

San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: March 2, 2017

BOARD MEETING DATE: March 9, 2017

PREPARED BY: Delores L. Perley, Chief Financial Officer

SUBMITTED BY: Eric R. Dill, Superintendent

SUBJECT: **APPROVE AND CERTIFY THE 2016-17
GENERAL FUND SECOND INTERIM
BUDGET**

EXECUTIVE SUMMARY

The Second Interim Budget Report (as of January 31, 2017) for 2016-17 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 2017-18 Proposed Budget.

Income is increased by \$2 million and expenditures are up by \$1.5 million 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 revised estimates
- Reduction of Special Education Federal Funding due to revised allocations
- Increase for Proposition 39 California Clean Energy Jobs Act Award
- Updated estimate for College Readiness Block Grant
- Additional Prior-Year Lottery Revenue
- Additional Special Education Revenue
- Revenue from donations, and college testing was booked as it was received
- Certificated and Classified Salaries and Benefits have been adjusted to reflect changes since First Interim and position vacancy savings
- Books & supply expenses have increased due to Donations and other funding received
- Capital Outlay has increased due to capital work planned from CA Clean Energy Act Expenditure Plan

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 estimates
- 6A One time revenue, carryover amounts and other costs have been removed from subsequent years
- 8 Deficit Spending, while improving in the subsequent years, continues in the Multi-Year Projection

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 2017-2018 Proposed Budget, released in January 2017. 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

- Removal of carryover amounts and one-time revenue
- Reduction in 3-year CTE Incentive Grant Funding, until phased out
- Increase in restricted program contributions due to the annual salary step and column advancement

Expenditures

- Annual step, column and health benefit increases
- Retirement Savings with replacement and additional staff earning less than retiring staff
- Removal of carryover amounts and expenses associated with one-time revenue

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. As our assumptions reflect cautious growth, multi-year deficit spending continues to erode the reserves. Reducing the deficit and restoring the reserves remains a priority in developing the 2017-18 budget and future planning.

Unrestricted	2016-17	2017-18	2018-19
Beginning Balance	25,660,503	16,416,330	9,964,921
Ending Balance	16,416,330	9,964,921	4,254,406
Reserve %	11.6%	7.2%	3%
Special Reserve	2,494,572	2,519,840	2,544,713
Total Reserve %	13.4%	9.1%	4.9%

District staff continues to monitor the overall budget health of the District. Monitoring includes a continual review and adjustment of staffing levels, using categorical funding to offset unrestricted expenditures, reduction in utility usage, and effective use of technology.

As we begin to prepare for the end of the school year and the preparation of a new adopted budget, staff will look to capture anticipated savings wherever possible by lowering operational budgets to reflect actual spending levels. Such actions would increase the ending balance. Organizational efficiency will be a high priority as we begin the work to conserve costs for the following school year.

As in past years, the district utilized a Tax Revenue Anticipation Note (TRAN), to maintain a positive cash balance through the end of the fiscal year. With the high percentage of LCFF funding provided by local property tax, it is anticipated that a TRAN will again be necessary in 2017-18. Staff will address this in future meetings.

RECOMMENDATION:

It is recommended that the Board approve and certify the 2016-17 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 (01-00).

General Fund Revenue & Expenditures - 2016-2017 Second Interim

	2016-2017 First Interim			2016-2017 Second Interim			Change
	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
PROJECTED INCOME							
LCFF/Revenue Limit / Property Tax	103,689,992	497,843	104,187,835	103,726,243	508,530	104,234,773	46,938
Federal Income	686,557	3,621,121	4,307,678	702,479	3,555,762	4,258,241	(49,437)
Other State Income	5,174,086	8,813,708	13,987,794	5,227,801	10,140,554	15,368,355	1,380,561
Local Income	1,445,610	5,241,765	6,687,375	1,889,583	5,465,649	7,355,232	667,857
Transfers	765,589	0	765,589	765,589	0	765,589	0
Encroachment	(15,756,121)	15,756,121	0	(15,506,039)	15,506,039	0	0
TOTAL PROJECTED INCOME	96,005,713	33,930,558	129,936,271	96,805,656	35,176,534	131,982,190	2,045,919
PROJECTED EXPENDITURES							
Certificated Salaries	57,587,694	11,663,238	69,250,932	57,510,660	11,244,882	68,755,542	(495,390)
Classified Salaries	15,500,608	5,460,552	20,961,160	15,638,305	5,334,357	20,972,662	11,502
Benefits	17,728,193	9,520,378	27,248,571	17,761,851	9,616,138	27,377,989	129,418
Books & Supplies	2,989,883	3,449,627	6,439,510	3,183,724	3,399,639	6,583,363	143,853
Services & Operating Expenses	8,444,321	5,165,786	13,610,107	8,497,321	5,576,217	14,073,538	463,431
Capital Outlay	53,272	5,000	58,272	53,272	1,255,821	1,309,093	1,250,821
Other Outgo	1,180,903	955,680	2,136,583	1,114,992	1,039,184	2,154,176	17,593
TOTAL PROJECTED EXPENDITURES	103,484,874	36,220,261	139,705,135	103,760,125	37,466,238	141,226,363	1,521,228
Estimated Unspent	0	0	0	0	0	0	0
Expenditures (over/under) Revenue	(7,479,161)	(2,289,703)	(9,768,864)	(6,954,469)	(2,289,704)	(9,244,173)	524,691
FUND BALANCE, RESERVES:							
Beginning Balance - July 1	23,370,798	2,289,704	25,660,502	23,370,798	2,289,704	25,660,502	0
Adjusted Beginning Balance	23,370,798	2,289,704	25,660,502	23,370,798	2,289,704	25,660,502	0
Projected Ending Balance - June 30	15,891,637	1	15,891,638	16,416,329	0	16,416,329	524,691
COMPONENTS OF THE ENDING BALANCE:							
<i>Nonspendable:</i>							
Revolving Cash Fund 9130	180,000		180,000	180,000		180,000	0
Stores Inventory 9320	1,000		1,000	1,000		1,000	0
<i>Restricted:</i>							
Reserve for categorical programs		1	1		0	0	(1)
<i>Assigned:</i>							
Basic Aid Reserve	5,579,716		5,579,716	5,579,716		5,579,716	0
			0			0	0
<i>Unassigned:</i>							
Recommended Min Reserve (4.5%)	6,286,731		6,286,731	6,355,186		6,355,186	68,455
Total Components	12,047,447	1	12,047,448	12,115,902	0	12,115,902	68,454
RESERVE FOR ECONOMIC UNCERTAINTIES	3,844,190	0	3,844,190	4,300,427	0	4,300,427	456,237
	2.75%	0.00%	2.75%	3.05%	0.00%	3.05%	0.29%

LCFF/REVENUE LIMIT SOURCES

Object	Resource		2016-2017 First Interim			2016-2017 Second Interim			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
8011		STATE AID	4,434,218	0	4,434,218	4,470,477	0	4,470,477	36,259
8012		EPA STATE AID CURRENT YEAR	2,493,800	0	2,493,800	2,493,800	0	2,493,800	0
8021		HOMEOWNERS' EXEMPTION	713,599	0	713,599	713,599	0	713,599	0
8041		SECURED TAXES	93,033,655		93,033,655	93,033,655		93,033,655	0
8042		UNSECURED TAXES	3,036,721		3,036,721	3,036,721		3,036,721	0
8043		PRIOR YEAR TAXES	(35,799)		(35,799)	(35,807)		(35,807)	(8)
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	13,548		13,548	13,548		13,548	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		0	0
8096		XFER TO CHT SCH INLIEU PROP TX	0		0	0		0	0
8097		SPECIAL ED EXCESS TAX		497,843	497,843		508,530	508,530	10,687
		TOTAL LCFF/REVENUE LIMIT SOURCES	103,689,992	497,843	104,187,835	103,726,243	508,530	104,234,773	46,938

FEDERAL INCOME

Object	Resource		2016-2017 First Interim			2016-2017 Second Interim			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
8290-000	0000-000		0		0	15,922		15,922	15,922
8290 006	0000 012		686,557		686,557	686,557		686,557	0
8290 000	3010 000			823,531	823,531		836,583	836,583	13,052
8290 002	3010 000			20,350	20,350		20,350	20,350	0
8290 000	3185-000			0	0		0	0	0
8181 000	3310 000			1,814,771	1,814,771		1,739,096	1,739,096	(75,675)
8181 002	3310 000			0	0		0	0	0
8181 000	3311 000			158,306	158,306		158,306	158,306	0
8182 000	3327 000			139,616	139,616		140,885	140,885	1,269
8182 002	3327 000			0	0		0	0	0
8290 000	3410 000			196,416	196,416		196,416	196,416	0
8290 000	3550 001			136,263	136,263		130,631	130,631	(5,632)
8290 000	3550 002			0	0		0	0	0
8290 000	4035 000			175,835	175,835		175,736	175,736	(99)
8290 001	4035 000	D		0	0		0	0	0
8290 002	4035 000			21,417	21,417		21,417	21,417	0
8290 000	4036 000			0	0		0	0	0
8290 001	4036 000	D		4,468	4,468		4,468	4,468	0
8290 002	4036 000			0	0		0	0	0
8290 000	4045 000			0	0		0	0	0
8290 002	4045 000			0	0		0	0	0
8290 000	4201 000			24,069	24,069		24,069	24,069	0
8290 001	4201 000	D		0	0		0	0	0
8290 002	4201 000			20,109	20,109		21,835	21,835	1,726
8290 000	4203 000			45,191	45,191		45,191	45,191	0
8290 001	4203 000	D		14,116	14,116		14,116	14,116	0
8290 002	4203 000			26,663	26,663		26,663	26,663	0
TOTAL FEDERAL REVENUE			686,557	3,621,121	4,307,678	702,479	3,555,762	4,258,241	(49,437)

D DEFERRED

OTHER STATE INCOME

Object	Resource			2016-2017 First Interim			2016-2017 Second Interim			Change
				UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
8590 000	0000 000		OTHER STATE REVENUE	0		0	0		0	0
8590 002	0000 000		OTHER STATE REVENUE	0		0	23,537		23,537	23,537
8590 006	0000 012		CA SOLAR INITIATIVE REBATE	0		0	0		0	0
8590 000	0000 024		AP FEE REIMB PROG	0		0	0		0	0
8550 000	0000-000		MANDATED COST REIMBURSEMENT	3,466,086		3,466,086	3,466,086		3,466,086	0
8590 000	09XX 000		CATEGORICAL FLEXIBILITY	0		0	0		0	0
8560 000	1100 000		LOTTERY	1,708,000		1,708,000	1,708,000		1,708,000	0
8560-002	1100 000		LOTTERY	0		0	30,178		30,178	30,178
8590 000	6230 000		PROP 39 CA CLEAN ENERGY JOBS		0	0		1,165,481	1,165,481	1,165,481
8560 000	6264 000		EDUCATOR EFFECTIVENESS		0	0		0	0	0
8560 000	6300 000		LOTTERY INSTRUCTIONAL MATERIALS		500,200	500,200		500,200	500,200	0
8560 002	6300 000		LOTTERY INSTRUCTIONAL MATERIALS		0	0		39,268	39,268	39,268
8590 000	6387 000		CTE INCENTIVE GRANT PROGRAM		197,197	197,197		197,197	197,197	0
8590 001	6387 000	D	CTE INCENTIVE GRANT PROGRAM		838,240	838,240		838,240	838,240	0
8590 002	6387 000		CTE INCENTIVE GRANT PROGRAM		838,239	838,239		838,239	838,239	0
8590 000	6500 000		SPECIAL ED CAHSEE		0	0		0	0	0
8590 000	6500 000		SPECIAL EDUCATION		0	0		0	0	0
8590 000	6500 009		MENTAL HEALTH SERVICES		0	0		0	0	0
8590 000	6512 000		SPED MENTAL HEALTH SERVICES		732,296	732,296		735,278	735,278	2,982
8590 003	6512 000		SPED PROP 98 MENTAL HEALTH SERVICES		0	0		0	0	0
8590 000	6520 000		SPED PROJ WORKABILITY		300,989	300,989		302,589	302,589	1,600
8590 000	6530 000		SPED LOW INCIDENCE		0	0		0	0	0
8590 000	6535 000		SPED PERSONNEL STAFF DEV		0	0		0	0	0
8590 000	6690 016		TUPE GRADES 6-12 TIER 2		540,836	540,836		540,836	540,836	0
8590 000	7338 000		COLLEGE READINESS BLOCK GRANT		0	0		117,515	117,515	117,515
8590 000	7405-000		COMMON CORE STANDARDS		0	0		0	0	0
8590 000	7690 000		STRS ON-BEHALF PENSION CONTRIBUTION		4,835,711	4,835,711		4,835,711	4,835,711	0
8590 000	7810 004		TRANSITION PRTNRSHP PROJ - WIT		30,000	30,000		30,000	30,000	0
			TOTAL OTHER STATE REVENUE	5,174,086	8,813,708	13,987,794	5,227,801	10,140,554	15,368,355	1,380,561

D DEFERRED

LOCAL INCOME

Object	Resource		2016-2017 First Interim			2016-2017 Second Interim			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
8625 000	9625-000	COMMUNITY DEVELOPMENT FUNDS			0		17,231	17,231	17,231
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	230,000		230,000	310,000		310,000	80,000
8675 XXX	0000-723	TRANSPORT.SERVICES PARENT PAY	197,858		197,858	197,858		197,858	0
8677 000	9382 000	CA CAREER PATHWAYS		217,513	217,513		217,513	217,513	0
8677 004	0100 038	INT/AGY PRIVATE CONTRACTOR	85,000		85,000	85,000		85,000	0
8677 007	9025 XXX	INT/AG. REV. - ROP TIER III			0			0	0
8677 007	6500 004	COASTAL LEARNING ACADEMY			0			0	0
8677 014	0100 051	ADMIN DEV FEES RSF/SB			0			0	0
8689 001	0100 039	OTHER PARKING FINES-TP			0	1,081		1,081	1,081
8689 001	0100 052	OTHER PARKING FINES-CCA			0	168		168	168
8689 001	0100 054	OTHER PARKING FINES-LCC			0	1,825		1,825	1,825
8689 001	0100 055	OTHER PARKING FINES-SDA			0	1,955		1,955	1,955
8689 050	0000 300	TRANSP FEES-ATHL-TP	100,000		100,000	100,000		100,000	0
8689 100	0000 300	TRANSP FEES-ATHL-LCC	80,000		80,000	80,000		80,000	0
8689 130	0000 300	TRANSP FEES-ATHL-SDA	60,000		60,000	60,000		60,000	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			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 XXX	XXXX XXX	OTHER LOCAL INCOME	532,752		532,752	891,696	500	892,196	359,444
8710 000	6500 001	SP ED, TUITION		37,000	37,000		37,000	37,000	0
8782 000	9025 XXX	ROP COUNTY OFFICE		93,837	93,837		93,837	93,837	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		4,890,615	4,890,615		5,096,768	5,096,768	206,153
					0			0	0
		TOTAL LOCAL REVENUE	1,445,610	5,241,765	6,687,375	1,889,583	5,465,649	7,355,232	667,857
8919 016	0000 000	I/TRANSF SELF INS FD			0			0	0
8919 021	0000 000	TRANSFER FROM BOND FUNDS FOR SOLAR	765,589		765,589	765,589		765,589	0
		SUBTOTAL TRANSFERS	765,589	0	765,589	765,589	0	765,589	0
8980 000	0000 000	UNRESTRICTED CONTRIBUTIONS	(15,756,121)		(15,756,121)	(15,506,039)		(15,506,039)	250,082
8980 000	6500 000	CONTRIBUTION TO SPEC. ED. FOR ENCROACHMENT		11,351,344	11,351,344		11,055,066	11,055,066	(296,278)
8980 000	6512 000	SPED MENTAL HEALTH SERVICES		304,431	304,431		292,578	292,578	(11,853)
8980 000	3410 000	DEPT OF REHAB: WORKABILITY II FDN		34,490	34,490		36,435	36,435	1,945
8980 000	8150 000	CONTRIBUTION TO ROUTINE REPAIR FOR ENCROACH.		3,916,223	3,916,223		3,972,327	3,972,327	56,104
8980 000	6520 000	SPEC ED PROJ WORKABILITY I LEA		15,384	15,384		15,384	15,384	0
8980 000	9025 XXX	CONTRIBUTION TO ROP		134,249	134,249		134,249	134,249	0
8990 000	3310 000	CONTRIBUTION FROM IDEA			0			0	0
8990 000	3312 000	CONTRIBUTION TO IDEA			0			0	0
		SUBTOTAL ENCROACHMENT	(15,756,121)	15,756,121	0	(15,506,039)	15,506,039	0	0
		TOTAL TRANSFERS	(14,990,532)	15,756,121	765,589	(14,740,450)	15,506,039	765,589	0
		TOTAL ALL REVENUE	96,005,713	33,930,558	129,936,271	96,805,656	35,176,534	131,982,190	2,045,919
									0

CERTIFICATED SALARIES

Object	Resource		2016-2017 First Interim			2016-2017 Second Interim			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
1100 000		TEACHERS' SALARIES	47,263,198	9,668,797	56,931,995	47,381,631	9,551,158	56,932,789	794
1100 033		EL STIPEND	0	0	0	0	0	0	0
1200 000		PUPIL SUPPORT: LIBRARIANS GUIDANCE, WELFARE & ATTEND. PHYSICAL & MENTAL HEALTH	4,564,864	298,140	4,863,004	4,661,485	21,365	4,682,850	(180,154)
1300 000		SUPERVISORS, ADMIN: SCHOOL ADMINISTRATORS SUPERINTENDENTS ADMINISTRATORS	4,914,418	1,079,957	5,994,375	4,618,016	1,079,618	5,697,634	(296,741)
1900 000		OTHER CERTIFICATED	845,214	616,344	1,461,558	849,528	592,741	1,442,269	(19,289)
		TOTAL-OBJECT CODE 1000	57,587,694	11,663,238	69,250,932	57,510,660	11,244,882	68,755,542	(495,390)

CLASSIFIED SALARIES

Object	Resource		2016-2017 First Interim			2016-2017 Second Interim			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
2100 000		INSTRUCTIONAL AIDES	1,268,000	3,068,895	4,336,895	1,268,000	2,917,987	4,185,987	(150,908)
2200 000		CLASSIFIED SUPPORT: MAINTENANCE & OPERATIONS INSTR. MEDIA / LIBRARY TRANSPORTATION	6,474,112	1,808,028	8,282,140	6,530,651	1,816,302	8,346,953	64,813
2300 000		SUPERVISORS AND ADMINISTRATORS' SALARIES	1,224,143	245,279	1,469,422	1,346,565	261,988	1,608,553	139,131
2400 000		CLERICAL & OFFICE PERSONNEL	5,974,618	336,650	6,311,268	5,863,405	336,380	6,199,785	(111,483)
2900 000		OTHER CLASSIFIED	559,735	1,700	561,435	629,684	1,700	631,384	69,949
		TOTAL-OBJECT CODE 2000	15,500,608	5,460,552	20,961,160	15,638,305	5,334,357	20,972,662	11,502

EMPLOYEE BENEFITS

Object	Resource		2016-2017 First Interim			2016-2017 Second Interim			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
3100 000		STATE TEACHERS' RETIREMENT SYS	6,541,619	6,181,042	12,722,661	6,549,485	6,103,625	12,653,110	(69,551)
3200 000		PUBLIC EMPLOYEE RETIREMENT SYS	1,970,700	656,100	2,626,800	2,036,407	648,487	2,684,894	58,094
3311/2 000		SOCIAL SECURITY	974,817	338,378	1,313,195	988,997	334,787	1,323,784	10,589
3321/2 000		MEDICARE	1,062,149	247,836	1,309,985	1,061,171	238,784	1,299,955	(10,030)
3400 000		INC PROTCT+CERT DNTAL+LIFE	812,743	210,510	1,023,253	2,377,031	563,239	2,940,270	1,917,017
3500 000		UNEMPLOYMENT INSURANCE	36,640	8,392	45,032	36,521	8,229	44,750	(282)
3600 000		WORKERS' COMPENSATION	1,506,018	347,032	1,853,050	1,515,964	339,655	1,855,619	2,569
3700 000		RETIREE BENEFITS (H & W)	530,337	125,777	656,114	491,846	114,805	606,651	(49,463)
3800 000		PERS REDUCTION	0	0	0	0	0	0	0
3900 000		FLEX ACCOUNTS	4,293,170	1,405,311	5,698,481	2,704,429	1,264,527	3,968,956	(1,729,525)
		TOTAL-OBJECT CODE 3000	17,728,193	9,520,378	27,248,571	17,761,851	9,616,138	27,377,989	129,418

BOOKS AND SUPPLIES

Object	Resource		2016-2017 First Interim			2016-2017 Second Interim			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
4100 000		TEXTBOOKS (7-8 + 9-12)	0	340,000	340,000	0	340,000	340,000	0
4200 000		BOOKS OTHER THAN TEXTBOOKS	2,813	60,700	63,513	2,813	60,700	63,513	0
4300 000		MATERIALS & SUPPLIES LOTTERY INSTRUCTIONAL MTRLS OTHER SUPPLIES PUPIL TRANSPORTATION SUPPLIES GIFTS & DONATIONS	2,354,353	2,354,549	4,708,902	2,497,603	2,378,173	4,875,776	166,874
4300 999		ESTIMATED UNSPENT	0	0	0	0	0	0	0
4400 000		NON-CAPITALIZED EQUIP (under \$5,000)	632,717	694,378	1,327,095	683,308	620,766	1,304,074	(23,021)
		TOTAL-OBJECT CODE 4000	2,989,883	3,449,627	6,439,510	3,183,724	3,399,639	6,583,363	143,853

SERVICES AND OPERATING EXPENSES

Object	Resource		2016-2017 First Interim			2016-2017 Second Interim			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
5100 000		SUBAGREEMENT FOR SERVICES	424,000	1,178,554	1,602,554	424,000	1,628,995	2,052,995	450,441
5200 000		TRAVEL/CONFERENCES/INSERVICE TRNG	411,612	134,913	546,525	411,612	143,450	555,062	8,537
5300 000		DISTRICT DUES & MEMBERSHIP	88,650	150	88,800	88,650	150	88,800	0
5400 000		INSURANCE	621,156	0	621,156	621,156	0	621,156	0
5500 000		UTILITIES	2,749,900	0	2,749,900	2,749,900	0	2,749,900	0
5600 000		RENTALS, LEASES & REPAIRS	595,879	335,589	931,468	595,879	377,820	973,699	42,231
5700 000		INTER-PROGRAM SERVICES	(80,500)	51,000	(29,500)	(80,500)	51,000	(29,500)	0
5800 000		PROF./CONSULTING & OTHER SERVICES & OPERATING EXPENSES, INSTRUCTIONAL CONSULT. & LECT.	3,230,124	3,454,050	6,684,174	3,283,124	3,363,272	6,646,396	(37,778)
5900 000		COMMUNICATIONS: VOICE, DATA & POSTAGE	403,500	11,530	415,030	403,500	11,530	415,030	0
		TOTAL-OBJECT CODE 5000	8,444,321	5,165,786	13,610,107	8,497,321	5,576,217	14,073,538	463,431

CAPITAL OUTLAY

Object	Resource		2016-2017 First Interim			2016-2017 Second Interim			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
6100 000		SITES & IMPROVEMENT OF SITE	8,772	0	8,772	8,772	145,004	153,776	145,004
6200 000		IMPROVEMENT	0	0	0	0	1,105,817	1,105,817	1,105,817
6400 000		EQUIPMENT	44,000	0	44,000	44,000	0	44,000	0
6500 000		EQUIPMENT REPLACEMENT	500	5,000	5,500	500	5,000	5,500	0
		TOTAL-OBJECT CODE 6000	53,272	5,000	58,272	53,272	1,255,821	1,309,093	1,250,821

OTHER OUTGO

Object	Resource		2016-2017 First Interim			2016-2017 Second Interim			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	0	0	0	17,593	17,593	17,593
7142 000	6500 000	SPED OTH TUIT-X COST	0	408,941	408,941	0	408,941	408,941	0
7142 000	6500 001	OTHER TUITION & SPEC. ED EXCESS COS	0	43,100	43,100	0	43,100	43,100	0
7142 000	6512 000	SPED MENTAL HEALTH OTH TUIT-X COST	0	197,736	197,736	0	197,736	197,736	0
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	(305,903)	305,903	0	(371,814)	371,814	0	0
7350 011	XXXX XXX	ADULT ED INDIRECT - FUND 11-00	0	0	0	0	0	0	0
7350 013	XXXX XXX	FOOD SERVICE INDIRECT FD 13-00	(131,014)	0	(131,014)	(131,014)	0	(131,014)	0
7438 000	XXXX XXX	SOLAR PROJ DEBT SVC INT	822,231	0	822,231	822,231	0	822,231	0
7439 000	XXXX XXX	SOLAR PROJ OTH DEBT SVC PRINC.	765,589	0	765,589	765,589	0	765,589	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	1,180,903	955,680	2,136,583	1,114,992	1,039,184	2,154,176	17,593
		TOTAL-ALL EXPENDITURES	103,484,874	36,220,261	139,705,135	103,760,125	37,466,238	141,226,363	
		GRAND TOTAL-ALL EXPENDITURES	103,484,874	36,220,261	139,705,135	103,760,125	37,466,238	141,226,363	

General Fund Revenue & Expenditures - 2016-2017 2nd Interim Budget
 Business Services Division
 Finance Department
Summary of Changes

Income:

	<u>First Interim</u>	<u>Second Interim</u>	<u>Summary of Changes</u>	
LCFF/Revenue Limit	104,187,835	104,234,773	46,938	* \$36K State Aid
Federal	4,307,678	4,258,241	(49,437)	* <\$76K> IDEA
Other State	13,987,794	15,368,355	1,380,561	* \$1.17M Prop 39 California Clean Energy Jobs Act * \$118K College Readiness Block Grant * \$69K Lottery - Prior Year
Local	6,687,375	7,355,232	667,857	* \$359K Donations, College Testing, etc. * \$206K Special Ed Revenue * \$80K Interest Income
Transfers	765,589	765,589	-	
Encroachment	(15,756,121)	(15,506,039)	250,082	* \$296K Special Ed Contribution Decrease * <\$56K> Routine Restricted Maintenance Contribution Increase
Total	129,936,271	131,982,190	2,045,919	

General Fund Revenue & Expenditures - 2016-2017 2nd Interim Budget
 Business Services Division
 Finance Department
Summary of Changes

Expenditures:

	<u>First Interim</u>	<u>Second Interim</u>	<u>Summary of Changes</u>
Certificated Salaries	69,250,932	68,755,542	(495,390) * <\$176K> Superintendent salary moved from Certificated Salary to Classified Salary * <\$276K> 3.0 FTE Special Ed District Mental Health Provider Positions not filled, budget moved to Services & Operating Expenses <\$70K> TUPE Adjustment to Supplies
Classified Salaries	20,961,160	20,972,662	11,502 * \$121K Superintendent salary moved to Classified Salary * <\$120K> Special Ed Instructional Aide Vacancies
Benefits	27,248,571	27,377,989	129,418 * Benefit Cost Adjustments
Books & Supplies	6,439,510	6,583,363	143,853 * \$149K Donations, College Testing, etc. * \$72K TUPE Adjustment from Salaries/Benefits * \$61 K College Readiness Block Grant * <\$42K> Educator Effectiveness Budget Transfers * <\$44K> NCLB Title 1 Budget Transfers * <\$71K> California Career Pathways Trust Budget Transfers
Services & Operating Expenses	13,610,107	14,073,538	463,431 * \$290K Special Ed District Mental Health Provider Services from positions not filled * \$196K Special Ed Non-Public Schools * \$45K College Readiness Block Grant * <\$76K> IDEA Non-Public Schools
Capital Outlay	58,272	1,309,093	1,250,821 * \$1.25M Prop 39 California Clean Energy Jobs Act
Other Outgo	2,136,583	2,154,176	17,593 *
Total	139,705,135	141,226,363	1,521,228