



2011-2012

SECOND INTERIM

Song Chin-Bendib

Assistant Superintendent Business & Operations

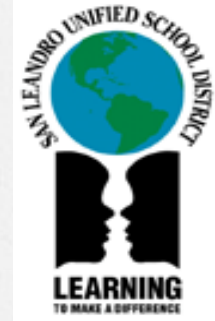
Special Board Meeting

March 13, 2012



LEARNING

TO MAKE A DIFFERENCE



Mission Statement

The mission of the San Leandro Unified School District is to educate students to achieve and demonstrate academic excellence and become confident, collaborative and competitive in a global society, by utilizing state-of-the-art technologies and innovative teaching strategies within a well-maintained, secure learning environment, in a region rich in heritage and diverse in culture, where we value our traditions while welcoming change.



Board Members

Morgan Mack-Rose, President

Hermy B. Almonte, Vice- President

Carmen M. Sullivan, Clerk

Ron Carey, Member

Lance James, Member

Mike Katz-Lacabe, Member

Diana J. Prola, Member



2011-2012 Second Interim is based on the reliability of timely and accurate information. This document represents the time and efforts of the Business Services Department. These individuals deserve special recognition for their work, dedication and professional talents.

Marites Fermin, Director Fiscal Services

Farhad Sabit, Accounting Manager

Thea Chhay, Budget Technician

Dorothy Morgan-Carney, Accounting Technician

Karen Perez, Employee Benefits Specialist

Lynn Hester, Certificated Payroll Technician

Jennilee Ngor, Classified Payroll Technician

Elizabeth Cardoso, Bond Technician

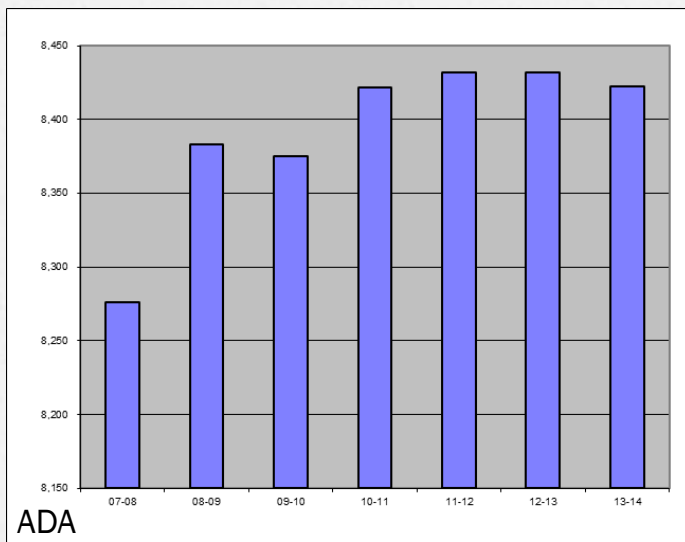
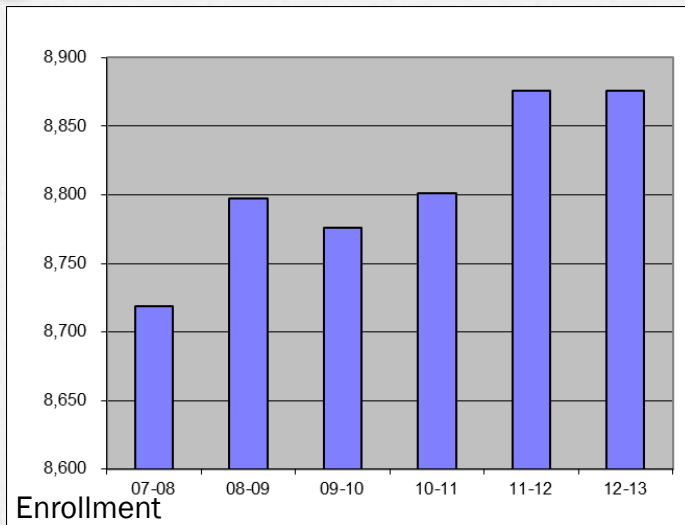
Juanita Oyola, Buyer

Marie Rivera, Purchasing Clerk

Michael Ly, Accounts Payable Temp

***Teresa Zumbo, Community Services &
Accounts Payable Technician***

Sukhi Sidhu, Administrative Assistant



San Leandro Unified School District
Regular Ed, SDC Students, Home Instruction & NPS

ENROLLMENT Based on October CBEDS and P-2 ADA

<u>Year</u>	<u>ENR</u>	<u>ADA</u>	<u>ADA TO ENROLLMENT</u>
07-08	8,719	8,276	94.92%
08-09	8,797	8,383	95.29%
09-10	8,776	8,375	95.43%
10-11	8,801	8,422	95.69%
11-12	8,876	8,432	95.00%
12-13	8,876	8,432	95.00%
13-14	8,801	8,422	95.70%

**SAN LEANDRO UNIFIED SCHOOL DISTRICT
Multi-Year Projection (MYP) Budget Assumptions - 2011-12 Second Interim**

General Fund Unrestricted				
COLA	Factor	2011-2012	2012-2013	2013-2014
	State Statutory COLA per SSC	2.24%	0.00%	2.40%
	Revenue Limit Deficit	20.602%	22.196%	22.196%
	Net Funded Revenue Limit COLA	\$ 143.00	\$ -	\$ 151.00
RL.	Net Funded Base Revenue Limit per ADA	\$ 5,177.59	\$ 5,234.72	\$ 5,352.18
	Total Revenue Limit (after deficit)	\$ 44,937,908	\$ 45,421,146	\$ 4,636,255
	State Aid Portion	\$ 29,720,586	\$ 30,203,824	\$ (10,581,067)
	Local Property Taxes Portion	\$ 14,762,233	\$ 14,762,233	\$ 14,762,233
	Other: RL Transfer & Pers Reduction Transfer	\$ 455,089	\$ 455,089	\$ 455,089
Enrollment	Current And Projected Coeds	8,876	8,876	8,801
	Ratio of ADA And Enrollment	95.00%	95.00%	95.70%
ADA	Total Revenue Limit ADA	8,432.20	8,432.20	8,422.39
	General Education ADA	8,406.20	8,406.20	8,396.39
	Non-Public School (NPS)	26.00	26.00	26.00
LOTT	Lottery Per ADA			
	Unrestricted	\$ 117.25	\$ 117.25	\$ 117.25
	Proposition 20 (Restricted)	\$ 23.25	\$ 23.25	\$ 23.25
MAN	Mandated Cost Reimbursement	\$ 209,594	\$ -	\$ -
Step & Column	SLTA ⁽¹⁾	1.28%	1.28%	1.28%
	CLASSIFIED	Varies	Varies	Varies
H & W	Health and Welfare Benefits included with Salary			
	Trade & Teamsters	\$5,238/Year cash back	\$5,238/Year cash back	\$5,238/Year cash back
	CSEA Bargaining Groups	\$3,500/ Year/FTE	\$3,500/ Year/FTE	\$3,500/ Year/FTE
	High Low	\$2,070/ Year/FTE cash back	\$2,070/ Year/FTE cash back	\$2,070/ Year/FTE cash back
	SLTA ⁽²⁾	\$ 6,901.00	\$ 6,901.00	\$ 6,901.00
	Management ⁽³⁾	\$ 7,382.57	\$ 7,382.57	\$ 7,382.57
Benefits	Certificated Statutory Benefit Rates	14.86%	14.86%	14.86%
	Classified Statutory Benefit Rates(except teams	25.83%	25.83%	25.83%
	Teamster/Trades	32.83%	32.83%	32.83%
CSR	K3 Class size reduction	28:1 CSR penalties	32:1 CSR penalties extended 2 more yrs	32:1 CSR penalties extended 2 more yrs
Supplies	Classroom Supplies based on per pupil allocation			
	Elementary	\$ 24	\$ 24	\$ 24
	Middle School	\$ 32	\$ 32	\$ 32
	High School	\$ 35	\$ 35	\$ 35
	Lincoln (Continuation)	\$ 72	\$ 72	\$ 72
	Light House (Independent)	\$ 28	\$ 28	\$ 28
Indirect %	General Fund to General Fund	3.34%	3.34%	3.34%
	Adult Fund	3.34%	3.34%	3.34%
	Food Services	3.34%	3.34%	3.34%
Support	Workers Compensation	\$ 1,276,496	\$ 1,276,496	\$ 1,276,496
	Property and Liability	\$ 538,501	\$ 549,271	\$ 549,271
	Retiree Benefits	\$ 564,920	\$ 564,077	\$ 550,086
	Fd 01 supports Fd 670 Self Insurance	\$ 2,379,917	\$ 2,389,844	\$ 2,375,853
Encroachment	Special Education	\$ 3,163,825	\$ 3,233,429	\$ 3,311,031
	Special Ed Mental Health	-	250,000	250,000
	Special Education Transportation	\$ 727,681	\$ 957,718	\$ 957,718
	Routine Restricted Maintenance	\$ 1,545,555	\$ 1,579,557	\$ 1,617,467
	Total Encroachment	\$ 5,437,061	\$ 6,020,705	\$ 6,136,216

Notes

(1) The step and column for SLTA is based on 2011-12 data and the methodology recommended by SSC, Inc.

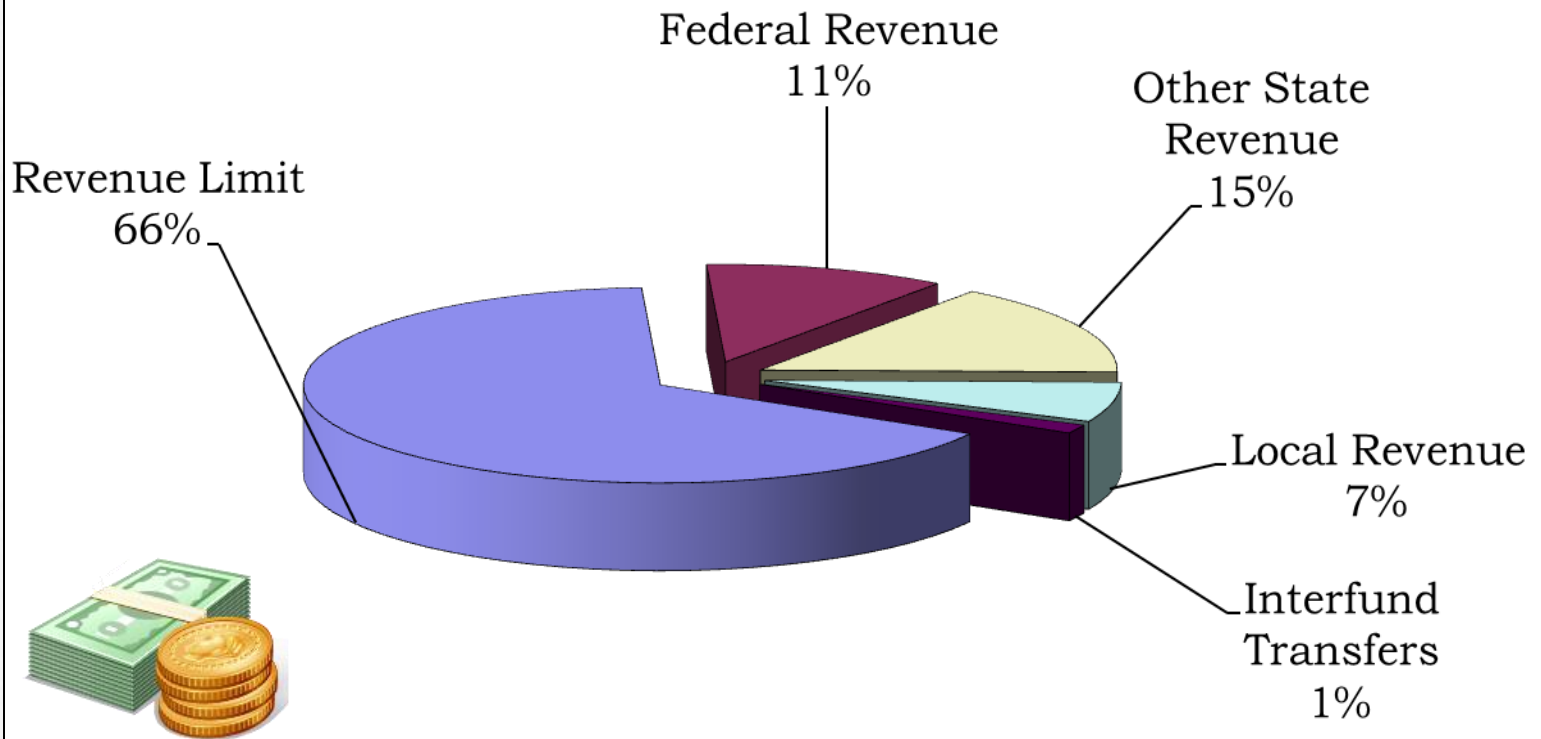
(2) SLTA fringe benefits are included with salary.

(3) Management fringe benefits are included in salary.

WHERE DID THE MONEY COME FROM TO OPERATE OUR SCHOOLS?

The District derived its revenues from a number of sources as shown below:

Combined General Fund Revenue

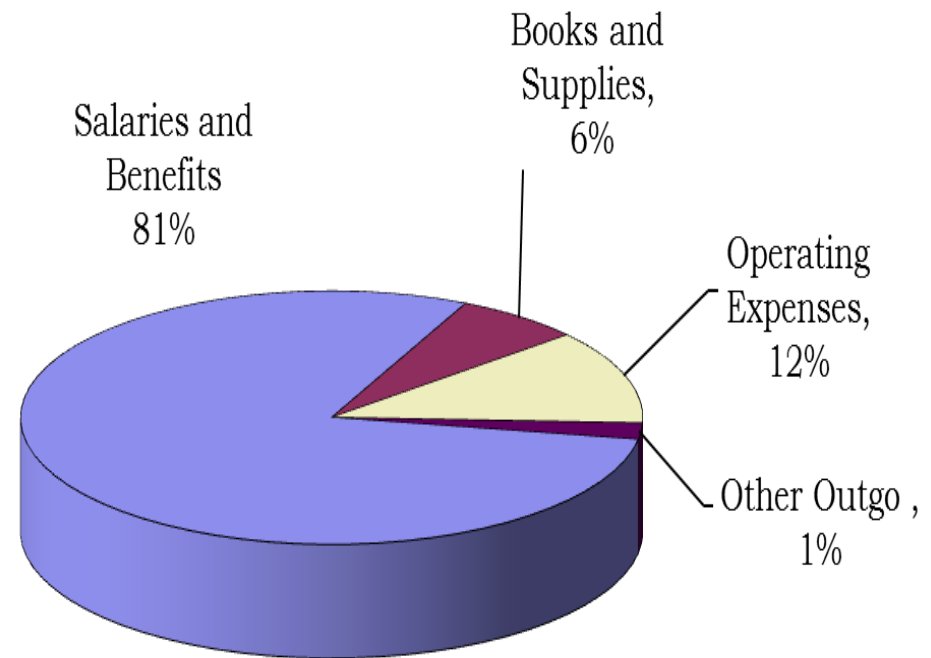


How were the dollars spent to educate pupils in San Leandro Unified School District?

Salaries and Benefits	\$57,210,121
Books and Supplies	\$4,748,889
Operating Expenses	\$8,664,397
Other	\$12,486
Other Outgo/IC/IFT	\$1,492,245

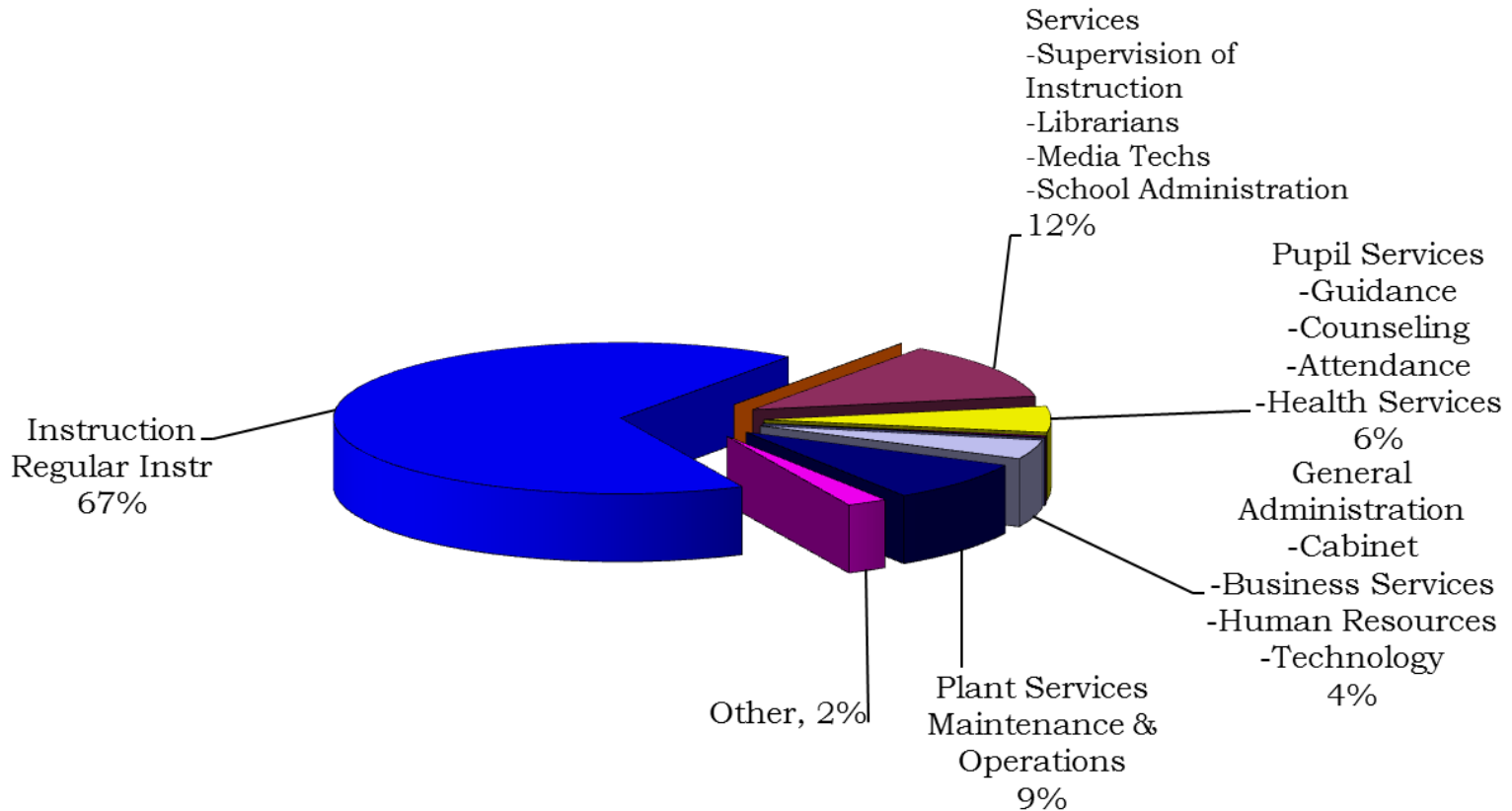
Total Expenditures \$72,128,138

Combined General Fund Expenditures



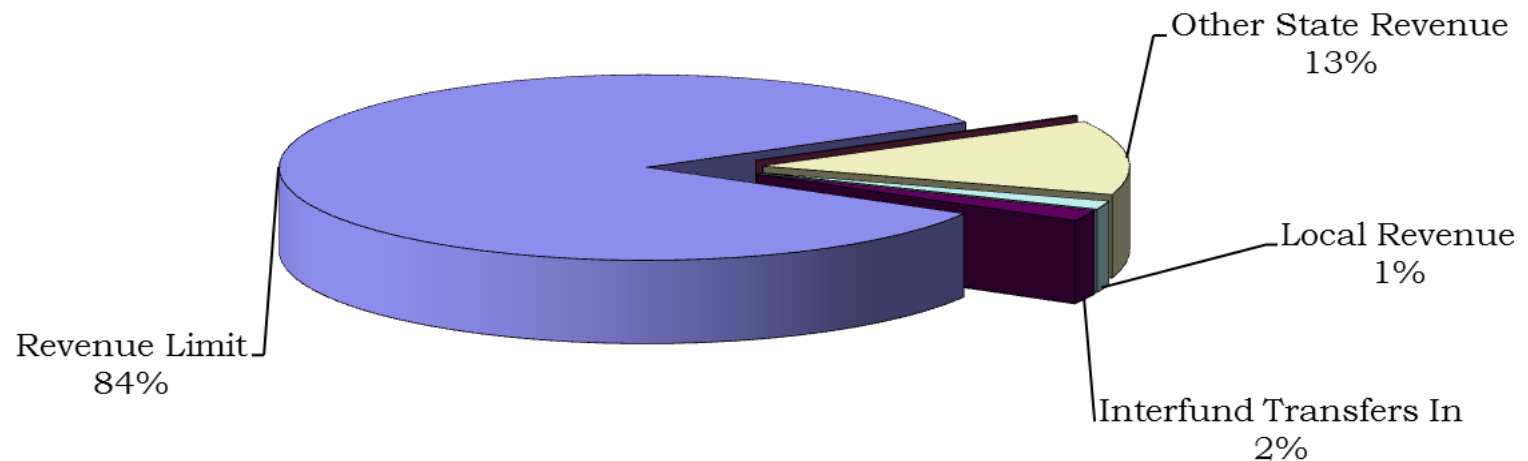
How were the dollars spent to educate pupils as it relates to Functions in San Leandro Unified School District?

Combined Unrestricted Expenditures by Function



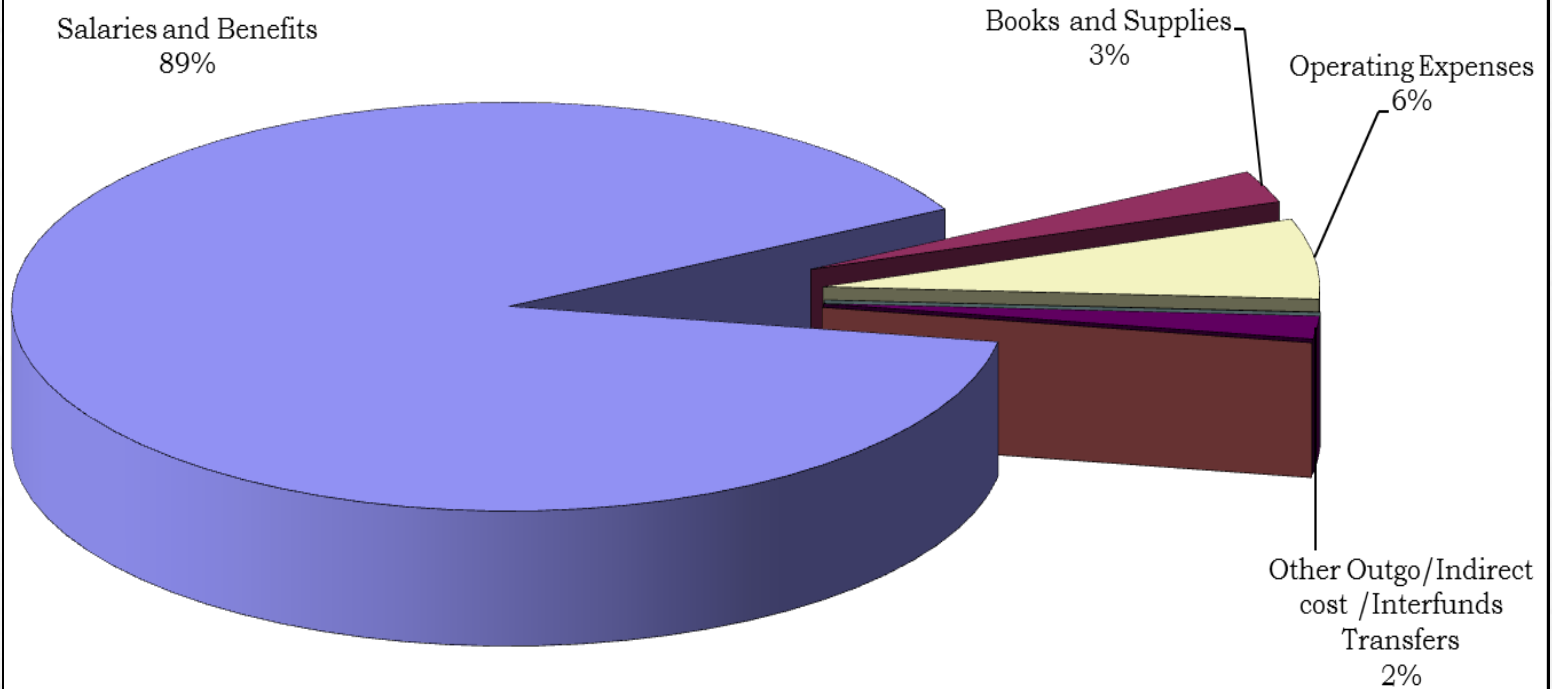
Unrestricted portion of the General Fund Revenue for 2011-2012 is \$51,804,779 which includes Transfer In. Revenue Limit generates 84% . Other State Revenue is 13%. Both of these sources are determined by the state funding and together they account 97% of the District's Unrestricted General Fund Revenue. Local Revenue and Interfund Transfer makes up the remaining portion of the Total Revenue.

Unrestricted General Fund Revenue



Total Unrestricted General Fund Expenditures equal \$53,892,040. Majority of the expenditures were allocated to salaries and benefits. Operating Expenses account for 6% of the expenditures while 3% were spent on Books and Supplies.

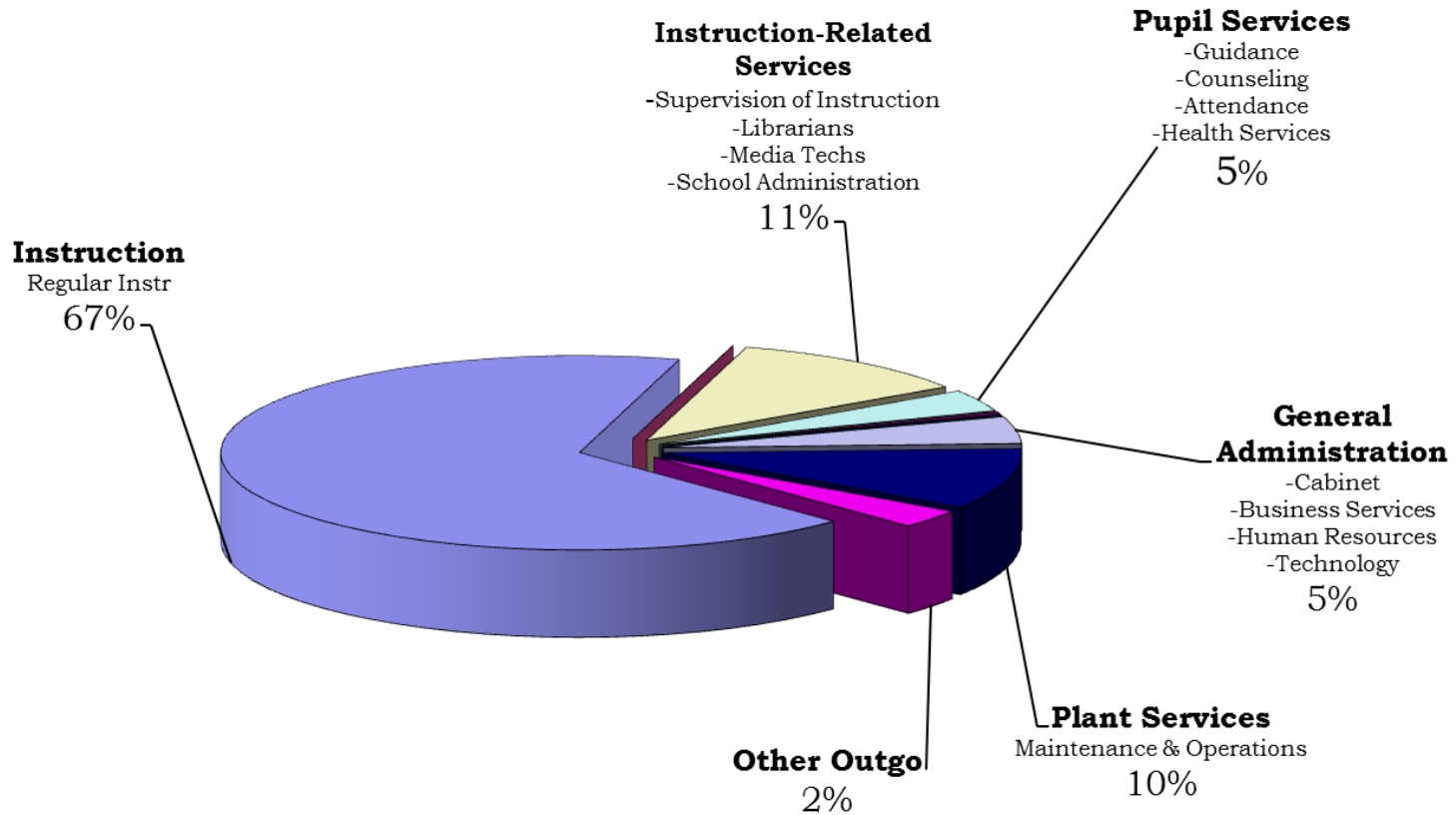
Unrestricted General Fund Expenditure



Based on Expenditures by Function:

- 67% was allocated to Instruction;
- 11% was spent for Instruction Related Services;
- 5% was allotted for Pupil Services;
- Plant services accounted for 10 %;
- General administration was 5%

Unrestricted General Fund Expenditures by Function



San Leandro Unified School District 2011-2012 Second Interim Other Funds

	Adult 110 Budget	Cafet 130 Budget	Def. Mnt 140 Budget	Sp. Res 170 Budget	Bldng Fund 210&211 Budget	Dev. Fees 250 Budget	School Fac 350 Budget	Sp. Res 400 Budget	Inst 510 Budget	Self Ins 670 Budget
Beginning Balance	2,162,971	1,082,400	637,711	2,958,770	64,156,101	1,086,304	296,208	1,347,668	5,901,443	994,149
	-	-	-	-	-	-	-	-	-	-
Revenue Limit	-	-	-	-	-	-	-	-	-	-
Federal Sources	336,722	2,292,433	-	-	-	-	-	-	-	-
State Sources	1,762,653	184,019	330,572	-	-	-	-	511,382	77,200	-
Local Sources	183,500	659,229	3,000	13,528	225,077	411,948	5,600	307,512	9,451,358	1,448,295
Total Revenues	2,282,875	3,135,681	333,572	13,528	225,077	411,948	5,600	818,894	9,528,558	1,448,295
Certificated Salaries	1,051,926	-	-	-	-	-	-	-	-	-
Classified Salaries	291,347	970,439	-	-	369,455	-	-	-	-	-
Employee Benefits	280,087	274,389	-	-	159,548	-	-	-	-	-
Books and Supplies	137,795	1,689,981	13,324	-	135,872	-	-	59,171	-	43,237
Services and Other Operating	600,600	112,405	80,676	-	165,541	145,289	1,991	142,071	-	1,937,079
Capital Outlay	5,900	35,000	216,711	-	23,118,522	51,008	23,138	457,652	-	-
Other Outgo *	101,485	-	-	-	-	211,731	-	492,228	9,639,579	-
Indirect Costs	54,376	103,485	-	-	-	-	-	-	-	-
Total Expenditures	2,523,516	3,185,699	310,711	-	23,948,938	408,028	25,129	1,151,122	9,639,579	1,980,316
Excess (Deficiency)	(240,641)	(50,018)	22,861	13,528	(23,723,861)	3,920	(19,529)	(332,228)	(111,021)	(532,021)
Transfers In	-	-	-	-	129,369	-	-	-	7,700,579	538,500
Transfers Out	320,000	-	660,572	-	-	-	-	-	7,150,000	-
Net Increase/Decrease	(560,641)	(50,018)	(637,711)	13,528	(23,594,492)	3,920	(19,529)	(332,228)	439,558	6,479
Ending Fund Balance	1,602,330	1,032,382	-	2,972,298	40,561,609	1,090,224	276,679	1,015,440	6,341,001	1,000,628
Sweep to GF 2011-12	50,000	-	-	-	-	-	-	-	-	-
Certified Nursing Assistant Program	65,205	-	-	-	-	-	-	-	-	-
Stores	-	31,241	-	-	-	-	-	-	-	-
3% Reserve for Economic Uncertainty	-	-	-	2,163,844	-	-	-	-	-	-
Mandated Cost	-	-	-	762,117	-	-	-	-	-	-
Zion Loans	1,486,783	-	-	-	-	-	-	-	-	-
Debt Services COP's	-	-	-	-	-	1,058,652	-	-	-	-
City RDA	-	-	-	-	-	-	-	1,015,440	-	-
Measure B and M Projects	-	-	-	-	40,561,609	-	107,118	-	-	-
Restricted Committed	342	1,001,141	-	46,337	-	31,572	169,561	-	6,341,001	-
Other Assigment	-	-	-	-	-	-	-	-	-	1,000,628
Ending Fund Balance	-	-	-	-	-	-	-	-	-	-