

San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: May 5, 2014

BOARD MEETING DATE: May 15, 2014

PREPARED BY: Delores Perley, Chief Financial Officer
Eric R. Dill, Assoc. Supt., Business Services

SUBMITTED BY: Rick Schmitt
Superintendent

SUBJECT: **ADOPTION OF THE 2013-14 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 2013-14 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; however, the administration has chosen to wait until most of the current year receipts were received before showing an increase. The receipts through April are tracking with the current estimates. The budget shows an increase in the Revenue Limit Sources to reflect the current Property Tax estimates.

State revenue is up due to prior year Restricted Lottery received. Local revenue has increased as donations and other local revenue sources are budgeted as they are received. Expenditures have decreased overall primarily due to reducing the restricted Common Core budget to plan for 14/15 expenses from carryover funds. Special Education expenses have been decreased in the area of Mental Health, including Residential Treatment Centers. Throughout the year, students have transitioned from residential centers to local programs. We can now see the savings of those transitions during this year and have reduced budgets to reflect the decreased expenses. This results in a reduced contribution from the unrestricted general fund.

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 to a slight surplus over all, but still a small deficit in the unrestricted general fund. This is due primarily to the increase in property tax and decrease in common core and special education expenses. Detailed information for income and expenditures can be found on the following pages.

RECOMMENDATION:

It is recommended that the Board adopt the 2013-14 Spring Revision District Budget, as shown in the attached supplement.

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

General Fund Revenue & Expenditures - 2013-2014 Spring Revision

	2013-2014 2nd Interim			2013-2014 Spring Revision			Change
	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
PROJECTED INCOME							
LCFF/Revenue Limit / Property Tax	81,626,423	1,873,355	83,499,778	83,596,132	1,873,355	85,469,487	1,969,709
Federal Income	677,560	4,113,325	4,790,885	696,095	4,076,498	4,772,593	(18,292)
Other State Income	3,329,567	4,220,843	7,550,410	3,337,259	4,302,672	7,639,931	89,521
Local Income	2,009,584	6,855,060	8,864,644	2,324,331	6,862,417	9,186,748	322,104
Transfers	765,588	0	765,588	765,588	0	765,588	0
Encroachment	(15,909,764)	15,909,764	0	(15,190,991)	15,190,991	0	0
TOTAL PROJECTED INCOME	72,498,958	32,972,347	105,471,305	75,528,414	32,305,933	107,834,347	2,363,042
PROJECTED EXPENDITURES							
Certificated Salaries	40,225,238	9,514,433	49,739,671	40,247,772	9,564,891	49,812,663	72,992
Classified Salaries	9,391,082	6,771,357	16,162,439	9,542,091	6,778,600	16,320,691	158,252
Benefits	15,320,164	5,426,585	20,746,749	15,307,777	5,446,490	20,754,267	7,518
Books & Supplies	2,426,785	4,804,671	7,231,456	2,516,551	3,582,469	6,099,020	(1,132,436)
Services & Operating Expenses	6,617,452	6,270,637	12,888,089	6,693,520	5,546,849	12,240,369	(647,720)
Capital Outlay	221,695	11,225	232,920	224,023	15,506	239,529	6,609
Other Outgo	1,197,598	1,104,666	2,302,264	1,254,573	1,102,355	2,356,928	54,664
Categorical	0	0	0	0	0	0	0
TOTAL PROJECTED EXPENDITURES	75,400,014	33,903,574	109,303,588	75,786,307	32,037,160	107,823,467	(1,480,121)
Estimated Unspent	0	0	0	0	0	0	0
Expenditures (over/under) Revenue	(2,901,056)	(931,227)	(3,832,283)	(257,893)	268,773	10,880	3,843,163
FUND BALANCE, RESERVES:							
Beginning Balance - July 1	13,266,543	931,227	14,197,770	13,266,543	931,227	14,197,770	0
Audit Adjustment	0	0	0	0	0	0	0
Adjusted Beginning Balance	13,266,543	931,227	14,197,770	13,266,543	931,227	14,197,770	0
Projected Ending Balance - June 30	10,365,487	0	10,365,487	13,008,650	1,200,000	14,208,650	3,843,163
COMPONENTS OF THE ENDING BALANCE:							
<i>Nonspendable:</i>							
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
<i>Restricted:</i>							
Reserve for categorical programs		0	0		1,200,000	1,200,000	1,200,000
<i>Assigned:</i>							
Basic Aid Reserve (3.0%)	3,279,108		3,279,108	3,234,704		3,234,704	(44,404)
MITI Implementation Reserve	1,021,700		1,021,700	1,021,700		1,021,700	
	0		0	0		0	0
<i>Unassigned:</i>							
Recommended Min Reserve (4.5%)	4,918,661		4,918,661	4,852,056		4,852,056	(66,605)
Total Components	9,400,469	0	9,400,469	9,289,460	1,200,000	10,489,460	1,088,991
RESERVE FOR ECONOMIC UNCERTAINTIES	965,018	0	965,018	3,719,190	0	3,719,190	2,754,172
	0.88%	0.00%	0.88%	3.45%	0.00%	3.45%	2.57%

LCFF/REVENUE LIMIT SOURCES

Object	Resource	2013-2014 2nd Interim			2013-2014 Spring Revision			Change
		UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
8011	STATE AID	280,857		280,857	280,857		280,857	0
8012	EPA STATE AID CURRENT YEAR	2,366,400		2,366,400	2,427,960		2,427,960	61,560
8021	HOMEOWNERS' EXEMPTION	763,994		763,994	735,727		735,727	(28,267)
8041	SECURED TAXES	76,914,252		76,914,252	78,934,531		78,934,531	2,020,279
8042	UNSECURED TAXES	2,751,762		2,751,762	2,770,505		2,770,505	18,743
8043	PRIOR YEAR TAXES	10,169		10,169	(66,701)		(66,701)	(76,870)
8044	SUPPLEMENTAL TAXES	0		0	0		0	0
8045	ED REV AUGMENT FUNDS(ERAF)	0		0	0		0	0
8046	SUPPL ED REV AUGMENT FUNDS(SERAF)	0		0	0		0	0
8047	COMMUNITY REDEVELOPMENT FUNDS	38,739		38,739	13,003		13,003	(25,736)
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
8092	PERS REDUCTION TRANSFER			0			0	0
8096	XFER TO CHT SCH INLIEU PROP TX			0			0	0
8097	SPECIAL ED EXCESS TAX		373,355	373,355		373,355	373,355	0
	TOTAL-REVENUE LIMIT SOURCES	81,626,423	1,873,355	83,499,778	83,596,132	1,873,355	85,469,487	1,969,709

FEDERAL INCOME

Object	Resource		2013-2014 2nd Interim			2013-2014 Spring Revision			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
8290-000	0000-024		5,000		5,000	23,535		23,535	18,535
8290 006	0000 012		672,560		672,560	672,560		672,560	0
8290 000	3010 000			774,035	774,035		774,035	774,035	0
8290 002	3010 000			349,822	349,822		349,822	349,822	0
8290 000	3185-000			0	0			0	0
8290 001	3185-000	D		17,500	17,500		17,500	17,500	0
8290 002	3185-000	D		32,500	32,500		32,500	32,500	0
8181 000	3310 000			1,882,498	1,882,498		1,806,301	1,806,301	(76,197)
8181 001	3310 312			203,028	203,028		203,028	203,028	0
8181 000	3311 000			106,783	106,783		158,306	158,306	51,523
8182 000	3327 000			139,542	139,542		137,185	137,185	(2,357)
8290 000	3410 000			196,416	196,416		196,416	196,416	0
8290 000	3550 001			117,921	117,921		117,921	117,921	0
8290 000	3550 002			0	0			0	0
8290 000	4035 000			182,871	182,871		183,874	183,874	1,003
8290 002	4035 000			9,913	9,913		9,913	9,913	0
8290 000	4036 000			0	0			0	0
8290 001	4036 000	D		7,179	7,179		7,179	7,179	0
8290 002	4036 000			3,000	3,000		3,000	3,000	0
8290 000	4045 000			1,752	1,752		1,752	1,752	0
8290 002	4045 000			0	0			0	0
8290 000	4201 000			24,200	24,200		24,200	24,200	0
8290 001	4201 000	D		0	0			0	0
8290 002	4201 000			0	0			0	0
8290 000	4203 000			64,365	64,365		53,566	53,566	(10,799)
8290 001	4203 000	D		0	0			0	0
8290 002	4203 000			0	0			0	0
TOTAL FEDERAL REVENUE			677,560	4,113,325	4,790,885	696,095	4,076,498	4,772,593	(18,292)

D DEFERRED

LOCAL INCOME

Object	Resource		2013-2014 2nd Interim			2013-2014 Spring Revision			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
8625 000	9625 000	COMMUNITY DEVELOPMENT	0	0	0	0	7,377	7,377	7,377
8631 000	0000-000	SALE OF EQUIPMENT & SUPPLIES	10,000	0	10,000	10,000		10,000	0
8650 XXX	0000 634/5	M & O FIELD USE	109,524	0	109,524	109,524		109,524	0
8650 000	0100 XXX	LEASES AND RENTALS-SITE USE	0	0	0			0	0
8660 XXX	0000 000	INTEREST	320,000	0	320,000	320,000		320,000	0
8675 001	7230 002	TRANSPORT SERVICES PARENT PAY	0	525,000	525,000	0	525,000	525,000	0
8677 000	6500 007	SP ED, NCCSE	0	0	0			0	0
8677 004	0100 038	INT/AGY PRIVATE CONTRACTOR	75,000	0	75,000	75,000		75,000	0
8677 005	7230 009	INT/AG REV - OTHER TRANSP	0	0	0			0	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	0	100,000	100,000	0	100,000	100,000	0
8677 012	7230 009	I/A TRASPORTATION HTS	0	0	0			0	0
8677 012	7240 002	SP ED, TRANSPORTATION	0	0	0			0	0
8677 014	0000 000	I/AG. ADM/DEV.FEE.SB/RSF	1,500	0	1,500	1,500		1,500	0
8677 014	0100 051	ADMIN DEV FEES RSF/SB	0	0	0	1,485		1,485	1,485
8689 001	0100 039	OTHER PARKING FINES-TP	2,075	0	2,075	2,075		2,075	0
8689 001	0100 052	OTHER PARKING FINES-CCA	2,162	0	2,162	2,162		2,162	0
8689 001	0100 054	OTHER PARKING FINES-LCC	3,691	0	3,691	3,691		3,691	0
8689 001	0100 055	OTHER PARKING FINES-SDA	919	0	919	919		919	0
8689 005	0100 050	STUDENT PARKING FEES-TP	19,292	0	19,292	24,278		24,278	4,986
8689 010	0100 048	STUDENT PARKING FEES-LCC	15,450	0	15,450	21,055		21,055	5,605
8689 013	0100 049	STUDENT PARKING FEES-SDA	10,685	0	10,685	11,727		11,727	1,042
8689 014	0100 047	STUDENT PARKING FEES-CCA	14,914	0	14,914	18,611		18,611	3,697
8689 050	0000 300	TRANSP FEES-ATHL-TP	115,000	0	115,000	115,000		115,000	0
8689 100	0000 300	TRANSP FEES-ATHL-LCC	100,000	0	100,000	100,000		100,000	0
8689 130	0000 300	TRANSP FEES-ATHL-SDA	42,000	0	42,000	42,000		42,000	0
8689 140	0000 300	TRANSP FEES-ATHL-CCA	80,000	0	80,000	80,000		80,000	0
8699 000	0100 030	22ND AGR DIST NON COOP	0	0	0	0		0	0
8699 000	9010 011-14	SB70 CAREER DEV/ WIP PARTNERSHIP GRANT	0	158,125	158,125	0	158,105	158,105	(20)
8699 700	0000 012	CAPITAL FUNDS FOR SOLAR	0	0	0	0		0	0
8699 XXX	XXXX XXX	OTHER LOCAL INCOME	952,309	27,000	979,309	1,250,241	27,000	1,277,241	297,932
8710 000	6500 008	SP ED, SEAS	0	20,000	20,000		20,000	20,000	0
8782 000	9025 XXX	ROP COUNTY OFFICE	0	1,575,458	1,575,458		1,575,458	1,575,458	0
8782 XXX	1100 001	ROP LOTTERY TRANSFER	70,399	0	70,399	70,399		70,399	0
8783 000	XXXX XXX	ALL OTHER TRANSFERS FROM JPA	64,664	0	64,664	64,664		64,664	0
8792 000	6500 000	SPECIAL EDUCATION	0	4,449,477	4,449,477		4,449,477	4,449,477	0
		TOTAL LOCAL REVENUE	2,009,584	6,855,060	8,864,644	2,324,331	6,862,417	9,186,748	322,104
8919 016	0000 000	I/TRANSF SELF INS FD	0	0	0	0	0	0	0
8919 021	0000 000	TRANSFER FROM BOND FUNDS FOR SOLAR	765,588	0	765,588	765,588	0	765,588	0
		SUBTOTAL TRANSFERS	765,588	0	765,588	765,588	0	765,588	0
8980 000	0000 000	UNRESTRICTED CONTRIBUTIONS	(16,041,640)	0	(16,041,640)	(15,322,867)	0	(15,322,867)	718,773
8980 000	1100-001	ROP LOTTERY TRANSFER	(70,399)	0	(70,399)	(70,399)	0	(70,399)	0
8980 000	3550 003	DISTRICT MATCH - PERKINS	0	0	0	0	0	0	0
8980 000	6500 000	CONTRIBUTION TO SPEC. ED. FOR ENCROACHMENT		8,319,119	8,319,119		8,271,250	8,271,250	(47,869)
8980 000	6512 000	SPED MENTAL HEALTH SERVICES		1,613,473	1,613,473		963,473	963,473	(650,000)
8980 000	6520 000	SPEC PROJ. WORKABILITY I LEA		0	0		0	0	0
8980 000	7090 000	CONTRIBUTION TO EIA		432,822	432,822		432,822	432,822	0
8980 000	7230 000	CONTRIBUTION TO H-T-S TRANSPORTATION		634,132	634,132		633,198	633,198	(934)
8980 005	7230 000	CONTRIBUTION TO HTS. TRANSP. FAIR SHARE		0	0		0	0	0
8980 000	7240 000	CONTRIBUTION TO SP. ED. TRANSP. FOR ENCROACH.		2,731,472	2,731,472		2,711,502	2,711,502	(19,970)
8980 005	7240 000	CONTRIBUTION TO SP. ED. TRANSP. FAIR SHARE		0	0		0	0	0
8980 000	8150 000	CONTRIBUTION TO ROUTINE REPAIR FOR ENCROACH.		2,310,622	2,310,622		2,310,622	2,310,622	0
8980 000	9025 XXX	ROP LOTTERY TRANSFER		70,399	70,399		70,399	70,399	0
8990 007	9025 000	ROP TIER III REVENUE		(202,275)	(202,275)		(202,275)	(202,275)	0
8990 007	0000 000	ROP TIER III REVENUE	202,275	0	202,275	202,275		202,275	0
		SUBTOTAL ENCROACHMENT	(15,909,764)	15,909,764	0	(15,190,991)	15,190,991	0	0
		TOTAL TRANSFERS	(15,144,176)	15,909,764	765,588	(14,425,403)	15,190,991	765,588	0
		TOTAL ALL REVENUE W/O TEMP TRSFERS	72,498,958	32,972,347	105,471,305	75,528,414	32,305,933	107,834,347	2,363,042
		OTHER I/F TRANSFERS IN-TEMP			0			0	0
		TOTAL REVENUE WITH ALL TRANSFERS	72,498,958	32,972,347	105,471,305	75,528,414	32,305,933	107,834,347	2,363,042

CERTIFICATED SALARIES

Object	Resource		2013-2014 2nd Interim			2013-2014 Spring Revision			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
1100 000		TEACHERS' SALARIES	33,057,878	8,567,714	41,625,592	33,073,953	8,646,146	41,720,099	94,507
1100 033		EL STIPEND	475,000	0	475,000	475,000	0	475,000	0
1200 000		PUPIL SUPPORT: LIBRARIANS GUIDANCE, WELFARE & ATTEND. PHYSICAL & MENTAL HEALTH	2,813,569	53,511	2,867,080	2,813,569	53,511	2,867,080	0
1300 000		SUPERVISORS, ADMIN: SCHOOL ADMINISTRATORS SUPERINTENDENTS ADMINISTRATORS	3,355,158	399,911	3,755,069	3,355,158	414,388	3,769,546	14,477
1900 000		OTHER CERTIFICATED	523,633	493,297	1,016,930	530,092	450,846	980,938	(35,992)
		TOTAL-OBJECT CODE 1000	40,225,238	9,514,433	49,739,671	40,247,772	9,564,891	49,812,663	72,992

CLASSIFIED SALARIES

Object	Resource		2013-2014 2nd Interim			2013-2014 Spring Revision			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
2100 000		INSTRUCTIONAL AIDES	861,000	2,602,669	3,463,669	911,500	2,599,335	3,510,835	47,166
2200 000		CLASSIFIED SUPPORT: MAINTENANCE & OPERATIONS INSTR. MEDIA / LIBRARY TRANSPORTATION	2,987,175	3,528,895	6,516,070	2,991,715	3,529,208	6,520,923	4,853
2300 000		SUPERVISORS AND ADMINISTRATORS' SALARIES	827,009	331,366	1,158,375	827,259	331,366	1,158,625	250
2400 000		CLERICAL & OFFICE PERSONNEL	4,344,379	308,427	4,652,806	4,356,337	315,909	4,672,246	19,440
2900 000		OTHER CLASSIFIED	371,519	0	371,519	455,280	2,782	458,062	86,543
		TOTAL-OBJECT CODE 2000	9,391,082	6,771,357	16,162,439	9,542,091	6,778,600	16,320,691	158,252

EMPLOYEE BENEFITS

Object	Resource		2013-2014 2nd Interim			2013-2014 Spring Revision			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
3100 000		STATE TEACHERS' RETIREMENT SYS	3,718,688	797,858	4,516,546	3,720,380	802,134	4,522,514	5,968
3200 000		PUBLIC EMPLOYEE RETIREMENT SYS	1,078,782	683,325	1,762,107	1,064,969	684,190	1,749,159	(12,948)
3311/2 000		SOCIAL SECURITY	635,773	425,496	1,061,269	632,805	426,052	1,058,857	(2,412)
3321/2 000		MEDICARE	696,940	226,542	923,482	696,766	228,841	925,607	2,125
3400 000		INC PROTCT+CERT DNTAL+LIFE	511,140	144,606	655,746	510,059	145,301	655,360	(386)
3500 000		UNEMPLOYMENT INSURANCE	72,957	8,231	81,188	72,945	8,269	81,214	26
3600 000		WORKERS' COMPENSATION	996,636	295,020	1,291,656	999,767	296,012	1,295,779	4,123
3700 000		RETIREE BENEFITS (H & W)	514,352	160,291	674,643	515,190	160,766	675,956	1,313
3800 000		PERS REDUCTION	0	0	0	0	0	0	0
3900 000		FLEX ACCOUNTS	7,094,896	2,685,216	9,780,112	7,094,896	2,694,925	9,789,821	9,709
		TOTAL-OBJECT CODE 3000	15,320,164	5,426,585	20,746,749	15,307,777	5,446,490	20,754,267	7,518

BOOKS AND SUPPLIES

Object	Resource		2013-2014 2nd Interim			2013-2014 Spring Revision			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
4100 000		TEXTBOOKS (7-8 + 9-12)	0	157,270	157,270	0	157,270	157,270	0
4200 000		BOOKS OTHER THAN TEXTBOOKS	450	239,959	240,409	450	240,489	240,939	530
4300 000		MATERIALS & SUPPLIES LOTTERY INSTRUCTIONAL MTRLS OTHER SUPPLIES PUPIL TRANSPORTATION SUPPLIES GIFTS & DONATIONS	2,034,274	2,490,787	4,525,061	2,073,753	2,465,368	4,539,121	14,060
4300 999		ESTIMATED UNSPENT	0	1,801,043	1,801,043	0	546,087	546,087	(1,254,956)
4400 000		NON-CAPITALIZED EQUIP (under \$5,000)	392,061	115,612	507,673	442,348	173,255	615,603	107,930
		TOTAL-OBJECT CODE 4000	2,426,785	4,804,671	7,231,456	2,516,551	3,582,469	6,099,020	(1,132,436)

SERVICES AND OPERATING EXPENSES

Object	Resource		2013-2014 2nd Interim			2013-2014 Spring Revision			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
5100 000		SUBAGREEMENT FOR SERVICES	355,500	1,252,750	1,608,250	369,158	1,532,750	1,901,908	293,658
5200 000		TRAVEL/CONFERENCES/INSERVICE TRNG	126,434	90,072	216,506	120,778	106,571	227,349	10,843
5300 000		DISTRICT DUES & MEMBERSHIP	54,049	1,004	55,053	54,049	1,079	55,128	75
5400 000		INSURANCE	501,708	0	501,708	501,708	0	501,708	0
5500 000		UTILITIES	2,067,000	600	2,067,600	2,067,000	600	2,067,600	0
5600 000		RENTALS, LEASES & REPAIRS	703,854	108,861	812,715	691,985	118,580	810,565	(2,150)
5700 000		INTER-PROGRAM SERVICES	331,280	(348,280)	(17,000)	350,980	(367,980)	(17,000)	0
5800 000		PROF./CONSULTING & OTHER SERVICES & OPERATING EXPENSES, INSTRUCTIONAL CONSULT. & LECT.	2,152,185	5,140,225	7,292,410	2,212,320	4,129,844	6,342,164	(950,246)
5900 000		COMMUNICATIONS: VOICE, DATA & POSTAGE	325,442	25,405	350,847	325,542	25,405	350,947	100
		TOTAL-OBJECT CODE 5000	6,617,452	6,270,637	12,888,089	6,693,520	5,546,849	12,240,369	(647,720)

CAPITAL OUTLAY

Object	Resource		2013-2014 2nd Interim			2013-2014 Spring Revision			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
6100 000		SITES & IMPROVEMENT OF SITE	18,358	0	18,358	18,358	0	18,358	0
6200 000		IMPROVEMENT	74,665	0	74,665	74,665	0	74,665	0
6400 000		EQUIPMENT	120,922	11,225	132,147	123,250	15,506	138,756	6,609
6500 000		EQUIPMENT REPLACEMENT	7,750	0	7,750	7,750	0	7,750	0
		TOTAL-OBJECT CODE 6000	221,695	11,225	232,920	224,023	15,506	239,529	6,609

OTHER OUTGO

Object	Resource		2013-2014 2nd Interim			2013-2014 Spring Revision			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
7130 000	XXXX XXX	STATE SPECIAL SCHOOLS	14,668	0	14,668	14,668	0	14,668	0
7141 000	65XX XXX	SPED OTH TUIT- DEFIC PMTS-SCH	0	156,748	156,748	20,000	156,748	176,748	20,000
7142 000	6500 000	SPED OTH TUIT-X COST	0	664,478	664,478	0	320,845	320,845	(343,633)
7142 000	6500 001	OTHER TUITION & SPEC. ED EXCESS COS	0	0	0	0	38,089	38,089	38,089
7142 000	6512 000	SPED MENTAL HEALTH OTH TUIT-X COST	0	0	0	0	305,544	305,544	305,544
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	0	0	0	0	0	0
7310 001	XXXX XXX	DIRECT SUPPORT/INDIRECT COSTS	(283,440)	283,440	0	(281,129)	281,129	0	0
7350 011	XXXX XXX	ADULT ED INDIRECT - FUND 11-00	(30,154)	0	(30,154)	(30,154)	0	(30,154)	0
7350 013	XXXX XXX	FOOD SERVICE INDIRECT FD 13-00	(140,000)	0	(140,000)	(140,000)	0	(140,000)	0
7438 000	XXXX XXX	SOLAR PROJ DEBT SVC INT	840,936	0	840,936	840,936	0	840,936	0
7439 000	XXXX XXX	SOLAR PROJ OTH DEBT SVC PRINC.	765,588	0	765,588	765,588	0	765,588	0
7615 014	XXXX XXX	TRSF FROM GEN TO DEF. MAINT. FUND 14	0	0	0	0	0	0	0
7619 011	0000 800	I/F TRANSF TO ADULT ED	0	0	0	0	0	0	0
7619 030	0000 800	INTERFD-TRSF-TO DED. INS.	30,000	0	30,000	64,664	0	64,664	34,664
		TOTAL-OBJECT CODE 7000	1,197,598	1,104,666	2,302,264	1,254,573	1,102,355	2,356,928	54,664
		TOTAL-ALL EXPENDITURES	75,400,014	33,903,574	109,303,588	75,786,307	32,037,160	107,823,467	
									0
		GRAND TOTAL-ALL EXPENDITURES	75,400,014	33,903,574	109,303,588	75,786,307	32,037,160	107,823,467	

General Fund Revenue & Expenditures - 2013-2014 Spring Revision

Business Services Division
Finance Department

2013-2014
Spring Revision
Summary of Changes

Income:

	<u>2nd Interim</u>	<u>Spring Revision</u>	<u>Summary of Changes</u>
LCFF/Revenue Limit	83,499,778	85,469,487	1,969,709 * \$1.93M Property Taxes * \$62K EPA State Aid * (\$26K) Community Redevelopment Funds
Federal	4,790,885	4,772,593	(18,292) * \$52K Special Ed IDEA Local Assistance Private School * (\$76K) Special Ed PL 94-142
Other State	7,550,410	7,639,931	89,521 * \$70K Restricted Lottery
Local	8,864,644	9,186,748	322,104 * \$281K Donations
Transfers	765,588	765,588	-
Encroachment	(15,909,764)	(15,190,991)	718,773 * (\$48K) Special Ed Contribution Decrease * (\$650K) Special Ed Mental Health Contribution Decrease
Total	105,471,305	107,834,347	2,363,042

General Fund Revenue & Expenditures - 2013-2014 Spring Revision

Business Services Division

Finance Department

2013-2014

Spring Revision

Summary of Changes

Expenditures:

	<u>2nd Interim</u>	<u>Spring Revision</u>	<u>Summary of Changes</u>
Certificated Salaries	49,739,671	49,812,663	72,992 * \$51K Common Core and EIA Hourly Wages Reclass * \$28K Donation-paid Hourly Wages
Classified Salaries	16,162,439	16,320,691	158,252 * \$71K Donation-paid Hourly Wages * \$50K Avid Tutors
Benefits	20,746,749	20,754,267	7,518 * Corresponding Benefit Increases
Books & Supplies	7,231,456	6,099,020	(1,132,436) * \$91K Donations, ASB, College Testing, etc. * \$70K Restricted Lottery * (\$149K) Reclass to Salaries & Benefits * (\$1.2M) Common Core Carryover for 14/15
Services & Operating Expenses	12,888,089	12,240,369	(647,720) * \$54K Donations, ASB, College Testing, etc. * (\$69K) Special Ed IDEA * (\$650K) Special Ed Mental Health Services
Capital Outlay	232,920	239,529	6,609
Other Outgo	2,302,264	2,356,928	54,664 * \$58K Special Ed Other Tuition * \$35K Transfer to Deductible Insurance * (\$38K) Special Ed Mental Health Other Tuition
Total	109,303,588	107,823,467	(1,480,121)