

# San Dieguito Union High School District

## INFORMATION REGARDING BOARD AGENDA ITEM

**TO:** BOARD OF TRUSTEES

**DATE OF REPORT:** September 6, 2017

**BOARD MEETING DATE:** September 14, 2017

**PREPARED BY:** Delores Perley, Chief Financial Officer  
Tina Douglas, Assoc. Supt. of Business Services

**SUBMITTED BY:** Eric Dill, Superintendent

**SUBJECT:** CERTIFICATION OF THE 2016-17 UNAUDITED ACTUAL  
INCOME AND EXPENDITURES

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### EXECUTIVE SUMMARY

The Board of Trustees adopted the 2016-17 budget on June 30, 2016 for the General Fund and Special Funds. Since that time the General Fund has been presented three times, (First Interim, Second Interim, and Spring Revision). This agenda item provides a comparison of the 2016-17 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 third 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 2016-17 between the General Fund Spring Budget Revision and Unaudited Actual balances for income, expenditures and the ending fund balance. The unrestricted ending balance for 2016-17 [and the beginning balance for 2017-18] has increased by \$6.3 Million; \$2.7 Million restricted and \$3.6 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 2016-17, the ending balance includes an assignment for the donation carryover amount of \$938,721; 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 decreased overall due to lower 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 2017-18.

#### *State Income*

State Income had a slight increase overall due to the Prop 39 Clean Energy Funding and Lottery revenue. These increases were offset by a decrease in one-time State revenue and revenue that will carryover to 2017-18 in the CTE Incentive Grant and Tobacco Use and Preventive Education (TUPE) Grant. These funds will continue to cover expenses in these programs in 2017-18. 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 \$5.1 Million in the general fund and smaller amounts in other funds with STRS expenses. The revenue and expenses for STRS on-behalf were \$297K higher than budgeted.

#### *Local Income*

Local Income increased by \$1.8M from donations, college testing fees, and facilities usage. 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. Other increases in Local Income include an increase to the anticipated revenue for salary reimbursements, E-rate discounts, and interest earned.

#### *Encroachment*

The contribution for Special Ed decreased by \$884K due to additional revenue received and savings in classified staffing costs. Salary expenses were budgeted during the year to allow for changes in student need and additional staffing costs related to students transitioning to district and local programs from Non-Public Schools and Residential Treatment Centers. The Special Ed Maintenance of Effort has been maintained, ensuring that the same level of funding and services are provided each year, per student. This decrease in contribution was partially offset by an increase in the contribution to ROP. The county office eliminated the ROP funding to districts. The district continues to operate this program with a contribution from the unrestricted general fund.

#### *Certificated Salaries*

The increase in certificated salaries is due to the disbursement of the insurance waiver funds. The costs for salaries and benefits are offset by a transfer from fund 67-16.

#### *Classified Salaries*

The decrease in classified salaries is \$866K. Savings of \$544K was from Special Ed staffing. An additional \$313K in Maintenance and Operations department salary savings was due to vacancies.

#### *Benefits*

The increase to benefits is \$297K for the state STRS contribution on-behalf of the district. This is shown as a restricted expense and is offset by restricted state revenue, as discussed above. Additional savings in benefits is associated with the salary savings.

#### *Books and Supplies*

A decrease of \$2.2M 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 with Unaudited Actuals.

*Services and Operating Expenses*

A decrease in the Services and Operating Expenses is due to restricted program carryover balances. These carryover amounts will be included in the 2017-18 budget at First Interim. There were also decreases in postage, computer licensing, travel and private contractor field trips.

*Components of the Ending Balance*

The District has met the Board's recommendation of maintaining a 4.5% minimum reserve. In addition to the Board's 4.5% requirement, the Reserve for Economic Uncertainties is 5.21%. 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 \$938K for carryover amounts in the unrestricted General Fund, and \$2.7M in restricted ending carryover balances. The 2017-18 First Interim Expenditure Budgets will be increased to reflect these costs.

**RECOMMENDATION:**

It is recommended that the Board certify the 2016-17 Unaudited Actual Income and Expenditures, as shown in the attached supplements.

**FUNDING SOURCE:**

N/A

## General Fund Revenue & Expenditures - 2016-2017 Unaudited Actuals

	2016-2017 Spring Revision			2016-2017 Unaudited Actuals			Change
	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
<b>PROJECTED INCOME</b>							
LCFF/Revenue Limit / Property Tax	103,726,243	508,530	104,234,773	103,476,767	584,674	104,061,441	(173,332)
Federal Income	702,479	3,555,762	4,258,241	686,724	3,477,123	4,163,847	(94,394)
Other State Income	5,227,801	10,140,554	15,368,355	5,097,380	10,275,866	15,373,246	4,891
Local Income	2,259,912	5,465,899	7,725,811	4,556,845	5,650,109	10,206,954	2,481,143
Transfers	765,589	0	765,589	1,426,017	0	1,426,017	660,428
Encroachment	(15,539,474)	15,539,474	0	(15,251,066)	15,251,066	0	0
<b>TOTAL PROJECTED INCOME</b>	<b>97,142,550</b>	<b>35,210,219</b>	<b>132,352,769</b>	<b>99,992,668</b>	<b>35,238,837</b>	<b>135,231,506</b>	2,878,737
<b>PROJECTED EXPENDITURES</b>							
Certificated Salaries	57,579,600	11,244,882	68,824,482	57,786,905	11,482,477	69,269,382	444,900
Classified Salaries	15,724,461	5,334,357	21,058,818	15,368,883	4,824,026	20,192,909	(865,909)
Benefits	17,785,284	9,616,138	27,401,422	17,991,570	9,510,761	27,502,331	100,909
Books & Supplies	3,321,271	3,358,114	6,679,385	3,462,556	1,048,054	4,510,609	(2,168,776)
Services & Operating Expenses	8,421,459	5,660,967	14,082,426	7,343,741	5,519,203	12,862,944	(1,219,482)
Capital Outlay	53,272	1,255,821	1,309,093	44,910	1,362,945	1,407,855	98,762
Other Outgo	1,124,532	1,029,644	2,154,176	1,253,038	1,086,364	2,339,402	185,226
<b>TOTAL PROJECTED EXPENDITURES</b>	<b>104,009,879</b>	<b>37,499,923</b>	<b>141,509,802</b>	<b>103,251,603</b>	<b>34,833,828</b>	<b>138,085,431</b>	(3,424,371)
Estimated Unspent	0	0	0	0	0	0	0
Expenditures (over/under) Revenue	(6,867,329)	(2,289,704)	(9,157,033)	(3,258,935)	405,009	(2,853,926)	6,303,107
<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>	16,503,469	0	16,503,469	20,111,863	2,694,713	22,806,576	6,303,107
<b>COMPONENTS OF THE ENDING BALANCE:</b>							
<b><i>Nonspendable:</i></b>							
Revolving Cash Fund 9130	180,000		180,000	175,354		175,354	(4,646)
Stores Inventory 9320	1,000		1,000	207		207	(793)
Prepaid Expenses 9330	0		0	4,543		4,543	4,543
<b><i>Restricted:</i></b>							
Reserve for categorical programs		0	0		2,694,713	2,694,713	2,694,713
<b><i>Assigned:</i></b>							
Basic Aid Reserve	5,579,716		5,579,716	5,579,716		5,579,716	0
Donation Carryover			0	938,721		938,721	938,721
<b><i>Unassigned:</i></b>							
Recommended Min Reserve (4.5%)	6,367,941		6,367,941	6,213,844		6,213,844	(154,097)
<b>Total Components</b>	<b>12,128,657</b>	<b>0</b>	<b>12,128,657</b>	<b>12,912,385</b>	<b>2,694,713</b>	<b>15,607,099</b>	3,478,442
RESERVE FOR ECONOMIC UNCERTAINTIES	4,374,812	0	4,374,812	7,199,478	0	7,199,478	2,824,666
	3.09%	0.00%	3.09%	5.21%	0.00%	5.21%	2.12%

Object	Resource		2016-2017 Spring Revision			2016-2017 Unaudited Actuals			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
8011	0000 000	STATE AID	4,470,477	0	4,470,477	2,023,083	0	2,023,083	(2,447,394)
8012	1400 000	EPA STATE AID CURRENT YEAR	2,493,800	0	2,493,800	2,481,470	0	2,481,470	(12,330)
8019	0000 000	STATE AID PRIOR YEAR	0	0	0	73,833	0	73,833	73,833
8019	1400 000	EPA PRIOR YEAR	0	0	0	892	0	892	892
8021	0000 000	HOMEOWNERS' EXEMPTION	713,599	0	713,599	711,326	0	711,326	(2,273)
8041	0000 000	SECURED TAXES	93,033,655		93,033,655	94,514,849		94,514,849	1,481,194
8042	0000 000	UNSECURED TAXES	3,036,721		3,036,721	3,075,828		3,075,828	39,107
8043	0000 000	PRIOR YEAR TAXES	(35,807)		(35,807)	(48,309)		(48,309)	(12,502)
8044	0000 000	SUPPLEMENTAL TAXES	0		0	561,312		561,312	561,312
8045	0000 000	ED REV AUGMENT FUNDS(ERAF)	0		0	0		0	0
8046	0000 000	SUPPL ED REV AUGMENT FUNDS(SERAF)	0		0	0		0	0
8047	0000 000	COMMUNITY REDEVELOPMENT FUNDS	13,548		13,548	82,477		82,477	68,929
8082	0000 000	OTHER TAXES	500		500	9		9	(491)
8089	0000 000	50% RECAPTURE, OTHER TAXES	(250)		(250)	(4)		(4)	246
8091		SPECIAL ED ADA	0	0	0	0	0	0	0
8092		PERS REDUCTION TRANSFER	0		0	0		0	0
8096	0000 000	XFER TO CHT SCH INLIEU PROP TX	0		0	0	0	0	0
8097	6500 000	SPECIAL ED EXCESS TAX		508,530	508,530		584,674	584,674	76,144
		<b>TOTAL LCFF/REVENUE LIMIT SOURCES</b>	<b>103,726,243</b>	<b>508,530</b>	<b>104,234,773</b>	<b>103,476,767</b>	<b>584,674</b>	<b>104,061,441</b>	<b>(173,332)</b>

Object	Resource		2016-2017 Spring Revision			2016-2017 Unaudited Actuals			Change	
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL		
8290-000	0000-000		OTHER FEDERAL REVENUE	15,922		15,922	15,922		15,922	0
8290 006	0000 012		DIRECT SUBSIDY ON QSCB	686,557		686,557	670,802		670,802	(15,755)
8290 000	3010 000		NCLB: TITLE I		836,583	836,583		808,853	808,853	(27,730)
8290 002	3010 000		NCLB: TITLE I		20,350	20,350		20,350	20,350	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.		1,739,096	1,739,096		1,797,935	1,797,935	58,839
8181 002	3310 000		IDEA PL 94-142 SPEC. ED.		0	0		0	0	0
8181 000	3311 000		SP ED IDEA LOCAL ASST. PRIVATE SCH		158,306	158,306		79,073	79,073	(79,233)
8182 000	3327 000		SP ED: IDEA MENTAL HEALTH		140,885	140,885		140,885	140,885	0
8182 002	3327 000		SP ED: IDEA MENTAL HEALTH		0	0		0	0	0
8290 000	3410 000		DEPT OF REHAB: WORKABILITY II FDN		196,416	196,416		213,679	213,679	17,263
8290 000	3550 001		PERKINS VATEA SECONDARY 131		130,631	130,631		130,631	130,631	0
8290 000	3550 002		PERKINS VATEA ADULTS 132		0	0		0	0	0
8290 000	4035 000		NCLB: TITLE II		175,736	175,736		175,847	175,847	111
8290 001	4035 000	D	NCLB: TITLE II		0	0		0	0	0
8290 002	4035 000		NCLB: TITLE II		21,417	21,417		21,417	21,417	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		4,468	4,468		4,468	4,468	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		24,069	24,069		8,930	8,930	(15,139)
8290 001	4201 000	D	TITLE III IMMIGRANT EDUCATION		0	0		0	0	0
8290 002	4201 000		TITLE III IMMIGRANT EDUCATION		21,835	21,835		21,836	21,836	1
8290 000	4203 000		TITLE III LEP STUDENT		45,191	45,191		26,438	26,438	(18,753)
8290 001	4203 000	D	TITLE III LEP STUDENT		14,116	14,116		(2,560)	(2,560)	(16,676)
8290 002	4203 000		TITLE III LEP STUDENT		26,663	26,663		29,341	29,341	2,678
			<b>TOTAL FEDERAL REVENUE</b>	<b>702,479</b>	<b>3,555,762</b>	<b>4,258,241</b>	<b>686,724</b>	<b>3,477,123</b>	<b>4,163,847</b>	<b>(94,394)</b>

D DEFERRED

Object	Resource			2016-2017 Spring Revision			2016-2017 Unaudited Actuals			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	23,537		23,537	23,537		23,537	(0)
8590 006	0000 012		CA SOLAR INITIATIVE REBATE	0		0	17,003		17,003	17,003
8590 000	0000 024		AP FEE REIMB PROG	0		0			0	0
8550 000	0000-000		MANDATED COST REIMBURSEMENT	3,466,086		3,466,086	3,194,513		3,194,513	(271,573)
8590 000	09XX 000		CATEGORICAL FLEXIBILITY	0		0			0	0
8560 000	1100 000		LOTTERY	1,708,000		1,708,000	1,832,150		1,832,150	124,150
8560-002	1100 000		LOTTERY	30,178		30,178	30,178		30,178	0
8590 000	6230 000		PROP 39 CA CLEAN ENERGY JOBS		1,165,481	1,165,481		1,794,832	1,794,832	629,351
8560 000	6264 000		EDUCATOR EFFECTIVENESS		0	0			0	0
8560 000	6300 000		LOTTERY INSTRUCTIONAL MATERIALS		500,200	500,200		579,814	579,814	79,614
8560 002	6300 000		LOTTERY INSTRUCTIONAL MATERIALS		39,268	39,268		39,268	39,268	0
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		412,787	412,787	(425,453)
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
8590 000	6500 000		SPECIAL EDUCATION		0	0			0	0
8590 000	6500 009		MENTAL HEALTH SERVICES		0	0			0	0
8590 000	6512 000		SPED MENTAL HEALTH SERVICES		735,278	735,278		735,278	735,278	0
8590 002	6512 000		SPED MENTAL HEALTH SERVICES		0	0		8	8	8
8590 003	6512 000		SPED PROP 98 MENTAL HEALTH SERVICES		0	0		0	0	0
8590 000	6520 000		SPED PROJ WORKABILITY		302,589	302,589		302,589	302,589	0
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 001	6690 016	D	TUPE GRADES 6-12 TIER 2		0	0		(449,022)	(449,022)	(449,022)
8590 000	7338 000		COLLEGE READINESS BLOCK GRANT		117,515	117,515		118,884	118,884	1,369
8590 000	7690 000		STRS ON-BEHALF PENSION CONTRIBUTION		4,835,711	4,835,711		5,133,036	5,133,036	297,325
8590 000	7810 004		TRANSITION PRTNRSH PROJ - WIT		30,000	30,000		32,120	32,120	2,120
			<b>TOTAL OTHER STATE REVENUE</b>	<b>5,227,801</b>	<b>10,140,554</b>	<b>15,368,355</b>	<b>5,097,380</b>	<b>10,275,866</b>	<b>15,373,246</b>	<b>4,891</b>

D DEFERRED





Object	Resource		2016-2017 Spring Revision			2016-2017 Unaudited Actuals			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
1100 000		TEACHERS' SALARIES	47,460,571	9,551,158	57,011,729	47,700,885	9,873,141	57,574,026	562,297
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	4,601,630	41,385	4,643,016	(39,834)
1300 000		SUPERVISORS, ADMIN: SCHOOL ADMINISTRATORS SUPERINTENDENTS ADMINISTRATORS	4,618,016	1,079,618	5,697,634	4,616,408	1,023,878	5,640,286	(57,348)
1900 000		OTHER CERTIFICATED	839,528	592,741	1,432,269	867,983	544,072	1,412,054	(20,215)
		<b>TOTAL-OBJECT CODE 1000</b>	<b>57,579,600</b>	<b>11,244,882</b>	<b>68,824,482</b>	<b>57,786,905</b>	<b>11,482,477</b>	<b>69,269,382</b>	<b>444,900</b>

Object	Resource		2016-2017 Spring Revision			2016-2017 Unaudited Actuals			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
2100 000		INSTRUCTIONAL AIDES	1,268,000	2,917,987	4,185,987	1,113,919	2,528,163	3,642,082	(543,905)
2200 000		CLASSIFIED SUPPORT: MAINTENANCE & OPERATIONS INSTR. MEDIA / LIBRARY TRANSPORTATION	6,544,385	1,816,302	8,360,687	6,378,525	1,669,048	8,047,573	(313,114)
2300 000		SUPERVISORS AND ADMINISTRATORS' SALARIES	1,346,565	261,988	1,608,553	1,329,416	258,856	1,588,272	(20,281)
2400 000		CLERICAL & OFFICE PERSONNEL	5,876,996	336,380	6,213,376	5,833,573	367,897	6,201,471	(11,905)
2900 000		OTHER CLASSIFIED	688,515	1,700	690,215	713,450	62	713,512	23,297
		<b>TOTAL-OBJECT CODE 2000</b>	<b>15,724,461</b>	<b>5,334,357</b>	<b>21,058,818</b>	<b>15,368,883</b>	<b>4,824,026</b>	<b>20,192,909</b>	<b>(865,909)</b>

Object	Resource		2016-2017 Spring Revision			2016-2017 Unaudited Actuals			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
3100 000		STATE TEACHERS' RETIREMENT SYS	6,557,851	6,103,625	12,661,476	7,214,554	6,571,659	13,786,213	1,124,737
3200 000		PUBLIC EMPLOYEE RETIREMENT SYS	2,040,521	648,487	2,689,008	1,911,817	605,516	2,517,333	(171,675)
3311/2 000		SOCIAL SECURITY	994,154	334,787	1,328,941	990,676	307,456	1,298,132	(30,809)
3321/2 000		MEDICARE	1,063,334	238,784	1,302,118	982,670	220,959	1,203,629	(98,489)
3400 000		INC PROTCT+CERT DNTAL+LIFE	2,377,171	563,239	2,940,410	2,148,428	660,897	2,809,325	(131,085)
3500 000		UNEMPLOYMENT INSURANCE	36,597	8,229	44,826	37,786	8,511	46,297	1,471
3600 000		WORKERS' COMPENSATION	1,519,109	339,655	1,858,764	1,521,816	342,019	1,863,834	5,070
3700 000		RETIREE BENEFITS (H & W)	492,118	114,805	606,923	474,466	119,086	593,552	(13,371)
3800 000		PERS REDUCTION	0	0	0	0	0	0	0
3900 000		FLEX ACCOUNTS	2,704,429	1,264,527	3,968,956	2,709,357	674,658	3,384,015	(584,941)
		<b>TOTAL-OBJECT CODE 3000</b>	<b>17,785,284</b>	<b>9,616,138</b>	<b>27,401,422</b>	<b>17,991,570</b>	<b>9,510,761</b>	<b>27,502,331</b>	<b>100,909</b>

Object	Resource		2016-2017 Spring Revision			2016-2017 Unaudited Actuals			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
4100 000		TEXTBOOKS (7-8 + 9-12)	0	340,000	340,000	3,795	216,277	220,072	(119,928)
4200 000		BOOKS OTHER THAN TEXTBOOKS	1,563	60,700	62,263	184	89,679	89,863	27,600
4300 000		MATERIALS & SUPPLIES LOTTERY INSTRUCTIONAL MTRLS OTHER SUPPLIES PUPIL TRANSPORTATION SUPPLIES GIFTS & DONATIONS	2,506,811	2,336,001	4,842,812	2,355,530	499,040	2,854,570	(1,988,242)
4300 999		ESTIMATED UNSPENT	0	0	0	0	0	0	0
4400 000		NON-CAPITALIZED EQUIP (under \$5,000)	812,897	621,413	1,434,310	1,103,046	243,058	1,346,104	(88,206)
		<b>TOTAL-OBJECT CODE 4000</b>	<b>3,321,271</b>	<b>3,358,114</b>	<b>6,679,385</b>	<b>3,462,556</b>	<b>1,048,054</b>	<b>4,510,609</b>	<b>(2,168,776)</b>

Object	Resource		2016-2017 Spring Revision			2016-2017 Unaudited Actuals			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
5100 000		SUBAGREEMENT FOR SERVICES	424,000	1,626,139	2,050,139	141,764	1,441,431	1,583,196	(466,943)
5200 000		TRAVEL/CONFERENCES/INSERVICE TRNG	363,499	143,450	506,949	229,210	91,596	320,807	(186,142)
5300 000		DISTRICT DUES & MEMBERSHIP	88,480	150	88,630	56,171	4,315	60,486	(28,144)
5400 000		INSURANCE	621,156	0	621,156	641,871	0	641,871	20,715
5500 000		UTILITIES	2,629,900	0	2,629,900	2,600,764	0	2,600,764	(29,136)
5600 000		RENTALS, LEASES & REPAIRS	644,499	417,820	1,062,319	532,883	433,815	966,698	(95,621)
5700 000		INTER-PROGRAM SERVICES	(80,500)	51,000	(29,500)	(85,613)	51,597	(34,016)	(4,516)
5800 000		PROF./CONSULTING & OTHER SERVICES & OPERATING EXPENSES, INSTRUCTIONAL CONSULT. & LECT.	3,351,975	3,410,878	6,762,853	2,958,622	3,488,877	6,447,499	(315,354)
5900 000		COMMUNICATIONS: VOICE, DATA & POSTAGE	378,450	11,530	389,980	268,068	7,572	275,640	(114,340)
		<b>TOTAL-OBJECT CODE 5000</b>	<b>8,421,459</b>	<b>5,660,967</b>	<b>14,082,426</b>	<b>7,343,741</b>	<b>5,519,203</b>	<b>12,862,944</b>	<b>(1,219,482)</b>

Object	Resource		2016-2017 Spring Revision			2016-2017 Unaudited Actuals			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
6100 000		SITES & IMPROVEMENT OF SITE	8,772	145,004	153,776	8,772	1,362,945	1,371,717	1,217,941
6200 000		IMPROVEMENT	0	1,105,817	1,105,817	0	0	0	(1,105,817)
6400 000		EQUIPMENT	44,000	0	44,000	36,138	0	36,138	(7,862)
6500 000		EQUIPMENT REPLACEMENT	500	5,000	5,500	0	0	0	(5,500)
		<b>TOTAL-OBJECT CODE 6000</b>	<b>53,272</b>	<b>1,255,821</b>	<b>1,309,093</b>	<b>44,910</b>	<b>1,362,945</b>	<b>1,407,855</b>	<b>98,762</b>

Object	Resource		2016-2017 Spring Revision			2016-2017 Unaudited Actuals			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
7130 000	XXXX XXX	STATE SPECIAL SCHOOLS	0	0	0	0		0	0
7141 000	65XX XXX	SPED OTH TUIT- DEFIC PMTS-SCH	0	17,593	17,593	0	31,621	31,621	14,028
7142 000	6500 000	SPED OTH TUIT-X COST	0	408,941	408,941	0	376,663	376,663	(32,278)
7142 000	6500 001	OTHER TUITION & SPEC. ED EXCESS COS	0	43,100	43,100	0	33,870	33,870	(9,230)
7142 000	6512 000	SPED MENTAL HEALTH OTH TUIT-X COST	0	197,736	197,736	0	162,359	162,359	(35,377)
7142-001	6500 001	SPED OTH TUIT-X COST PMTS-CTY DHH	0	0	0	0	86,499	86,499	86,499
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	(362,274)	362,274	0	(395,351)	395,351	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)	0	0	0	131,014
7438 000	XXXX XXX	SOLAR PROJ DEBT SVC INT	822,231	0	822,231	822,197	0	822,197	(34)
7439 000	XXXX XXX	SOLAR PROJ OTH DEBT SVC PRINC.	765,589	0	765,589	765,588	0	765,588	(1)
7619 013	0000 800	I/F TRANSF TO NUTRITION SERVICES	0	0	0	30,604	0	30,604	30,604
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>1,124,532</b>	<b>1,029,644</b>	<b>2,154,176</b>	<b>1,253,038</b>	<b>1,086,364</b>	<b>2,339,402</b>	<b>185,226</b>
		<b>TOTAL-ALL EXPENDITURES</b>	<b>104,009,879</b>	<b>37,499,923</b>	<b>141,509,802</b>	<b>103,251,603</b>	<b>34,833,828</b>	<b>138,085,431</b>	
		<b>GRAND TOTAL-ALL EXPENDITURES</b>	<b>104,009,879</b>	<b>37,499,923</b>	<b>141,509,802</b>	<b>103,251,603</b>	<b>34,833,828</b>	<b>138,085,431</b>	

**General Fund Revenue & Expenditures - 2016-2017 Unaudited Actuals**

Business Services Division

Finance Department

**Summary of Changes**

**Income:**

	<u>Spring Revision</u>	<u>Unaudited Actuals</u>	<u>Summary of Changes</u>
LCFF/Revenue Limit	104,234,773	104,061,441	(173,332) * \$ 76K Special Ed Excess Tax * \$ 69K Community Redevelopment Funds * <\$318K> Decrease to LCFF funding due to lower ADA and Taxes received
Federal	4,258,241	4,163,847	(94,394) * \$59K Special Ed IDEA * <\$28K> Title I Carryover * <\$33K> Title III LEP Carryover * <\$79K> Special Ed IDEA Local Asst. Private School
Other State	15,368,355	15,373,246	4,891 * \$629K Prop 39 Clean Energy Jobs * \$297K STRS On-Behalf Pension Contribution (offset by STRS Expense) * \$124K Unrestricted Lottery * \$80K Restricted Lottery * <\$272K> Mandated Cost Reimbursement * <\$425K> CTE Incentive Grant Program Carryover * <\$449K> TUPE Carryover
Local	7,725,811	10,206,954	2,481,143 * \$1.7M Donations, College Testing, ASB, etc. * \$275K Erate Discount Revenue * \$257K Athletics Revenue for Coaches * \$205K Interest Revenue * \$58K Use of Facilities * <\$42K> Emergency Response - OC Fire (Claim is ongoing, additional revenue in 17/18)
Transfers	765,589	1,426,017	660,428 \$660K Transfer from Insurance Waiver Fund
Encroachment	(15,539,474)	(15,251,066)	288,409 * \$629K ROP Contribution Increase * <\$73K> Restricted Routine Maintenance Contribution Decrease * <\$884K> Special Ed Contribution Decrease
<b>Total</b>	<b>132,352,769</b>	<b>135,231,506</b>	<b>2,878,737</b>



**General Fund Revenue & Expenditures - 2016-2017 Unaudited Actuals**

Business Services Division

Finance Department

**Summary of Changes**

**Expenditures:**

	<u>Spring Revision</u>	<u>Unaudited Actuals</u>	<u>Summary of Changes</u>
Certificated Salaries	68,824,482	69,269,382	444,900 * \$570K Insurance Waiver Disbursement * \$165K Ed Services School Business/Extra-Curricular * <\$122K> Certificated Substitutes Illness/Leave * <\$241K> Restricted Program Carryover
Classified Salaries	21,058,818	20,192,909	(865,909) * \$74K Early Notice Intent to Retire Stipends * <\$96K> Custodial Salaries * <\$187K> Classified Athletic Coaches Stipends * <\$129K> Routine Restricted Maintenance Salaries * <\$200K> Transportation Bus Driver Salaries * <\$328K> Special Ed Instructional Aides
Benefits	27,401,422	27,502,331	100,909 * \$297K STRS On-Behalf Pension Contribution (offset by State Revenue) * Corresponding Labor Related Costs
Books & Supplies	6,679,385	4,510,609	(2,168,776) * \$797K College Testing Expense (offset by revenue received) * <\$659K> Donations, College Testing, Facilities Use,etc., Carryover * <\$1.84M> Restricted Program Carryover
Services & Operating Expenses	14,082,426	12,862,944	(1,219,482) * <\$114K> Postage * <\$145K> Computer Licensing * <\$135K> Travel/Conferences/Inservice Training * <\$190K> Achievement Support Travel/Conferences (In-house Professional Development offered) * <\$234K> Private Contractor Field Trips * <\$320K> Restricted Program Carryover
Capital Outlay	1,309,093	1,407,855	98,762 * \$112K California Clean Energy Jobs
Other Outgo	2,154,176	2,339,402	185,226 * \$131K Nutrition Services Indirect Costs waived * \$86K Special Ed Other Tuition-DDH * <\$35K> Special Ed Mental Health Other Tuition * <\$32K> Special Ed Other Tuition
<b>Total</b>	<b>141,509,802</b>	<b>138,085,431</b>	<b>(3,424,371)</b>

**ATTACHMENT B**

**SPECIAL FUNDS - UNAUDITED ACTUALS  
2016-17 BALANCE SUMMARY**

	Cafeteria		Deferred Maintenance		Bus Replacement		Sp. Res. w/o Cap. Out.	
	Fund 13-00	Fund 13-00	Fund 14-00	Fund 14-00	Fund 15-00	Fund 15-00	Fund 17-42	Fund 17-42
	Estimated	Unaudited Actuals	Estimated	Unaudited Actuals	Estimated	Unaudited Actuals	Estimated	Unaudited Actuals
INCOME	2,673,500	2,547,111	20	33	100	976	15,000	25,477
EXPENDITURES	2,790,946	2,679,438	-	-	100,000	99,810	-	-
Expenditures (over)/under Revenue	(117,446)	(132,327)	20	33	(99,900)	(98,834)	15,000	25,477
FUND BALANCE, RESERVES: Beginning Balance - July 1	171,971	171,971	3,179	3,179	121,586	121,586	2,479,572	2,479,572
Ending Balance - June 30	54,525	39,644	3,199	3,212	21,686	22,752	2,494,572	2,505,049

	Building Fund		Prop AA		Capital Facilities		Capital Facilities	
	Fund 21-09	Fund 21-09	Fund 21-39	Fund 21-39	Fund 25-18	Fund 25-18	Fund 25-19	Fund 25-19
	Estimated	Unaudited Actuals	Estimated	Unaudited Actuals	Estimated	Unaudited Actuals	Estimated	Unaudited Actuals
INCOME	750	28,373	64,765,199	63,843,484	379,769	416,131	506,000	947,962
EXPENDITURES	-	-	65,636,741	57,644,384	591,935	572,865	734,375	979,356
Expenditures (over)/under Revenue	750	28,373	(871,542)	6,199,100	(212,166)	(156,734)	(228,375)	(31,394)
FUND BALANCE, RESERVES: Beginning Balance - July 1	43,538	43,538	94,511,342	94,511,342	918,560	918,560	1,461,535	1,461,535
Ending Balance - June 30	44,288	71,911	93,639,800	100,710,442	706,394	761,826	1,233,160	1,430,141

	School Facilities Fund		Spec Res Cap. Proj		Self Insurance		OPEB		Deduct. Insurance Loss	
	Fund 35-00	Fund 35-00	Fund 40-00	Fund 40-00	Fund 67-16	Fund 67-16	Fund 67-17	Fund 67-17	Fund 67-30	Fund 67-30
	Estimated	Unaudited Actuals	Estimated	Unaudited Actuals	Estimated	Unaudited Actuals	Estimated	Unaudited Actuals	Estimated	Unaudited Actuals
INCOME	2,000	194	150	278	178,000	208,976	602,000	614,780	30,150	30,195
EXPENDITURES	-	-	-	-	-	660,428	500,017	2,115,912	30,000	16,160
Expenditures (over)/under Revenue	2,000	194	150	278	178,000	(451,452)	101,983	(1,501,132)	150	14,035
FUND BALANCE, RESERVES: Beginning Balance - July 1	18,933	18,933	27,147	27,147	534,686	534,686	(9,951,929)	(9,951,929)	22,179	22,179
Ending Balance - June 30	20,933	19,127	27,297	27,425	712,686	83,234	(9,849,946)	(11,453,061)	22,329	36,214