



2013-2014 SECOND INTERIM

Song Chin-Bendib

Associate Superintendent Business & Operations

March 11, 2014

2013-2014 Second Interim is based on the reliability of timely and accurate information. This document represents the time and efforts of the total Business Office. These individuals deserve special recognition for their work, dedication and professional talents.

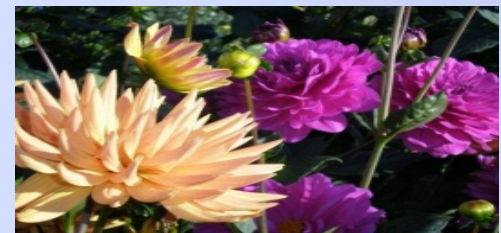


Rais Abbasi, Director Business Services
Benitico Canlas, Accounting Manager
Thea Chhay, Budget & Attendance Technician
Dorothy Morgan-Carney, Accounting Technician
Karen Perez, Employee Benefits Specialist
Lynn Hester, Payroll Technician
Jennilee Ngor, Payroll Technician
Elizabeth Cardoso, Bond Technician
Juanita Oyola, Buyer
Lourdes Andrade Torres, Purchasing Technician
Michael Cardoso, Accounts Payable Technician
Teresa Zumbo, Community Services & Accounts Payable Technician
Sukhi Khaira-Sidhu, Administrative Assistant



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 of Education

Lance James, President

Ron Carey, Vice President

Vince J. Rosato, Clerk

Corina N. López, Member

Diana J. Prola, Member

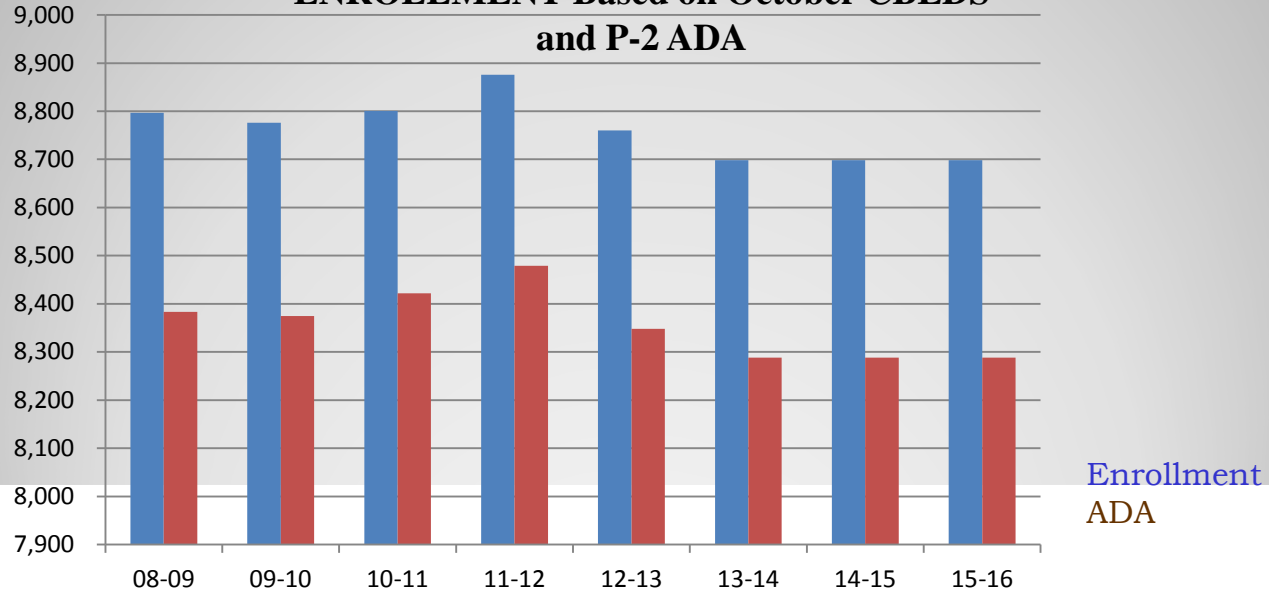
Mike Katz-Lacabe, Member

Jason Toro, Member



**SAN LEANDRO UNIFIED SCHOOL DISTRICT
REGULAR ED, SDC STUDENTS, HOME INSTRUCTION & NPS
SECOND INTERIM 2013-2014**

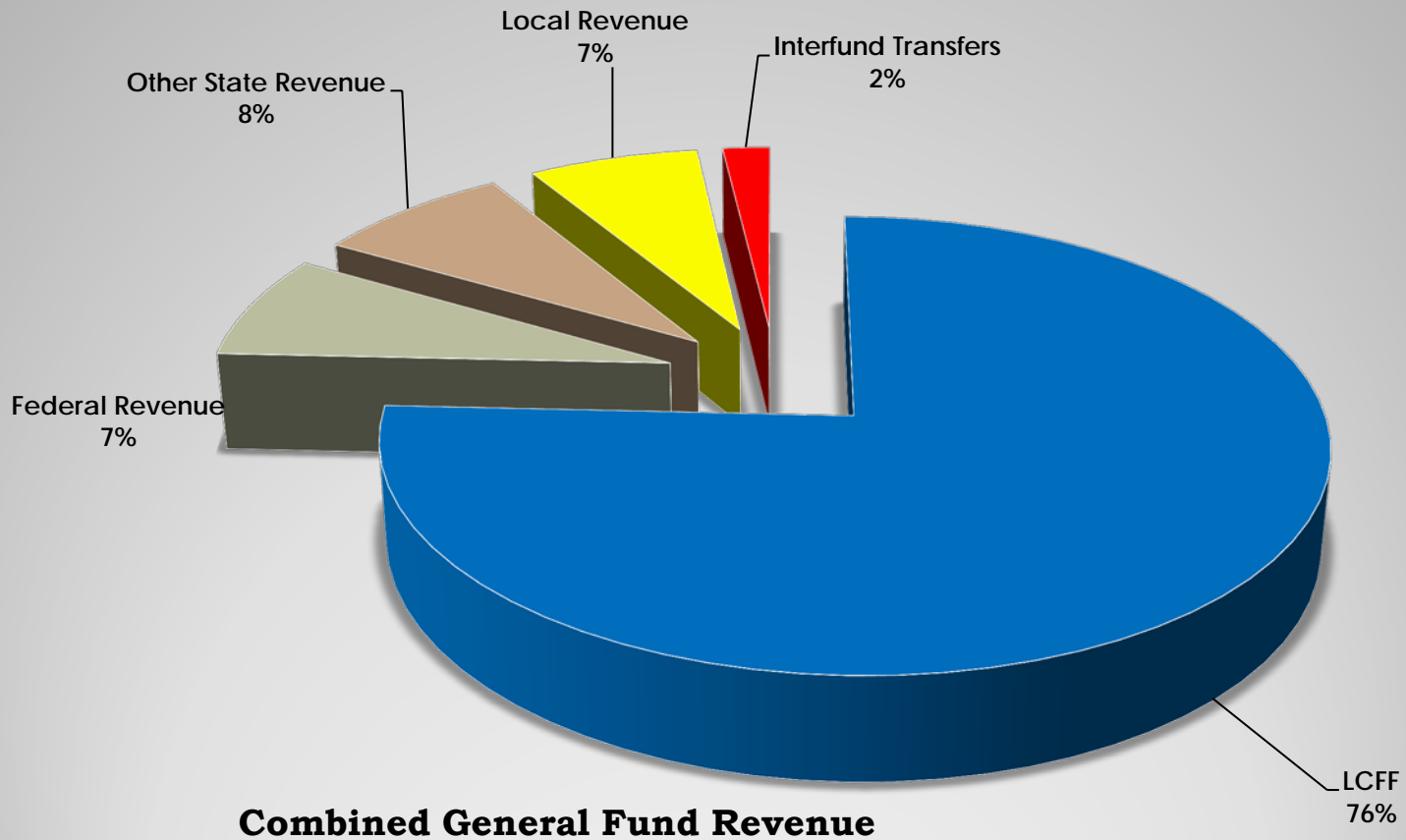
**ENROLLMENT Based on October CBEDS
and P-2 ADA**



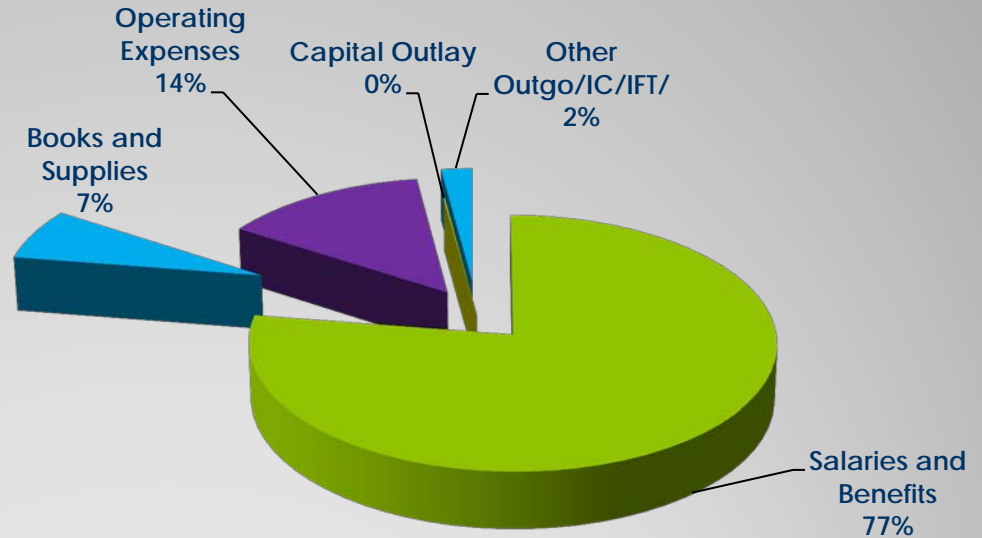
| <u>Year</u> | <u>Enrollment</u> | <u>ADA</u> | <u>ADA TO ENROLLMENT</u> |
|-------------|-------------------|------------|--------------------------|
| 08-09 | 8,797 | 8,383 | 95.29% |
| 09-10 | 8,776 | 8,375 | 95.43% |
| 10-11 | 8,801 | 8,422 | 95.69% |
| 11-12 | 8,876 | 8,479 | 95.52% |
| 12-13 | 8,760 | 8,348 | 95.30% |
| 13-14 | 8,698 | 8,288 | 95.29% |
| 14-15 | 8,698 | 8,288 | 95.29% |
| 15-16 | 8,698 | 8,288 | 95.29% |

WHERE DOES THE MONEY COME FROM TO OPERATE OUR SCHOOLS?

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



How are the dollars budgeted to educate pupils in San Leandro Unified School District?



Combined General Fund Expenditures:

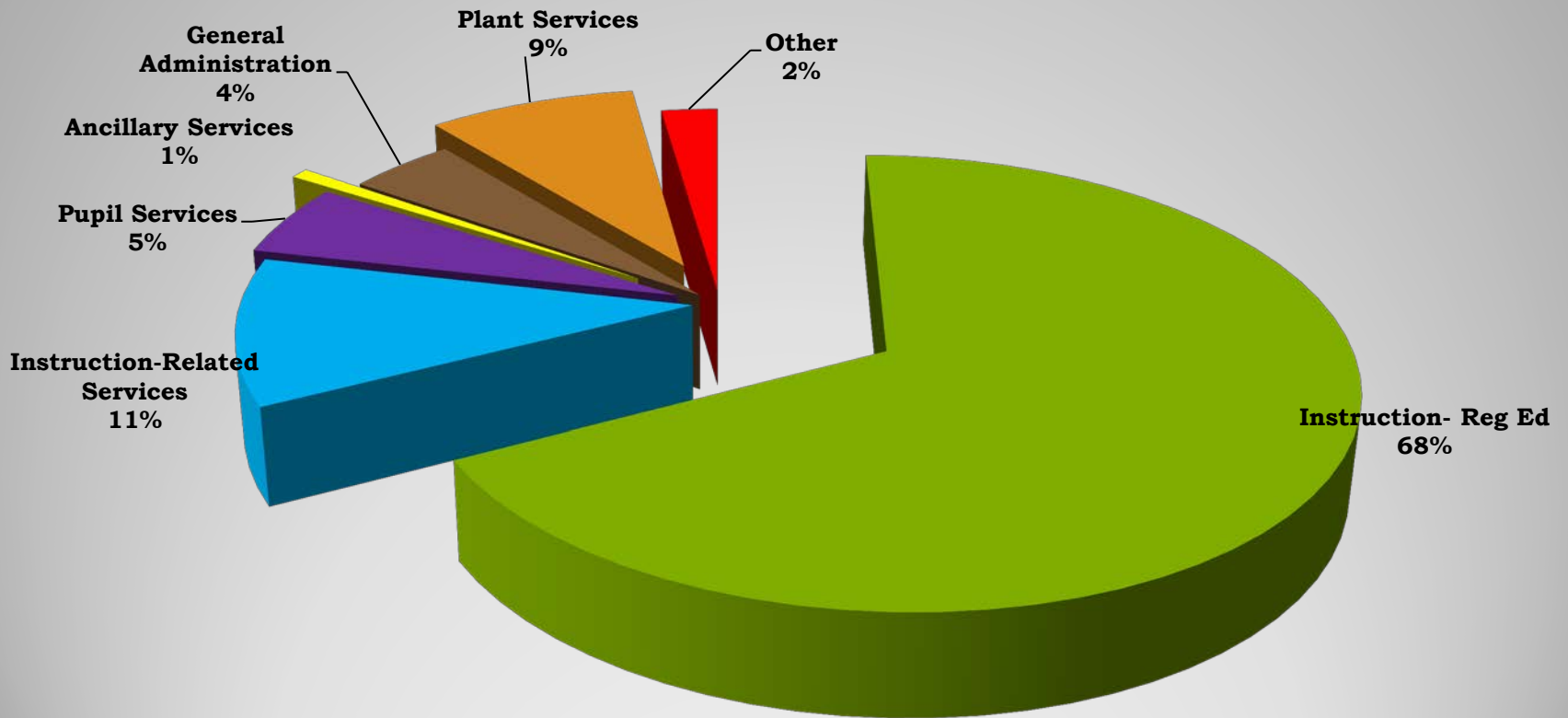
| | |
|-----------------------|--------------|
| Salaries and Benefits | \$59,556,614 |
| Books and Supplies | \$5,108,981 |
| Operating Expenses | \$10,578,091 |
| Capital Outlay | \$43,470 |
| Other Outgo/IC/IFT/ | \$1,606,073 |

Total Expenditures

\$76,893,229

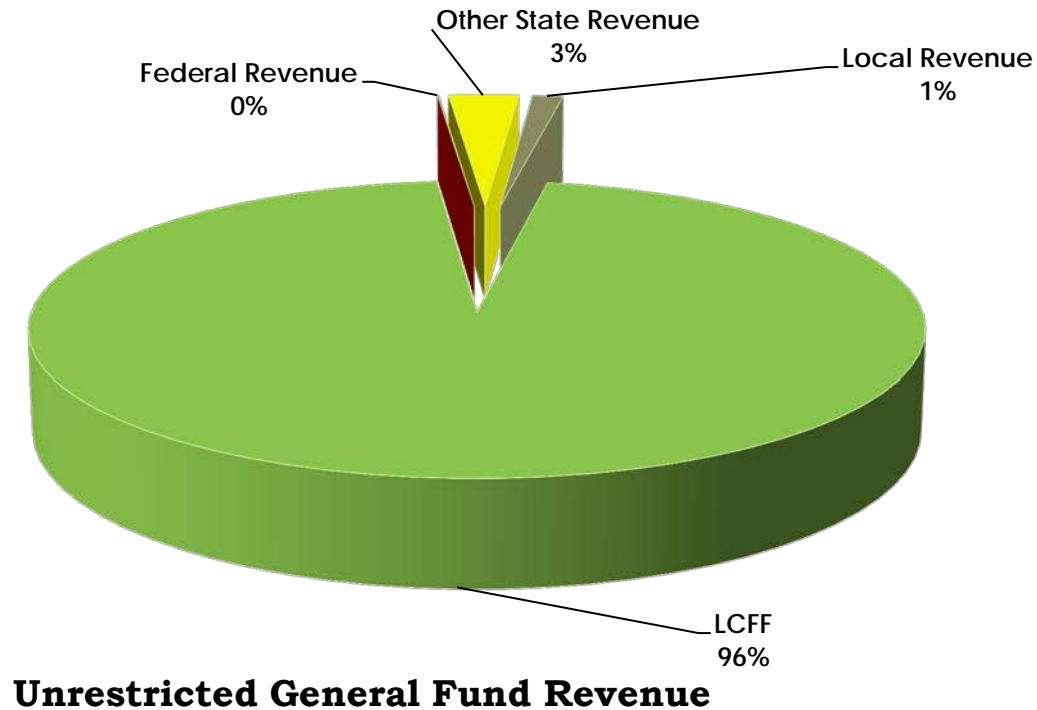
Combined General Fund Expenditure

How are the dollars budgeted as it relates to Functions?

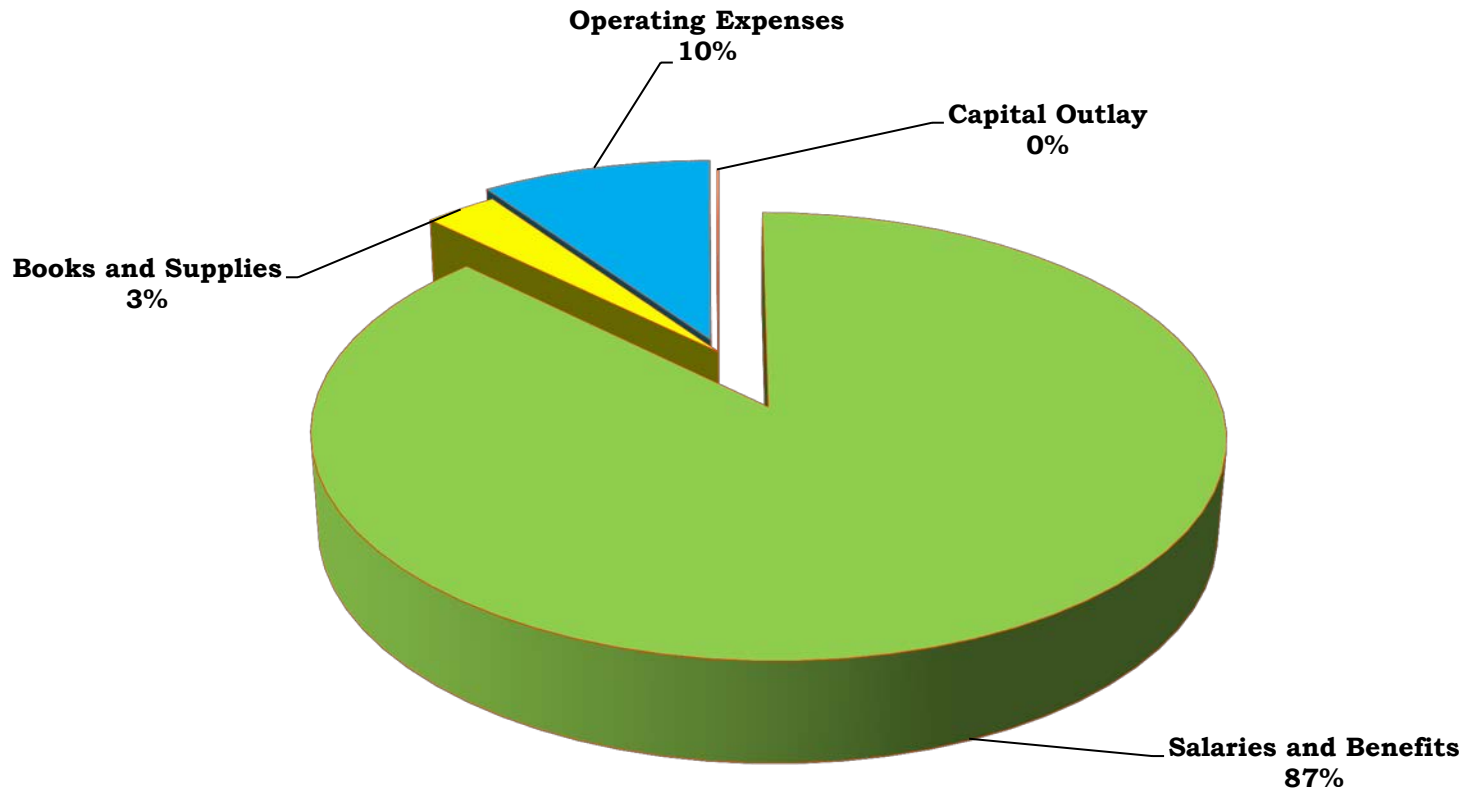


Combined General Fund by Function

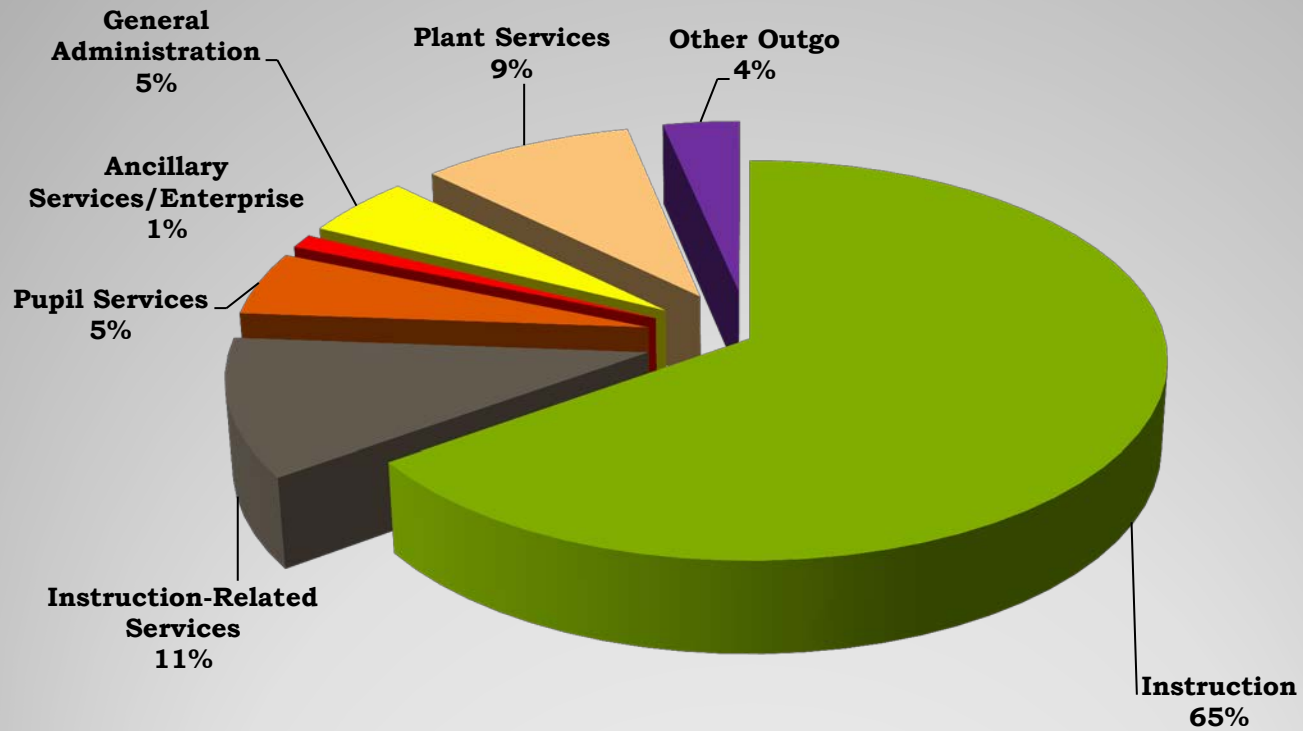
Unrestricted Revenue Budget of the General Fund for 2013-2014 is \$49,451,432 which includes Transfers. LCFF generates 92.88% while other State Revenue Budget is 3%. Both of these sources are determined by the state funding and together they account 96% of the District's Unrestricted General Fund Revenue Budget. Local Revenue and Interfund Transfer makes up the remaining portion of the Total Unrestricted Revenue Budget.



Total Budget for Unrestricted General Fund Expenditures equals to \$52,394,147
Majority of the expenditures are allocated to salaries and benefits. Operating Expenses budget is 10% of the total expenditures while 3% is allotted to Books and Supplies



Unrestricted General Fund Revenue Expenditures



Unrestricted General Fund Expenditures By Function

| SAN LEANDRO UNIFIED SCHOOL DISTRICT | | | | FINAL | |
|--|--|----------------------------|----------------------------|----------------------------|--|
| Multi-Year Projection (MYP) Budget Assumptions - 2013-14 2nd Interim | | | | | |
| Factor | | 2013-2014 | 2014-2015 | 2015-2016 | |
| COLA | State Statutory COLA per SSC | 1.565% | 0.86% | 2.20% | |
| | LCFF Gap Funding percentage Used | 11.780% | 28.050% | 18.690% | |
| LCFF | LCFF-UGF | | | | |
| | - Local Property Tax Portion | \$ 17,260,350 | \$ 17,260,350 | \$ 17,260,350 | |
| | - State Aid Portion | \$ 38,947,854 | \$ 45,057,828 | \$ 48,462,309 | |
| | Total LCFF - UGF | \$ 56,208,204 | \$ 62,318,178 | \$ 65,722,659 | |
| | Target LCFF (set for 2020-2021) | | | | |
| | - Grades K-3 | \$ 6,952 | \$ 7,012 | \$ 7,161 | |
| | - Grades 4-6 | \$ 7,056 | \$ 7,117 | \$ 7,268 | |
| | - Grades 7-8 | \$ 7,266 | \$ 7,328 | \$ 7,483 | |
| | - Grades 9-12 | \$ 8,419 | \$ 8,491 | \$ 8,671 | |
| Parcel Tax | Measure L is for five years starting 2013/14 | \$ 771,000 | \$ 771,000 | \$ 771,000 | |
| Enrollment | Current And Projected CBEDS | 8,698 | 8,698 | 8,698 | |
| | Ratio of ADA And Enrollment | 95.29% | 95.29% | 95.29% | |
| ADA | Total Revenue Limit ADA | 8,348.28 | 8,288.00 | 8,288.00 | |
| | General Education ADA | 8,307.47 | 8,247.19 | 8,247.19 | |
| | Non-Public School (NPS) | 40.81 | 40.81 | 40.81 | |
| LOTT | Lottery Per ADA | | | | |
| | Unrestricted | \$ 124.00 | \$ 126.00 | \$ 126.00 | |
| | Proposition 20 (Restricted) | \$ 30.00 | \$ 30.00 | \$ 30.00 | |
| Mandated Cost Step & Column | Mandated Cost Block Grant | \$ 308,736 | \$ 308,736 | \$ 308,736 | |
| | SLTA ⁽¹⁾ | 1.20% | 1.20% | 1.20% | |
| | CLASSIFIED | 1.26% | 1.26% | 1.26% | |
| H & W | Health and Welfare Benefits: | | | | |
| | Trade & Teamsters | \$5,388/ Year cash back | \$5,388/ Year cash back | \$5,388/ Year cash back | |
| | CSEA Bargaining Groups | \$4,505/Year/FTE | \$4,505/Year/FTE | \$4,505/Year/FTE | |
| | Low | \$3,075/Year/FTE cash back | \$3,075/Year/FTE cash back | \$3,075/Year/FTE cash back | |
| | SLTA ⁽²⁾ | \$7,078/Year | \$7,078/Year | \$7,078/Year | |
| | Management ⁽³⁾ | \$8,387/Year | \$8,387/Year | \$8,387/Year | |
| Benefits | Certificated Statutory Benefit Rates | 12.99% | 12.99% | 12.99% | |
| | Classified Statutory Benefit Rates(except teamsters/trades) | 22.38% | 22.38% | 22.38% | |
| | Teamster/Trades | 22.38% | 22.38% | 22.38% | |
| CSR | K3 Class size reduction | 28:1 | 28:1 | 28:1 | |
| Supplies | Classroom Supplies based on per pupil allocation | | | | |
| | Elementary | \$ 34.01 | \$ 34.01 | \$ 34.01 | |
| | Middle School | \$ 42.30 | \$ 42.30 | \$ 42.30 | |
| | High School | \$ 45.11 | \$ 45.11 | \$ 45.11 | |
| | Lincoln (Continuation) | \$ 82.72 | \$ 82.72 | \$ 82.72 | |
| | ACE | \$ 42.30 | \$ 42.30 | \$ 42.30 | |
| | Light House (Independent) | \$ 38.45 | \$ 38.45 | \$ 38.45 | |
| Indirect % | General Fund to General Fund | 2.79% | 2.79% | 2.79% | |
| | Adult Fund | 2.79% | 2.79% | 2.79% | |
| | Food Services | 2.79% | 2.79% | 2.79% | |
| Support | Workers Compensation | \$ 1,080,767 | \$ 1,080,767 | \$ 1,080,767 | |
| | Property and Liability | \$ 549,271 | \$ 549,271 | \$ 549,271 | |
| | Retiree Benefits | \$ 496,024 | \$ 496,024 | \$ 496,024 | |
| | Fd 01 supports Fd 670 Self Insurance | \$ 2,126,062 | \$ 2,126,062 | \$ 2,126,062 | |
| Salary Increase | SLTA 's Tentative Agreement 3% back in Adopted | | | | |
| Budget Cuts | Reduce 50% Instrumental Music | \$ 85,000 | | | |
| | Reduce Lighthouse - 1.0 FTE | \$ 64,000 | | | |
| | Eliminate Elementary Library Para Educators 2.66 FTEs | \$ 73,000 | | | |
| | Eliminate Middle School Counselor 1.99 FTE(Ave. Total Compensation Cuts we can resume (Green Sheet)) | \$ 122,783 | \$ 487,000 | \$ 487,000 | |
| Encroachment | Special Education | \$ 4,268,422 | \$ 4,268,422 | \$ 4,268,422 | |
| | Special Ed Mental Health | \$ 250,000 | \$ 250,000 | \$ 250,000 | |
| | Special Ed- NPS - 2013/14 to 2014/15 | \$ 700,000 | \$ 700,000 | \$ 700,000 | |
| | Special Ed IDEA, ARRA | \$ 697,879 | \$ 697,879 | \$ 697,879 | |
| | Special Education Transportation | \$ 868,934 | \$ 888,051 | \$ 909,364 | |
| | Routine Restricted Maintenance | \$ 1,679,597 | \$ 1,662,159 | \$ 1,702,051 | |
| | Total Encroachment | \$ 8,464,832 | \$ 8,466,511 | \$ 8,527,716 | |

Notes

(1) The step and column for SLTA is based on 2013-14 data and the methodology recommended by SSC, Inc.

(2) SLTA fringe benefits are included with salary.

(3) Management fringe benefits are included in salary.

San Leandro Unified School District Other Funds

Second Interim 2013-2014

| | Adult Ed Fund 11 | Cafeteria Fund 13 | Def Maint Fund 14 | Special Res Fund 17 | Bldg. Fund 210/211 | Dev. Fees Fund 250 | School Fac Fund 350 | Sp. Res Fund 400 | Inst Fund 510 | Self Ins Fund 670 |
|--|---------------------|----------------------|----------------------|------------------------|-----------------------|-----------------------|------------------------|---------------------|-------------------|----------------------|
| Beginning Balance | 1,564,036 | 1,497,821 | 160,578 | 2,978,104 | 13,689,358 | 2,314,859 | 274,709 | 1,998,480 | 7,488,063 | 1,018,597 |
| LCFF/Revenue Limit | 1,421,334 | - | 325,088 | - | - | - | - | - | - | - |
| Federal Sources | 545,241 | 2,548,378 | - | - | - | - | - | - | - | - |
| State Sources | 494,627 | 199,000 | - | - | - | - | - | 36,733 | 94,300 | - |
| Local Sources | 221,600 | 573,578 | - | - | - | 387,100 | 5,600 | 5,000 | 10,645,373 | 1,441,815 |
| Total Revenues | 2,682,802 | 3,320,956 | 325,088 | - | - | 387,100 | 5,600 | 41,733 | 10,739,673 | 1,441,815 |
| Certificated Salaries | 932,984 | - | - | - | - | - | - | - | - | - |
| Classified Salaries | 415,206 | 962,841 | - | - | 245,243 | - | - | - | - | - |
| Employee Benefits | 242,724 | 259,007 | - | - | 70,855 | - | - | - | - | - |
| Books and Supplies | 173,472 | 1,902,170 | - | - | 213,625 | - | - | - | - | 39,237 |
| Services and Other Operating | 814,094 | 140,325 | 129,382 | - | 622,570 | 259,393 | 5,600 | 19,700 | - | 1,951,849 |
| Capital Outlay | 64,000 | 29,700 | 31,196 | - | 30,910,402 | 1,297,524 | - | 44,322 | - | - |
| Other Outgo * | 103,287 | - | - | - | - | 417,597 | - | 102,711 | 10,739,673 | - |
| Indirect Costs | 59,061 | 91,075 | - | - | - | - | - | - | - | - |
| Total Expenditures | 2,804,828 | 3,385,118 | 160,578 | - | 32,062,695 | 1,974,514 | 5,600 | 166,733 | 10,739,673 | 1,991,086 |
| Excess (Deficiency) | (122,026) | (64,162) | 164,510 | - | (32,062,695) | (1,587,414) | - | (125,000) | - | (549,271) |
| Transfers In | 41,000 | - | - | - | 31,618,512 | 1,250,000 | - | - | - | 549,271 |
| Transfers Out | 450,000 | - | 325,088 | 600,000 | - | - | - | - | - | - |
| Net Increase/Decrease | (531,026) | (64,162) | (160,578) | (600,000) | (444,183) | (337,414) | - | (125,000) | - | - |
| Ending Fund Balance | 1,033,010 | 1,433,659 | - | 2,378,104 | 13,245,175 | 1,977,445 | 274,709 | 1,873,480 | 7,488,063 | 1,018,597 |
| Sweep to GF 2013-14 | - | - | - | - | - | - | - | - | - | - |
| Sweep to UGF | - | - | - | - | - | - | - | - | - | - |
| Contribution to UGF to balance budget 2013-15 | - | - | - | - | - | - | - | - | - | - |
| 3% Reserve for Economic Uncertainty | - | - | - | 2,306,796 | - | - | - | - | - | - |
| Mandated Cost | - | - | - | - | - | - | - | - | - | - |
| Zion Loans | 1,033,010 | - | - | - | - | - | - | - | - | - |
| City RDA for 9th Grade Gym | - | - | - | - | - | - | - | 1,516,349 | - | - |
| City Loan for SBHC | - | - | - | - | - | 1,150,000 | - | - | - | - |
| Measure B and M Projects | - | - | - | - | - | - | 164,756 | - | - | - |
| Stores | - | 32,092 | - | - | - | - | - | - | - | - |
| Restricted Committed | - | 1,401,567 | - | 71,308 | 13,245,175 | - | 109,953 | 357,131 | 7,488,063 | 1,018,597 |
| Debt Services Portables | - | - | - | - | - | 827,445 | - | - | - | - |
| Port of Oakland | - | - | - | - | - | - | - | - | - | - |
| Ending Fund Balance | - | - | - | - | - | - | - | - | - | - |