

San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: March 3, 2016

BOARD MEETING DATE: March 10, 2016

PREPARED BY: Delores Perley, Chief Financial Officer
Eric R. Dill, Associate Supt., Business Svcs

SUBMITTED BY: Rick Schmitt
Superintendent

SUBJECT: APPROVE AND CERTIFY THE 2015-16
GENERAL FUND SECOND INTERIM
BUDGET

EXECUTIVE SUMMARY

The Second Interim Budget Report (as of January 31, 2016) for 2015-16 is submitted for approval as required by the California Education Code. This report reflects budget adjustments since the First Interim Report. Assumptions in the Multi-Year Projection are based on instructions from the San Diego County Office of Education (SDCOE) and the Governor's 2016-17 Proposed Budget.

Income is decreased by \$440,000 and expenditures are up by \$390,000 on a consolidated (unrestricted and restricted funds) basis. Changes to both income and expense are noted on the pages entitled "Summary of Changes." Highlights include:

- Increase to Local Control Funding Formula (LCFF) funding due to a higher ADA/Enrollment
- Reduction of One time Mandated Cost Reimbursement revenue, due to actual amounts received
- Additional Solar Initiative Rebate and Lottery Revenue
- Revenue from donations, and college testing was booked as it has been received
- Reduction of Transportation Bus Pass Revenue, due to lower sales
- Certificated and Classified Salaries and Benefits have been increased to reflect the salary schedule increases approved by January 31, 2016
- Books & supply expenses have increased due to Donations and other funding received

Included as back-up documentation for this agenda item are SACS (Standardized Account Code Structure) reports, as required by SDCOE. As part of the Notice of Criteria and Standards Review and Certification of Financial Condition, some standards are "Not Met." Each of these "Not Met" conditions are explained in the boxes provided

on the following pages. Conditions which cause SDUHSD to not meet a standard include:

- 4 Change in LCFF funding due to higher Enrollment/ADA estimates.
- 6A One time revenue, carryover amounts and other costs have been removed from subsequent years.

MULTI-YEAR PROJECTION:

As part of the Second Interim Budget Report, a multi-year projection (MYP) must be submitted. The current MYP is using assumptions based on information from School Services of California, the Financial Crisis Management Assistance Team (FCMAT), Department of Finance, and the Governor’s 2016-2017 Proposed Budget, released in January 2016. Using conservative estimates for both property taxes and the State’s ability to fund the Local Control Funding Formula (LCFF), our estimates show the district’s funding to remain LCFF. Major assumptions in the MYP include:

Revenue

- Increased ADA as enrollment has grown
- Removal of carryover amounts and one-time revenue
- Loss of County Office of Education Pass-through funds for ROP
- Increase in restricted program contributions due to the approved salary schedule increases approved by January 31, 2016

Expenditures

- Salary schedule increase of 5.5%
- Annual step, column and health benefit increases
- Additional expenses associated with increased enrollment, including additional staffing at Pacific Trails Middle School

At this point in the budget cycle, the District is able to meet its 3% Unrestricted General Fund reserve requirement in the Multi-Year Projection.

Unrestricted	2015-16	2016-17	2017-18
Beginning Balance	21,400,286	21,301,990	20,251,915
Ending Balance	21,301,990	20,251,915	21,645,648
Reserve %	17.5%	16.3%	17.1%

RECOMMENDATION:

It is recommended that the Board approve and certify the 2015-16 General Fund Second Interim Budget. It is further recommended the Board approve the positive certification regarding the District’s ability to meet its financial obligations for the remainder of this fiscal year and two subsequent years, and supporting documents as required by AB 2861, Chapter 1150, Statutes of 1986.

FUNDING SOURCE: General Fund, restricted and unrestricted (0100)

General Fund Revenue & Expenditures - 2015-2016 2nd Interim

	2015-2016			2015-2016			Change
	1st Interim w/certificated settlement			2nd Interim			
	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
PROJECTED INCOME							
LCFF/Revenue Limit / Property Tax	96,062,349	429,451	96,491,800	96,236,378	444,648	96,681,026	189,226
Federal Income	667,920	3,789,889	4,457,809	688,256	3,870,145	4,558,401	100,592
Other State Income	10,186,000	2,332,468	12,518,468	9,549,288	2,379,036	11,928,324	(590,144)
Local Income	1,756,519	5,573,285	7,329,804	1,629,363	5,560,171	7,189,534	(140,270)
Transfers	765,588	0	765,588	765,588	0	765,588	0
Encroachment	(16,212,370)	16,212,370	0	(16,077,055)	16,077,055	0	0
TOTAL PROJECTED INCOME	93,226,006	28,337,463	121,563,469	92,791,818	28,331,055	121,122,873	(440,596)
PROJECTED EXPENDITURES							
Certificated Salaries	49,519,254	10,272,198	59,791,452	49,970,346	10,296,589	60,266,935	475,483
Classified Salaries	12,746,391	4,462,586	17,208,977	13,048,488	4,465,154	17,513,642	304,665
Benefits	17,398,155	4,204,807	21,602,962	16,923,215	4,212,467	21,135,682	(467,280)
Books & Supplies	2,937,557	2,597,877	5,535,433	2,913,435	2,711,354	5,624,789	89,356
Services & Operating Expenses	7,142,585	7,266,005	14,408,590	7,267,528	7,182,500	14,450,028	41,438
Capital Outlay	15,600	31,600	47,200	15,600	31,600	47,200	0
Other Outgo	1,235,179	1,001,037	2,236,216	1,252,855	930,038	2,182,893	(53,323)
Categorical	0	0	0	0	0	0	0
TOTAL PROJECTED EXPENDITURES	90,994,721	29,836,110	120,830,830	91,391,467	29,829,702	121,221,169	390,339
Estimated Unspent	0	0	0	0	0	0	0
Expenditures (over/under) Revenue	2,231,285	(1,498,647)	732,638	1,400,351	(1,498,647)	(98,296)	(830,934)
FUND BALANCE, RESERVES:							
Beginning Balance - July 1	19,901,639	1,498,647	21,400,286	19,901,639	1,498,647	21,400,286	0
Adjusted Beginning Balance	19,901,639	1,498,647	21,400,286	19,901,639	1,498,647	21,400,286	0
Projected Ending Balance - June 30	22,132,924	0	22,132,924	21,301,990	0	21,301,990	(830,934)
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	5,579,716		5,579,716	5,579,716		5,579,716	0
Ongoing State Standards Implementation	2,500,000		2,500,000	2,500,000		2,500,000	0
Textbook Adoption Reserve	1,000,000		1,000,000	1,000,000		1,000,000	0
High School Program Development	750,000		750,000	750,000		750,000	0
Unassigned:							
Recommended Min Reserve (4.5%)	5,437,387		5,437,387	5,454,953		5,454,953	17,565
Total Components	15,448,103	0	15,448,103	15,465,669	0	15,465,669	17,565
RESERVE FOR ECONOMIC UNCERTAINTIES	6,684,821	0	6,684,821	5,836,321	0	5,836,321	(848,499)
	5.53%	0.00%	5.53%	4.81%	0.00%	4.81%	-0.72%

LCFF/REVENUE LIMIT SOURCES

Object	Resource	2015-2016 1st Interim w/ certificated settlement			2015-2016 2nd Interim			Change
		UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
8011	STATE AID	2,161,092	0	2,161,092	1,491,507	0	1,491,507	(669,585)
8012	EPA STATE AID CURRENT YEAR	2,442,800	0	2,442,800	2,445,000	0	2,445,000	2,200
8021	HOMEOWNERS' EXEMPTION	715,557	0	715,557	716,632	0	716,632	1,075
8041	SECURED TAXES	87,850,564		87,850,564	88,683,446		88,683,446	832,882
8042	UNSECURED TAXES	2,928,904		2,928,904	2,941,548		2,941,548	12,644
8043	PRIOR YEAR TAXES	(43,616)		(43,616)	(48,875)		(48,875)	(5,259)
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	6,798		6,798	6,870		6,870	72
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		429,451	429,451		444,648	444,648	15,197
	TOTAL LCFF/REVENUE LIMIT SOURCES	96,062,349	429,451	96,491,800	96,236,378	444,648	96,681,026	189,226

FEDERAL INCOME

Object	Resource		2015-2016 1st Interim w/certificated settlement			2015-2016 2nd Interim			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
8290-000	0000-000		0		0	20,336		20,336	20,336
8290 006	0000 012	DIRECT SUBSIDY ON QSCB	667,920		667,920	667,920		667,920	0
8290 000	3010 000	NCLB: TITLE I		812,552	812,552		810,578	810,578	(1,974)
8290 002	3010 000	NCLB: TITLE I		217,571	217,571		217,571	217,571	0
8290 000	3185-000	NCLB: TITLE I PROGRAM IMPROVEMENT		0	0		0	0	0
8181 000	3310 000	IDEA PL 94-142 SPEC. ED.		1,833,619	1,833,619		1,814,771	1,814,771	(18,848)
8181 002	3310 000	IDEA PL 94-142 SPEC. ED.		0	0		98,789	98,789	98,789
8181 000	3311 000	SP ED IDEA LOCAL ASST. PRIVATE SCH		158,306	158,306		158,306	158,306	0
8182 000	3327 000	SP ED: IDEA MENTAL HEALTH		138,418	138,418		139,616	139,616	1,198
8182 002	3327 000	SP ED: IDEA MENTAL HEALTH		0	0		1,198	1,198	1,198
8290 000	3410 000	DEPT OF REHAB: WORKABILITY II FDN		196,416	196,416		196,416	196,416	0
8290 000	3550 001	PERKINS VATEA SECONDARY 131		127,149	127,149		127,149	127,149	0
8290 000	3550 002	PERKINS VATEA ADULTS 132		0	0		0	0	0
8290 000	4035 000	NCLB: TITLE II		177,141	177,141		177,235	177,235	94
8290 001	4035 000	D NCLB: TITLE II		4,636	4,636		4,636	4,636	0
8290 002	4035 000	NCLB: TITLE II		25,895	25,895		25,895	25,895	0
8290 000	4036 000	NCLB: TITLE II, PT A, TEACHER QUALITY		0	0		0	0	0
8290 001	4036 000	D NCLB: TITLE II, PT A, TEACHER QUALITY		7,588	7,588		7,588	7,588	0
8290 002	4036 000	NCLB: TITLE II, PT A, TEACHER QUALITY		0	0		0	0	0
8290 000	4045 000	TITLE II ENHNC EDUCATION/TECH		0	0		0	0	0
8290 002	4045 000	TITLE II ENHNC		0	0		0	0	0
8290 000	4201 000	TITLE III IMMIGRANT EDUCATION		22,920	22,920		22,920	22,920	0
8290 001	4201 000	D TITLE III IMMIGRANT EDUCATION		689	689		689	689	0
8290 002	4201 000	TITLE III IMMIGRANT EDUCATION		0	0		0	0	0
8290 000	4203 000	TITLE III LEP STUDENT		48,879	48,879		48,678	48,678	(201)
8290 001	4203 000	D TITLE III LEP STUDENT		0	0		0	0	0
8290 002	4203 000	TITLE III LEP STUDENT		18,110	18,110		18,110	18,110	0
		TOTAL FEDERAL REVENUE	667,920	3,789,889	4,457,809	688,256	3,870,145	4,558,401	100,592

D DEFERRED

OTHER STATE INCOME

Object	Resource		2015-2016 1st Interim w/certificated settlement			2015-2016 2nd Interim			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
8590 000	0000 000				0			0	0
8590 006	0000 012		766,000		766,000	927,161		927,161	161,161
8590 002	0000 000				0	26,081		26,081	26,081
8590 000	0000 024				0			0	0
8550 000	0000-000		7,884,000		7,884,000	6,978,950		6,978,950	(905,050)
8590 000	09XX 000				0			0	0
8560 000	1100 000		1,536,000		1,536,000	1,536,000		1,536,000	0
8560-002	1100 000				0	81,096		81,096	81,096
8590 000	6230 000				0			0	0
8560 000	6264 000			863,374	863,374		863,374	863,374	0
8560 000	6300 000			409,360	409,360		409,360	409,360	0
8560 002	6300 000				0		43,017	43,017	43,017
8590 000	6500 000				0			0	0
8590 000	6500 000				0			0	0
8590 000	6500 009				0			0	0
8590 000	6512 000				0			0	0
8590 003	6512 000			732,245	732,245		732,296	732,296	51
8590 000	6520 000			297,489	297,489		300,989	300,989	3,500
8590 000	6530 000				0			0	0
8590 000	6535 000				0			0	0
8590 001	6660 000	D			0			0	0
8590 000	7405-000				0			0	0
8590 000	7810 004			30,000	30,000		30,000	30,000	0
								0	
			10,186,000	2,332,468	12,518,468	9,549,288	2,379,036	11,928,324	(590,144)

D DEFERRED

LOCAL INCOME

Object	Resource		2015-2016 1st Interim w/certificated settlement			2015-2016 2nd Interim			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	245,000		245,000	255,000		255,000	10,000
8675 XXX	0000-723	TRANSPORT.SERVICES PARENT PAY	490,200		490,200	255,200		255,200	(235,000)
8677 000	9382 000	CA CAREER PATHWAYS		239,207	239,207		239,207	239,207	0
8677 004	0100 038	INT/AGY PRIVATE CONTRACTOR	70,000		70,000	70,000		70,000	0
8677 007	9025 XXX	INT/AG. REV. - ROP TIER III			0			0	0
8677 010	6500 004	COASTAL LEARNING ACADEMY		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			0	0
8689 001	0100 052	OTHER PARKING FINES-CCA			0			0	0
8689 001	0100 054	OTHER PARKING FINES-LCC			0			0	0
8689 001	0100 055	OTHER PARKING FINES-SDA			0			0	0
8689 050	0000 300	TRANSP FEES-ATHL-TP	120,000		120,000	120,000		120,000	0
8689 100	0000 300	TRANSP FEES-ATHL-LCC	85,000		85,000	85,000		85,000	0
8689 130	0000 300	TRANSP FEES-ATHL-SDA	75,000		75,000	75,000		75,000	0
8689 140	0000 300	TRANSP FEES-ATHL-CCA	60,000		60,000	60,000		60,000	0
8699 000	0100 030	22ND AGR DIST NON COOP			0			0	0
8699 000	9010 013	SB70 CAREER DEV BIO TECH GRANT			0			0	0
8699 000	9010 014	WIP PARTNERSHIP GRANT			0			0	0
8699 000	9010 016	SB70 CTE MCC AUTO CLUB GRANT			0		2,800	2,800	2,800
8699 XXX	XXXX XXX	OTHER LOCAL INCOME	524,819		524,819	622,663	500	623,163	98,344
8710 000	6500 001	SP ED, TUITION		988	988		988	988	0
8782 000	9025 XXX	ROP COUNTY OFFICE		287,644	287,644		287,644	287,644	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 XXX	SPECIAL EDUCATION		4,945,446	4,945,446		4,929,032	4,929,032	(16,414)
					0			0	0
		TOTAL LOCAL REVENUE	1,756,519	5,573,285	7,329,804	1,629,363	5,560,171	7,189,534	(140,270)
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
		SUBTOTAL TRANSFERS	765,588	0	765,588	765,588	0	765,588	0
8980 000	0000 000	UNRESTRICTED CONTRIBUTIONS	(16,212,370)		(16,212,370)	(16,077,055)		(16,077,055)	135,315
8980 000	6500 000	CONTRIBUTION TO SPEC. ED. FOR ENCROACHMENT		10,863,276	10,863,276		10,891,263	10,891,263	27,987
8980 000	6512 000	SPED MENTAL HEALTH SERVICES		747,084	747,084		646,219	646,219	(100,865)
8980 000	6520 000	SPEC PROJ. WORKABILITY I LEA		0	0		0	0	0
8980 000	8150 000	CONTRIBUTION TO ROUTINE REPAIR FOR ENCROACH.		3,263,792	3,263,792		3,264,974	3,264,974	1,182
8980 000	9025 XXX	ROP LOTTERY TRANSFER			0			0	0
8980 000	9025 XXX	CONTRIBUTION TO ROP		1,338,218	1,338,218		1,274,599	1,274,599	(63,619)
8990 000	3310 000	CONTRIBUTION FROM IDEA		98,789	98,789		98,789	98,789	0
8990 000	3312 000	CONTRIBUTION TO IDEA		(98,789)	(98,789)		(98,789)	(98,789)	0
		SUBTOTAL ENCROACHMENT	(16,212,370)	16,212,370	0	(16,077,055)	16,077,055	0	0
		TOTAL TRANSFERS	(15,446,782)	16,212,370	765,588	(15,311,467)	16,077,055	765,588	0
		TOTAL ALL REVENUE	93,226,006	28,337,463	121,563,469	92,791,818	28,331,055	121,122,873	(440,596)
									0

CERTIFICATED SALARIES

Object	Resource	2015-2016 1st Interim w/certificated settlement			2015-2016 2nd Interim			Change	
		UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL		
1100 000		TEACHERS' SALARIES	42,263,280	8,971,191	51,234,471	41,188,023	8,854,169	50,042,192	(1,192,279)
1100 033		EL STIPEND	0	0	0	0	0	0	0
1200 000		PUPIL SUPPORT: LIBRARIANS GUIDANCE, WELFARE & ATTEND. PHYSICAL & MENTAL HEALTH	3,137,798	13,823	3,151,621	3,685,254	16,451	3,701,705	550,084
1300 000		SUPERVISORS, ADMIN: SCHOOL ADMINISTRATORS SUPERINTENDENTS ADMINISTRATORS	3,841,784	866,563	4,708,347	4,432,740	948,141	5,380,881	672,534
1900 000		OTHER CERTIFICATED	276,392	420,621	697,013	664,329	477,828	1,142,157	445,144
		TOTAL-OBJECT CODE 1000	49,519,254	10,272,198	59,791,452	49,970,346	10,296,589	60,266,935	475,483

CLASSIFIED SALARIES

Object	Resource		2015-2016 1st Interim w/certificated settlement			2015-2016 2nd Interim			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
2100 000		INSTRUCTIONAL AIDES	1,112,500	2,515,507	3,628,007	1,112,500	2,511,164	3,623,664	(4,343)
2200 000		CLASSIFIED SUPPORT: MAINTENANCE & OPERATIONS INSTR. MEDIA / LIBRARY TRANSPORTATION	5,503,804	1,476,310	6,980,114	5,532,214	1,481,899	7,014,113	33,999
2300 000		SUPERVISORS AND ADMINISTRATORS' SALARIES	965,356	200,936	1,166,292	1,177,310	202,258	1,379,568	213,276
2400 000		CLERICAL & OFFICE PERSONNEL	4,822,036	268,133	5,090,169	4,857,219	268,133	5,125,352	35,183
2900 000		OTHER CLASSIFIED	342,695	1,700	344,395	369,245	1,700	370,945	26,550
		TOTAL-OBJECT CODE 2000	12,746,391	4,462,586	17,208,977	13,048,488	4,465,154	17,513,642	304,665

EMPLOYEE BENEFITS

Object	Resource		2015-2016 1st Interim w/certificated settlement			2015-2016 2nd Interim			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
3100 000		STATE TEACHERS' RETIREMENT SYS	5,602,597	1,019,536	6,622,133	5,302,380	1,040,208	6,342,588	(279,545)
3200 000		PUBLIC EMPLOYEE RETIREMENT SYS	1,419,023	471,076	1,890,099	1,468,994	485,940	1,954,934	64,835
3311/2 000		SOCIAL SECURITY	842,891	280,841	1,123,732	875,692	291,718	1,167,410	43,678
3321/2 000		MEDICARE	836,103	194,268	1,030,371	902,567	207,228	1,109,795	79,424
3400 000		INC PROTCT+CERT DNTAL+LIFE	754,515	183,953	938,468	747,683	183,770	931,453	(7,015)
3500 000		UNEMPLOYMENT INSURANCE	91,372	9,801	101,173	78,647	7,603	86,250	(14,923)
3600 000		WORKERS' COMPENSATION	1,491,399	328,750	1,820,149	1,470,921	339,126	1,810,047	(10,102)
3700 000		RETIREE BENEFITS (H & W)	572,508	134,410	706,918	558,970	131,421	690,391	(16,527)
3800 000		PERS REDUCTION	0	0	0	0	0	0	0
3900 000		FLEX ACCOUNTS	5,787,747	1,582,172	7,369,919	5,517,361	1,525,453	7,042,814	(327,105)
		TOTAL-OBJECT CODE 3000	17,398,155	4,204,807	21,602,962	16,923,215	4,212,467	21,135,682	(467,280)

BOOKS AND SUPPLIES

Object	Resource		2015-2016 1st Interim w/certificated settlement			2015-2016 2nd Interim			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
4100 000		TEXTBOOKS (7-8 + 9-12)	0	136,336	136,336	0	332,525	332,525	196,189
4200 000		BOOKS OTHER THAN TEXTBOOKS	2,250	39,179	41,429	2,250	77,647	79,897	38,468
4300 000		MATERIALS & SUPPLIES LOTTERY INSTRUCTIONAL MTRLS OTHER SUPPLIES PUPIL TRANSPORTATION SUPPLIES GIFTS & DONATIONS	2,553,093	1,919,822	4,472,915	2,495,532	1,788,764	4,284,296	(188,619)
4300 999		ESTIMATED UNSPENT	0	0	0	0	0	0	0
4400 000		NON-CAPITALIZED EQUIP (under \$5,000)	382,214	502,539	884,753	415,653	512,418	928,071	43,318
		TOTAL-OBJECT CODE 4000	2,937,557	2,597,876	5,535,433	2,913,435	2,711,354	5,624,789	89,356

SERVICES AND OPERATING EXPENSES

Object	Resource		2015-2016 1st Interim w/certificated settlement			2015-2016 2nd Interim			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
5100 000		SUBAGREEMENT FOR SERVICES	400,020	1,648,404	2,048,424	400,020	1,738,404	2,138,424	90,000
5200 000		TRAVEL/CONFERENCES/INSERVICE TRNG	305,215	675,842	981,057	306,520	669,483	976,003	(5,054)
5300 000		DISTRICT DUES & MEMBERSHIP	58,125	150	58,275	60,555	150	60,705	2,430
5400 000		INSURANCE	510,580	0	510,580	510,580	0	510,580	0
5500 000		UTILITIES	2,190,000	0	2,190,000	2,190,000	0	2,190,000	0
5600 000		RENTALS, LEASES & REPAIRS	513,080	251,510	764,590	555,707	252,760	808,467	43,877
5700 000		INTER-PROGRAM SERVICES	(78,105)	59,605	(18,500)	(138,808)	59,605	(79,203)	(60,703)
5800 000		PROF./CONSULTING & OTHER SERVICES & OPERATING EXPENSES, INSTRUCTIONAL CONSULT. & LECT.	2,834,570	4,630,394	7,464,964	2,973,154	4,461,998	7,435,152	(29,812)
5900 000		COMMUNICATIONS: VOICE, DATA & POSTAGE	409,100	100	409,200	409,800	100	409,900	700
		TOTAL-OBJECT CODE 5000	7,142,585	7,266,005	14,408,590	7,267,528	7,182,500	14,450,028	41,438

CAPITAL OUTLAY

Object	Resource		2015-2016 1st Interim w/certificated settlement			2015-2016 2nd Interim			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	15,100	26,600	41,700	15,100	26,600	41,700	0
6500 000		EQUIPMENT REPLACEMENT	500	5,000	5,500	500	5,000	5,500	0
		TOTAL-OBJECT CODE 6000	15,600	31,600	47,200	15,600	31,600	47,200	0

OTHER OUTGO

Object	Resource		2015-2016			2015-2016			Change
			1st Interim w/certificated settlement			2nd Interim			
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
7130 000	XXXX XXX	STATE SPECIAL SCHOOLS	0	0	0	0	0	0	0
7141 000	65XX XXX	SPED OTH TUIT- DEFIC PMTS-SCH	0	60,000	60,000	0	60,000	60,000	0
7142 000	6500 000	SPED OTH TUIT-X COST	0	375,000	375,000	0	408,941	408,941	33,941
7142 000	6500 001	OTHER TUITION & SPEC. ED EXCESS COS	0	40,000	40,000	0	40,000	40,000	0
7142 000	6512 000	SPED MENTAL HEALTH OTH TUIT-X COST	0	285,000	285,000	0	197,736	197,736	(87,264)
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	(241,037)	241,037	0	(223,361)	223,361	0	0
7350 011	XXXX XXX	ADULT ED INDIRECT - FUND 11-00	(32,308)	0	(32,308)	(32,308)	0	(32,308)	0
7350 013	XXXX XXX	FOOD SERVICE INDIRECT FD 13-00	(128,000)	0	(128,000)	(128,000)	0	(128,000)	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 014	0000 800	I/F TRANSF TO DEFERRED MAINTENANCE	0	0	0	0	0	0	0
7619 015	0000 724	I/F TRANSF TO TRANSP EQUIPMENT FD	0	0	0	0	0	0	0
7619 030	0000 800	INTERFD-TRSF-TO DED. INS.	30,000	0	30,000	30,000	0	30,000	0
		TOTAL-OBJECT CODE 7000	1,235,179	1,001,037	2,236,216	1,252,855	930,038	2,182,893	(53,323)
		TOTAL-ALL EXPENDITURES	90,994,721	29,836,109	120,830,830	91,391,467	29,829,702	121,221,169	
		GRAND TOTAL-ALL EXPENDITURES	90,994,721	29,836,109	120,830,830	91,391,467	29,829,702	121,221,169	

General Fund Revenue & Expenditures - 2015-2016 2nd Interim

Business Services Division

Finance Department

2015-2016

2nd Interim

Summary of Changes

Income:	<u>1st Interim w/certificated settlement</u>	<u>2nd Interim</u>	<u>Summary of Changes</u>
LCFF/Revenue Limit	96,491,800	96,681,026	189,226 * \$174K LCFF increase
Federal	4,457,809	4,558,401	100,592 * \$80K IDEA Prior Year * \$20K Unrestricted Federal Revenue
Other State	12,518,468	11,928,324	(590,144) * \$161K CA Solar Initiative Rebate * \$124K Lottery - Prior Year * <\$905K> Reduce Mandated Cost Revenue to actual amounts
Local	7,329,804	7,189,534	(140,270) * \$97K Donations, College Testing, etc. * <\$235K> Reduce Transportation Parent Revenue to allow for fewer passes sold
Transfers	765,588	765,588	-
Encroachment	(16,212,370)	(16,077,055)	135,315 * \$101K Special Ed Mental Health Services Contribution Decrease * \$64K ROP Contribution Decrease * <\$28K> Special Ed Contribution Increase
Total	121,563,469	121,122,873	(440,596)

General Fund Revenue & Expenditures - 2015-2016 2nd Interim

Business Services Division
Finance Department

2015-2016
2nd Interim

Summary of Changes

Expenditures:

	<u>1st Interim w/certificated settlement</u>	<u>2nd Interim</u>	<u>Summary of Changes</u>
Certificated Salaries	59,791,452	60,266,935	475,483 * \$575K Certificated Management Salary Schedule Increase * 1.08 FTE Decrease
Classified Salaries	17,208,977	17,513,642	304,665 * \$238K Classified Management, Confidential, Supvr Salary Schedule Increase * 1.22 FTE Increase
Benefits	21,602,962	21,135,682	(467,280) * \$69K Increase to Statutory Benefits for Salary Increase * <\$510K> Reclass to Salary for Flex Health Spending Account
Books & Supplies	5,535,433	5,624,789	89,356 * \$70K Special Ed Reclass * \$35K Donations, College Testing, etc. * \$43K Restricted Lottery * <\$38K> Home-to-School Transportation reclass * <\$12K> Restricted reclass for salaries/benefits
Services & Operating Expenses	14,408,590	14,450,028	41,438 * \$60K Donations, College Testing, etc. * \$38K Home-to-School Transportation reclass * <\$70K> Special Ed Reclass
Capital Outlay	47,200	47,200	-
Other Outgo	2,236,216	2,182,893	(53,323) * \$34K Special Ed NCA Excess Costs * <\$87K> Special Ed NCA Mental Health Excess Costs
Total	120,830,830	121,221,169	390,339