

# San Dieguito Union High School District

## **INFORMATION REGARDING BOARD AGENDA ITEM**

**TO:** BOARD OF TRUSTEES

**DATE OF REPORT:** May 7, 2012

**BOARD MEETING DATE:** May 24, 2012

**PREPARED BY:** Delores Perley, Director of Financial Services  
Eric R. Dill, Assoc. Supt., Business Services

**SUBMITTED BY:** Ken Noah  
Superintendent

**SUBJECT:** **ADOPTION OF THE 2011-12 SPRING  
REVISION DISTRICT BUDGET**

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### **EXECUTIVE SUMMARY**

During the current fiscal year, the administration has taken a revised budget to the Board three times since the adoption in June. The Fall Revision, First Interim and Second Interim reports are required by state law; the Spring Revision is presented to update the Board on changes that have occurred since Second Interim and to project year-end General Fund revenue, expense, and ending balances. Although the Spring Revision includes the most recent data available, actual 2011-12 income and expenditure information will not be confirmed until the books are closed on the current fiscal year in September.

With respect to income, Property Tax estimates have remained fairly stable throughout the year. The budget shows an increase based on the latest estimate from the county. The receipts through May are tracking with this higher estimate. However, due to the state's current "Fair Share" proposal, any increase in taxes in the current year will raise the excess tax amount used for the following year's "Fair Share" calculation. This increase will be reflected in the 2012-13 budget, as well as multi-year projections.

Federal revenue reflects a slight increase for additional American Recovery and Reinvestment Act (ARRA), as well as Special Education and Mental Health funding. State revenue is up due to revised Transportation allocations and CELDT testing revenue. Local revenue has increased from donations, Surplus Equity from the Risk Management JPA and the addition of the Air Pollution Control District (APCD) Bus Grant. Expenditures have increased overall primarily due to essential computer replacements related to last summer's system upgrades. These costs were partially offset by spring revision reductions in other budget areas.

While we expect to realize additional savings at year-end from unspent balances in both unrestricted and restricted funds, it is difficult to estimate at this time as we have been actively lowering unrestricted budgets throughout the year when anticipated expenditures have fallen below budgeted amounts.

The projected ending balance has improved due to the additional unrestricted general fund revenue from the JPA as well as routine spring revision reductions. Detailed information for income and expenditures can be found on the following pages.

**RECOMMENDATION:**

It is recommended that the Board adopt the 2011-12 Spring Revision District Budget, as shown in the attached supplement.

**FUNDING SOURCE:**      **General Fund / 03-00 & 06-00**

## General Fund Revenue & Expenditures - 2011-2012 Spring Revision

	2011-2012 Second Interim			2011-2012 Spring Revision			Change
	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
<b>PROJECTED INCOME</b>							
Revenue Limit / Property Tax	76,473,115	1,468,012	77,941,127	77,162,147	1,468,012	78,630,159	689,032
Federal Income	757,278	4,543,777	5,301,055	757,278	4,683,895	5,441,173	140,118
Other State Income	4,353,461	2,357,626	6,711,087	4,361,289	2,370,527	6,731,816	20,729
Local Income	1,945,190	6,105,825	8,051,015	2,358,809	6,233,095	8,591,904	540,889
Transfers	0	0	0	0	0	0	0
Encroachment	(12,230,236)	12,230,236	0	(12,155,682)	12,155,682	0	0
<b>TOTAL PROJECTED INCOME</b>	<b>71,298,808</b>	<b>26,705,476</b>	<b>98,004,284</b>	<b>72,483,841</b>	<b>26,911,211</b>	<b>99,395,052</b>	1,390,768
<b>PROJECTED EXPENDITURES</b>							
Certificated Salaries	39,441,757	8,620,383	48,062,140	39,413,615	8,628,383	48,041,998	(20,142)
Classified Salaries	9,781,184	6,387,450	16,168,634	9,775,885	6,387,450	16,163,335	(5,299)
Benefits	14,576,244	4,884,818	19,461,062	14,568,440	4,884,818	19,453,258	(7,804)
Books & Supplies	3,256,095	2,414,316	5,670,411	3,744,543	2,452,738	6,197,281	526,870
Services & Operating Expenses	6,827,146	4,512,229	11,339,375	6,733,039	4,540,729	11,273,768	(65,607)
Capital Outlay	81,862	0	81,862	47,072	0	47,072	(34,790)
Other Outgo	1,125,393	517,846	1,643,239	1,121,850	648,659	1,770,509	127,270
Categorical	0	0	0	0	0	0	0
<b>TOTAL PROJECTED EXPENDITURES</b>	<b>75,089,681</b>	<b>27,337,042</b>	<b>102,426,723</b>	<b>75,404,444</b>	<b>27,542,777</b>	<b>102,947,221</b>	520,498
Estimated Unspent	0	0	0	0	0	0	0
Expenditures (over/under) Revenue	(3,790,873)	(631,566)	(4,422,439)	(2,920,603)	(631,566)	(3,552,169)	870,270
<b>FUND BALANCE, RESERVES:</b>							
<b>Beginning Balance - July 1</b>	14,679,619	631,566	15,311,185	14,679,619	631,566	15,311,185	0
Audit Adjustment	0	0	0	0	0	0	0
Adjusted Beginning Balance	14,679,619	631,566	15,311,185	14,679,619	631,566	15,311,185	0
<b>Projected Ending Balance - June 30</b>	10,888,746	0	10,888,746	11,759,016	0	11,759,016	870,270
<b>COMPONENTS OF THE ENDING BALANCE:</b>							
<b>Nonspendable:</b>							
Revolving Cash Fund 9130	180,000		180,000	180,000		180,000	0
Stores Inventory 9320	1,000		1,000	1,000		1,000	0
<b>Restricted:</b>							
Reserve for categorical programs		0	0		0	0	0
<b>Assigned:</b>							
Basic Aid Reserve (3.0%)	3,072,802		3,072,802	3,088,417		3,088,417	15,615
Other Commitments	0		0	0		0	0
<b>Unassigned:</b>							
Recommended Min Reserve (4.5%)	4,609,203		4,609,203	4,632,625		4,632,625	23,422
<b>Total Components</b>	<b>7,863,004</b>	<b>0</b>	<b>7,863,004</b>	<b>7,902,042</b>	<b>0</b>	<b>7,902,042</b>	39,037
RESERVE FOR ECONOMIC UNCERTAINTIES	3,025,742 2.95%	0 0.00%	3,025,742 2.95%	3,856,974 3.75%	0 0.00%	3,856,974 3.75%	831,233 0.79%

**REVENUE LIMIT SOURCES**

Expenditures - 2011-2		2011-2012 Second Interim			2011-2012 Spring Revision			Change
Object	Resource	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
8011	STATE AID	(22,848)		(22,848)	(22,848)		(22,848)	0
8021	HOMEOWNERS' EXEMPTION	767,938		767,938	757,823		757,823	(10,115)
8041	SECURED TAXES	73,158,653		73,158,653	74,931,117		74,931,117	1,772,464
8041	SECURED TAXES (Prev. SERAF)	966,789		966,789	0		0	(966,789)
8042	UNSECURED TAXES	2,705,664		2,705,664	2,593,308		2,593,308	(112,356)
8043	PRIOR YEAR TAXES	(1,990)		(1,990)	3,838		3,838	5,828
8046	SUPPL ED REV AUGMENT FUNDS(SERAF)	0		0	0		0	0
8047	COMMUNITY REDEVELOPMENT FUNDS	11,675		11,675	11,675		11,675	0
8082	OTHER TAXES	500		500	500		500	0
8089	50% RECAPTURE, OTHER TAXES	(250)		(250)	(250)		(250)	0
8091	SPECIAL ED ADA	(1,100,000)	1,100,000	0	(1,100,000)	1,100,000	0	0
8096	XFER TO CHT SCH INLIEU PROP TX	(13,016)	0	(13,016)	(13,016)	0	(13,016)	0
8097	SPECIAL ED EXCESS TAX		368,012	368,012		368,012	368,012	0
	<b>TOTAL-REVENUE LIMIT SOURCES</b>	<b>76,473,115</b>	<b>1,468,012</b>	<b>77,941,127</b>	<b>77,162,147</b>	<b>1,468,012</b>	<b>78,630,159</b>	<b>689,032</b>

FEDERAL INCOME

enditures - 2011-2012 S			2011-2012 Second Interim			2011-2012 Spring Revision			Change
Object	Resource		UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
8290-000	0000-024		20,629		20,629	20,629		20,629	0
8290 006	0000 012		736,649		736,649	736,649		736,649	0
8290 000	3010 000			545,230	545,230		545,230	545,230	0
8290 002	3010 000			188,653	188,653		188,653	188,653	0
8290 000	3205 000			224,353	224,353		264,399	264,399	40,046
8290 001	3205 000	D		613,317	613,317		613,317	613,317	0
8290 002	3205 000			61,525	61,525		61,525	61,525	0
8181 000	3310 000			1,806,127	1,806,127		1,870,292	1,870,292	64,165
8181 000	3311 000			103,487	103,487		107,163	107,163	3,676
8181 002	3313 000			18,625	18,625		18,625	18,625	0
8181 002	3314 000			42,877	42,877		42,877	42,877	0
8182 000	3327 000			331,136	331,136		363,367	363,367	32,231
8290 000	3410 000			196,416	196,416		196,416	196,416	0
8290 000	3550 001			89,542	89,542		89,542	89,542	0
8290 000	3550 002			6,711	6,711		6,711	6,711	0
8290 000	4035 000			183,019	183,019		183,019	183,019	0
8290 000	4036 000			9,000	9,000		9,000	9,000	0
8290 001	4036 000	D		1,179	1,179		1,179	1,179	0
8290 000	4045 000			1,856	1,856		1,856	1,856	0
8290 000	4201 000			28,966	28,966		28,966	28,966	0
8290 000	4203 000			71,803	71,803		71,803	71,803	0
8290 001	4203 000	D		1,000	1,000		1,000	1,000	0
8290 002	4203 000			18,955	18,955		18,955	18,955	0
<b>TOTAL FEDERAL REVENUE</b>			<b>757,278</b>	<b>4,543,777</b>	<b>5,301,055</b>	<b>757,278</b>	<b>4,683,895</b>	<b>5,441,173</b>	<b>140,118</b>

D DEFERRED

**OTHER STATE INCOME**

enditures - 2011-201		09-10		2011-2012			2011-2012			Change
Object	Resource	FLEX RES/		Second Interim			Spring Revision			
		CODE		UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
8590 000	0000 000		HOURLY PROGRAMS	610,351		610,351	610,351		610,351	0
8590 002	0000 000		HOURLY PROGRAMS	5,193		5,193	5,193		5,193	0
8590 005	0000 000		BASIC AID FAIR SHARE	(4,370,675)		(4,370,675)	(4,370,675)		(4,370,675)	0
8590 007	0000 000		ROP TIER III	118,378		118,378	118,378		118,378	0
8590 006	0000 012		CA SOLAR INITIATIVE REBATE	929,353		929,353	929,353		929,353	0
8590 002	0000 023		CELDT TESTING	0		0	7,828		7,828	7,828
8590 000	0000 024		AP FEE REIMB PROG	6,000		6,000	6,000		6,000	0
8550 000	0425 000		MANDATED COST REIMBURSEMENT	149,508		149,508	149,508		149,508	0
8590 000	0900 XXX		CATEGORICAL FLEXIBILITY	5,551,999		5,551,999	5,551,999		5,551,999	0
8560 000	1100 000		LOTTERY	1,332,000		1,332,000	1,332,000		1,332,000	0
8560-002	1100 000		LOTTERY	21,354		21,354	21,354		21,354	0
8590 000	6286 000		ENGLISH LANGUAGE LEARNER			0		0	0	0
8560 000	6300 000		LOTTERY INSTRUCTIONAL MATERIALS		210,000	210,000		210,000	210,000	0
8560 002	6300 000		LOTTERY INSTRUCTIONAL MATERIALS		30,738	30,738		30,738	30,738	0
8590 000	6500 000		SPECIAL ED CAHSEE			0		0	0	0
8590 000	6500 000		SPECIAL EDUCATION			0		0	0	0
8590 000	6500 009		MENTAL HEALTH SERVICES		211,374	211,374		211,374	211,374	0
8590 000	6512 000		SPED MENTAL HEALTH SERVICES		62,283	62,283		62,283	62,283	0
8590 003	6512 000		SPED PROP 98 MENTAL HEALTH SERVICES		439,568	439,568		439,568	439,568	0
8590 000	6520 000		SPED PROJ WORKABILITY		292,190	292,190		292,190	292,190	0
8590 000	6530 000		SPED LOW INCIDENCE		1,789	1,789		1,789	1,789	0
8590 000	6535 000		SPED PERSONNEL STAFF DEV		4,618	4,618		4,618	4,618	0
8590 001	6660 000	D	TUPE/TOBACCO USE PREVENTION ED.		718	718		718	718	0
8590 001	6670 005	D	TUPE 9-12 STOP IV		607	607		607	607	0
8590 000	6690 000		TUPE 6-12 GRANT		86,281	86,281		86,281	86,281	0
8590 001	6690-000	D	TUPE 6-12 GRANT		59,106	59,106		59,106	59,106	0
8311 000	7090-000		ECONOMIC IMPACT AID		398,083	398,083		398,083	398,083	0
8311 000	7230 000		TRANSPORTATION - Home to School		481,086	481,086		492,576	492,576	11,490
8311 000	7240 000		TRANSPORTATION-Special Education		59,185	59,185		60,596	60,596	1,411
8590 000	7810 004		TRANSITION PRTNRSH PROJ - WIT	0	20,000	20,000		20,000	20,000	0
<b>TOTAL OTHER STATE REVENUE</b>				<b>4,353,461</b>	<b>2,357,626</b>	<b>6,711,087</b>	<b>4,361,289</b>	<b>2,370,527</b>	<b>6,731,816</b>	<b>20,729</b>

D DEFERRED

LOCAL INCOME

Expenditures - 2011-2012		2011-2012 Second Interim			2011-2012 Spring Revision			Change
Object	Resource	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
8689 050	0000 300	115,000		115,000	115,000		115,000	0
8689 100	0000 300	125,000		125,000	125,000		125,000	0
8689 130	0000 300	20,000		20,000	20,000		20,000	0
8689 140	0000 300	35,000		35,000	35,000		35,000	0
8650 XXX	0000 634/5	100,000		100,000	100,000		100,000	0
8699 000	0100 030	84,610		84,610	84,610		84,610	0
8677 004	0100 038	50,796		50,796	50,796		50,796	0
8689 001	0100 039	6,017		6,017	8,641		8,641	2,624
8660 XXX	0100 040	400,000		400,000	400,000		400,000	0
8631 000	0100 046	10,000		10,000	10,000		10,000	0
8631 001	0100 046			0	0		0	0
8689 014	0100 047	14,000		14,000	17,125		17,125	3,125
8689 010	0100 048	22,000		22,000	22,000		22,000	0
8689 013	0100 049	10,000		10,000	10,000		10,000	0
8689 005	0100 050	28,000		28,000	28,000		28,000	0
8677 014	0100 051	1,500		1,500	1,500		1,500	0
8650 000	0100 XXX			0	0		0	0
8650 001	0100 302			0	0		0	0
8783 000	0000 000			0	165,607		165,607	165,607
8792 000	6500 000		3,620,658	3,620,658		3,620,658	3,620,658	0
8792 003	6500 000		0	0	0	0	0	0
8677 010	6500 004		100,000	100,000		100,000	100,000	0
8677 000	6500 007		100,000	100,000		100,000	100,000	0
8675 001	7230 002		500,000	500,000		500,000	500,000	0
8677 005	7230 009		8,000	8,000		8,000	8,000	0
8677 012	7230 009			0		0	0	0
8677 012	7240 002		20,000	20,000		20,000	20,000	0
8677 006	9010 006		0	0		127,270	127,270	127,270
8699 000	9010 009		16,380	16,380		16,380	16,380	0
8699 000	9010 010		74,335	74,335		74,335	74,335	0
8677 000	9025 XXX		1,699,830	1,699,830		1,699,830	1,699,830	0
8677 007	9025 XXX		(118,378)	(118,378)		(118,378)	(118,378)	0
8699 XXX	XXXX XXX	923,267	85,000	1,008,267	1,165,530	85,000	1,250,530	242,263
		<b>1,945,190</b>	<b>6,105,825</b>	<b>8,051,015</b>	<b>2,358,809</b>	<b>6,233,095</b>	<b>8,591,904</b>	<b>540,889</b>
8919 019	0100 085			0	0	0	0	0
8919 011	6285 000			0	0	0	0	0
8919 015	7230 000			0	0	0	0	0
8919 016	0000 000			0	0	0	0	0
		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
8980 000	0000 000	(12,230,236)	0	(12,230,236)	(12,155,682)	0	(12,155,682)	74,554
8980 000	3550 003	0	0	0	0	0	0	0
8980 000	6500 000	0	6,788,862	6,788,862	0	6,759,440	6,759,440	(29,422)
8980 000	6500 009	0	55,639	55,639	0	23,408	23,408	(32,231)
8980 000	7230 000	0	264,120	264,120	0	252,630	252,630	(11,490)
8980 000	7240 000	0	2,815,591	2,815,591	0	2,814,180	2,814,180	(1,411)
8980 000	8150 000	0	2,306,024	2,306,024	0	2,306,024	2,306,024	0
8980 000	9010 XXX	0		0			0	0
		<b>(12,230,236)</b>	<b>12,230,236</b>	<b>0</b>	<b>(12,155,682)</b>	<b>12,155,682</b>	<b>0</b>	<b>0</b>
		<b>(12,230,236)</b>	<b>12,230,236</b>	<b>0</b>	<b>(12,155,682)</b>	<b>12,155,682</b>	<b>0</b>	<b>0</b>
		<b>71,298,808</b>	<b>26,705,476</b>	<b>98,004,284</b>	<b>72,483,841</b>	<b>26,911,211</b>	<b>99,395,052</b>	<b>1,390,768</b>
				0			0	0
		<b>71,298,808</b>	<b>26,705,476</b>	<b>98,004,284</b>	<b>72,483,841</b>	<b>26,911,211</b>	<b>99,395,052</b>	<b>1,390,768</b>

**CERTIFICATED SALARIES**

enditures - 2011-20		2011-2012 Spring Revision			2011-2012 Second Interim			Change	
Object	Resource	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL		
1100 000		TEACHERS' SALARIES	32,258,504	7,911,966	40,170,470	32,232,362	7,919,966	40,152,328	(18,142)
1100 033		EL STIPEND	500,000	0	500,000	500,000	0	500,000	0
1200 000		PUPIL SUPPORT: LIBRARIANS GUIDANCE, WELFARE & ATTEND. PHYSICAL & MENTAL HEALTH	2,764,267	110,901	2,875,168	2,764,267	110,901	2,875,168	0
1300 000		SUPERVISORS, ADMIN: SUPERINTENDENTS ADMINISTRATORS	3,540,593	419,442	3,960,035	3,540,593	419,442	3,960,035	0
1900 000		OTHER CERTIFICATED	378,393	178,074	556,467	376,393	178,074	554,467	(2,000)
		<b>TOTAL-OBJECT CODE 1000</b>	<b>39,441,757</b>	<b>8,620,383</b>	<b>48,062,140</b>	<b>39,413,615</b>	<b>8,628,383</b>	<b>48,041,998</b>	<b>(20,142)</b>



**CLASSIFIED SALARIES**

Expenditures - 2011-2012		2011-2012 Spring Revision			2011-2012 Second Interim			Change
Object	Resource	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
2100 000		756,989	2,029,318	2,786,307	756,989	2,029,318	2,786,307	0
2200 000		3,010,208	3,726,249	6,736,457	3,010,268	3,726,249	6,736,517	60
2300 000		861,855	310,740	1,172,595	861,855	310,740	1,172,595	0
2400 000		4,808,908	319,643	5,128,551	4,804,249	319,643	5,123,892	(4,659)
2900 000		343,224	1,500	344,724	342,524	1,500	344,024	(700)
		<b>9,781,184</b>	<b>6,387,450</b>	<b>16,168,634</b>	<b>9,775,885</b>	<b>6,387,450</b>	<b>16,163,335</b>	<b>(5,299)</b>

**EMPLOYEE BENEFITS**

Expenditures - 2011-2012		2011-2012 Second Interim			2011-2012 Spring Revision			Change	
Object	Resource	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL		
3100 000		STATE TEACHERS' RETIREMENT SYS	3,436,546	707,586	4,144,132	3,434,076	707,586	4,141,662	(2,470)
3200 000		PUBLIC EMPLOYEE RETIREMENT SYS	1,079,002	635,846	1,714,848	1,078,626	635,846	1,714,472	(376)
3311/2 000		SOCIAL SECURITY	645,060	399,929	1,044,989	642,922	399,929	1,042,851	(2,138)
3321/2 000		MEDICARE	690,091	202,171	892,262	689,791	202,171	891,962	(300)
3400 000		INC PROTCT+CERT DNTAL+LIFE	441,356	121,690	563,046	440,979	121,690	562,669	(377)
3500 000		UNEMPLOYMENT INSURANCE	789,583	241,371	1,030,954	788,567	241,371	1,029,938	(1,016)
3600 000		WORKERS' COMPENSATION	722,795	186,792	909,587	722,008	186,792	908,800	(787)
3700 000		RETIREE BENEFITS (H & W)	585,907	156,228	742,135	585,567	156,228	741,795	(340)
3800 000		PERS REDUCTION	0	0	0	0	0	0	0
3900 000		FLEX ACCOUNTS	6,185,904	2,233,205	8,419,109	6,185,904	2,233,205	8,419,109	0
		<b>TOTAL-OBJECT CODE 3000</b>	<b>14,576,244</b>	<b>4,884,818</b>	<b>19,461,062</b>	<b>14,568,440</b>	<b>4,884,818</b>	<b>19,453,258</b>	<b>(7,804)</b>

**BOOKS AND SUPPLIES**

enditures - 2011-201			2011-2012 Second Interim			2011-2012 Spring Revision			Change
Object	Resource		UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
4100 000		TEXTBOOKS (7-8 + 9-12)	100,000	210,000	310,000	100,000	210,000	310,000	0
4200 000		BOOKS OTHER THAN TEXTBOOKS	1,900	505,595	507,495	1,900	505,595	507,495	0
4300 000		MATERIALS & SUPPLIES LOTTERY INSTRUCTIONAL MTRLS SCIENCE LAB MATERIALS OTHER SUPPLIES PUPIL TRANSPORTATION SUPPLIES GIFTS & DONATIONS	2,697,547	1,200,912	3,898,459	2,782,681	1,187,612	3,970,293	71,834
4300 999		ESTIMATED UNSPENT	0	344,711	344,711	0	388,433	388,433	43,722
4400 000		NON-CAPITALIZED EQUIPMENT MAT/SUP/EQUIP TECH	456,648	153,098	609,746	859,962	161,098	1,021,060	411,314
		<b>TOTAL-OBJECT CODE 4000</b>	<b>3,256,095</b>	<b>2,414,316</b>	<b>5,670,411</b>	<b>3,744,543</b>	<b>2,452,738</b>	<b>6,197,281</b>	<b>526,870</b>

**SERVICES AND OPERATING EXPENSES**

Expenditures - 2011-2012		2011-2012 Second Interim			2011-2012 Spring Revision			Change	
Object	Resource	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL		
5100 000		SUBAGREEMENT FOR SERVICES	230,500	1,136,128	1,366,628	230,500	1,136,128	1,366,628	0
5200 000		TRAVEL/CONFERENCES/INSERVICE TRNG	140,591	80,518	221,109	105,235	83,518	188,753	(32,356)
5300 000		DISTRICT DUES & MEMBERSHIP	66,995	3,575	70,570	64,666	3,575	68,241	(2,329)
5400 000		INSURANCE	560,000	0	560,000	540,663	0	540,663	(19,337)
5500 000		UTILITIES	2,085,652	2,500	2,088,152	2,085,652	2,500	2,088,152	0
5600 000		RENTALS, LEASES & REPAIRS	751,202	155,100	906,302	817,411	159,600	977,011	70,709
5700 000		INTER-PROGRAM SERVICES	377,505	(393,321)	(15,816)	377,505	(393,321)	(15,816)	0
5800 000		PROF./CONSULTING & OTHER SERVICES & OPERATING EXPENSES, INSTRUCTIONAL CONSULT. & LECT.	2,154,821	3,497,459	5,652,280	2,071,596	3,518,459	5,590,055	(62,225)
5900 000		COMMUNICATIONS: VOICE, DATA & POSTAGE	459,880	30,270	490,150	439,811	30,270	470,081	(20,069)
		<b>TOTAL-OBJECT CODE 5000</b>	<b>6,827,146</b>	<b>4,512,229</b>	<b>11,339,375</b>	<b>6,733,039</b>	<b>4,540,729</b>	<b>11,273,768</b>	<b>(65,607)</b>

**CAPITAL OUTLAY**

Expenditures - 2011-2012		2011-2012 Second Interim			2011-2012 Spring Revision			Change
Object	Resource	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
6100 000		0	0	0	0	0	0	0
6200 000		0	0	0	0	0	0	0
6400 000		11,000	0	11,000	10,850	0	10,850	(150)
6500 000		70,862	0	70,862	36,222	0	36,222	(34,640)
		<b>81,862</b>	<b>0</b>	<b>81,862</b>	<b>47,072</b>	<b>0</b>	<b>47,072</b>	<b>(34,790)</b>

OTHER OUTGO

enditures - 2011-2012		2011-2012 Second Interim			2011-2012 Spring Revision			Change
Object	Resource	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
7130 000	XXXX-XXX	STATE SPECIAL SCHOOLS	0	0	0	0	0	0
7130 000	6500 001	STATE SPECIAL SCHOOLS	0	0	0	0	0	0
7142 000	6500 001	OTHER TUITION & SPEC. ED EXCESS COS	0	15,000	15,000	0	15,000	15,000
7142-002	6500-005	ADULT TRANSITION SH PROGRAM	0	30,000	30,000	0	30,000	30,000
7142 003	6500 001	SP. ED. NCCSE MOU	0	127,000	127,000	0	127,000	127,000
7142 001	9010 002	SP. ED. EXCESS COST/CO OFC	0	0	0	0	0	0
7310 001	XXXX XXX	DIRECT SUPPORT/INDIRECT COSTS	(342,846)	342,846	0	(346,389)	346,389	0
7350 011	XXXX XXX	ADULT ED INDIRECT - FUND 11-00	(33,543)	0	(33,543)	(33,543)	0	(33,543)
7350 013	XXXX XXX	FOOD SERVICE INDIRECT FD 13-00	(146,045)	0	(146,045)	(146,045)	0	(146,045)
7438 000	XXXX XXX	SOLAR PROJ DEBT SVC INT	840,639	0	840,639	840,639	0	840,639
7439 000	XXXX XXX	SOLAR PROJ OTH DEBT SVC PRINC.	765,588	0	765,588	765,588	0	765,588
7615 014	8150 000	TRSF FROM GEN TO DEF. MAINT. FUND 14	0	0	0	0	0	0
7619 015	XXXX XXX	TRSF FROM GEN TO FUND 15-00	21,600	3,000	24,600	21,600	130,270	151,870
7619 030	0000 800	INTERFD-TRSF-TO DED. INS.	20,000	0	20,000	20,000	0	20,000
		<b>TOTAL-OBJECT CODE 7000</b>	<b>1,125,393</b>	<b>517,846</b>	<b>1,643,239</b>	<b>1,121,850</b>	<b>648,659</b>	<b>1,770,509</b>
		<b>TOTAL-ALL EXPENDITURES</b>	<b>75,089,681</b>	<b>27,337,042</b>	<b>102,426,723</b>	<b>75,404,444</b>	<b>27,542,777</b>	<b>102,947,221</b>
								0
		<b>GRAND TOTAL-ALL EXPENDITURES</b>	<b>75,089,681</b>	<b>27,337,042</b>	<b>102,426,723</b>	<b>75,404,444</b>	<b>27,542,777</b>	<b>102,947,221</b>

**General Fund Revenue & Expenditures - 2011-2012 Spring Revision**

Business Services Division  
Finance Department

2011-2012  
Spring Revision  
**Summary of Changes**

**Income:**

	<u>Second Interim</u>	<u>Spring Revision</u>	<u>Summary of Changes</u>	
Revenue Limit	77,941,127	78,630,159	689,032	* \$689K Property Taxes (County P-2 Estimate)
Federal	5,301,055	5,441,173	140,118	* \$65K IDEA * \$40K Education Jobs Fund * \$32K IDEA Mental Health
Other State	6,711,087	6,731,816	20,729	* \$12K Transportation * \$8K CELDT Testing
Local	8,051,015	8,591,904	540,889	* \$208K Donations, College Testing, etc. * \$166K JPA Surplus Equity * \$127K Air Pollution Control District Bus Program
Transfers	0	0	0	*
Encroachment	(12,230,236)	(12,155,682)	74,554	* <\$32K> Contribution reduction to Special Ed Mental Health Services * <\$29K> Contribution reduction to Special Ed * <\$13K> Contribution reduction to Transportation *
<b>Total</b>	<b>98,004,284</b>	<b>99,395,052</b>	<b>1,390,768</b>	

**General Fund Revenue & Expenditures - 2011-2012 Spring Revision**

Business Services Division  
Finance Department

2011-2012  
Spring Revision  
**Summary of Changes**

**Expenditures:**

	<u>Second Interim</u>	<u>Spring Revision</u>	<u>Summary of Changes</u>		
Certificated Salaries	48,062,140	48,041,998	(20,142)	*	<\$28K> Spring Reductions in hourly salaries
				*	
Classified Salaries	16,168,634	16,163,335	(5,299)	*	<\$10K> Spring Reductions in hourly salaries
Benefits	19,461,062	19,453,258	(7,804)	*	Corresponding reductions to benefits
				*	
Books & Supplies	5,670,411	6,197,281	526,870	*	\$344K Technology computer replacements
				*	\$171K Donations, College Testing, etc.
				*	\$40K Education Jobs Fund
Services & Operating Expenses	11,339,375	11,273,768	(65,607)	*	\$37K Donations
				*	\$15K Pupil Services residency checks
				*	<\$62K> Spring Reductions in professional consulting/other operating expenses
				*	<\$32K> Spring Reductions in conferences and travel
				*	<\$20K> Spring Reductions in postage
Capital Outlay	81,862	47,072	(34,790)	*	<\$34K> Technology transfer for computer replacements
Other Outgo	1,643,239	1,770,509	127,270	*	\$127K Transfer to Transp Equipment Fund for Air Pollution Control District Grant
<b>Total</b>	<b>102,426,723</b>	<b>102,947,221</b>	<b>520,498</b>		