTERY	420,154	420,154	0	0	420,154	420,154	
03	REVENUE LIMIT - FA	4,043,854	4,043,854	0	0	4,043,854	4,043,854	
03	MAINTENANCE & OPERATIONS	70,000	70,000	0	0	70,000	70,000	
03	COMBA	4,000	4,000	0	0	4,000	4,000	
03	LIFE CARE GRANT	0	0	0	0	0	0	
03	LEAF CONCENTRATION GRANT	0	0	0	0	0	0	
03	TITLE I	1,167,790	1,167,790	0	0	1,167,790	1,167,790	
06	BEA	442,541	442,541	0	0	442,541	442,541	
06	BEA - PARENTALLY PLACED PRIVATE SCH	8,824	8,824	0	0	8,824	8,824	
06	BEA - PARENTAL ASSISTANCE	11,810	11,810	0	0	11,810	11,810	
06	BEA - PREGNANT	33,811	33,811	0	0	33,811	33,811	
06	BEA - PREGNANT	63,115	63,115	0	0	63,115	63,115	
06	BEA - MENTAL HEALTH	78,668	78,668	0	0	78,668	78,668	
06	BEA - PRESCHOOL STAFF DEV	321	321	0	0	321	321	
06	TITLE I	297,744	297,744	0	0	297,744	297,744	
06	TITLE I - MANAGERIAL ED	325,315	325,315	0	0	325,315	325,315	
06	AK BARRA VERTIO	109,559	109,559	0	0	109,559	109,559	
06	MEDICAL	76,881	76,881	0	0	76,881	76,881	
06	LOTTERY - INSTRUMENTAL MATERIALS	17,618	17,618	0	0	17,618	17,618	
06	SPECIAL ED	5,972,238	5,972,238	0	0	5,972,238	5,972,238	
06	SP ED - INSTRUCTION	2,814,321	2,814,321	0	0	2,814,321	2,814,321	
06	SP ED - STAFF DEVELOPMENT	605	605	0	0	605	605	
06	EIA	1,632	1,632	0	0	1,632	1,632	
06	EA-LEP	277,539	277,539	0	0	277,539	277,539	
06	HOME TO SCHOOL TRANSPORTATION	1,761,777	1,761,777	0	0	1,761,777	1,761,777	
06	SCHOOL TRANSPORTATION	58,601	58,601	0	0	58,601	58,601	
06	COMMON CORE	512,800	512,800	0	0	512,800	512,800	
06	ROUTINE RESTRICTED MAINTENANCE	766,631	766,631	0	0	766,631	766,631	
06	ASIS	811,559	811,559	0	0	811,559	811,559	
06	COMMUNITY DEVELOPMENT FUNDS	80,251	80,251	0	0	80,251	80,251	
06	TOTAL	28,452,244	28,452,244	0	0	28,452,244	28,452,244	

Decreases: Adv. Supp. Ed Services, Adv. Principal, Managerial, Autographs & Collabns, Increases: Director of State & Fed Projects, Ins. of Advisor, employees longevity, Attorney Fees, Board Fee etc

Unrestricted per LGF  
Unrestricted per LGF  
Unrestricted per LGF  
Unrestricted per LGF  
Expenditures for one-time Common Core funding  
Unrestricted per LGF

SAN YSIDRO SCHOOL DISTRICT  
2013-2014 GENERAL FUND COMPARISON  
SUMMARY

	ADOPTED BUDGET			REVISED BUDGET AFTER GOVERNOR SIGNED			DIFFERENCE		
	UNRESTRICTED	RESTRICTED	COMBINED	UNRESTRICTED	RESTRICTED	COMBINED	UNRESTRICTED	RESTRICTED	COMBINED
Beginning Balance	1,649,161.00	1,405,976.00	3,055,137.00	1,649,161.00	1,405,976.00	3,055,137.00	-	-	-
Revenues	23,770,739.00	14,142,556.00	37,913,295.00	29,642,878.00	11,794,450.00	41,437,328.00	5,872,139.00	(2,348,106.00)	3,524,033
Expenditures	29,452,944.00	14,142,556.00	43,595,500.00	33,340,330.00	11,794,450.00	45,134,780.00	3,887,386.00	(2,348,106.00)	1,539,280
Net Increase (Decrease) in Fund Balance	(5,682,205.00)	-	(5,682,205.00)	(3,697,452.00)	-	(3,697,452.00)	1,984,753.00	-	1,984,753
Ending Balance	(4,033,044.00)	1,405,976.00	(2,627,068.00)	(2,048,291.00)	1,405,976.00	(642,315.00)	1,984,753.00	-	1,984,753
Revolving Cash	9,659.00	-	9,659.00	9,659.00	-	9,659.00	-	-	-
Other Reserves	103,305.00	-	103,305.00	103,305.00	-	103,305.00	-	-	-
Restricted	-	1,405,976.00	1,405,976.00	-	1,405,976.00	1,405,976.00	-	-	-
Reserve for Economic Uncertainties	1,307,865.00	-	1,307,865.00	1,354,043.40	-	1,354,043.40	46,178.40	-	46,178
Unassigned/unappropriated amount	(5,453,873.00)	-	(5,453,873.00)	(3,515,298.40)	-	(3,515,298.40)	1,938,574.60	-	1,938,575

**Multi-Year Projections Summary Report  
San Ysidro Elementary Revised Budget 2013-14**

DESCRIPTION	OBJECT CODE	FY 2013-14			FY 2014-15			FY 2015-16		
		Current (Base Year)			First Projected Year			Second Projected Year		
		Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
<b>A Beginning Balance as of July 1</b>		\$1,649,161	\$1,405,976	\$3,055,137	(\$2,048,291)	\$1,405,976	(\$642,315)	(\$6,080,295)	\$1,405,975	(\$4,674,319)
<b>B Revenues</b>										
1 Revenue Limit Sources	8010-8099	32,112,623	138,325	32,250,948	32,112,623	138,325	32,250,948	32,112,623	138,325	32,250,948
2 Federal Revenues	8100-8299	50,000	2,882,847	2,932,847	50,000	2,738,705	2,788,705	50,000	2,601,770	2,651,770
3 Other State Revenues	8300-8599	766,241	1,957,509	2,723,750	765,063	973,782	1,738,845	765,063	440,982	1,206,045
4 Other Local Revenues	8600-8799	156,986	3,372,797	3,529,783	156,986	3,372,797	3,529,783	156,986	3,372,797	3,529,783
<b>5 Total Revenues</b>		<b>33,085,850</b>	<b>8,351,478</b>	<b>41,437,328</b>	<b>33,084,672</b>	<b>7,223,609</b>	<b>40,308,281</b>	<b>33,084,672</b>	<b>6,553,874</b>	<b>39,638,546</b>
<b>Beginning Balance &amp; Revenue (A+B5)</b>		<b>\$34,735,011</b>	<b>\$9,757,454</b>	<b>\$44,492,465</b>	<b>\$31,036,382</b>	<b>\$8,629,585</b>	<b>\$39,665,966</b>	<b>\$27,004,378</b>	<b>\$7,959,849</b>	<b>\$34,964,227</b>
<b>C Expenditures</b>										
1 Certificated Salaries	1000-1999	16,055,589	4,365,948	20,421,537	16,362,826	4,365,948	20,728,774	17,068,697	3,936,933	21,005,630
2 Classified Salaries	2000-2999	4,591,087	2,144,010	6,735,097	4,557,825	2,144,010	6,701,835	4,757,371	2,144,010	6,901,381
3 Employee Benefits	3000-3999	5,470,091	1,792,764	7,262,855	5,455,627	1,792,764	7,248,391	5,609,476	1,722,154	7,331,630
4 Books & Supplies	4000-4999	1,711,162	1,866,960	3,578,122	1,761,162	733,032	2,494,194	1,811,162	589,359	2,400,521
5 Services, Other Operating Exp	5000-5999	5,496,533	1,361,324	6,857,857	5,530,793	1,361,324	6,892,117	5,496,930	1,361,324	6,858,254
6 Capital Outlay	6000-6999	0	0	0	0	0	0	0	0	0
7 Other Outgo - exclude Direct Sup.	7100-7299	0	0	0	0	0	0	0	0	0
8 Debt Service	7400-7499	467,899	0	467,899	467,899	0	467,899	0	0	0
9 Direct Support/Indirect Costs	7300-7399	(452,031)	263,444	(188,587)	(462,428)	269,503	(192,925)	(440,813)	243,066	(197,748)
10 CSR Reduction (for info only)	1000-7999	0	0	0	0	0	0	0	0	0
11 Projected Budget Reduction		0	0	0	0	0	0	0	0	0
<b>12 Total Expenditures:</b>		<b>\$33,340,330</b>	<b>\$11,794,450</b>	<b>\$45,134,780</b>	<b>\$33,673,704</b>	<b>\$10,666,581</b>	<b>\$44,340,285</b>	<b>\$34,302,823</b>	<b>\$9,996,846</b>	<b>\$44,299,668</b>
<b>D Interfund Xfers/Other Sources</b>										
1 Transfers In	8910-8929	0	0	0	0	0	0	0	0	0
2 Transfers Out	7610-7629	0	0	0	0	0	0	0	0	0
3 Sources	8930-8979	0	0	0	0	0	0	0	0	0
4 Uses	7630-7699	0	0	0	0	0	0	0	0	0
5 Contributions	8980-8999	(3,442,972)	3,442,972	0	(3,442,972)	3,442,972	0	(3,442,972)	3,442,972	0
<b>E Net Increase (Decrease) In Fund Balance</b>		<b>(\$3,697,452)</b>	<b>\$0</b>	<b>(\$3,697,452)</b>	<b>(\$4,032,004)</b>	<b>(\$0)</b>	<b>(\$4,032,004)</b>	<b>(\$4,661,122)</b>	<b>\$0</b>	<b>(\$4,661,122)</b>
<b>F Ending Balance</b>		<b>(\$2,048,291)</b>	<b>\$1,405,976</b>	<b>(\$642,315)</b>	<b>(\$6,080,295)</b>	<b>\$1,405,975</b>	<b>(\$4,674,319)</b>	<b>(\$10,741,417)</b>	<b>\$1,405,976</b>	<b>(\$9,335,441)</b>
1 Revolving Cash	9711	9,659	0	9,659	9,659	0	9,659	9,659	0	9,659
2 Other Reserves	97xx	103,305	0	103,305	103,305	0	103,305	103,305	0	103,305
3 Restricted	9740	0	1,405,976	1,405,976	0	1,405,975	1,405,975	0	1,405,976	1,405,976
4 Stabilization Arrangements	9750	0	0	0	0	0	0	0	0	0
5 Other Commitments	9760	0	0	0	0	0	0	0	0	0
6 Assigned - Other Assignments	9780	0	0	0	0	0	0	0	0	0
7 Reserve for Economic Uncertainties	9789	1,354,043	0	1,354,043	1,330,209	0	1,330,209	1,328,990	0	1,328,990
8 Unassigned/unappropriated Amount	9790	(3,515,298)	0	(3,515,298)	(7,523,467)	0	(7,523,467)	(12,183,371)	0	(12,183,371)
<b>G Components of Ending Fund Balance Total</b>		<b>(\$2,048,291)</b>	<b>\$1,405,976</b>	<b>(\$642,315)</b>	<b>(\$6,080,295)</b>	<b>\$1,405,975</b>	<b>(\$4,674,319)</b>	<b>(\$10,741,417)</b>	<b>\$1,405,976</b>	<b>(\$9,335,441)</b>

**3% Calculated Reserve, or \$50,000 (greater of the two)**

	Reserve Percentage Level for this district:	3.00%	Total Reserves	3% Calculated	Difference*
FY 2013-14 ADA Input Sheet (District):	4,911.10		\$1,354,043	\$1,354,043	\$0
			FY 2014-15 Proj	\$1,330,209	\$0
			FY 2015-16 Proj	\$1,328,990	\$0

FY 2014-15 Unappropriated Amount is: **Negative**  
 FY 2015-16 Unappropriated Amount is: **Negative**

\*NOTE: Negative number means reserve % not met compares amount in 9770 only.  
 \*NOTE: Negative number means reserve % not met Compares amount in 9770 only. A difference of 0 does not necessarily mean the Unappropriated Amount is positive

**Assumptions**

2013-2014 \$ 62,155,941 Certificated Salaries over 3 years  
 LCFF revenue per SSC formula \$ 20,338,313 Classified Salaries over 3 years  
 Federal revenue assumes reduction of 5.9% \$ 21,842,876 Benefits for 3 years  
 Federal, State and Local revenue assume no carryover \$ 104,337,130  
 Salary & benefit cost: actual for 2013-14, assumes no furloughs or rollbacks. \$ (12,183,371) Reductions needed over 3 years

-11.68% Reductions as a percent over 3 years

2014-2015  
 LCFF flat funding  
 Federal revenue assumes reduction of 5%  
 Federal, State and Local revenue assume no carryover  
 Step & Column increase: \$310,769 Certificated, \$66,738 Classified  
 MITI implementation cost of \$234,260

2015-2016  
 LCFF flat funding  
 Federal revenue assumes reduction of 5%  
 State revenue assumes no COLA  
 Federal, State and Local revenue assume no carryover  
 Step & Column increase: \$310,769 Certificated, \$66,738 Classified  
 MITI implementation cost of \$100,397 (final payment)  
 Certificated & classified salaries include costs of \$313,594 for Beyer Elementary