

San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: September 11, 2015

BOARD MEETING DATE: September 15, 2015

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

SUBMITTED BY: Rick Schmitt,
Superintendent

SUBJECT: CERTIFICATION OF THE 2014-15 UNAUDITED ACTUAL
INCOME AND EXPENDITURES

EXECUTIVE SUMMARY

The Board of Trustees adopted budgets on June 19, 2014 for 2014-15 for the General Fund and Special Funds. Since that time the General Fund has been presented four times, (Fall Revision, First Interim, Second Interim, and Spring Revision). This agenda item provides a comparison of the 2014-15 Spring Budget Revision to the Unaudited Actuals.

In 2013-14, the State's new funding model, Local Control Funding Formula (LCFF), began. However, as a Basic Aid district in 2014-15, this new formula provided little change in funding. Property tax revenue, the district's main source of unrestricted funding, remained steady throughout the year, with San Diego County Property Tax Services estimates showing little change. However, by June 30th, revenues had increased by over \$1.2 million from their estimates.

The net increase to the ending balance will be carried forward when staff presents the 2015-16 First Interim Budget to the Board. As economic conditions continue to improve, the Administration will consult with the Board of Trustees on priorities for budget recovery and restoration for the current and subsequent budget years.

The following attachments are included:

- Attachment A – This shows a comparison for 2014-15 between the General Fund Spring Budget Revision and Unaudited Actual balances for income, expenditures and the ending fund balance. The unrestricted ending balance for 2014-15 [and the beginning balance for 2015-16] has increased by \$5.6 Million; \$1.5 Million Restricted balances and \$4.1 Million unrestricted.
- Attachment B – This shows the same comparison as Attachment A, for all the Special Funds of the district.
- Attachment C – A copy of the full SACS report.

With this certification the Board accepts the actual income and expenses before the annual audit is performed.

Behind Attachment A are two pages which give a brief narrative about the variances from Spring Revision to Unaudited Actuals. For 2014-15, the ending balance includes an ending balance assignment for the donation carryover amount of \$765,510, a Basic Aid assignment of \$5,158,728, as well as assignments from the 2015-16 Adopted Budget which will be included at First Interim.

Significant changes:

Federal Income

A significant decrease in Federal Income is shown due to the carry-over revenue that will be deferred to 2015-16, including Title I.

State Income

State Income increased by additional Lottery revenue. In addition, rebates from the California Solar Initiative were \$103K higher than anticipated. These rebates are based on the solar energy generated, which has been higher than our original projections. Also, GASB-24 and GASB-68 require us to make an entry for the amount the state contributes to STRS on-behalf of the district. That entry increases restricted revenue and is offset by restricted STRS contributions. This amounts to \$3.1 Million in the general fund and smaller amounts in other funds with STRS expenses.

Local Income

Local Income showed an overall increase. Revenue from donations, college testing fees, use of facilities and salary reimbursement increased by \$1.1M. This revenue is typically unbudgeted at the beginning of the fiscal year and recognized as it is received. The ending balance reflects a reserve for the carryover amounts in these categories which will increase expenditure budgets at First Interim.

Encroachment

The contribution for Special Ed decreased by \$749K due mostly to a savings in Non-Public School and Residential Treatment Center costs as students transition to district and local programs.

Benefits

The increase to benefits is \$3.1 Million for the state STRS contribution on-behalf of the district. This is shown as a restricted expense and offset by restricted state revenue, as discussed above.

Books and Supplies

An additional \$1.5M was saved compared to our projections at Spring Revision. However, most of the savings is from restricted sources and this savings will be included in the 2015-16 budget as carryover. The unrestricted savings included donation carryover that will also be included in the 2015-16 budget at First Interim.

Other Outgo

Other Outgo decreased by \$70K due to savings in county Special Education programs.

Components of the Ending Balance

The District has met the Board's requirement of maintaining a 4.5% minimum reserve. The Reserve for Economic Uncertainties is 3.92%, in addition to the Board's 4.5% requirement. The District is fully funding the minimum Basic Aid Reserve as the district may transition back to Basic Aid as property taxes increase. Reserves also include \$765K for carryover amounts in the unrestricted General Fund, \$2.5M for the costs of the Ongoing State Standards Implementation, previously funded by restricted funding, \$1M for textbook adoption reserve, and \$750K for high school program development. These reserves were part of the 2015-16 adopted budget, the 2015-16 First Interim Expenditure Budgets will be increased to reflect these costs.

RECOMMENDATION:

It is recommended that the Board certify the 2014-15 Unaudited Actual Income and Expenditures, as shown in the attached supplements.

FUNDING SOURCE:

N/A

General Fund Revenue & Expenditures - 2014-2015 Unaudited Actuals

	2014-2015 Spring Revision			2014-2015 Unaudited Actuals			Change
	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
PROJECTED INCOME							
LCFF/Revenue Limit / Property Tax	89,033,086	401,714	89,434,800	90,348,256	444,648	90,792,904	1,358,104
Federal Income	682,560	4,023,976	4,706,536	689,047	3,704,424	4,393,471	(313,065)
Other State Income	3,729,224	1,387,882	5,117,106	4,089,370	4,604,897	8,694,267	3,577,161
Local Income	2,331,939	6,178,193	8,510,132	3,962,062	6,559,402	10,521,464	2,011,332
Transfers	765,588	0	765,588	765,589	0	765,589	1
Encroachment	(13,786,808)	13,786,808	0	(12,963,574)	12,963,574	0	0
TOTAL PROJECTED INCOME	82,755,589	25,778,573	108,534,162	86,890,749	28,276,946	115,167,695	6,633,533
PROJECTED EXPENDITURES							
Certificated Salaries	41,897,482	9,706,980	51,604,462	41,795,282	9,580,775	51,376,057	(228,405)
Classified Salaries	11,992,847	4,326,941	16,319,788	12,163,573	4,159,821	16,323,393	3,605
Benefits	17,955,632	4,667,348	22,622,980	17,673,605	7,690,337	25,363,942	2,740,962
Books & Supplies	3,185,923	2,282,856	5,468,779	3,138,479	813,631	3,952,110	(1,516,669)
Services & Operating Expenses	6,896,368	6,449,375	13,345,743	7,043,627	6,254,827	13,298,453	(47,290)
Capital Outlay	814,012	23,846	837,858	814,478	6,815	821,293	(16,565)
Other Outgo	1,123,286	1,042,226	2,165,512	1,242,857	993,093	2,235,949	70,437
Categorical	0	0	0	0	0	0	0
TOTAL PROJECTED EXPENDITURES	83,865,550	28,499,572	112,365,122	83,871,900	29,499,298	113,371,198	1,006,076
Estimated Unspent	0	0	0	0	0	0	0
Expenditures (over/under) Revenue	(1,109,961)	(2,720,999)	(3,830,960)	3,018,850	(1,222,352)	1,796,498	5,627,458
FUND BALANCE, RESERVES:							
Beginning Balance - July 1	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
Projected Ending Balance - June 30	15,772,829	1	15,772,830	19,901,640	1,498,648	21,400,288	5,627,458
COMPONENTS OF THE ENDING BALANCE:							
<i>Nonspendable:</i>							
Revolving Cash Fund 9130	180,000		180,000	175,266		175,266	(4,734)
Stores Inventory 9320	1,000		1,000	280		280	(720)
Prepaid Expenses 9330				2,551		2,551	2,551
<i>Restricted:</i>							
Reserve for categorical programs		1	1		1,498,648	1,498,648	1,498,647
<i>Assigned:</i>							
Basic Aid Reserve	5,158,728		5,158,728	5,158,728		5,158,728	0
Donation Carryover	0		0	765,510		765,510	765,510
Ongoing State Standards Implementation				2,500,000		2,500,000	2,500,000
Textbook Adoption Reserve				1,000,000		1,000,000	1,000,000
High School Program Development	0		0	750,000		750,000	750,000
<i>Unassigned:</i>							
Recommended Min Reserve (4.5%)	5,056,430		5,056,430	5,101,704		5,101,704	45,273
Total Components	10,396,158	1	10,396,159	15,454,039	1,498,648	16,952,687	6,556,527
RESERVE FOR ECONOMIC UNCERTAINTIES	5,376,671	0	5,376,671	4,447,601	0	4,447,601	(929,070)
	4.78%	0.00%	4.78%	3.92%	0.00%	3.92%	-0.86%

LCFF/REVENUE LIMIT SOURCES

Object	Resource	2014-2015 Spring Revision			2014-2015 Unaudited Actuals			Change
		UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
8011	STATE AID	280,857	0	280,857	353,318	0	353,318	72,461
8012	EPA STATE AID CURRENT YEAR	2,420,592	0	2,420,592	2,424,260	0	2,424,260	3,668
8021	HOMEOWNERS' EXEMPTION	772,151	0	772,151	725,805	0	725,805	(46,346)
8041	SECURED TAXES	82,842,429		82,842,429	84,028,192		84,028,192	1,185,763
8042	UNSECURED TAXES	2,770,505		2,770,505	2,873,380		2,873,380	102,875
8043	PRIOR YEAR TAXES	(66,701)		(66,701)	(70,533)		(70,533)	(3,832)
8044	SUPPLEMENTAL TAXES	0		0			0	0
8045	ED REV AUGMENT FUNDS(ERAF)	0		0			0	0
8046	SUPPL ED REV AUGMENT FUNDS(SERAF)	0		0			0	0
8047	COMMUNITY REDEVELOPMENT FUNDS	13,003		13,003	13,830		13,830	827
8082	OTHER TAXES	500		500	9		9	(491)
8089	50% RECAPTURE, OTHER TAXES	(250)		(250)	(4)		(4)	246
8091	SPECIAL ED ADA	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		444,648	444,648	42,934
	TOTAL LCFF/REVENUE LIMIT SOURCES	89,033,086	401,714	89,434,800	90,348,256	444,648	90,792,904	1,358,104

FEDERAL INCOME

Object	Resource		2014-2015 Spring Revision			2014-2015 Unaudited Actuals			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
8290-000	0000-024		10,000		10,000	21,127		21,127	11,127
8290 006	0000 012	AP FEE REIMBURSEMENT PROGRAM	672,560		672,560	667,920		667,920	(4,640)
8290 000	3010 000	DIRECT SUBSIDY ON QSCB		811,321	811,321		617,896	617,896	(193,425)
8290 002	3010 000	NCLB: TITLE I		326,848	326,848		326,849	326,849	1
8290 000	3185-000	NCLB: TITLE I PROGRAM IMPROVEMENT			0			0	0
8181 000	3310 000	IDEA PL 94-142 SPEC. ED.		1,806,300	1,806,300		1,748,620	1,748,620	(57,680)
8181 002	3310 000	IDEA PL 94-142 SPEC. ED.		155,098	155,098		155,098	155,098	0
8181 000	3311 000	SP ED IDEA LOCAL ASST. PRIVATE SCH		158,306	158,306		159,135	159,135	829
8182 000	3327 000	SP ED: IDEA MENTAL HEALTH		137,185	137,185		138,418	138,418	1,233
8290 000	3410 000	DEPT OF REHAB: WORKABILITY II FDN		196,416	196,416		180,451	180,451	(15,965)
8290 000	3550 001	PERKINS VATEA SECONDARY 131		138,517	138,517		138,517	138,517	0
8290 000	3550 002	PERKINS VATEA ADULTS 132			0		0	0	0
8290 000	4035 000	NCLB: TITLE II		179,658	179,658		156,135	156,135	(23,523)
8290 001	4035 000	D NCLB: TITLE II					(4,636)	(4,636)	
8290 002	4035 000	NCLB: TITLE II		26,734	26,734		26,734	26,734	0
8290 000	4036 000	NCLB: TITLE II, PT A, TEACHER QUALITY			0		0	0	0
8290 001	4036 000	NCLB: TITLE II, PT A, TEACHER QUALITY		10,179	10,179		2,592	2,592	(7,587)
8290 002	4036 000	NCLB: TITLE II, PT A, TEACHER QUALITY			0		0	0	0
8290 000	4045 000	TITLE II ENHNC EDUCATION/TECH			0		0	0	0
8290 002	4045 000	TITLE II ENHNC			0		0	0	0
8290 000	4201 000	TITLE III IMMIGRANT EDUCATION		23,326	23,326		23,326	23,326	0
8290 001	4201 000	D TITLE III IMMIGRANT EDUCATION			0		(689)	(689)	(689)
8290 002	4201 000	TITLE III IMMIGRANT EDUCATION		(22,637)	(22,637)		(22,637)	(22,637)	0
8290 000	4203 000	TITLE III LEP STUDENT		49,251	49,251		31,141	31,141	(18,110)
8290 001	4203 000	D TITLE III LEP STUDENT		18,348	18,348		18,348	18,348	(0)
8290 002	4203 000	TITLE III LEP STUDENT		9,126	9,126		9,126	9,126	0
									0
		TOTAL FEDERAL REVENUE	682,560	4,023,976	4,706,536	689,047	3,704,424	4,393,471	(313,065)

D DEFERRED

OTHER STATE INCOME

Object	Resource		2014-2015 Spring Revision			2014-2015 Unaudited Actuals			Change	
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL		
8590 000	0000 000		OTHER STATE REVENUE	6,000		6,000		0	(6,000)	
8590 006	0000 012		CA SOLAR INITIATIVE REBATE	918,068		918,068	1,021,158	1,021,158	103,090	
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	1,368,805	1,368,805	79,429	
8590 000	09XX 000		CATEGORICAL FLEXIBILITY			0		0	0	
8560 000	1100 000		LOTTERY	1,515,780		1,515,780	1,660,705	1,660,705	144,925	
8560-002	1100 000		LOTTERY			0	38,702	38,702	38,702	
8590 000	6230 000		CA CLEAN ENERGY JOBS			0		0	0	
8560 000	6300 000		LOTTERY INSTRUCTIONAL MATERIALS		360,900	360,900		444,097	83,197	
8560 002	6300 000		LOTTERY INSTRUCTIONAL MATERIALS			0		43,914	43,914	
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 002	6512 000		SPED MENTAL HEALTH SERVICES		0	0		2,675	2,675	
8590 003	6512 000		SPED PROP 98 MENTAL HEALTH SERVICES		704,493	704,493		722,444	17,951	
8590 000	6520 000		SPED PROJ WORKABILITY		297,489	297,489		297,489	0	
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	7690 000		STRS ON-BEHALF PENSION CONTRIBUTION			0		3,063,988	3,063,988	
8590 000	7810 004		TRANSITION PRTNRSH PROJ - WIT		25,000	25,000		30,290	5,290	
			TOTAL OTHER STATE REVENUE	3,729,224	1,387,882	5,117,106	4,089,370	4,604,897	8,694,267	3,577,161

D DEFERRED

LOCAL INCOME

Object	Resource		2014-2015 Spring Revision			2014-2015 Unaudited Actuals			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
8625 000	9625 000	COMMUNITY DEVELOPMENT FUNDS	0		0		18,110	18,110	18,110
8631 000	0000-000	SALE OF EQUIPMENT & SUPPLIES	5,000		5,000	10,896		10,896	
8650 XXX	0000 634/5	M & O FIELD USE	80,000		80,000	110,080		110,080	30,080
8650 000	0100 XXX	LEASES AND RENTALS-SITE USE			0	118,576		118,576	118,576
8660 XXX	0000 000	INTEREST	280,000		280,000	259,781		259,781	(20,219)
8675 001	0000-723	TRANSPORT.SERVICES PARENT PAY	485,000		485,000	502,742		502,742	17,742
8677 004	0100 038	INT/AGY PRIVATE CONTRACTOR	50,000		50,000	101,487		101,487	51,487
8677 010	6500 004	COASTAL LEARNING ACADEMY		100,000	100,000		100,035	100,035	35
8677 014	0100 051	ADMIN DEV FEES RSF/SB	1,500		1,500	3,933		3,933	2,433
8689 001	0100 039	OTHER PARKING FINES-TP	148		148	6,268		6,268	6,120
8689 001	0100 052	OTHER PARKING FINES-CCA	330		330	2,001		2,001	1,671
8689 001	0100 054	OTHER PARKING FINES-LCC	298		298	10,551		10,551	10,253
8689 001	0100 055	OTHER PARKING FINES-SDA	181		181	1,780		1,780	1,599
8689 050	0000 300	TRANSP FEES-ATHL-TP	115,000		115,000	128,100		128,100	13,100
8689 100	0000 300	TRANSP FEES-ATHL-LCC	90,000		90,000	86,301		86,301	(3,699)
8689 130	0000 300	TRANSP FEES-ATHL-SDA	45,000		45,000	51,846		51,846	6,846
8689 140	0000 300	TRANSP FEES-ATHL-CCA	75,000		75,000	69,542		69,542	(5,458)
86XX XXX	XXXX XXX	OTHER FEES			0	239		239	239
8699 000	9010 013	SB70 CAREER DEV BIO TECH GRANT		26,652	26,652		26,512	26,512	(140)
8699 000	9010 014	WIP PARTNERSHIP GRANT		44,792	44,792		37,518	37,518	(7,274)
8699 000	9010 015	SB70 CTE MINI-GRANT MCC GO-KAR		1,200	1,200		1,200	1,200	0
8699 000	9010 400	MICROSOFT VOUCHERS		0	0		304,419	304,419	304,419
8699 XXX	XXXX XXX	OTHER LOCAL INCOME	1,104,482	1,000	1,105,482	2,497,939	2,832	2,500,771	1,395,289
8710 000	6500 XXX	SPECIAL ED TUITION			0		532	532	532
8782 000	9025 XXX	ROP COUNTY OFFICE		917,041	917,041		883,401	883,401	(33,640)
8792 XXX	6500 000	SPECIAL EDUCATION		5,087,508	5,087,508		5,162,488	5,162,488	74,980
8792 XXX	6500 010	SPECIAL EDUCATION-LOW INCIDENCE		0	0		22,356	22,356	
									0
		TOTAL LOCAL REVENUE	2,331,939	6,178,193	8,510,132	3,962,062	6,559,402	10,521,464	2,011,332
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	765,589		765,589	1
		SUBTOTAL TRANSFERS	765,588	0	765,588	765,589	0	765,589	1
8980 000	0000 000	UNRESTRICTED CONTRIBUTIONS	(13,786,808)		(13,786,808)	(12,963,574)		(12,963,574)	823,234
8980 000	6500 000	CONTRIBUTION TO SPEC. ED. FOR ENCROACHMENT		10,511,190	10,511,190		9,480,330	9,480,330	(1,030,860)
8980 000	6512 000	SPED MENTAL HEALTH SERVICES		387,888	387,888		668,902	668,902	281,014
8980 000	8150 000	CONTRIBUTION TO ROUTINE REPAIR FOR ENCROACH.		2,327,598	2,327,598		2,300,667	2,300,667	(26,931)
8980 000	9025 XXX	CONTRIBUTION TO ROP		560,132	560,132		513,675	513,675	(46,457)
		SUBTOTAL ENCROACHMENT	(13,786,808)	13,786,808	0	(12,963,574)	12,963,574	0	0
		TOTAL TRANSFERS	(13,021,220)	13,786,808	765,588	(12,197,985)	12,963,574	765,589	1
		TOTAL ALL REVENUE W/O TEMP TRSFRS	82,755,589	25,778,573	108,534,162	86,890,749	28,276,946	115,167,695	6,633,533
		OTHER I/F TRANSFERS IN-TEMP			0			0	0
		TOTAL REVENUE WITH ALL TRANSFERS	82,755,589	25,778,573	108,534,162	86,890,749	28,276,946	115,167,695	6,633,533

CERTIFICATED SALARIES

Object	Resource		2014-2015 Spring Revision			2014-2015 Unaudited Actuals			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
1100 000		TEACHERS' SALARIES	34,513,609	8,104,818	42,618,427	34,383,674	8,046,263	42,429,937	(188,490)
1100 033		EL STIPEND	500,000	0	500,000	520,683	0	520,683	20,683
1200 000		PUPIL SUPPORT: LIBRARIANS GUIDANCE, WELFARE & ATTEND. PHYSICAL & MENTAL HEALTH	2,936,512	15,311	2,951,823	2,908,755	30,806	2,939,561	(12,262)
1300 000		SUPERVISORS, ADMIN: SCHOOL ADMINISTRATORS SUPERINTENDENTS ADMINISTRATORS	3,464,391	524,136	3,988,527	3,460,365	459,336	3,919,700	(68,827)
1900 000		OTHER CERTIFICATED	482,970	1,062,715	1,545,685	521,804	1,044,371	1,566,175	20,490
		TOTAL-OBJECT CODE 1000	41,897,482	9,706,980	51,604,462	41,795,282	9,580,775	51,376,057	(228,405)

CLASSIFIED SALARIES

Object	Resource		2014-2015 Spring Revision			2014-2015 Unaudited Actuals			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
2100 000		INSTRUCTIONAL AIDES	896,000	2,500,608	3,396,608	929,358	2,369,089	3,298,448	(98,160)
2200 000		CLASSIFIED SUPPORT: MAINTENANCE & OPERATIONS INSTR. MEDIA / LIBRARY TRANSPORTATION	5,130,195	1,384,608	6,514,803	5,260,636	1,347,428	6,608,064	93,261
2300 000		SUPERVISORS AND ADMINISTRATORS' SALARIES	943,932	195,681	1,139,613	934,352	198,022	1,132,375	(7,238)
2400 000		CLERICAL & OFFICE PERSONNEL	4,582,799	242,344	4,825,143	4,557,599	243,465	4,801,064	(24,079)
2900 000		OTHER CLASSIFIED	439,921	3,700	443,621	481,627	1,816	483,443	39,822
		TOTAL-OBJECT CODE 2000	11,992,847	4,326,941	16,319,788	12,163,573	4,159,821	16,323,393	3,605

EMPLOYEE BENEFITS

Object	Resource		2014-2015 Spring Revision			2014-2015 Unaudited Actuals			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
3100 000		STATE TEACHERS' RETIREMENT SYS	4,139,307	867,937	5,007,244	3,886,306	3,954,071	7,840,377	2,833,133
3200 000		PUBLIC EMPLOYEE RETIREMENT SYS	1,418,002	441,771	1,859,773	1,301,165	412,225	1,713,390	(146,383)
3311/2 000		SOCIAL SECURITY	800,168	274,580	1,074,748	781,756	267,377	1,049,133	(25,615)
3321/2 000		MEDICARE	753,661	194,463	948,124	776,774	199,368	976,142	28,018
3400 000		INC PROTCT+CERT DNTAL+LIFE	687,562	181,165	868,727	755,363	290,879	1,046,242	177,515
3500 000		UNEMPLOYMENT INSURANCE	74,928	7,086	82,014	31,671	7,915	39,587	(42,427)
3600 000		WORKERS' COMPENSATION	1,304,774	316,032	1,620,806	1,374,742	350,026	1,724,767	103,961
3700 000		RETIREE BENEFITS (H & W)	485,901	144,126	630,027	579,748	138,098	717,847	87,820
3800 000		PERS REDUCTION	0	0	0	0	0	0	0
3900 000		FLEX ACCOUNTS	8,291,329	2,240,188	10,531,517	8,186,079	2,070,378	10,256,457	(275,060)
		TOTAL-OBJECT CODE 3000	17,955,632	4,667,348	22,622,980	17,673,605	7,690,337	25,363,942	2,740,962

BOOKS AND SUPPLIES

Object	Resource		2014-2015 Spring Revision			2014-2015 Unaudited Actuals			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
4100 000		TEXTBOOKS (7-8 + 9-12)	600	144,941	145,541	0	266,231	266,231	120,690
4200 000		BOOKS OTHER THAN TEXTBOOKS	3,150	85,179	88,329	500	58,853	59,353	(28,976)
4300 000		MATERIALS & SUPPLIES LOTTERY INSTRUCTIONAL MTRLS OTHER SUPPLIES PUPIL TRANSPORTATION SUPPLIES GIFTS & DONATIONS	2,647,018	1,658,251	4,305,269	2,506,050	227,359	2,733,409	(1,571,860)
4300 999		ESTIMATED UNSPENT	0	122,813	122,813	0	0	0	(122,813)
4400 000		NON-CAPITALIZED EQUIP (under \$5,000)	535,155	271,672	806,827	631,929	261,188	893,117	86,290
		TOTAL-OBJECT CODE 4000	3,185,923	2,282,856	5,468,779	3,138,479	813,631	3,952,110	(1,516,669)

SERVICES AND OPERATING EXPENSES

Object	Resource		2014-2015 Spring Revision			2014-2015 Unaudited Actuals			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
5100 000		SUBAGREEMENT FOR SERVICES	355,500	2,605,997	2,961,497	482,588	1,734,206	2,216,794	(744,703)
5200 000		TRAVEL/CONFERENCES/INSERVICE TRNG	115,228	201,702	316,930	130,788	157,994	288,782	(28,148)
5300 000		DISTRICT DUES & MEMBERSHIP	60,940	0	60,940	59,200	170	59,370	(1,570)
5400 000		INSURANCE	515,000	0	515,000	510,948	0	510,948	(4,052)
5500 000		UTILITIES	2,027,000	0	2,027,000	2,354,892	0	2,354,892	327,892
5600 000		RENTALS, LEASES & REPAIRS	723,915	21,450	745,365	722,557	13,195	735,753	(9,612)
5700 000		INTER-PROGRAM SERVICES	(17,359)	9,309	(8,050)	(18,963)	13,231	(5,732)	2,318
5800 000		PROF./CONSULTING & OTHER SERVICES & OPERATING EXPENSES, INSTRUCTIONAL CONSULT. & LECT.	2,735,587	3,609,737	6,345,324	2,694,680	4,335,878	7,030,558	685,234
5900 000		COMMUNICATIONS: VOICE, DATA & POSTAGE	380,557	1,180	381,737	106,936	153	107,089	(274,648)
		TOTAL-OBJECT CODE 5000	6,896,368	6,449,375	13,345,743	7,043,627	6,254,827	13,298,453	(47,290)

CAPITAL OUTLAY

Object	Resource		2014-2015 Spring Revision			2014-2015 Unaudited Actuals			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	808,012	23,846	831,858	814,478	6,815	821,293	(10,565)
6500 000		EQUIPMENT REPLACEMENT	6,000	0	6,000	0	0	0	(6,000)
		TOTAL-OBJECT CODE 6000	814,012	23,846	837,858	814,478	6,815	821,293	(16,565)

OTHER OUTGO

Object	Resource		2014-2015 Spring Revision			2014-2015 Unaudited Actuals			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
7130 000	XXXX XXX	STATE SPECIAL SCHOOLS	14,688	0	14,688	26,088	0	26,088	11,400
7141 000	65XX XXX	SPED OTH TUIT- DEFIC PMTS-SCH	0	105,000	105,000		43,538	43,538	(61,462)
7142 000	6500 000	SPED OTH TUIT-X COST	0	277,695	277,695		356,950	356,950	79,255
7142 000	6500 001	OTHER TUITION & SPEC. ED EXCESS COS	0	38,000	38,000		2,923	2,923	(35,077)
7142 000	6512 000	SPED MENTAL HEALTH OTH TUIT-X COST	0	286,605	286,605		261,150	261,150	(25,455)
7142-002	6500-005	ADULT TRANSITION SH PROGRAM	0		0			0	0
7142 003	6500 001	SP. ED. NCCSE MOU	0		0			0	0
7142 004	6512 000	SPED MENTAL HEALTH SERVICES	0		0			0	0
7310 001	XXXX XXX	DIRECT SUPPORT/INDIRECT COSTS	(334,926)	334,926	0	(328,532)	328,532	0	0
7350 011	XXXX XXX	ADULT ED INDIRECT - FUND 11-00	(28,000)	0	(28,000)	(24,026)		(24,026)	3,974
7350 013	XXXX XXX	FOOD SERVICE INDIRECT FD 13-00	(160,000)	0	(160,000)	(117,302)		(117,302)	42,698
7438 000	XXXX XXX	SOLAR PROJ DEBT SVC INT	840,936	0	840,936	822,121		822,121	(18,815)
7439 000	XXXX XXX	SOLAR PROJ OTH DEBT SVC PRINC.	765,588	0	765,588	765,589		765,589	1
7619 011	0000 800	I/F TRANSF TO ADULT ED	0	0	0	78,919		78,919	78,919
7619 015	0000 724	I/F TRANSF TO TRANSP EQUIPMENT FD	5,000	0	5,000	0		0	(5,000)
7619 030	0000 800	INTERFD-TRSF-TO DED. INS.	20,000	0	20,000	20,000		20,000	0
		TOTAL-OBJECT CODE 7000	1,123,286	1,042,226	2,165,512	1,242,857	993,093	2,235,949	70,437
		TOTAL-ALL EXPENDITURES	83,865,550	28,499,572	112,365,122	83,871,900	29,499,298	113,371,198	0
		GRAND TOTAL-ALL EXPENDITURES	83,865,550	28,499,572	112,365,122	83,871,900	29,499,298	113,371,198	0

General Fund Revenue & Expenditures - 2014-2015 Unaudited Actuals

Business Services Division
Finance Department

2014-2015
Unaudited Actuals
Summary of Changes

Income:

	<u>Spring Revision</u>	<u>Unaudited Actuals</u>	<u>Summary of Changes</u>	
LCFF/Revenue Limit	89,434,800	90,792,904	1,358,104	* \$1.29M Property Taxes * \$ 72K State Revenue
Federal	4,706,536	4,393,471	(313,065)	* <\$24K> Title II NCLB * <\$58K> Special Ed IDEA * <\$193K> Title I NCLB
Other State	5,117,106	8,694,267	3,577,161	* \$3.1M STRS On-Behalf Pension Contribution Requirement (offset by STRS expenses) * \$184K Unrestricted Lottery * \$127K Restricted Lottery * \$103K CA Solar Initiative Rebate * \$79K Mandated Cost Reimbursement
Local	8,510,132	10,521,464	2,011,332	* \$1.4M Donations, ASB, College Testing, etc. * \$304K Microsoft Vouchers * \$149K Rents, Use of Facilities * \$75K County Office Special Ed Apportionment
Transfers	765,588	765,589	1	
Encroachment	(13,786,808)	(12,963,574)	823,234	* \$281K Special Ed Mental Health Services Contribution Increase * <\$46K> ROP Contribution Decrease * <\$1.03M> Special Ed Contribution Decrease
Total	108,534,162	115,167,695	6,633,533	

General Fund Revenue & Expenditures - 2014-2015 Unaudited Actuals

Business Services Division
Finance Department

2014-2015
Unaudited Actuals
Summary of Changes

Expenditures:

	<u>Spring Revision</u>	<u>Unaudited Actuals</u>	<u>Summary of Changes</u>
Certificated Salaries	51,604,462	51,376,057	(228,405) * \$139K Certificated Hourly Salary Costs * <\$68K> ROP Salary Costs moved to Adult Ed to meet Adult Ed MOE requirement * <\$300K> Savings in budgeted column increases and other salaries
Classified Salaries	16,319,788	16,323,393	3,605
Benefits	22,622,980	25,363,942	2,740,962 * \$3.1M STRS On-Behalf Pension Contribution Requirement (offset by revenue) * <\$278K> Savings in Health and Welfare Costs
Books & Supplies	5,468,779	3,952,110	(1,516,669) * \$822K College Testing Expense (offset by revenue received) * <\$228K> Title I NCLB * <\$756K> Donations, College Testing, Facilities Use, etc., Carryover * <\$1.32M> Restricted Programs Carryover
Services & Operating Expenses	13,345,743	13,298,453	(47,290) * \$328K Utilities * <\$28K> Travel/Conferences/Inservice Training * <\$275K> Communications-Telephone
Capital Outlay	837,858	821,293	(16,565)
Other Outgo	2,165,512	2,235,949	70,437 * \$79K Adult Ed Transfer to meet Adult Ed MOE requirement * \$43K Food Services Indirect Costs * <\$31K> Special Ed Other Tuition Excess Costs
Total	112,365,122	113,371,198	1,006,076

ATTACHMENT B

**SPECIAL FUNDS - UNAUDITED ACTUALS
2014-15 BALANCE SUMMARY**

	Adult Ed.		Cafeteria		Deferred Maintenance		Bus Replacement	
	Fund 11-00	Fund 11-00	Fund 13-00	Fund 13-00	Fund 14-00	Fund 14-00	Fund 15-00	Fund 15-00
	Estimated	Unaudited Actuals	Estimated	Unaudited Actuals	Estimated	Unaudited Actuals	Estimated	Unaudited Actuals
INCOME	702,700	623,497	2,922,500	2,504,033	-	13	5,100	124,949
EXPENDITURES	685,458	642,113	3,040,262	2,660,504	-	-	49,051	53,112
Expenditures (over)/under Revenue	17,242	(18,616)	(117,762)	(156,471)	-	13	(43,951)	71,837
FUND BALANCE, RESERVES: Beginning Balance - July 1	18,616	18,616	667,775	667,775	3,148	3,148	49,051	49,051
Ending Balance - June 30	35,858	-	550,013	511,304	3,148	3,161	5,100	120,888

	Sp. Res. w/o Cap. Out.		Building Fund		Prop AA		Capital Facilities		Capital Facilities	
	Fund 17-42	Fund 17-42	Fund 21-09	Fund 21-09	Fund 21-39	Fund 21-39	Fund 25-18	Fund 25-18	Fund 25-19	Fund 25-19
	Estimated	Unaudited Actuals	Estimated	Unaudited Actuals	Estimated	Unaudited Actuals	Estimated	Unaudited Actuals	Estimated	Unaudited Actuals
INCOME	8,500	9,917	500	630	123,616,386	117,645,577	393,126	409,342	752,888	1,051,293
EXPENDITURES	-	-	-	-	107,368,587	71,800,667	314,708	385,325	750,633	960,927
Expenditures (over)/under Revenue	8,500	9,917	500	630	16,247,799	45,844,910	78,418	24,017	2,255	90,366
FUND BALANCE, RESERVES: Beginning Balance - July 1	2,455,436	2,455,436	41,684	41,684	108,321,099	108,321,099	947,331	947,331	1,288,369	1,288,369
Ending Balance - June 30	2,463,936	2,465,353	42,184	42,314	124,568,898	154,166,009	1,025,749	971,348	1,290,624	1,378,735

	School Facilities Fund		Spec Res Cap. Proj		Self Insurance		OPEB		Deduct. Insurance Loss	
	Fund 35-00	Fund 35-00	Fund 40-00	Fund 40-00	Fund 67-16	Fund 67-16	Fund 67-17	Fund 67-17	Fund 67-30	Fund 67-30
	Estimated	Unaudited Actuals	Estimated	Unaudited Actuals	Estimated	Unaudited Actuals	Estimated	Unaudited Actuals	Estimated	Unaudited Actuals
INCOME	3,000	4,301	-	109	175,500	196,231	651,000	741,049	20,200	20,057
EXPENDITURES	-	35,166	-	-	-	-	634,445	1,687,947	30,000	3,000
Expenditures (over)/under Revenue	3,000	(30,865)	-	109	175,500	196,231	16,555	(946,898)	(9,800)	17,057
FUND BALANCE, RESERVES: Beginning Balance - July 1	1,069,424	1,069,424	26,882	26,882	139,864	139,864	(7,638,737)	(7,638,737)	15,732	15,732
Ending Balance - June 30	1,072,424	1,038,559	26,882	26,991	315,364	336,095	(7,622,182)	(8,585,635)	5,932	32,789