

# San Dieguito Union High School District

## INFORMATION REGARDING BOARD AGENDA ITEM

**TO:** BOARD OF TRUSTEES

**DATE OF REPORT:** May 12, 2015

**BOARD MEETING DATE:** May 21, 2015

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

**SUBMITTED BY:** Rick Schmitt  
Superintendent

**SUBJECT:** ADOPTION OF THE 2014-15 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 2014-15 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 Property Tax receipts through April are tracking with the current estimates. Local revenue has increased as donations and other local revenue sources are budgeted as they are received.

Expenditures have increased overall primarily due to budgeting the additional local donation revenue received since Second Interim. 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 adjusted unrestricted budgets throughout the year when anticipated expenditures have fallen above or below budgeted amounts.

The Spring Revision shows little change since Second Interim in the projected ending balance, since increases in revenue also resulted in increases to expenses for the local donation revenue received. The difference between revenue and expenditures in the Unrestricted General Fund stems primarily from the cost of implementing the new finance/payroll/HR software system which had been reserved at the beginning of the year

but is now included in the expenditure budget. The restricted deficit is largely due to ongoing, multi-year efforts to implement the Common Core State Standards using funds which were received last year, but must be spent by June 30, 2015.

Detailed information for income and expenditures can be found on the following pages.

**RECOMMENDATION:**

It is recommended that the Board adopt the 2014-15 Spring Revision District Budget, as shown in the attached supplement.

**FUNDING SOURCE:**      **General Fund / Restricted and Unrestricted (01-00)**

## General Fund Revenue & Expenditures - 2014-2015 Spring Revision

	2014-2015 2nd Interim			2014-2015 Spring Revision			Change
	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
<b>PROJECTED INCOME</b>							
LCFF/Revenue Limit / Property Tax	89,033,086	401,714	89,434,800	89,033,086	401,714	89,434,800	0
Federal Income	682,560	4,023,976	4,706,536	682,560	4,023,976	4,706,536	0
Other State Income	3,729,224	1,382,583	5,111,807	3,729,224	1,387,882	5,117,106	5,299
Local Income	2,125,670	6,101,660	8,227,330	2,331,939	6,178,193	8,510,132	282,802
Transfers	765,588	0	765,588	765,588	0	765,588	0
Encroachment	(13,861,841)	13,861,841	0	(13,786,808)	13,786,808	0	0
<b>TOTAL PROJECTED INCOME</b>	<b>82,474,287</b>	<b>25,771,774</b>	<b>108,246,061</b>	<b>82,755,589</b>	<b>25,778,573</b>	<b>108,534,162</b>	288,101
<b>PROJECTED EXPENDITURES</b>							
Certificated Salaries	41,876,731	9,667,114	51,543,845	41,897,482	9,706,980	51,604,462	60,617
Classified Salaries	11,933,914	4,326,941	16,260,855	11,992,847	4,326,941	16,319,788	58,933
Benefits	17,946,135	4,649,939	22,596,074	17,955,632	4,667,348	22,622,980	26,906
Books & Supplies	3,003,188	2,327,931	5,331,119	3,185,923	2,282,856	5,468,779	137,660
Services & Operating Expenses	6,908,066	6,454,776	13,362,842	6,896,368	6,449,375	13,345,743	(17,099)
Capital Outlay	815,112	23,846	838,958	814,012	23,846	837,858	(1,100)
Other Outgo	1,123,286	1,042,226	2,165,512	1,123,286	1,042,226	2,165,512	0
Categorical	0	0	0	0	0	0	0
<b>TOTAL PROJECTED EXPENDITURES</b>	<b>83,606,432</b>	<b>28,492,773</b>	<b>112,099,205</b>	<b>83,865,550</b>	<b>28,499,572</b>	<b>112,365,122</b>	265,917
Estimated Unspent	0	0	0	0	0	0	0
Expenditures (over/under) Revenue	(1,132,145)	(2,720,999)	(3,853,144)	(1,109,961)	(2,720,999)	(3,830,960)	22,184
<b>FUND BALANCE, RESERVES:</b>							
<b>Beginning Balance - July 1</b>	16,882,790	2,721,000	19,603,790	16,882,790	2,721,000	19,603,790	0
Audit Adjustment	0	0	0	0	0	0	0
Adjusted Beginning Balance	16,882,790	2,721,000	19,603,790	16,882,790	2,721,000	19,603,790	0
<b>Projected Ending Balance - June 30</b>	15,750,645	1	15,750,646	15,772,829	1	15,772,830	22,184
<b>COMPONENTS OF THE ENDING BALANCE:</b>							
<i><b>Nonspendable:</b></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><b>Restricted:</b></i>							
Reserve for categorical programs		1	1		1	1	0
<i><b>Assigned:</b></i>							
Basic Aid Reserve	5,158,728		5,158,728	5,158,728		5,158,728	0
	0		0	0		0	0
	0		0	0		0	0
<i><b>Unassigned:</b></i>							
Recommended Min Reserve (4.5%)	5,044,464		5,044,464	5,056,430		5,056,430	11,966
<b>Total Components</b>	<b>10,384,192</b>	<b>1</b>	<b>10,384,193</b>	<b>10,396,158</b>	<b>1</b>	<b>10,396,159</b>	11,966
RESERVE FOR ECONOMIC UNCERTAINTIES	5,366,453	0	5,366,453	5,376,671	0	5,376,671	10,218
	4.79%	0.00%	4.79%	4.78%	0.00%	4.78%	0.00%

**LCFF/REVENUE LIMIT SOURCES**

Object	Resource	2014-2015 2nd Interim			2014-2015 Spring Revision			Change
		UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
8011	STATE AID	280,857	0	280,857	280,857	0	280,857	0
8012	EPA STATE AID CURRENT YEAR	2,420,592	0	2,420,592	2,420,592	0	2,420,592	0
8021	HOMEOWNERS' EXEMPTION	772,151	0	772,151	772,151	0	772,151	0
8041	SECURED TAXES	82,842,429		82,842,429	82,842,429		82,842,429	0
8042	UNSECURED TAXES	2,770,505		2,770,505	2,770,505		2,770,505	0
8043	PRIOR YEAR TAXES	(66,701)		(66,701)	(66,701)		(66,701)	0
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	13,003		13,003	13,003		13,003	0
8082	OTHER TAXES	500		500	500		500	0
8089	50% RECAPTURE, OTHER TAXES	(250)		(250)	(250)		(250)	0
8091	SPECIAL ED ADA	0	0	0	0	0	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		401,714	401,714		401,714	401,714	0
	<b>TOTAL LCFF/REVENUE LIMIT SOURCES</b>	<b>89,033,086</b>	<b>401,714</b>	<b>89,434,800</b>	<b>89,033,086</b>	<b>401,714</b>	<b>89,434,800</b>	<b>0</b>

FEDERAL INCOME

Object	Resource		2014-2015 2nd Interim			2014-2015 Spring Revision			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
8290-000	0000-024		10,000		10,000	10,000		10,000	0
8290 006	0000 012		672,560		672,560	672,560		672,560	0
8290 000	3010 000			811,321	811,321		811,321	811,321	0
8290 002	3010 000			326,848	326,848		326,848	326,848	0
8290 000	3185-000				0			0	0
8181 000	3310 000			1,806,300	1,806,300		1,806,300	1,806,300	0
8181 002	3310 000			155,098	155,098		155,098	155,098	0
8181 000	3311 000			158,306	158,306		158,306	158,306	0
8182 000	3327 000			137,185	137,185		137,185	137,185	0
8290 000	3410 000			196,416	196,416		196,416	196,416	0
8290 000	3550 001			138,517	138,517		138,517	138,517	0
8290 000	3550 002				0			0	0
8290 000	4035 000			179,658	179,658		179,658	179,658	0
8290 002	4035 000			26,734	26,734		26,734	26,734	0
8290 000	4036 000				0			0	0
8290 001	4036 000	D		10,179	10,179		10,179	10,179	0
8290 002	4036 000				0			0	0
8290 000	4045 000				0			0	0
8290 002	4045 000				0			0	0
8290 000	4201 000			23,326	23,326		23,326	23,326	0
8290 001	4201 000	D			0			0	0
8290 002	4201 000			(22,637)	(22,637)		(22,637)	(22,637)	0
8290 000	4203 000			49,251	49,251		49,251	49,251	0
8290 001	4203 000	D		18,348	18,348		18,348	18,348	0
8290 002	4203 000			9,126	9,126		9,126	9,126	0
			<b>682,560</b>	<b>4,023,976</b>	<b>4,706,536</b>	<b>682,560</b>	<b>4,023,976</b>	<b>4,706,536</b>	<b>0</b>

D DEFERRED

**OTHER STATE INCOME**

Object	Resource		2014-2015 2nd Interim			2014-2015 Spring Revision			Change	
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL		
8590 000	0000 000		OTHER STATE REVENUE	6,000		6,000	6,000		6,000	0
8590 006	0000 012		CA SOLAR INITIATIVE REBATE	918,068		918,068	918,068		918,068	0
8590 002	0000 023		CELDT TESTING			0			0	0
8590 000	0000 024		AP FEE REIMB PROG			0			0	0
8550 000	0000-000		MANDATED COST REIMBURSEMENT	1,289,376		1,289,376	1,289,376		1,289,376	0
8590 000	09XX 000		CATEGORICAL FLEXIBILITY			0			0	0
8560 000	1100 000		LOTTERY	1,515,780		1,515,780	1,515,780		1,515,780	0
8560-002	1100 000		LOTTERY			0			0	0
8590 000	6230 000		CA CLEAN ENERGY JOBS			0			0	0
8560 000	6300 000		LOTTERY INSTRUCTIONAL MATERIALS		360,900	360,900		360,900	360,900	0
8560 002	6300 000		LOTTERY INSTRUCTIONAL MATERIALS			0			0	0
8590 000	6500 000		SPECIAL ED CAHSEE			0			0	0
8590 000	6500 000		SPECIAL EDUCATION			0			0	0
8590 000	6500 009		MENTAL HEALTH SERVICES			0			0	0
8590 000	6512 000		SPED MENTAL HEALTH SERVICES			0			0	0
8590 003	6512 000		SPED PROP 98 MENTAL HEALTH SERVICES		704,493	704,493		704,493	704,493	0
8590 000	6520 000		SPED PROJ WORKABILITY		292,190	292,190		297,489	297,489	5,299
8590 000	6530 000		SPED LOW INCIDENCE			0			0	0
8590 000	6535 000		SPED PERSONNEL STAFF DEV			0			0	0
8590 001	6660 000	D	TUPE/TOBACCO USE PREVENTION ED.			0			0	0
8590 000	7405-000		COMMON CORE STANDARDS			0			0	0
8590 000	7810 004		TRANSITION PRTNRSH PROJ - WIT		25,000	25,000		25,000	25,000	0
			<b>TOTAL OTHER STATE REVENUE</b>	<b>3,729,224</b>	<b>1,382,583</b>	<b>5,111,807</b>	<b>3,729,224</b>	<b>1,387,882</b>	<b>5,117,106</b>	<b>5,299</b>

D DEFERRED

LOCAL INCOME

Object	Resource		2014-2015 2nd Interim			2014-2015 Spring Revision			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
8631 000	0000-000	SALE OF EQUIPMENT & SUPPLIES	5,000		5,000	5,000		5,000	0
8650 XXX	0000 634/5	M & O FIELD USE	80,000		80,000	80,000		80,000	0
8650 000	0100 XXX	LEASES AND RENTALS-SITE USE			0			0	0
8660 XXX	0000 000	INTEREST	280,000		280,000	280,000		280,000	0
8675 001	0000-723	TRANSPORT.SERVICES PARENT PAY	485,000		485,000	485,000		485,000	0
8677 000	6500 007	SP ED, NCCSE			0			0	0
8677 004	0100 038	INT/AGY PRIVATE CONTRACTOR	50,000		50,000	50,000		50,000	0
8677 007	9025 XXX	INT/AG. REV. - ROP TIER III			0			0	0
8677 010	6500 004	COASTAL LEARNING ACADEMY	0	100,000	100,000		100,000	100,000	0
8677 014	0000 000	I/AG. ADM/DEV.FEE.SB/RSF	1,500		1,500	1,500		1,500	0
8677 014	0100 051	ADMIN DEV FEES RSF/SB			0			0	0
8689 001	0100 039	OTHER PARKING FINES-TP			0	148		148	148
8689 001	0100 052	OTHER PARKING FINES-CCA			0	330		330	330
8689 001	0100 054	OTHER PARKING FINES-LCC			0	298		298	298
8689 001	0100 055	OTHER PARKING FINES-SDA			0	181		181	181
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	90,000		90,000	90,000		90,000	0
8689 130	0000 300	TRANSP FEES-ATHL-SDA	45,000		45,000	45,000		45,000	0
8689 140	0000 300	TRANSP FEES-ATHL-CCA	75,000		75,000	75,000		75,000	0
8699 000	0100 030	22ND AGR DIST NON COOP			0			0	0
8699 000	9010 013	SB70 CAREER DEV BIO TECH GRANT		26,652	26,652		26,652	26,652	0
8699 000	9010 014	WIP PARTNERSHIP GRANT		44,792	44,792		44,792	44,792	0
8699 000	9010 015	SB70 CTE MINI-GRANT MCC GO-KAR		0	0		1,200	1,200	1,200
8699 XXX	XXXX XXX	OTHER LOCAL INCOME	899,170	1,000	900,170	1,104,482	1,000	1,105,482	205,312
8710 000	6500 008	SP ED, SEAS			0			0	0
8782 000	9025 XXX	ROP COUNTY OFFICE		917,041	917,041		917,041	917,041	0
8782 XXX	1100 001	ROP LOTTERY TRANSFER			0			0	0
8783 000	XXXX XXX	ALL OTHER TRANSFERS FROM JPA			0			0	0
8792 XXX	6500 000	SPECIAL EDUCATION		5,012,175	5,012,175		5,087,508	5,087,508	75,333
					0			0	0
		<b>TOTAL LOCAL REVENUE</b>	<b>2,125,670</b>	<b>6,101,660</b>	<b>8,227,330</b>	<b>2,331,939</b>	<b>6,178,193</b>	<b>8,510,132</b>	<b>282,802</b>
8919 016	0000 000	I/TRANSF SELF INS FD			0			0	0
8919 021	0000 000	TRANSFER FROM BOND FUNDS FOR SOLAR	765,588		765,588	765,588		765,588	0
		<b>SUBTOTAL TRANSFERS</b>	<b>765,588</b>	<b>0</b>	<b>765,588</b>	<b>765,588</b>	<b>0</b>	<b>765,588</b>	<b>0</b>
8980 000	0000 000	UNRESTRICTED CONTRIBUTIONS	(13,861,841)		(13,861,841)	(13,786,808)		(13,786,808)	75,033
8980 000	6500 000	CONTRIBUTION TO SPEC. ED. FOR ENCROACHMENT		10,586,223	10,586,223		10,511,190	10,511,190	(75,033)
8980 000	6512 000	SPED MENTAL HEALTH SERVICES		387,888	387,888		387,888	387,888	0
8980 000	6520 000	SPEC PROJ. WORKABILITY I LEA			0			0	0
8980 000	7090 000	CONTRIBUTION TO EIA			0			0	0
8980 000	7230 000	CONTRIBUTION TO H-T-S TRANSPORTATION			0			0	0
8980 000	7240 000	CONTRIBUTION TO SP. ED. TRANSP. FOR ENCROACH.			0			0	0
8980 005	7240 000	CONTRIBUTION TO SP. ED. TRANSP. FAIR SHARE			0			0	0
8980 000	8150 000	CONTRIBUTION TO ROUTINE REPAIR FOR ENCROACH.		2,327,598	2,327,598		2,327,598	2,327,598	0
8980 000	9025 XXX	ROP LOTTERY TRANSFER		0	0		0	0	0
8980 000	9025 XXX	CONTRIBUTION TO ROP		560,132	560,132		560,132	560,132	0
8990 007	0000 000	ROP TIER III REVENUE		0	0		0	0	0
8990 007	0000 000	ROP TIER III REVENUE		0	0		0	0	0
		<b>SUBTOTAL ENCROACHMENT</b>	<b>(13,861,841)</b>	<b>13,861,841</b>	<b>0</b>	<b>(13,786,808)</b>	<b>13,786,808</b>	<b>0</b>	<b>0</b>
		<b>TOTAL TRANSFERS</b>	<b>(13,096,253)</b>	<b>13,861,841</b>	<b>765,588</b>	<b>(13,021,220)</b>	<b>13,786,808</b>	<b>765,588</b>	<b>0</b>
		<b>TOTAL ALL REVENUE W/O TEMP TRSFRS</b>	<b>82,474,287</b>	<b>25,771,774</b>	<b>108,246,061</b>	<b>82,755,589</b>	<b>25,778,573</b>	<b>108,534,162</b>	<b>288,101</b>
		OTHER I/F TRANSFERS IN-TEMP			0			0	0
		<b>TOTAL REVENUE WITH ALL TRANSFERS</b>	<b>82,474,287</b>	<b>25,771,774</b>	<b>108,246,061</b>	<b>82,755,589</b>	<b>25,778,573</b>	<b>108,534,162</b>	<b>288,101</b>

**CERTIFICATED SALARIES**

Object	Resource		2014-2015 2nd Interim			2014-2015 Spring Revision			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
1100 000		TEACHERS' SALARIES	34,494,857	8,129,818	42,624,675	34,513,609	8,104,818	42,618,427	(6,248)
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	2,936,512	15,311	2,951,823	2,936,512	15,311	2,951,823	0
1300 000		SUPERVISORS, ADMIN: SCHOOL ADMINISTRATORS SUPERINTENDENTS ADMINISTRATORS	3,464,391	524,136	3,988,527	3,464,391	524,136	3,988,527	0
1900 000		OTHER CERTIFICATED	480,971	997,849	1,478,820	482,970	1,062,715	1,545,685	66,865
		<b>TOTAL-OBJECT CODE 1000</b>	<b>41,876,731</b>	<b>9,667,114</b>	<b>51,543,845</b>	<b>41,897,482</b>	<b>9,706,980</b>	<b>51,604,462</b>	<b>60,617</b>



**CLASSIFIED SALARIES**

Object	Resource		2014-2015 2nd Interim			2014-2015 Spring Revision			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
2100 000		INSTRUCTIONAL AIDES	896,000	2,500,608	3,396,608	896,000	2,500,608	3,396,608	0
2200 000		CLASSIFIED SUPPORT: MAINTENANCE & OPERATIONS INSTR. MEDIA / LIBRARY TRANSPORTATION	5,125,705	1,384,608	6,510,313	5,130,195	1,384,608	6,514,803	4,490
2300 000		SUPERVISORS AND ADMINISTRATORS' SALARIES	943,932	195,681	1,139,613	943,932	195,681	1,139,613	0
2400 000		CLERICAL & OFFICE PERSONNEL	4,581,294	242,344	4,823,638	4,582,799	242,344	4,825,143	1,505
2900 000		OTHER CLASSIFIED	386,983	3,700	390,683	439,921	3,700	443,621	52,938
		<b>TOTAL-OBJECT CODE 2000</b>	<b>11,933,914</b>	<b>4,326,941</b>	<b>16,260,855</b>	<b>11,992,847</b>	<b>4,326,941</b>	<b>16,319,788</b>	<b>58,933</b>

**EMPLOYEE BENEFITS**

Object	Resource		2014-2015 2nd Interim			2014-2015 Spring Revision			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
3100 000		STATE TEACHERS' RETIREMENT SYS	4,137,611	873,324	5,010,935	4,139,307	867,937	5,007,244	(3,691)
3200 000		PUBLIC EMPLOYEE RETIREMENT SYS	1,417,184	441,771	1,858,955	1,418,002	441,771	1,859,773	818
3311/2 000		SOCIAL SECURITY	796,428	274,580	1,071,008	800,168	274,580	1,074,748	3,740
3321/2 000		MEDICARE	752,506	190,874	943,380	753,661	194,463	948,124	4,744
3400 000		INC PROTCT+CERT DNTAL+LIFE	687,562	180,342	867,904	687,562	181,165	868,727	823
3500 000		UNEMPLOYMENT INSURANCE	74,883	7,010	81,893	74,928	7,086	82,014	121
3600 000		WORKERS' COMPENSATION	1,303,020	312,913	1,615,933	1,304,774	316,032	1,620,806	4,873
3700 000		RETIREE BENEFITS (H & W)	485,612	134,938	620,550	485,901	144,126	630,027	9,477
3800 000		PERS REDUCTION	0	0	0	0	0	0	0
3900 000		FLEX ACCOUNTS	8,291,329	2,234,187	10,525,516	8,291,329	2,240,188	10,531,517	6,001
		<b>TOTAL-OBJECT CODE 3000</b>	<b>17,946,135</b>	<b>4,649,939</b>	<b>22,596,074</b>	<b>17,955,632</b>	<b>4,667,348</b>	<b>22,622,980</b>	<b>26,906</b>

**BOOKS AND SUPPLIES**

Object	Resource		2014-2015 2nd Interim			2014-2015 Spring Revision			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
4100 000		TEXTBOOKS (7-8 + 9-12)	600	144,941	145,541	600	144,941	145,541	0
4200 000		BOOKS OTHER THAN TEXTBOOKS	3,150	85,179	88,329	3,150	85,179	88,329	0
4300 000		MATERIALS & SUPPLIES LOTTERY INSTRUCTIONAL MTRLS OTHER SUPPLIES PUPIL TRANSPORTATION SUPPLIES GIFTS & DONATIONS	2,602,421	1,656,326	4,258,747	2,647,018	1,658,251	4,305,269	46,522
4300 999		ESTIMATED UNSPENT	0	121,813	121,813	0	122,813	122,813	1,000
4400 000		NON-CAPITALIZED EQUIP (under \$5,000)	397,017	319,672	716,689	535,155	271,672	806,827	90,138
		<b>TOTAL-OBJECT CODE 4000</b>	<b>3,003,188</b>	<b>2,327,931</b>	<b>5,331,119</b>	<b>3,185,923</b>	<b>2,282,856</b>	<b>5,468,779</b>	<b>137,660</b>

**SERVICES AND OPERATING EXPENSES**

Object	Resource		2014-2015 2nd Interim			2014-2015 Spring Revision			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
5100 000		SUBAGREEMENT FOR SERVICES	355,500	2,605,997	2,961,497	355,500	2,605,997	2,961,497	0
5200 000		TRAVEL/CONFERENCES/INSERVICE TRNG	116,919	209,702	326,621	115,228	201,702	316,930	(9,691)
5300 000		DISTRICT DUES & MEMBERSHIP	60,940	0	60,940	60,940	0	60,940	0
5400 000		INSURANCE	515,000	0	515,000	515,000	0	515,000	0
5500 000		UTILITIES	2,027,000	0	2,027,000	2,027,000	0	2,027,000	0
5600 000		RENTALS, LEASES & REPAIRS	769,415	21,450	790,865	723,915	21,450	745,365	(45,500)
5700 000		INTER-PROGRAM SERVICES	(25,009)	9,009	(16,000)	(17,359)	9,309	(8,050)	7,950
5800 000		PROF./CONSULTING & OTHER SERVICES & OPERATING EXPENSES, INSTRUCTIONAL CONSULT. & LECT.	2,707,744	3,607,438	6,315,182	2,735,587	3,609,737	6,345,324	30,142
5900 000		COMMUNICATIONS: VOICE, DATA & POSTAGE	380,557	1,180	381,737	380,557	1,180	381,737	0
		<b>TOTAL-OBJECT CODE 5000</b>	<b>6,908,066</b>	<b>6,454,776</b>	<b>13,362,842</b>	<b>6,896,368</b>	<b>6,449,375</b>	<b>13,345,743</b>	<b>(17,099)</b>

**CAPITAL OUTLAY**

Object	Resource		2014-2015 2nd Interim			2014-2015 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	809,112	23,846	832,958	808,012	23,846	831,858	(1,100)
6500 000		EQUIPMENT REPLACEMENT	6,000	0	6,000	6,000	0	6,000	0
		<b>TOTAL-OBJECT CODE 6000</b>	<b>815,112</b>	<b>23,846</b>	<b>838,958</b>	<b>814,012</b>	<b>23,846</b>	<b>837,858</b>	<b>(1,100)</b>

**OTHER OUTGO**

Object	Resource		2014-2015 2nd Interim			2014-2015 Spring Revision			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
7130 000	XXXX XXX	STATE SPECIAL SCHOOLS	14,688	0	14,688	14,688	0	14,688	0
7141 000	65XX XXX	SPED OTH TUIT- DEFIC PMTS-SCH	0	105,000	105,000	0	105,000	105,000	0
7142 000	6500 000	SPED OTH TUIT-X COST	0	277,695	277,695	0	277,695	277,695	0
7142 000	6500 001	OTHER TUITION & SPEC. ED EXCESS COS	0	38,000	38,000	0	38,000	38,000	0
7142 000	6512 000	SPED MENTAL HEALTH OTH TUIT-X COST	0	286,605	286,605	0	286,605	286,605	0
7142-002	6500-005	ADULT TRANSITION SH PROGRAM	0		0	0		0	0
7142 003	6500 001	SP. ED. NCCSE MOU	0		0	0		0	0
7142 004	6512 000	SPED MENTAL HEALTH SERVICES	0		0	0		0	0
7310 001	XXXX XXX	DIRECT SUPPORT/INDIRECT COSTS	(334,926)	334,926	0	(334,926)	334,926	0	0
7350 011	XXXX XXX	ADULT ED INDIRECT - FUND 11-00	(28,000)	0	(28,000)	(28,000)	0	(28,000)	0
7350 013	XXXX XXX	FOOD SERVICE INDIRECT FD 13-00	(160,000)	0	(160,000)	(160,000)	0	(160,000)	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
7619 011	0000 800	I/F TRANSF TO ADULT ED	0	0	0	0	0	0	0
7619 015	0000 724	I/F TRANSF TO TRANSP EQUIPMENT FD	5,000	0	5,000	5,000	0	5,000	0
7619 030	0000 800	INTERFD-TRSF-TO DED. INS.	20,000	0	20,000	20,000	0	20,000	0
		<b>TOTAL-OBJECT CODE 7000</b>	<b>1,123,286</b>	<b>1,042,226</b>	<b>2,165,512</b>	<b>1,123,286</b>	<b>1,042,226</b>	<b>2,165,512</b>	<b>0</b>
		<b>TOTAL-ALL EXPENDITURES</b>	<b>83,606,432</b>	<b>28,492,773</b>	<b>112,099,205</b>	<b>83,865,550</b>	<b>28,499,572</b>	<b>112,365,122</b>	<b>0</b>
		<b>GRAND TOTAL-ALL EXPENDITURES</b>	<b>83,606,432</b>	<b>28,492,773</b>	<b>112,099,205</b>	<b>83,865,550</b>	<b>28,499,572</b>	<b>112,365,122</b>	<b>0</b>

**General Fund Revenue & Expenditures - 2014-2015 Spring Revision**

Business Services Division

Finance Department

2014-2015

Spring Revision

**Summary of Changes**

**Income:**

	<u>2nd Interim</u>	<u>Spring Revision</u>	<u>Summary of Changes</u>
LCFF/Revenue Limit	89,434,800	89,434,800	-
Federal	4,706,536	4,706,536	-
Other State	5,111,807	5,117,106	5,299
Local	8,227,330	8,510,132	282,802 * \$205K Donations, ASB, College Testing, etc. * \$ 75K Special Ed SELPA Reserve
Transfers	765,588	765,588	-
Encroachment	(13,861,841)	(13,786,808)	75,033 * <\$75K> Special Ed Contribution Decrease
<b>Total</b>	<b>108,246,061</b>	<b>108,534,162</b>	<b>288,101</b>

**General Fund Revenue & Expenditures - 2014-2015 Spring Revision**

Business Services Division  
Finance Department

2014-2015  
Spring Revision  
**Summary of Changes**

**Expenditures:**

	<u>2nd Interim</u>	<u>Spring Revision</u>	<u>Summary of Changes</u>
Certificated Salaries	51,543,845	51,604,462	60,617 * 0.95 FTE increase * \$21K Donations for salary costs
Classified Salaries	16,260,855	16,319,788	58,933 * \$59K Donations for salary costs
Benefits	22,596,074	22,622,980	26,906 * Corresponding benefit increases
Books & Supplies	5,331,119	5,468,779	137,660 * \$98K Donations, College Testing, etc. * \$72K Transfer from Services & Operating budgets
Services & Operating Expenses	13,362,842	13,345,743	(17,099) * \$53K for Legal expenses * \$16K Donations, College Testing, etc. * <\$72K> Transfer to Materials & Supplies budgets
Capital Outlay	838,958	837,858	(1,100)
Other Outgo	2,165,512	2,165,512	-
<b>Total</b>	<b>112,099,205</b>	<b>112,365,122</b>	<b>265,917</b>