

San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: September 8, 2016

BOARD MEETING DATE: September 15, 2016

PREPARED BY: Delores Perley, Chief Financial Officer

SUBMITTED BY: Eric Dill, Interim Superintendent

SUBJECT: CERTIFICATION OF THE 2015-16 UNAUDITED ACTUAL INCOME AND EXPENDITURES

EXECUTIVE SUMMARY

The Board of Trustees adopted budgets on June 18, 2015 for 2015-16 for the General Fund and Special Funds. Since that time the General Fund has been presented four times, (First Interim, January Budget Revision, Second Interim, and Spring Revision). This agenda item provides a comparison of the 2015-16 Spring Budget Revision to the Unaudited Actuals.

In 2013-14, the State's new funding model, Local Control Funding Formula (LCFF), began. As an LCFF district for the second year, any increases to property tax are offset by State Aid, which keeps the funding fairly consistent throughout the year.

The following attachments are included:

- Attachment A – This shows a comparison for 2015-16 between the General Fund Spring Budget Revision and Unaudited Actual balances for income, expenditures and the ending fund balance. The unrestricted ending balance for 2015-16 [and the beginning balance for 2016-17] has increased by \$6.7 Million; \$2.3 Million Restricted balances and \$4.4 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 2015-16, the ending balance includes an ending balance assignment for the donation carryover amount of \$712,315, a Basic Aid assignment of \$5,579,716, as well as the board recommended minimum reserve of 4.5%. The restricted carryover and the donation carryover will be included in the First Interim budget.

Significant changes:

LCFF Income

LCFF revenue did increase overall due to higher than estimated Enrollment and Average Daily Attendance (ADA). Property taxes continue to show growth, which is offset by State Aid under LCFF.

Federal Income

A slight decrease in Federal Income is shown due to the carryover revenue that will be deferred to 2016-17.

State Income

State Income increased by additional Lottery revenue and the receipt of revenue from the Career Technical Education (CTE) Incentive Grant. This revenue will carryover to 2016-17 to fund new and expanded programs. In addition, rebates from the California Solar Initiative were \$202K lower than anticipated as this funding ends. These rebates are based on the solar energy generated, which has been higher than our original projections in past years. 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 \$4.0 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 \$1.5M. 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 \$1.9M due to savings in Legal expenses, Mediation Settlements, Non-Public Agencies, Non-Public Schools, and Residential Treatment Center costs as students transition to district and local programs. This transition began in 2014-15 and was offset in prior years with increased costs in salaries and benefits as students entered district schools. In 2015-16, budgets were conservative to allow for any transition back to non-public schools. As we have recognized the savings in the past year and a half, the 2016-17 budget is in line with 2015-16 expenses. The Special Ed Maintenance of Effort has been maintained, ensuring that the same level of funding and services are provided each year, per student.

Benefits

The increase to benefits is \$4 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. This is offset by additional Health and Welfare savings.

Books and Supplies

The savings of \$1.5M in Books and Supplies is attributed to both restricted and unrestricted carryover balances. These will show as an increase to the budget at First Interim as carryover budgets are not included at Adoption until final amounts can be determined at Unaudited Actuals.

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 9.16%, 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 \$712K for carryover amounts in the unrestricted General Fund, and \$2.3M in restricted ending carryover balances. The 2015-16 First Interim Expenditure Budgets will be increased to reflect these costs.

RECOMMENDATION:

It is recommended that the Board certify the 2015-16 Unaudited Actual Income and Expenditures, as shown in the attached supplements.

FUNDING SOURCE:

N/A

General Fund Revenue & Expenditures - 2015-2016 Unaudited Actuals

	2015-2016 Spring Revision Revised			2015-2016 Unaudited Actuals			Change
	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
PROJECTED INCOME							
LCFF/Revenue Limit / Property Tax	96,236,378	444,648	96,681,026	96,382,618	537,840	96,920,458	239,432
Federal Income	688,256	3,829,005	4,517,261	691,859	3,740,739	4,432,598	(84,663)
Other State Income	9,549,288	2,379,036	11,928,324	9,665,498	6,591,836	16,257,334	4,329,010
Local Income	2,081,592	5,649,834	7,731,426	3,905,531	5,724,206	9,629,737	1,898,311
Transfers	765,588	0	765,588	765,589	0	765,589	1
Encroachment	(16,595,483)	16,595,483	0	(14,666,022)	14,666,022	0	0
TOTAL PROJECTED INCOME	92,725,619	28,898,006	121,623,625	96,745,072	31,260,644	128,005,716	6,382,091
PROJECTED EXPENDITURES							
Certificated Salaries	49,727,426	10,202,549	59,929,975	50,333,729	9,947,717	60,281,446	351,471
Classified Salaries	14,151,963	4,899,541	19,051,504	14,169,356	4,608,562	18,777,918	(273,586)
Benefits	17,982,830	4,448,617	22,431,447	16,978,130	8,250,227	25,228,357	2,796,910
Books & Supplies	3,152,902	2,709,307	5,862,209	3,307,373	1,032,375	4,339,747	(1,522,462)
Services & Operating Expenses	7,349,744	7,175,516	14,525,260	7,397,638	5,514,591	12,912,229	(1,613,031)
Capital Outlay	15,600	31,600	47,200	0	26,421	26,421	(20,779)
Other Outgo	1,253,370	929,523	2,182,893	1,089,686	1,089,694	2,179,380	(3,513)
Categorical	0	0	0	0	0	0	0
TOTAL PROJECTED EXPENDITURES	93,633,835	30,396,653	124,030,488	93,275,912	30,469,587	123,745,499	(284,989)
Estimated Unspent	0	0	0	0	0	0	0
Expenditures (over/under) Revenue	(908,216)	(1,498,647)	(2,406,863)	3,469,160	791,057	4,260,217	6,667,080
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	18,993,423	0	18,993,423	23,370,799	2,289,704	25,660,503	6,667,080
COMPONENTS OF THE ENDING BALANCE:							
<i>Nonspendable:</i>							
Revolving Cash Fund 9130	180,000		180,000	175,312		175,312	(4,688)
Stores Inventory 9320	1,000		1,000	16		16	(984)
<i>Restricted:</i>							
Reserve for categorical programs		0	0		2,289,704	2,289,704	2,289,704
<i>Assigned:</i>							
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			0	(2,500,000)
Textbook Adoption Reserve	1,000,000		1,000,000			0	(1,000,000)
High School Program Development	750,000		750,000			0	(750,000)
Donation Carryover			0	712,315		712,315	712,315
<i>Unassigned:</i>							
Recommended Min Reserve (4.5%)	5,581,372		5,581,372	5,568,547		5,568,547	(12,825)
Total Components	15,592,088	0	15,592,088	12,035,906	2,289,704	14,325,610	(1,266,478)
RESERVE FOR ECONOMIC UNCERTAINTIES	3,401,335	0	3,401,335	11,334,892	0	11,334,892	7,933,557
	2.74%	0.00%	2.74%	9.16%	0.00%	9.16%	6.42%

LCFF/REVENUE LIMIT SOURCES

Object	Resource	2015-2016 Spring Revision Revised			2015-2016 Unaudited Actuals			Change
		UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
8011	STATE AID	1,491,507	0	1,491,507	811,386	0	811,386	(680,121)
8012	EPA STATE AID CURRENT YEAR	2,445,000	0	2,445,000	2,443,494	0	2,443,494	(1,506)
8021	HOMEOWNERS' EXEMPTION	716,632	0	716,632	716,632	0	716,632	(0)
8041	SECURED TAXES	88,683,446		88,683,446	89,462,915		89,462,915	779,469
8042	UNSECURED TAXES	2,941,548		2,941,548	2,914,381		2,914,381	(27,167)
8043	PRIOR YEAR TAXES	(48,875)		(48,875)	(12,651)		(12,651)	36,224
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	6,870		6,870	46,461		46,461	39,591
8082	OTHER TAXES	500		500	0		0	(500)
8089	50% RECAPTURE, OTHER TAXES	(250)		(250)	0		0	250
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		444,648	444,648		537,840	537,840	93,192
	TOTAL LCFF/REVENUE LIMIT SOURCES	96,236,378	444,648	96,681,026	96,382,618	537,840	96,920,458	239,432

FEDERAL INCOME

Object	Resource		2015-2016 Spring Revision Revised			2015-2016 Unaudited Actuals			Change	
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL		
8290-000	0000-000		OTHER FEDERAL REVENUE	20,336		20,336	20,336		20,336	0
8290 006	0000 012		DIRECT SUBSIDY ON QSCB	667,920		667,920	671,523		671,523	3,603
8290 000	3010 000		NCLB: TITLE I		810,578	810,578		796,402	796,402	(14,176)
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.		1,778,646	1,778,646		1,745,883	1,745,883	(32,763)
8181 002	3310 000		IDEA PL 94-142 SPEC. ED.		84,660	84,660		84,170	84,170	(490)
8181 000	3311 000		SP ED IDEA LOCAL ASST. PRIVATE SCH		158,306	158,306		191,069	191,069	32,763
8182 000	3327 000		SP ED: IDEA MENTAL HEALTH		139,616	139,616		139,616	139,616	0
8182 002	3327 000		SP ED: IDEA MENTAL HEALTH		1,198	1,198		1,198	1,198	0
8290 000	3410 000		DEPT OF REHAB: WORKABILITY II FDN		196,416	196,416		193,963	193,963	(2,453)
8290 000	3550 001		PERKINS VATEA SECONDARY 131		136,263	136,263		136,263	136,263	0
8290 000	3550 002		PERKINS VATEA ADULTS 132		0	0		0	0	0
8290 000	4035 000		NCLB: TITLE II		177,235	177,235		159,168	159,168	(18,067)
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		3,120	3,120	(4,468)
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		11,613	11,613	(11,307)
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		48,678	48,678		22,812	22,812	(25,866)
8290 001	4203 000	D	TITLE III LEP STUDENT		0	0		(14,116)	(14,116)	(14,116)
8290 002	4203 000		TITLE III LEP STUDENT		18,110	18,110		20,788	20,788	2,678
			TOTAL FEDERAL REVENUE	688,256	3,829,005	4,517,261	691,859	3,740,739	4,432,598	(84,663)

D DEFERRED

OTHER STATE INCOME

Object	Resource			2015-2016 Spring Revision Revised			2015-2016 Unaudited Actuals			Change
				UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
8590 000	0000 000		OTHER STATE REVENUE			0			0	0
8590 006	0000 012		CA SOLAR INITIATIVE REBATE	927,161		927,161	725,523		725,523	(201,638)
8590 002	0000 000		ASSESSMENT REIMBURSEMENT	26,081		26,081	26,081		26,081	(0)
8590 000	0000 024		AP FEE REIMB PROG			0			0	0
8550 000	0000-000		MANDATED COST REIMBURSEMENT	6,978,950		6,978,950	6,978,950		6,978,950	0
8590 000	09XX 000		CATEGORICAL FLEXIBILITY			0			0	0
8560 000	1100 000		LOTTERY	1,536,000		1,536,000	1,853,848		1,853,848	317,848
8560 002	1100 000		LOTTERY	81,096		81,096	81,095		81,095	(1)
8590 000	6230 000		CA CLEAN ENERGY JOBS			0			0	0
8560 000	6264 000		EDUCATOR EFFECTIVENESS		863,374	863,374	863,381		863,381	7
8560 000	6300 000		LOTTERY INSTRUCTIONAL MATERIALS		409,360	409,360	616,969		616,969	207,609
8560 002	6300 000		LOTTERY INSTRUCTIONAL MATERIALS		43,017	43,017	43,017		43,017	(0)
8590 000	6387 000		CTE INCENTIVE GRANT			0	838,240		838,240	838,240
8590 001	6387 000	D	CTE INCENTIVE GRANT			0	(838,240)		(838,240)	(838,240)
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		732,296	732,296	734,083		734,083	1,787
8590 000	6520 000		SPED PROJ WORKABILITY		300,989	300,989	300,989		300,989	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	7690 000		STRS ON-BEHALF PENSION CONTRIBUTION		0	0	4,013,083		4,013,083	4,013,083
8590 000	7810 004		TRANSITION PRTNRSHP PROJ - WIT		30,000	30,000	20,315		20,315	(9,685)
						0			0	
			TOTAL OTHER STATE REVENUE	9,549,288	2,379,036	11,928,324	9,665,498	6,591,836	16,257,334	4,329,010

D DEFERRED

LOCAL INCOME

Object	Resource		2015-2016 Spring Revision Revised			2015-2016 Unaudited Actuals			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
8625 000	9625 000	COMMUNITY DEVELOPMENT FUNDS		0	0		22,403	22,403	22,403
8631 000	0000 000	SALE OF EQUIPMENT & SUPPLIES	5,000		5,000	6,657		6,657	1,657
8650 XXX	0000 634/5	M & O FIELD USE	80,000		80,000	115,536		115,536	35,536
8650 000	0100 XXX	LEASES AND RENTALS-SITE USE			0	94,887		94,887	94,887
8660 XXX	0000 000	INTEREST	255,000		255,000	394,758		394,758	139,758
8675 XXX	0000 723	TRANSPORT.SERVICES PARENT PAY	255,200		255,200	253,955		253,955	(1,245)
8677 000	9382 000	CA CAREER PATHWAYS		239,207	239,207		239,207	239,207	0
8677 000	6500 001	SPECIAL EDUCATION	0		0	940		940	940
8677 004	0100 038	INT/AGY PRIVATE CONTRACTOR	70,000		70,000	82,015		82,015	12,015
8677 010	6500 004	COASTAL LEARNING ACADEMY		20,007	20,007		40,014	40,014	20,007
8677 014	0000 000	I/AG. ADM/DEV.FEE.SB/RSF	1,500		1,500	3,654		3,654	2,154
8677 014	0100 051	ADMIN DEV FEES RSF/SB			0			0	0
8689 001	0100 039	OTHER PARKING FINES-TP	1,587		1,587	3,666		3,666	2,079
8689 001	0100 052	OTHER PARKING FINES-CCA	639		639	1,310		1,310	671
8689 001	0100 054	OTHER PARKING FINES-LCC	1,899		1,899	3,189		3,189	1,290
8689 001	0100 055	OTHER PARKING FINES-SDA	854		854	2,451		2,451	1,597
8689 050	0000 300	TRANSP FEES-ATHL-TP	120,000		120,000	130,200		130,200	10,200
8689 100	0000 300	TRANSP FEES-ATHL-LCC	85,000		85,000	80,178		80,178	(4,822)
8689 130	0000 300	TRANSP FEES-ATHL-SDA	60,000		60,000	53,432		53,432	(6,568)
8689 140	0000 300	TRANSP FEES-ATHL-CCA	75,000		75,000	73,158		73,158	(1,842)
8699 000	0100 030	22ND AGR DIST NON COOP			0			0	0
8699 000	9010 014	WIP PARTNERSHIP GRANT			0			0	0
8699 000	9010 016	SB70 CTE MCC AUTO CLUB GRANT		2,800	2,800		2,800	2,800	0
8699 000	9010 400	MICROSOFT VOUCHERS			0		11,964	11,964	11,964
8699 XXX	XXXX XXX	OTHER LOCAL INCOME	1,069,913	500	1,070,413	2,606,486	1,331	2,607,817	1,537,404
8710 000	6500 001	SP ED, TUITION		38,098	38,098		38,097	38,097	(1)
8782 000	9025 XXX	ROP COUNTY OFFICE		293,354	293,354		268,830	268,830	(24,524)
8782 XXX	1100 001	ROP LOTTERY TRANSFER			0			0	0
8792 XXX	6500 XXX	SPECIAL EDUCATION		5,055,868	5,055,868		5,098,620	5,098,620	42,752
					0			0	0
		TOTAL LOCAL REVENUE	2,081,592	5,649,834	7,731,426	3,905,531	5,724,206	9,629,737	1,898,311
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	(16,595,483)		(16,595,483)	(14,666,022)		(14,666,022)	1,929,461
8980 000	6500 000	CONTRIBUTION TO SPEC. ED. FOR ENCROACHMENT		11,087,745	11,087,745		9,230,278	9,230,278	(1,857,467)
8980 000	6512 000	SPED MENTAL HEALTH SERVICES		650,559	650,559		539,213	539,213	(111,346)
8980 000	3410 000	DEPT OF REHAB: WORKABILITY II FDN		15,834	15,834			0	(15,834)
8980 000	8150 000	CONTRIBUTION TO ROUTINE REPAIR FOR ENCROACH.		3,559,915	3,559,915		3,643,149	3,643,149	83,234
8980 000	9025 XXX	ROP LOTTERY TRANSFER			0			0	0
8980 000	9025 XXX	CONTRIBUTION TO ROP		1,281,430	1,281,430		1,253,382	1,253,382	(28,048)
8990 000	3310 000	CONTRIBUTION FROM IDEA		84,660	84,660		84,170	84,170	(490)
8990 000	3312 000	CONTRIBUTION TO IDEA		(84,660)	(84,660)		(84,170)	(84,170)	490
		SUBTOTAL ENCROACHMENT	(16,595,483)	16,595,483	0	(14,666,022)	14,666,022	0	0
		TOTAL TRANSFERS	(15,829,895)	16,595,483	765,588	(13,900,433)	14,666,022	765,589	1
		TOTAL ALL REVENUE	92,725,619	28,898,006	121,623,625	96,745,072	31,260,644	128,005,716	6,382,091
									0

CERTIFICATED SALARIES

Object	Resource		2015-2016 Spring Revision Revised			2015-2016 Unaudited Actuals			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
1100 000		TEACHERS' SALARIES	40,753,556	8,819,823	49,573,379	41,196,702	8,674,777	49,871,479	298,100
1100 033		EL STIPEND	0	0	0	0	0	0	0
1200 000		PUPIL SUPPORT: LIBRARIANS GUIDANCE, WELFARE & ATTEND. PHYSICAL & MENTAL HEALTH	3,679,392	16,451	3,695,843	3,633,249	19,964	3,653,213	(42,630)
1300 000		SUPERVISORS, ADMIN: SCHOOL ADMINISTRATORS SUPERINTENDENTS ADMINISTRATORS	4,248,699	898,674	5,147,373	4,321,065	805,208	5,126,273	(21,100)
1900 000		OTHER CERTIFICATED	1,045,779	467,601	1,513,380	1,182,713	447,768	1,630,481	117,101
		TOTAL-OBJECT CODE 1000	49,727,426	10,202,549	59,929,975	50,333,729	9,947,717	60,281,446	351,471

CLASSIFIED SALARIES

Object	Resource		2015-2016 Spring Revision Revised			2015-2016 Unaudited Actuals			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
2100 000		INSTRUCTIONAL AIDES	1,127,500	2,699,591	3,827,091	1,041,739	2,438,961	3,480,700	(346,391)
2200 000		CLASSIFIED SUPPORT: MAINTENANCE & OPERATIONS INSTR. MEDIA / LIBRARY TRANSPORTATION	6,089,146	1,670,655	7,759,801	5,966,422	1,618,196	7,584,618	(175,183)
2300 000		SUPERVISORS AND ADMINISTRATORS' SALARIES	1,081,083	234,890	1,315,973	1,058,983	247,406	1,306,389	(9,584)
2400 000		CLERICAL & OFFICE PERSONNEL	5,349,544	292,705	5,642,249	5,497,741	303,997	5,801,738	159,489
2900 000		OTHER CLASSIFIED	504,690	1,700	506,390	604,471	2	604,474	98,084
		TOTAL-OBJECT CODE 2000	14,151,963	4,899,541	19,051,504	14,169,356	4,608,562	18,777,918	(273,586)

EMPLOYEE BENEFITS

Object	Resource		2015-2016 Spring Revision Revised			2015-2016 Unaudited Actuals			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
3100 000		STATE TEACHERS' RETIREMENT SYS	5,365,100	1,080,374	6,445,474	5,362,526	5,074,707	10,437,233	3,991,759
3200 000		PUBLIC EMPLOYEE RETIREMENT SYS	1,625,642	567,029	2,192,671	1,479,689	479,375	1,959,064	(233,607)
3311/2 000		SOCIAL SECURITY	939,653	307,996	1,247,649	906,575	295,166	1,201,741	(45,908)
3321/2 000		MEDICARE	931,333	218,762	1,150,095	886,594	203,340	1,089,934	(60,161)
3400 000		INC PROTCT+CERT DNTAL+LIFE	761,152	187,175	948,327	1,466,098	467,703	1,933,801	985,474
3500 000		UNEMPLOYMENT INSURANCE	80,477	7,619	88,096	34,658	7,915	42,573	(45,523)
3600 000		WORKERS' COMPENSATION	1,528,933	339,939	1,868,872	1,526,798	348,614	1,875,412	6,540
3700 000		RETIREE BENEFITS (H & W)	598,113	141,375	739,488	513,633	131,619	645,253	(94,235)
3800 000		PERS REDUCTION	0	0	0	0	0	0	0
3900 000		FLEX ACCOUNTS	6,152,427	1,598,348	7,750,775	4,801,558	1,241,787	6,043,345	(1,707,430)
		TOTAL-OBJECT CODE 3000	17,982,830	4,448,617	22,431,447	16,978,130	8,250,227	25,228,357	2,796,910

BOOKS AND SUPPLIES

Object	Resource		2015-2016 Spring Revision Revised			2015-2016 Unaudited Actuals			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
4100 000		TEXTBOOKS (7-8 + 9-12)	0	332,525	332,525	9,542	324,359	333,901	1,376
4200 000		BOOKS OTHER THAN TEXTBOOKS	2,250	77,647	79,897	9,371	92,786	102,157	22,260
4300 000		MATERIALS & SUPPLIES LOTTERY INSTRUCTIONAL MTRLS OTHER SUPPLIES PUPIL TRANSPORTATION SUPPLIES GIFTS & DONATIONS	2,674,430	1,777,088	4,451,518	2,484,806	422,572	2,907,378	(1,544,140)
4300 999		ESTIMATED UNSPENT	0	0	0	0	0	0	0
4400 000		NON-CAPITALIZED EQUIP (under \$5,000)	476,222	522,047	998,269	803,653	192,658	996,311	(1,958)
		TOTAL-OBJECT CODE 4000	3,152,902	2,709,307	5,862,209	3,307,373	1,032,375	4,339,747	(1,522,462)

SERVICES AND OPERATING EXPENSES

Object	Resource		2015-2016 Spring Revision Revised			2015-2016 Unaudited Actuals			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
5100 000		SUBAGREEMENT FOR SERVICES	430,020	1,738,404	2,168,424	417,706	1,484,750	1,902,456	(265,968)
5200 000		TRAVEL/CONFERENCES/INSERVICE TRNG	306,626	642,506	949,132	163,856	86,443	250,298	(698,834)
5300 000		DISTRICT DUES & MEMBERSHIP	60,555	150	60,705	57,120	0	57,120	(3,585)
5400 000		INSURANCE	510,580	0	510,580	546,066	0	546,066	35,486
5500 000		UTILITIES	2,190,000	0	2,190,000	2,650,545	0	2,650,545	460,545
5600 000		RENTALS, LEASES & REPAIRS	557,440	252,760	810,200	491,243	281,881	773,124	(37,076)
5700 000		INTER-PROGRAM SERVICES	(138,808)	59,605	(79,203)	(126,943)	49,518	(77,425)	1,778
5800 000		PROF./CONSULTING & OTHER SERVICES & OPERATING EXPENSES, INSTRUCTIONAL CONSULT. & LECT.	3,023,327	4,481,991	7,505,318	2,614,059	3,611,999	6,226,058	(1,279,260)
5900 000		COMMUNICATIONS: VOICE, DATA & POSTAGE	410,004	100	410,104	583,986	0	583,986	173,882
		TOTAL-OBJECT CODE 5000	7,349,744	7,175,516	14,525,260	7,397,638	5,514,591	12,912,229	(1,613,031)

CAPITAL OUTLAY

Object	Resource		2015-2016 Spring Revision Revised			2015-2016 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	15,100	26,600	41,700	0	26,421	26,421	(15,279)
6500 000		EQUIPMENT REPLACEMENT	500	5,000	5,500	0	0	0	(5,500)
		TOTAL-OBJECT CODE 6000	15,600	31,600	47,200	0	26,421	26,421	(20,779)

OTHER OUTGO

Object	Resource		2015-2016 Spring Revision Revised			2015-2016 Unaudited Actuals			Change
			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	32,347	32,347	(27,653)
7142 000	0000 419	PUPIL SERVICES OTH TUIT-X COST	0	0	0	13,122	0	13,122	13,122
7142 000	6500 000	SPED OTH TUIT-X COST	0	408,941	408,941	0	436,713	436,713	27,772
7142 000	6500 001	OTHER TUITION & SPEC. ED EXCESS COS	0	40,000	40,000	0	26,722	26,722	(13,278)
7142 000	6512 000	SPED MENTAL HEALTH OTH TUIT-X COST	0	197,736	197,736	0	186,362	186,362	(11,374)
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	(222,846)	222,846	0	(407,550)	407,550	0	0
7350 011	XXXX XXX	ADULT ED INDIRECT - FUND 11-00	(32,308)	0	(32,308)	(18,612)	0	(18,612)	13,696
7350 013	XXXX XXX	FOOD SERVICE INDIRECT FD 13-00	(128,000)	0	(128,000)	(115,080)	0	(115,080)	12,920
7438 000	XXXX XXX	SOLAR PROJ DEBT SVC INT	840,936	0	840,936	822,221	0	822,221	(18,715)
7439 000	XXXX XXX	SOLAR PROJ OTH DEBT SVC PRINC.	765,588	0	765,588	765,585	0	765,585	(3)
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	1,253,370	929,523	2,182,893	1,089,686	1,089,694	2,179,380	(3,513)
		TOTAL-ALL EXPENDITURES	93,633,835	30,396,653	124,030,488	93,275,912	30,469,587	123,745,499	
		GRAND TOTAL-ALL EXPENDITURES	93,633,835	30,396,653	124,030,488	93,275,912	30,469,587	123,745,499	

General Fund Revenue & Expenditures - 2015-2016 Unaudited Actuals

Business Services Division
Finance Department

2015-2016
Unaudited Actuals
Summary of Changes

Income:

	<u>Spring Revision</u>	<u>Unaudited Actuals</u>	<u>Summary of Changes</u>	
	<u>Revised</u>			
LCFF/Revenue Limit	96,681,026	96,920,458	239,432	* \$106K Increase to LCFF funding * \$ 93K Special Ed Excess Tax * \$ 40K Community Redevelopment Funds
Federal	4,517,261	4,432,598	(84,663)	* <\$14K> Title I NCLB * <\$18K> Title II NCLB * <\$37K> Title III LEP
Other State	11,928,324	16,257,334	4,329,010	* \$4M STRS on Behalf Pension Contribution Requirement (Offset by STRS expenses) * \$318K Unrestricted Lottery * \$208K Restricted Lottery * <\$202K> California Solar Initiative Rebate
Local	7,731,426	9,629,737	1,898,311	* \$1.61M Donations, College Testing, etc., Revenue * \$130K Use of Facilities * \$140K Interest Revenue * \$106K E-Rate Revenue * <\$58K> ROP County Office Revenue
Transfers	765,588	765,589	1	
Encroachment	(16,595,483)	(14,666,022)	1,929,461	* \$83K RRM Contribution Increase * <\$28K> ROP Contribution Decrease * <\$111K> Special Education Mental Health Services Contribution Decrease * <\$1.86M> Special Education Contribution Decrease
Total	105,028,142	113,339,693	8,311,551	

General Fund Revenue & Expenditures - 2015-2016 Unaudited Actuals

Business Services Division
Finance Department

2015-2016
Unaudited Actuals
Summary of Changes

Expenditures:

	<u>Spring Revision</u>	<u>Unaudited Actuals</u>	<u>Summary of Changes</u>	
	<u>Revised</u>			
Certificated Salaries	59,929,975	60,281,446	351,471	* \$350K Certificated Hourly Salary Costs
Classified Salaries	19,051,504	18,777,918	(273,586)	* <\$91K> Coaches Stipends * <\$135K> Instructional Aides
Benefits	22,431,447	25,228,357	2,796,910	* \$4M STRS on Behalf Pension Contribution Requirement (Offset by STRS revenue) * <\$200K> PERS for Hourly Classified * <\$722K> Additional Certificated Health & Welfare Savings
Books & Supplies	5,862,209	4,339,747	(1,522,462)	* \$786K College Testing Expense (offset by revenue received) * <\$737K> Donations, College Testing, Facilities Use,etc., Carryover * <\$1.6M> Restricted Programs Carryover
Services & Operating Expenses	14,525,260	12,912,229	(1,613,031)	* \$361K Utilities * \$110K District Telephone Services (Offset by E-rate Revenue) * <\$60K> Special Education Other Contracts, NPS * <\$78K> Professional/Consultant Services * <\$88K> TRANS expense * <\$99K> Special Education Legal Fees * <\$138K> Special Education Mental Health Room & Board * <\$144K> Computer Licensing * <\$347K> Special Education Mental Health Mediation * <\$450K> Special Education Other Contracts, NPA * <\$700K> Restricted Programs Carryover
Capital Outlay	47,200	26,421	(20,779)	
Other Outgo	2,182,893	2,179,380	(3,513)	
Total	124,030,488	123,745,499	(284,989)	