

San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: May 6, 2013

BOARD MEETING DATE: May 16, 2013

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

SUBMITTED BY: Ken Noah
Superintendent

SUBJECT: ADOPTION OF THE 2012-13 SPRING
REVISION DISTRICT BUDGET

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 2012-13 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 receipts through May are tracking with the current estimates. The budget shows an increase in the Revenue Limit Sources for the Education Protection Account (EPA) funds. Due to the uncertainty of this funding and its impact to the Fair Share Reduction, this funding is part of the reserved ending balance.

Federal revenue reflects a slight increase for Title I, Program Improvement funding. State revenue is up due to revised EIA allocations. Local revenue has increased from Surplus Equity from the Risk Management JPA and donations. Expenditures have increased overall primarily due to additional revenue for donations, Title I Program Improvement, and EIA. Special Education expenses have increased due to additional expenses for settlement agreements, supplemental services tutors, non-public agencies and non-public schools.

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 EPA funding, which, as we noted in the previous item, is uncertain until the state passes its budget and its impact on the Fair Share is known. Therefore we have reserved this funding in the ending balance. Detailed information for income and expenditures can be found on the following pages.

RECOMMENDATION:

It is recommended that the Board adopt the 2012-13 Spring Revision District Budget, as shown in the attached supplement.

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

General Fund Revenue & Expenditures - 2012-2013 Spring Revision

	2012-2013 Second Interim			2012-2013 Spring Revision			Change
	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
PROJECTED INCOME							
Revenue Limit / Property Tax	77,222,213	1,891,931	79,114,144	79,627,149	1,891,931	81,519,080	2,404,936
Federal Income	749,278	4,005,297	4,754,575	749,278	4,054,376	4,803,654	49,079
Other State Income	2,838,380	1,882,650	4,721,030	3,075,687	1,735,329	4,811,016	89,986
Local Income	3,241,976	6,385,772	9,627,748	3,564,734	6,389,671	9,954,405	326,657
Transfers	0	0	0	0	0	0	0
Encroachment	(13,966,651)	13,966,651	0	(14,457,759)	14,457,759	0	0
TOTAL PROJECTED INCOME	70,085,196	28,132,301	98,217,497	72,559,089	28,529,066	101,088,155	2,870,658
PROJECTED EXPENDITURES							
Certificated Salaries	40,282,513	8,085,845	48,368,358	40,241,966	8,122,845	48,364,811	(3,547)
Classified Salaries	9,240,407	6,445,752	15,686,159	9,238,111	6,445,752	15,683,863	(2,296)
Benefits	15,263,889	5,006,864	20,270,753	15,264,196	5,006,864	20,271,060	307
Books & Supplies	2,447,611	2,741,132	5,188,743	2,747,150	2,849,263	5,596,413	407,670
Services & Operating Expenses	6,707,361	5,392,416	12,099,777	6,713,783	5,613,536	12,327,319	227,542
Capital Outlay	47,741	0	47,741	45,441	19,500	64,941	17,200
Other Outgo	1,340,364	1,061,406	2,401,770	1,329,350	1,072,420	2,401,770	0
Categorical	0	0	0	0	0	0	0
TOTAL PROJECTED EXPENDITURES	75,329,886	28,733,415	104,063,301	75,579,997	29,130,180	104,710,177	646,876
Estimated Unspent	0	0	0	0	0	0	0
Expenditures (over/under) Revenue	(5,244,690)	(601,114)	(5,845,804)	(3,020,908)	(601,114)	(3,622,022)	2,223,782
FUND BALANCE, RESERVES:							
Beginning Balance - July 1	13,126,361	601,114	13,727,475	13,126,361	601,114	13,727,475	0
Audit Adjustment	0	0	0	0	0	0	0
Adjusted Beginning Balance	13,126,361	601,114	13,727,475	13,126,361	601,114	13,727,475	0
Projected Ending Balance - June 30	7,881,671	0	7,881,671	10,105,453	0	10,105,453	2,223,782
COMPONENTS OF THE ENDING BALANCE:							
Nonspendable:							
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
Restricted:							
Reserve for categorical programs		0	0		0	0	0
Assigned:							
Basic Aid Reserve (3.0%)	0		0	0		0	0
EPA Reserve	0		0	2,404,936		2,404,936	2,404,936
Unassigned:							
Recommended Min Reserve (4.5%)	4,682,849		4,682,849	4,711,958		4,711,958	29,109
Total Components	4,863,849	0	4,863,849	7,297,894	0	7,297,894	2,434,045
RESERVE FOR ECONOMIC UNCERTAINTIES	3,017,822	0	3,017,822	2,807,559	0	2,807,559	(210,263)
	2.90%	0.00%	2.90%	2.68%	0.00%	2.68%	-0.22%
SPECIAL RESERVE FUND	2,450,937	0	2,450,937	2,453,145	0	2,453,145	
Combined Reserve	9.93%	0.00%	9.93%	11.99%	0.00%	11.99%	

REVENUE LIMIT SOURCES

Object	Resource	2012-2013 Second Interim			2012-2013 Spring Revision			Change
		UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
8011	STATE AID	(39,236)		(39,236)	(39,236)		(39,236)	0
8012	EPA STATE AID CURRENT YEAR	0		0	2,404,936		2,404,936	2,404,936
8021	HOMEOWNERS' EXEMPTION	747,987		747,987	747,987		747,987	0
8041	SECURED TAXES	75,305,710		75,305,710	75,305,710		75,305,710	0
8042	UNSECURED TAXES	2,694,108		2,694,108	2,694,108		2,694,108	0
8043	PRIOR YEAR TAXES	10,169		10,169	10,169		10,169	0
8046	SUPPL ED REV AUGMENT FUNDS(SERAF)	0		0	0		0	0
8047	COMMUNITY REDEVELOPMENT FUNDS	15,883		15,883	15,883		15,883	0
8082	OTHER TAXES	500		500	500		500	0
8089	50% RECAPTURE, OTHER TAXES	(250)		(250)	(250)		(250)	0
8091	SPECIAL ED ADA	(1,500,000)	1,500,000	0	(1,500,000)	1,500,000	0	0
8096	XFER TO CHT SCH INLIEU PROP TX	(12,658)	0	(12,658)	(12,658)	0	(12,658)	0
8097	SPECIAL ED EXCESS TAX		391,931	391,931		391,931	391,931	0
	TOTAL-REVENUE LIMIT SOURCES	77,222,213	1,891,931	79,114,144	79,627,149	1,891,931	81,519,080	2,404,936

FEDERAL INCOME

Object	Resource		2012-2013 Second Interim			2012-2013 Spring Revision			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
8290-000	0000-024		12,629		12,629	12,629		12,629	0
8290 006	0000 012		736,649		736,649	736,649		736,649	0
8290 000	3010 000			774,562	774,562		774,521	774,521	(41)
8290 002	3010 000			167,326	167,326		167,326	167,326	0
8290 000	3185-000			0	0		50,000	50,000	50,000
8181 000	3310 000			1,973,238	1,973,238		1,973,238	1,973,238	0
8181 000	3311 000			106,783	106,783		106,783	106,783	0
8182 000	3327 000			307,300	307,300		307,220	307,220	(80)
8290 000	3410 000			196,416	196,416		196,416	196,416	0
8290 000	3550 001			119,415	119,415		119,415	119,415	0
8290 000	3550 002			5,584	5,584		5,584	5,584	0
8290 000	4035 000			196,960	196,960		196,960	196,960	0
8290 002	4035 000			687	687		687	687	0
8290 000	4036 000			6,000	6,000		6,000	6,000	0
8290 001	4036 000	D		4,179	4,179		4,179	4,179	0
8290 002	4036 000			3,000	3,000		3,000	3,000	0
8290 000	4045 000			1,856	1,856		1,856	1,856	0
8290 000	4201 000			25,000	25,000		24,200	24,200	(800)
8290 002	4201 000			18,431	18,431		18,431	18,431	0
8290 000	4203 000			64,365	64,365		64,365	64,365	0
8290 002	4203 000			34,195	34,195		34,195	34,195	0
			749,278	4,005,297	4,754,575	749,278	4,054,376	4,803,654	49,079

D DEFERRED

OTHER STATE INCOME

Object	Resource		2012-2013 Second Interim			2012-2013 Spring Revision			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
8590 000	0000 000		610,166		610,166	610,166		610,166	0
8590 002	0000 000	D P1 APPORT	(8,816)		(8,816)	(8,816)		(8,816)	0
8590 005	0000 000	BASIC AID FAIR SHARE	(5,739,241)		(5,739,241)	(5,501,934)		(5,501,934)	237,307
8590 006	0000 012	CA SOLAR INITIATIVE REBATE	922,847		922,847	922,847		922,847	0
8590 002	0000 023	CELDT TESTING	0		0	0		0	0
8590 000	0000 024	AP FEE REIMB PROG	6,122		6,122	6,122		6,122	0
8550 000	0425 000	MANDATED COST REIMBURSEMENT	357,722		357,722	357,722		357,722	0
8590 000	0900 XXX	CATEGORICAL FLEXIBILITY	5,212,182		5,212,182	5,212,182		5,212,182	0
8560 000	1100 000	LOTTERY	1,408,290		1,408,290	1,408,290		1,408,290	0
8560-002	1100 000	LOTTERY	69,108		69,108	69,108		69,108	0
8560 000	6300 000	LOTTERY INSTRUCTIONAL MATERIALS		210,000	210,000		210,000	210,000	0
8560 002	6300 000	LOTTERY INSTRUCTIONAL MATERIALS		70,889	70,889		70,889	70,889	0
8590 000	6512 000	SPED MENTAL HEALTH SERVICES		0	0		0	0	0
8590 003	6512 000	SPED PROP 98 MENTAL HEALTH SERVICES		701,934	701,934		701,934	701,934	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 000	6690 000	TUPE 6-12 GRANT		137,870	137,870		137,870	137,870	0
8590 002	6690 000	TUPE 6-12 GRANT		45,332	45,332		45,332	45,332	0
8311 000	7090 000	ECONOMIC IMPACT AID		398,028	398,028		488,014	488,014	89,986
8311 005	7090 000	ECONOMIC IMPACT AID-Fair Share		0	0		(237,307)	(237,307)	(237,307)
8311 000	7230 000	TRANSPORTATION - Home to School		482,709	482,709		482,709	482,709	0
8311 005	7230 000	TRANSPORTATION-HTS Fair Share		(482,709)	(482,709)		(482,709)	(482,709)	0
8311 000	7240 000	TRANSPORTATION-Special Education		59,185	59,185		59,185	59,185	0
8311 005	7240 000	TRANSPORTATION-SPED Fair Share		(59,185)	(59,185)		(59,185)	(59,185)	0
8590 000	7810 004	TRANSITION PRTNRSH PROJ - WIT		20,000	20,000		20,000	20,000	0
		TOTAL OTHER STATE REVENUE	2,838,380	1,882,650	4,721,030	3,075,687	1,735,329	4,811,016	89,986

D DEFERRED

LOCAL INCOME

Object	Resource		2012-2013 Second Interim			2012-2013 Spring Revision			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
8631 000	0100 046	SALE OF EQUIPMENT & SUPPLIES	10,000		10,000	10,000		10,000	0
8631 001	0100 046	SALE OF EQUIPMENT & SUPPLIES	0		0			0	0
8650 XXX	0000 634/5	M & O FIELD USE	100,000		100,000	100,000		100,000	0
8660 XXX	0100 040	INTEREST	455,697		455,697	455,697		455,697	0
8675 001	7230 002	TRANSPORT.SERVICES PARENT PAY		525,000	525,000		525,000	525,000	0
8677 000	6500 007	SP ED. NCCSE		54,000	54,000		54,000	54,000	0
8677 004	0100 038	INT/AGY PRIVATE CONTRACTOR	50,000		50,000	50,000		50,000	0
8677 005	7230 009	INT/AG REV - OTHER TRANSP		32,752	32,752		32,752	32,752	0
8677 006	9010 006	INT/AG REV - APCD - BUS PROGRAM		0	0		0	0	0
8677 007	9025 XXX	INT/AG. REV. - ROP TIER III		0	0		0	0	0
8677 010	6500 004	COASTAL LEARNING ACADEMY		100,000	100,000		100,000	100,000	0
8677 012	7230 009	I/A TRASPORATION HTS		0	0		0	0	0
8677 012	7240 002	SP ED, TRANSPORTATION		20,000	20,000		20,000	20,000	0
8677 014	0100 051	ADMIN DEV FEES RSF/SB	1,500		1,500	1,500		1,500	0
8689 001	0100 039	OTHER PARKING FINES-TP	1,481		1,481	1,985		1,985	504
8689 001	0100 052	OTHER PARKING FINES-CCA	1,125		1,125	1,439		1,439	314
8689 001	0100 054	OTHER PARKING FINES-LCC	703		703	1,011		1,011	308
8989 001	0100 055	OTHER PARKING FINES-SDA	78		78	357		357	279
8689 005	0100 050	STUDENT PARKING FEES-TP	20,701		20,701	20,701		20,701	0
8689 010	0100 048	STUDENT PARKING FEES-LCC	19,551		19,551	19,551		19,551	0
8689 013	0100 049	STUDENT PARKING FEES-SDA	11,532		11,532	11,532		11,532	0
8689 014	0100 047	STUDENT PARKING FEES-CCA	16,710		16,710	16,710		16,710	0
8689 050	0000 300	TRANSP FEES-ATHL-TP	115,000		115,000	115,000		115,000	0
8689 100	0000 300	TRANSP FEES-ATHL-LCC	100,000		100,000	100,000		100,000	0
8689 130	0000 300	TRANSP FEES-ATHL-SDA	40,000		40,000	40,000		40,000	0
8689 140	0000 300	TRANSP FEES-ATHL-CCA	60,800		60,800	60,800		60,800	0
8699 000	0100 030	22ND AGR DIST NON COOP*	44,058		44,058	44,058		44,058	0
8699 000	9010 010,2-3	SB70 CAREER DEV		149,239	149,239		142,739	142,739	(6,500)
8699 700	0000 012	CAPITAL FUNDS FOR SOLAR	1,185,907		1,185,907	1,185,907		1,185,907	0
8699 XXX	XXXX XXX	OTHER LOCAL INCOME	917,283	120,140	1,037,423	1,185,382	130,539	1,315,921	278,498
8710 000	6500 008	SP ED. SEAS		38,000	38,000		38,000	38,000	0
8782 XXX	1100 001	ROP LOTTERY TRANSFER	89,850		89,850	89,850		89,850	0
8782 XXX	6300 001	ROP RESTRICTED LOTTERY		9,225	9,225		9,225	9,225	0
8782 000	9025 XXX	ROP COUNTY OFFICE		1,575,458	1,575,458		1,575,458	1,575,458	0
8783 000	0000 000	ALL OTHER TRANSFERS FROM JPA	0		0	53,254		53,254	53,254
8792 000	6500 000	SPECIAL EDUCATION		3,761,958	3,761,958		3,761,958	3,761,958	0
		TOTAL LOCAL REVENUE	3,241,976	6,385,772	9,627,748	3,564,734	6,389,671	9,954,405	326,657
8919 019	0100 085	TRANSFER FROM CAP. FAC. 25-19	0	0	0	0	0	0	0
8919 011	6285 000	TRANSFER FROM AD ED 11-00 FLEXIBILITY TRANSFER	0	0	0	0	0	0	0
8919 015	7230 000	I/F TRANSFER IN FR TRANSP EQUIP	0	0	0	0	0	0	0
8919 016	0000 000	I/TRANSF SELF INS FD	0	0	0	0	0	0	0
		SUBTOTAL TRANSFERS	0	0	0	0	0	0	0
8980 000	0000 000	UNRESTRICTED CONTRIBUTIONS	(14,118,908)	0	(14,118,908)	(14,610,016)		(14,610,016)	(491,108)
8980 000	1100-001	ROP LOTTERY TRANSFER	(89,850)	0	(89,850)	(89,850)		(89,850)	0
8980 000	6500 000	CONTRIBUTION TO SPEC. ED. FOR ENCROACHMENT		7,326,070	7,326,070		7,579,871	7,579,871	253,801
8980 000	6512 000	SPED MENTAL HEALTH SERVICES		1,223,542	1,223,542		1,223,542	1,223,542	0
8980 005	7090 000	CONTRIBUTION TO EIA FAIR SHARE		0	0		237,307	237,307	237,307
8980 000	7230 000	CONTRIBUTION TO H-T-S TRANSPORTATION		29,566	29,566		29,566	29,566	0
8980 005	7230 000	CONTRIBUTION TO HTS. TRANSP. FAIR SHARE		482,709	482,709		482,709	482,709	0
8980 000	7240 000	CONTRIBUTION TO SP. ED. TRANSP. FOR ENCROACH.		2,750,123	2,750,123		2,750,123	2,750,123	0
8980 005	7240 000	CONTRIBUTION TO SP. ED. TRANSP. FAIR SHARE		59,384	59,384		59,384	59,384	0
8980 000	8150 000	CONTRIBUTION TO ROUTINE REPAIR FOR ENCROACH.		2,247,514	2,247,514		2,247,514	2,247,514	0
8980 000	9025 XXX	ROP LOTTERY TRANSFER		89,850	89,850		89,850	89,850	0
8990 007	9025 000	ROP TIER III REVENUE		(242,107)	(242,107)		(242,107)	(242,107)	0
8990 007	0000 000	ROP TIER III REVENUE	242,107	0	242,107	242,107		242,107	0
		SUBTOTAL ENCROACHMENT	(13,966,651)	13,966,651	0	(14,457,759)	14,457,759	0	0
		TOTAL TRANSFERS	(13,966,651)	13,966,651	0	(14,457,759)	14,457,759	0	0
		TOTAL ALL REVENUE W/O TEMP TRSFRS	70,085,196	28,132,301	98,217,497	72,559,089	28,529,066	101,088,155	2,870,658
		OTHER I/F TRANSFERS IN-TEMP			0			0	0
		TOTAL REVENUE WITH ALL TRANSFERS	70,085,196	28,132,301	98,217,497	72,559,089	28,529,066	101,088,155	2,870,658

CERTIFICATED SALARIES

Object	Resource		2012-2013 Second Interim			2012-2013 Spring Revision			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
1100 000		TEACHERS' SALARIES	32,938,635	7,577,738	40,516,373	32,898,088	7,614,738	40,512,826	(3,547)
1100 033		EL STIPEND	475,000	0	475,000	475,000		475,000	0
1200 000		PUPIL SUPPORT: LIBRARIANS GUIDANCE, WELFARE & ATTEND. PHYSICAL & MENTAL HEALTH	2,744,183	81,215	2,825,398	2,744,183	81,215	2,825,398	0
1300 000		SUPERVISORS, ADMIN: SUPERINTENDENTS ADMINISTRATORS	3,577,438	285,503	3,862,941	3,577,438	285,503	3,862,941	0
1900 000		OTHER CERTIFICATED	547,257	141,389	688,646	547,257	141,389	688,646	0
		TOTAL-OBJECT CODE 1000	40,282,513	8,085,845	48,368,358	40,241,966	8,122,845	48,364,811	(3,547)

CLASSIFIED SALARIES

Object	Resource		2012-2013 Second Interim			2012-2013 Spring Revision			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
2100 000		INSTRUCTIONAL AIDES	861,000	2,188,846	3,049,846	861,000	2,188,846	3,049,846	0
2200 000		CLASSIFIED SUPPORT: MAINTENANCE & OPERATIONS INSTR. MEDIA / LIBRARY TRANSPORTATION	2,872,004	3,611,124	6,483,128	2,868,737	3,611,124	6,479,861	(3,267)
2300 000		SUPERVISORS AND ADMINISTRATORS' SALARIES	866,274	312,221	1,178,495	866,274	312,221	1,178,495	0
2400 000		CLERICAL & OFFICE PERSONNEL	4,285,981	332,061	4,618,042	4,285,791	332,061	4,617,852	(190)
2900 000		OTHER CLASSIFIED	355,148	1,500	356,648	356,309	1,500	357,809	1,161
		TOTAL-OBJECT CODE 2000	9,240,407	6,445,752	15,686,159	9,238,111	6,445,752	15,683,863	(2,296)

EMPLOYEE BENEFITS

Object	Resource		2012-2013 Second Interim			2012-2013 Spring Revision			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
3100 000		STATE TEACHERS' RETIREMENT SYS	3,649,358	665,954	4,315,312	3,649,552	665,954	4,315,506	194
3200 000		PUBLIC EMPLOYEE RETIREMENT SYS	1,074,494	666,552	1,741,046	1,074,494	666,552	1,741,046	0
3311/2 000		SOCIAL SECURITY	627,724	401,660	1,029,384	627,724	401,660	1,029,384	0
3321/2 000		MEDICARE	690,415	201,183	891,598	690,449	201,183	891,632	34
3400 000		INC PROTCT+CERT DNTAL+LIFE	511,219	124,274	635,493	511,219	124,274	635,493	0
3500 000		UNEMPLOYMENT INSURANCE	601,559	159,356	760,915	601,585	159,356	760,941	26
3600 000		WORKERS' COMPENSATION	934,206	243,689	1,177,895	934,246	243,689	1,177,935	40
3700 000		RETIREE BENEFITS (H & W)	602,269	153,034	755,303	602,282	153,034	755,316	13
3800 000		PERS REDUCTION	0	0	0	0	0	0	0
3900 000		FLEX ACCOUNTS	6,572,645	2,391,162	8,963,807	6,572,645	2,391,162	8,963,807	0
		TOTAL-OBJECT CODE 3000	15,263,889	5,006,864	20,270,753	15,264,196	5,006,864	20,271,060	307

BOOKS AND SUPPLIES

Object	Resource		2012-2013 Second Interim			2012-2013 Spring Revision			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
4100 000		TEXTBOOKS (7-8 + 9-12)	0	150,000	150,000	0	150,000	150,000	0
4200 000		BOOKS OTHER THAN TEXTBOOKS	1,872	52,570	54,442	1,872	52,570	54,442	0
4300 000		MATERIALS & SUPPLIES LOTTERY INSTRUCTIONAL MTRLS SCIENCE LAB MATERIALS OTHER SUPPLIES PUPIL TRANSPORTATION SUPPLIES GIFTS & DONATIONS	2,160,080	2,028,036	4,188,116	2,448,688	2,129,667	4,578,355	390,239
4300 999		ESTIMATED UNSPENT	0	359,005	359,005	0	359,005	359,005	0
4400 000		NON-CAPITALIZED EQUIP (under \$5,000)	285,659	151,521	437,180	296,590	158,021	454,611	17,431
		TOTAL-OBJECT CODE 4000	2,447,611	2,741,132	5,188,743	2,747,150	2,849,263	5,596,413	407,670

SERVICES AND OPERATING EXPENSES

Object	Resource		2012-2013 Second Interim			2012-2013 Spring Revision			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
5100 000		SUBAGREEMENT FOR SERVICES	130,500	2,079,410	2,209,910	130,500	2,079,410	2,209,910	0
5200 000		TRAVEL/CONFERENCES/INSERVICE TRNG	166,645	74,805	241,450	138,400	77,805	216,205	(25,245)
5300 000		DISTRICT DUES & MEMBERSHIP	62,257	1,250	63,507	62,600	1,250	63,850	343
5400 000		INSURANCE	556,475	0	556,475	556,475	0	556,475	0
5500 000		UTILITIES	2,109,818	2,500	2,112,318	2,109,818	2,500	2,112,318	0
5600 000		RENTALS, LEASES & REPAIRS	723,907	127,692	851,599	724,514	126,692	851,206	(393)
5700 000		INTER-PROGRAM SERVICES	504,814	(518,614)	(13,800)	498,489	(518,614)	(20,125)	(6,325)
5800 000		PROF./CONSULTING & OTHER SERVICES & OPERATING EXPENSES, INSTRUCTIONAL CONSULT. & LECT.	2,123,978	3,602,173	5,726,151	2,165,477	3,821,293	5,986,770	260,619
5900 000		COMMUNICATIONS: VOICE, DATA & POSTAGE	328,967	23,200	352,167	327,510	23,200	350,710	(1,457)
		TOTAL-OBJECT CODE 5000	6,707,361	5,392,416	12,099,777	6,713,783	5,613,536	12,327,319	227,542

CAPITAL OUTLAY

Object	Resource		2012-2013 Second Interim			2012-2013 Spring Revision			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
6100 000		SITES & IMPROVEMENT OF SITE	0	0	0	0	0	0	0
6200 000		IMPROVEMENT	0	0	0	0	0	0	0
6400 000		EQUIPMENT	36,000	0	36,000	36,000	19,500	55,500	19,500
6500 000		EQUIPMENT REPLACEMENT	11,741	0	11,741	9,441	0	9,441	(2,300)
		TOTAL-OBJECT CODE 6000	47,741	0	47,741	45,441	19,500	64,941	17,200

OTHER OUTGO

Object	Resource		2012-2013 Second Interim			2012-2013 Spring Revision			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
7130 000	XXXX XXX	STATE SPECIAL SCHOOLS	6,843	0	6,843	6,843		6,843	0
7141 000	65XX XXX	SPED OTH TUIT- DEFIC PMTS-SCH	0	34,814	34,814		34,814	34,814	0
7142 000	6500 000	SPED OTH TUIT-X COST	0	519,784	519,784	0	519,784	519,784	0
7142 000	6500 001	OTHER TUITION & SPEC. ED EXCESS COS	0	30,000	30,000	0	30,000	30,000	0
7142 000	6512 000	SPED MENTAL HEALTH OTH TUIT-X COST	0	106,605	106,605	0	106,605	106,605	0
7142-002	6500-005	ADULT TRANSITION SH PROGRAM	0	0	0	0	0	0	0
7142 003	6500 001	SP. ED. NCCSE MOU	0	0	0	0	0	0	0
7142 004	6512 000	SPED MENTAL HEALTH SERVICES	0	137,500	137,500	0	137,500	137,500	0
7310 001	XXXX XXX	DIRECT SUPPORT/INDIRECT COSTS	(229,703)	229,703	0	(240,717)	240,717	0	0
7350 011	XXXX XXX	ADULT ED INDIRECT - FUND 11-00	(32,608)	0	(32,608)	(32,608)	0	(32,608)	0
7350 013	XXXX XXX	FOOD SERVICE INDIRECT FD 13-00	(116,839)	0	(116,839)	(116,839)	0	(116,839)	0
7438 000	XXXX XXX	SOLAR PROJ DEBT SVC INT	840,639	0	840,639	840,639	0	840,639	0
7439 000	XXXX XXX	SOLAR PROJ OTH DEBT SVC PRINC.	765,588	0	765,588	765,588	0	765,588	0
7615 014	8150 000	TRSF FROM GEN TO DEF. MAINT. FUND 14	0	0	0	0	0	0	0
7619 015	XXXX XXX	TRSF FROM GEN TO FUND 15-00	11,444	3,000	14,444	11,444	3,000	14,444	0
7619 011	0000 800	I/F TRANSF TO ADULT ED	75,000	0	75,000	75,000	0	75,000	0
7619 030	0000 800	INTERFD-TRSF-TO DED. INS.	20,000	0	20,000	20,000	0	20,000	0
		TOTAL-OBJECT CODE 7000	1,340,364	1,061,406	2,401,770	1,329,350	1,072,420	2,401,770	0
		TOTAL-ALL EXPENDITURES	75,329,886	28,733,415	104,063,301	75,579,997	29,130,180	104,710,177	0
		GRAND TOTAL-ALL EXPENDITURES	75,329,886	28,733,415	104,063,301	75,579,997	29,130,180	104,710,177	0

General Fund Revenue & Expenditures - 2012-2013 Spring Revision

Business Services Division
Finance Department

2012-2013
Spring Revision
Summary of Changes

Income:

	<u>Second Interim</u>	<u>Spring Revision</u>	<u>Summary of Changes</u>		
Revenue Limit	79,114,144	81,519,080	2,404,936	*	\$2.4M Education Protection Account
Federal	4,754,575	4,803,654	49,079	*	\$50K Title I Program Improvement
Other State	4,721,030	4,811,016	89,986	*	\$90K EIA
Local	9,627,748	9,954,405	326,657	*	\$273K Donations, College Testing, etc.
				*	\$53K JPA Surplus Equity
Transfers	0	0	0		
Encroachment	(13,966,651)	(14,457,759)	(491,108)	*	\$253K Special Education Contribution
				*	\$237K EIA Fair Share Contribution
Total	98,217,497	101,088,155	2,870,658		

General Fund Revenue & Expenditures - 2012-2013 Spring Revision

Business Services Division
Finance Department

2012-2013
Spring Revision
Summary of Changes

Expenditures:

	<u>Second Interim</u>	<u>Spring Revision</u>	<u>Summary of Changes</u>	
Certificated Salaries	48,368,358	48,364,811	(3,547)	
Classified Salaries	15,686,159	15,683,863	(2,296)	
Benefits	20,270,753	20,271,060	307	
Books & Supplies	5,188,743	5,596,413	407,670	* \$181K Donations, College Testing, etc. * \$80K EIA * \$50K Title I Program Improvement * \$37K Supplemental Instruction Tutoring * <\$21K> SB 70 Career Development
Services & Operating Expenses	12,099,777	12,327,319	227,542	* \$200K Special Ed NPS/NPA * \$31K Donations
Capital Outlay	47,741	64,941	17,200	* \$20K SB 70 Career Development
Other Outgo	2,401,770	2,401,770	0	
Total	104,063,301	104,710,177	646,876	