

# San Dieguito Union High School District

## INFORMATION REGARDING BOARD AGENDA ITEM

**TO:** BOARD OF TRUSTEES

**DATE OF REPORT:** June 1, 2017

**BOARD MEETING DATE:** June 8, 2017

**PREPARED BY:** Delores Perley, Chief Financial Officer

**SUBMITTED BY:** Eric R. Dill, Superintendent

**SUBJECT:** ADOPTION OF THE 2016-17 SPRING REVISION DISTRICT BUDGET

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### EXECUTIVE SUMMARY

During the current fiscal year, the administration has taken a revised budget to the Board three times since the adoption in June. The First Interim, and Second Interim reports are required by state law. The Spring Revision is presented to update the Board on changes that have occurred since Second Interim and to project year-end General Fund revenue, expense, and ending balances. Although the Spring Revision includes the most recent data available, actual 2016-17 income and expenditure information will not be confirmed until the books are closed on the current fiscal year in September.

With respect to income, Local Control Funding Formula (LCFF) and Property Tax estimates have remained fairly stable throughout the year. The Property Tax receipts through April are tracking a little higher than the current estimates, but any increase at the end of the year will be offset by state aid for LCFF. Local revenue has increased as donations and other local revenue sources are budgeted as they are received.

Expenditures have increased by \$286K overall primarily due to the additional local revenue received. We budget the revenue and associated expenses as this funding is received. While we expect to realize additional savings at year-end from unspent balances in both unrestricted and restricted funds, it is difficult to estimate at this time until actual expenditures are finalized.

The projected ending balance at Spring Revision shows a slight increase from utility savings. The restricted deficit is due to the expenditure of restricted funds carried over from prior years.

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

### RECOMMENDATION:

It is recommended that the Board adopt the 2016-17 Spring Revision District Budget, as shown in the attached supplement.

### FUNDING SOURCE:

Not applicable.

## General Fund Revenue & Expenditures - 2016-2017 Spring Revision

	2016-2017 Second Interim			2016-2017 Spring Revision			Change
	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
<b>PROJECTED INCOME</b>							
LCFF/Revenue Limit / Property Tax	103,726,243	508,530	104,234,773	103,726,243	508,530	104,234,773	0
Federal Income	702,479	3,555,762	4,258,241	702,479	3,555,762	4,258,241	0
Other State Income	5,227,801	10,140,554	15,368,355	5,227,801	10,140,554	15,368,355	0
Local Income	1,889,583	5,465,649	7,355,232	2,259,912	5,465,899	7,725,811	370,579
Transfers	765,589	0	765,589	765,589	0	765,589	0
Encroachment	(15,506,039)	15,506,039	0	(15,539,474)	15,539,474	0	0
<b>TOTAL PROJECTED INCOME</b>	<b>96,805,656</b>	<b>35,176,534</b>	<b>131,982,190</b>	<b>97,142,550</b>	<b>35,210,219</b>	<b>132,352,769</b>	370,579
<b>PROJECTED EXPENDITURES</b>							
Certificated Salaries	57,510,660	11,244,882	68,755,542	57,579,600	11,244,882	68,824,482	68,940
Classified Salaries	15,638,305	5,334,357	20,972,662	15,724,461	5,334,357	21,058,818	86,156
Benefits	17,761,851	9,616,138	27,377,989	17,785,284	9,616,138	27,401,422	23,433
Books & Supplies	3,183,724	3,399,639	6,583,363	3,321,271	3,358,114	6,679,385	96,022
Services & Operating Expenses	8,497,321	5,576,217	14,073,538	8,421,459	5,660,967	14,082,426	8,888
Capital Outlay	53,272	1,255,821	1,309,093	53,272	1,255,821	1,309,093	0
Other Outgo	1,114,992	1,039,184	2,154,176	1,124,532	1,029,644	2,154,176	0
<b>TOTAL PROJECTED EXPENDITURES</b>	<b>103,760,125</b>	<b>37,466,238</b>	<b>141,226,363</b>	<b>104,009,879</b>	<b>37,499,923</b>	<b>141,509,802</b>	283,439
Estimated Unspent	0	0	0	0	0	0	0
Expenditures (over/under) Revenue	(6,954,469)	(2,289,704)	(9,244,173)	(6,867,329)	(2,289,704)	(9,157,033)	87,140
<b>FUND BALANCE, RESERVES:</b>							
<b>Beginning Balance - July 1</b>	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
<b>Projected Ending Balance - June 30</b>	16,416,329	0	16,416,329	16,503,469	0	16,503,469	87,140
<b>COMPONENTS OF THE ENDING BALANCE:</b>							
<b><i>Nonspendable:</i></b>							
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
<b><i>Restricted:</i></b>							
Reserve for categorical programs		0	0		0	0	0
<b><i>Assigned:</i></b>							
Basic Aid Reserve	5,579,716		5,579,716	0		0	(5,579,716)
			0			0	0
<b><i>Unassigned:</i></b>							
Recommended Min Reserve (4.5%)	6,355,186		6,355,186	6,367,941		6,367,941	12,755
<b>Total Components</b>	<b>12,115,902</b>	<b>0</b>	<b>12,115,902</b>	<b>6,548,941</b>	<b>0</b>	<b>6,548,941</b>	(5,566,961)
RESERVE FOR ECONOMIC UNCERTAINTIES	4,300,427	0	4,300,427	9,954,528	0	9,954,528	5,654,101
	3.05%	0.00%	3.05%	7.03%	0.00%	7.03%	3.99%

LCFF/REVENUE LIMIT SOURCES

Object	Resource	2016-2017 Second Interim			2016-2017 Spring Revision			Change
		UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
8011	STATE AID	4,470,477	0	4,470,477	4,470,477	0	4,470,477	0
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	(35,807)		(35,807)	(35,807)		(35,807)	0
8044	SUPPLEMENTAL TAXES	0		0	0		0	0
8045	ED REV AUGMENT FUNDS(ERAF)	0		0	0		0	0
8046	SUPPL ED REV AUGMENT FUNDS(SERAF)	0		0	0		0	0
8047	COMMUNITY REDEVELOPMENT FUNDS	13,548		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		508,530	508,530		508,530	508,530	0
	<b>TOTAL LCFF/REVENUE LIMIT SOURCES</b>	<b>103,726,243</b>	<b>508,530</b>	<b>104,234,773</b>	<b>103,726,243</b>	<b>508,530</b>	<b>104,234,773</b>	<b>0</b>



**OTHER STATE INCOME**

Object	Resource		2016-2017 Second Interim			2016-2017 Spring Revision			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
8590 000	0000 000		0		0	0		0	0
8590 002	0000 000		23,537		23,537	23,537		23,537	0
8590 006	0000 012		0		0	0		0	0
8590 000	0000 024		0		0	0		0	0
8550 000	0000-000		3,466,086		3,466,086	3,466,086		3,466,086	0
8590 000	09XX 000		0		0	0		0	0
8560 000	1100 000		1,708,000		1,708,000	1,708,000		1,708,000	0
8560-002	1100 000		30,178		30,178	30,178		30,178	0
8590 000	6230 000			1,165,481	1,165,481		1,165,481	1,165,481	0
8560 000	6264 000			0	0		0	0	0
8560 000	6300 000			500,200	500,200		500,200	500,200	0
8560 002	6300 000			39,268	39,268		39,268	39,268	0
8590 000	6387 000			197,197	197,197		197,197	197,197	0
8590 001	6387 000	D		838,240	838,240		838,240	838,240	0
8590 002	6387 000			838,239	838,239		838,239	838,239	0
8590 000	6500 000			0	0		0	0	0
8590 000	6500 000			0	0		0	0	0
8590 000	6500 009			0	0		0	0	0
8590 000	6512 000			735,278	735,278		735,278	735,278	0
8590 003	6512 000			0	0		0	0	0
8590 000	6520 000			302,589	302,589		302,589	302,589	0
8590 000	6530 000			0	0		0	0	0
8590 000	6535 000			0	0		0	0	0
8590 000	6690 016			540,836	540,836		540,836	540,836	0
8590 000	7338 000			117,515	117,515		117,515	117,515	0
8590 000	7405-000			0	0		0	0	0
8590 000	7690 000			4,835,711	4,835,711		4,835,711	4,835,711	0
8590 000	7810 004			30,000	30,000		30,000	30,000	0
<b>TOTAL OTHER STATE REVENUE</b>			<b>5,227,801</b>	<b>10,140,554</b>	<b>15,368,355</b>	<b>5,227,801</b>	<b>10,140,554</b>	<b>15,368,355</b>	<b>0</b>

D DEFERRED

LOCAL INCOME

Object	Resource		2016-2017 Second Interim			2016-2017 Spring Revision			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
8625 000	9625-000	COMMUNITY DEVELOPMENT FUNDS		17,231	17,231		17,231	17,231	0
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	310,000		310,000	310,000		310,000	0
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	1,081		1,081	1,081		1,081	0
8689 001	0100 052	OTHER PARKING FINES-CCA	168		168	168		168	0
8689 001	0100 054	OTHER PARKING FINES-LCC	1,825		1,825	1,825		1,825	0
8689 001	0100 055	OTHER PARKING FINES-SDA	1,955		1,955	1,955		1,955	0
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	891,696	500	892,196	1,262,025	750	1,262,775	370,579
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		5,096,768	5,096,768		5,096,768	5,096,768	0
					0			0	0
		<b>TOTAL LOCAL REVENUE</b>	<b>1,889,583</b>	<b>5,465,649</b>	<b>7,355,232</b>	<b>2,259,912</b>	<b>5,465,899</b>	<b>7,725,811</b>	<b>370,579</b>
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
		<b>SUBTOTAL TRANSFERS</b>	<b>765,589</b>	<b>0</b>	<b>765,589</b>	<b>765,589</b>	<b>0</b>	<b>765,589</b>	<b>0</b>
8980 000	0000 000	UNRESTRICTED CONTRIBUTIONS	(15,506,039)		(15,506,039)	(15,539,474)		(15,539,474)	(33,435)
8980 000	6500 000	CONTRIBUTION TO SPEC. ED. FOR ENCROACHMENT		11,055,066	11,055,066		11,087,871	11,087,871	32,805
8980 000	6512 000	SPED MENTAL HEALTH SERVICES		292,578	292,578		293,208	293,208	630
8980 000	8150 000	CONTRIBUTION TO ROUTINE REPAIR FOR ENCROACH.		3,972,327	3,972,327		3,972,327	3,972,327	0
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
8980 000	3410 000	DEPT OF REHAB: WORKABILITY II FDN		36,435	36,435		36,435	36,435	0
8990 000	3310 000	CONTRIBUTION FROM IDEA			0			0	0
8990 000	3312 000	CONTRIBUTION TO IDEA			0			0	0
		<b>SUBTOTAL ENCROACHMENT</b>	<b>(15,506,039)</b>	<b>15,506,039</b>	<b>0</b>	<b>(15,539,474)</b>	<b>15,539,474</b>	<b>0</b>	<b>0</b>
		<b>TOTAL TRANSFERS</b>	<b>(14,740,450)</b>	<b>15,506,039</b>	<b>765,589</b>	<b>(14,773,885)</b>	<b>15,539,474</b>	<b>765,589</b>	<b>0</b>
		<b>TOTAL ALL REVENUE</b>	<b>96,805,656</b>	<b>35,176,534</b>	<b>131,982,190</b>	<b>97,142,550</b>	<b>35,210,219</b>	<b>132,352,769</b>	<b>370,579</b>
									<b>0</b>

**CERTIFICATED SALARIES**

Object	Resource		2016-2017 Second Interim			2016-2017 Spring Revision			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
1100 000		TEACHERS' SALARIES	47,381,631	9,551,158	56,932,789	47,460,571	9,551,158	57,011,729	78,940
1100 033		EL STIPEND	0	0	0	0	0	0	0
1200 000		PUPIL SUPPORT: LIBRARIANS GUIDANCE, WELFARE & ATTEND. PHYSICAL & MENTAL HEALTH	4,661,485	21,365	4,682,850	4,661,485	21,365	4,682,850	0
1300 000		SUPERVISORS, ADMIN: SCHOOL ADMINISTRATORS SUPERINTENDENTS ADMINISTRATORS	4,618,016	1,079,618	5,697,634	4,618,016	1,079,618	5,697,634	0
1900 000		OTHER CERTIFICATED	849,528	592,741	1,442,269	839,528	592,741	1,432,269	(10,000)
		<b>TOTAL-OBJECT CODE 1000</b>	<b>57,510,660</b>	<b>11,244,882</b>	<b>68,755,542</b>	<b>57,579,600</b>	<b>11,244,882</b>	<b>68,824,482</b>	<b>68,940</b>

**CLASSIFIED SALARIES**

Object	Resource		2016-2017 Second Interim			2016-2017 Spring Revision			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
2100 000		INSTRUCTIONAL AIDES	1,268,000	2,917,987	4,185,987	1,268,000	2,917,987	4,185,987	0
2200 000		CLASSIFIED SUPPORT: MAINTENANCE & OPERATIONS INSTR. MEDIA / LIBRARY TRANSPORTATION	6,530,651	1,816,302	8,346,953	6,544,385	1,816,302	8,360,687	13,734
2300 000		SUPERVISORS AND ADMINISTRATORS' SALARIES	1,346,565	261,988	1,608,553	1,346,565	261,988	1,608,553	0
2400 000		CLERICAL & OFFICE PERSONNEL	5,863,405	336,380	6,199,785	5,876,996	336,380	6,213,376	13,591
2900 000		OTHER CLASSIFIED	629,684	1,700	631,384	688,515	1,700	690,215	58,831
		<b>TOTAL-OBJECT CODE 2000</b>	<b>15,638,305</b>	<b>5,334,357</b>	<b>20,972,662</b>	<b>15,724,461</b>	<b>5,334,357</b>	<b>21,058,818</b>	<b>86,156</b>



**EMPLOYEE BENEFITS**

Object	Resource		2016-2017 Second Interim			2016-2017 Spring Revision			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
3100 000		STATE TEACHERS' RETIREMENT SYS	6,549,485	6,103,625	12,653,110	6,557,851	6,103,625	12,661,476	8,366
3200 000		PUBLIC EMPLOYEE RETIREMENT SYS	2,036,407	648,487	2,684,894	2,040,521	648,487	2,689,008	4,114
3311/2 000		SOCIAL SECURITY	988,997	334,787	1,323,784	994,154	334,787	1,328,941	5,157
3321/2 000		MEDICARE	1,061,171	238,784	1,299,955	1,063,334	238,784	1,302,118	2,163
3400 000		INC PROTCT+CERT DNTAL+LIFE	2,377,031	563,239	2,940,270	2,377,171	563,239	2,940,410	140
3500 000		UNEMPLOYMENT INSURANCE	36,521	8,229	44,750	36,597	8,229	44,826	76
3600 000		WORKERS' COMPENSATION	1,515,964	339,655	1,855,619	1,519,109	339,655	1,858,764	3,145
3700 000		RETIREE BENEFITS (H & W)	491,846	114,805	606,651	492,118	114,805	606,923	272
3800 000		PERS REDUCTION	0	0	0	0	0	0	0
3900 000		FLEX ACCOUNTS	2,704,429	1,264,527	3,968,956	2,704,429	1,264,527	3,968,956	0
		<b>TOTAL-OBJECT CODE 3000</b>	<b>17,761,851</b>	<b>9,616,138</b>	<b>27,377,989</b>	<b>17,785,284</b>	<b>9,616,138</b>	<b>27,401,422</b>	<b>23,433</b>

**BOOKS AND SUPPLIES**

Object	Resource		2016-2017 Second Interim			2016-2017 Spring Revision			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	1,563	60,700	62,263	(1,250)
4300 000		MATERIALS & SUPPLIES	2,497,603	2,378,173	4,875,776	2,506,811	2,336,001	4,842,812	(32,964)
		LOTTERY INSTRUCTIONAL MTRLS							
		OTHER SUPPLIES							
		PUPIL TRANSPORTATION SUPPLIES							
		GIFTS & DONATIONS							
4300 999		ESTIMATED UNSPENT	0	0	0	0	0	0	0
4400 000		NON-CAPITALIZED EQUIP (under \$5,000)	683,308	620,766	1,304,074	812,897	621,413	1,434,310	130,236
		<b>TOTAL-OBJECT CODE 4000</b>	<b>3,183,724</b>	<b>3,399,639</b>	<b>6,583,363</b>	<b>3,321,271</b>	<b>3,358,114</b>	<b>6,679,385</b>	<b>96,022</b>

**SERVICES AND OPERATING EXPENSES**

Object	Resource		2016-2017 Second Interim			2016-2017 Spring Revision			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
5100 000		SUBAGREEMENT FOR SERVICES	424,000	1,628,995	2,052,995	424,000	1,626,139	2,050,139	(2,856)
5200 000		TRAVEL/CONFERENCES/INSERVICE TRNG	411,612	143,450	555,062	363,499	143,450	506,949	(48,113)
5300 000		DISTRICT DUES & MEMBERSHIP	88,650	150	88,800	88,480	150	88,630	(170)
5400 000		INSURANCE	621,156	0	621,156	621,156	0	621,156	0
5500 000		UTILITIES	2,749,900	0	2,749,900	2,629,900	0	2,629,900	(120,000)
5600 000		RENTALS, LEASES & REPAIRS	595,879	377,820	973,699	644,499	417,820	1,062,319	88,620
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.	3,283,124	3,363,272	6,646,396	3,351,975	3,410,878	6,762,853	116,457
5900 000		COMMUNICATIONS: VOICE, DATA & POSTAGE	403,500	11,530	415,030	378,450	11,530	389,980	(25,050)
		<b>TOTAL-OBJECT CODE 5000</b>	<b>8,497,321</b>	<b>5,576,217</b>	<b>14,073,538</b>	<b>8,421,459</b>	<b>5,660,967</b>	<b>14,082,426</b>	<b>8,888</b>

**CAPITAL OUTLAY**

Object	Resource		2016-2017 Second Interim			2016-2017 Spring Revision			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
6100 000		SITES & IMPROVEMENT OF SITE	8,772	145,004	153,776	8,772	145,004	153,776	0
6200 000		IMPROVEMENT	0	1,105,817	1,105,817	0	1,105,817	1,105,817	0
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
		<b>TOTAL-OBJECT CODE 6000</b>	<b>53,272</b>	<b>1,255,821</b>	<b>1,309,093</b>	<b>53,272</b>	<b>1,255,821</b>	<b>1,309,093</b>	<b>0</b>

**OTHER OUTGO**

Object	Resource		2016-2017 Second Interim			2016-2017 Spring Revision			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	17,593	17,593	0	17,593	17,593	0
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	(371,814)	371,814	0	(362,274)	362,274	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
		<b>TOTAL-OBJECT CODE 7000</b>	<b>1,114,992</b>	<b>1,039,184</b>	<b>2,154,176</b>	<b>1,124,532</b>	<b>1,029,644</b>	<b>2,154,176</b>	<b>0</b>
		<b>TOTAL-ALL EXPENDITURES</b>	<b>103,760,125</b>	<b>37,466,238</b>	<b>141,226,363</b>	<b>104,009,879</b>	<b>37,499,923</b>	<b>141,509,802</b>	
		<b>GRAND TOTAL-ALL EXPENDITURES</b>	<b>103,760,125</b>	<b>37,466,238</b>	<b>141,226,363</b>	<b>104,009,879</b>	<b>37,499,923</b>	<b>141,509,802</b>	

**General Fund Revenue & Expenditures - 2016-2017 Spring Revision**  
 Business Services Division  
 Finance Department  
**Summary of Changes**

**Income:**

	<u>Second Interim</u>	<u>Spring Revision</u>	<u>Summary of Changes</u>
LCFF/Revenue Limit	104,234,773	104,234,773	- * \$
Federal	4,258,241	4,258,241	- * \$
Other State	15,368,355	15,368,355	- * \$ * \$ * \$
Local	7,355,232	7,725,811	370,579 * \$ 238K Donations, College Testing, ASB, etc. * \$130K Emergency Response - OC Fire
Transfers	765,589	765,589	-
Encroachment	(15,506,039)	(15,539,474)	(33,435) * <\$33K > Special Ed Contribution Increase
<b>Total</b>	<b>131,982,190</b>	<b>132,352,769</b>	<b>370,579</b>

**General Fund Revenue & Expenditures - 2016-2017 Spring Revision**  
 Business Services Division  
 Finance Department  
**Summary of Changes**

**Expenditures:**

	<u>Second Interim</u>	<u>Spring Revision</u>	<u>Summary of Changes</u>
Certificated Salaries	68,755,542	68,824,482	68,940 * \$51K Admin Services School Business/Extra-Curricular (budget transfer from other areas) * \$20K Donations, ASB for School Business/Extra-Curricular
Classified Salaries	20,972,662	21,058,818	86,156 * \$84K Donations, ASB for Hourly Wages *
Benefits	27,377,989	27,401,422	23,433 * Corresponding benefits
Books & Supplies	6,583,363	6,679,385	96,022 * \$111K Donations, ASB, College Testing, etc. * \$31K Emergency Response - OC Fire * <\$40K> Routine Restricted Maintenance
Services & Operating Expenses	14,073,538	14,082,426	8,888 * \$95K Emergency Response - OC Fire * \$40K Routine Restricted Maintenance * <\$120K> Utilities
Capital Outlay	1,309,093	1,309,093	- *
Other Outgo	2,154,176	2,154,176	- *
<b>Total</b>	<b>141,226,363</b>	<b>141,509,802</b>	<b>283,439</b>