

San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: March 8, 2018

BOARD MEETING DATE: March 15, 2018

PREPARED BY: Delores Perley, Chief Financial Officer
Tina Douglas, Associate Superintendent,
Business Services

SUBMITTED BY: Eric R. Dill, Superintendent

SUBJECT: **APPROVE AND CERTIFY THE 2017-18
GENERAL FUND SECOND INTERIM
BUDGET**

EXECUTIVE SUMMARY

The Second Interim Budget Report (as of January 31, 2018) for 2017-18 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 2018-19 Proposed Budget.

Income has increased by \$560 thousand and expenditures have decreased by \$452 thousand 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:

- Reduction of Special Education Federal Funding due to revised allocations
- Increase for Proposition 39 California Clean Energy Jobs Act Award
- Additional Special Education Revenue
- Revenue from donations, and college testing was booked as it was received
- Revenue for athletic transportation is decreased due to current estimates
- Certificated Salaries and Benefits have increased by the .05% salary schedule increase approved by the Board of Trustees on December 14, 2017
- Certificated and Classified Salaries and Benefits have been adjusted to reflect changes since First Interim and position vacancy savings
- Books & supply expenses have decreased due to planned restricted carryover to be spent in subsequent years

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 in 2018-19 and 2019-20
- 6b One-time expenses, carryover amounts and other expenses 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 2018-2019 Proposed Budget, released in January 2018. Using conservative estimates for property taxes and the State Budget Proposal for 2018-19, 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.

Unrestricted	2017-18	2018-19	2019-20
Beginning Balance	22,806,576	14,528,260	10,142,231
Ending Balance	14,528,260	10,142,231	6,644,683
Reserve %	10.1%	7.1%	4.6%
Special Reserve	2,520,050	2,545,251	2,570,703
Total Reserve %	11.9%	8.9%	6.3%

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 2018-19. Staff will address this in future meetings.

RECOMMENDATION:

It is recommended that the Board approve and certify the 2017-18 General Fund Second Interim Budget. It is further recommended the Board approve the positive certification regarding the District's ability to meet its financial obligations for the remainder of this fiscal year and two subsequent years, and supporting documents as required by AB 2861, Chapter 1150, Statutes of 1986.

FUNDING SOURCE:

General Fund, restricted and unrestricted (0100)

General Fund Revenue & Expenditures - 2017-2018 2nd Interim

	2017-2018 1st Interim			2017-2018 2nd Interim			Change
	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
PROJECTED INCOME							
LCFF/Revenue Limit / Property Tax	107,620,737	552,878	108,173,615	107,620,737	577,225	108,197,962	24,347
Federal Income	615,000	3,393,503	4,008,503	619,056	3,263,404	3,882,460	(126,043)
Other State Income	4,866,893	9,130,310	13,997,203	4,866,893	9,759,970	14,626,863	629,660
Local Income	1,733,339	5,373,067	7,106,406	1,909,631	5,229,421	7,139,052	32,646
Transfers	765,589	0	765,589	765,589	0	765,589	0
Encroachment	(17,155,377)	17,155,377	0	(17,152,182)	17,152,182	0	0
TOTAL PROJECTED INCOME	98,446,181	35,605,135	134,051,316	98,629,724	35,982,202	134,611,926	560,610
PROJECTED EXPENDITURES							
Certificated Salaries	57,235,857	11,775,198	69,011,055	57,666,194	11,600,884	69,267,078	256,023
Classified Salaries	15,372,398	5,152,739	20,525,137	15,416,229	5,152,055	20,568,284	43,147
Benefits	19,941,212	10,391,102	30,332,314	20,023,930	10,406,969	30,430,899	98,585
Books & Supplies	2,962,673	4,089,214	7,051,887	3,113,779	3,048,801	6,162,580	(889,307)
Services & Operating Expenses	8,097,862	6,014,049	14,111,911	8,185,898	5,957,733	14,143,631	31,720
Capital Outlay	70,000	0	70,000	70,000	7,500	77,500	7,500
Other Outgo	1,362,724	877,546	2,240,270	1,338,625	901,645	2,240,270	0
TOTAL PROJECTED EXPENDITURES	105,042,726	38,299,848	143,342,574	105,814,655	37,075,587	142,890,242	(452,332)
Estimated Unspent	0	0	0	0	0	0	0
Expenditures (over/under) Revenue	(6,596,545)	(2,694,713)	(9,291,258)	(7,184,931)	(1,093,385)	(8,278,316)	1,012,942
FUND BALANCE, RESERVES:							
Beginning Balance - July 1	20,111,863	2,694,713	22,806,576	20,111,863	2,694,713	22,806,576	0
Adjusted Beginning Balance	20,111,863	2,694,713	22,806,576	20,111,863	2,694,713	22,806,576	0
Projected Ending Balance - June 30	13,515,318	0	13,515,318	12,926,932	1,601,328	14,528,260	1,012,942
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 restricted programs		0	0		1,601,328	1,601,328	1,601,328
<i>Assigned:</i>							
Basic Aid Reserve			0			0	0
			0			0	0
<i>Unassigned:</i>							
Recommended Min Reserve (4.5%)	6,450,416		6,450,416	6,430,061		6,430,061	(20,355)
Total Components	6,631,416	0	6,631,416	6,611,061	1,601,328	8,212,389	1,580,973
RESERVE FOR ECONOMIC UNCERTAINTIES	6,883,902	0	6,883,902	6,315,871	0	6,315,871	(568,031)
	4.80%	0.00%	4.80%	4.42%	0.00%	4.42%	-0.38%

Object	Resource		2017-2018 1st Interim			2017-2018 2nd Interim			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
8011		STATE AID	3,187,327	0	3,187,327	3,187,327	0	3,187,327	0
8012		EPA STATE AID CURRENT YEAR	2,520,800	0	2,520,800	2,520,800	0	2,520,800	0
8021		HOMEOWNERS' EXEMPTION	706,229	0	706,229	706,229	0	706,229	0
8041		SECURED TAXES	98,717,672		98,717,672	98,717,672		98,717,672	0
8042		UNSECURED TAXES	3,080,192		3,080,192	3,080,192		3,080,192	0
8043		PRIOR YEAR TAXES	(26,703)		(26,703)	(26,703)		(26,703)	0
8044		SUPPLEMENTAL TAXES	694,942		694,942	694,942		694,942	0
8045		ED REV AUGMENT FUNDS(ERAF)	(1,298,165)		(1,298,165)	(1,298,165)		(1,298,165)	0
8046		SUPPL ED REV AUGMENT FUNDS(SERAF)	0		0	0		0	0
8047		COMMUNITY REDEVELOPMENT FUNDS	38,193		38,193	38,193		38,193	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		552,878	552,878		577,225	577,225	24,347
		TOTAL LCFF/REVENUE LIMIT SOURCES	107,620,737	552,878	108,173,615	107,620,737	577,225	108,197,962	24,347

Object	Resource		2017-2018 1st Interim			2017-2018 2nd Interim			Change	
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL		
8290 XXX	0000-000		OTHER FEDERAL REVENUE	10,000		10,000	14,056		14,056	4,056
8290 006	0000 012		DIRECT SUBSIDY ON QSCB	605,000		605,000	605,000		605,000	0
8290 000	3010 000		NCLB: TITLE I		736,193	736,193		736,193	736,193	0
8290 002	3010 000		NCLB: TITLE I		32,031	32,031		32,031	32,031	0
8290 000	3185-000		NCLB: TITLE I PROGRAM IMPROVEMENT			0			0	0
8181 000	3310 000		IDEA PL 94-142 SPEC. ED.		1,797,935	1,797,935		1,665,288	1,665,288	(132,647)
8181 002	3310 000		IDEA PL 94-142 SPEC. ED.			0			0	0
8181 000	3311 000		SP ED IDEA LOCAL ASST. PRIVATE SCH		79,073	79,073		79,073	79,073	0
8182 000	3327 000		SP ED: IDEA MENTAL HEALTH		140,885	140,885		143,433	143,433	2,548
8182 002	3327 000		SP ED: IDEA MENTAL HEALTH			0			0	0
8290 000	3410 000		DEPT OF REHAB: WORKABILITY II FDN		225,689	225,689		225,689	225,689	0
8290 000	3550 001		PERKINS VATEA SECONDARY 131		108,886	108,886		108,886	108,886	0
8290 000	3550 002		PERKINS VATEA ADULTS 132			0			0	0
8290 000	4035 000		NCLB: TITLE II		155,967	155,967		155,967	155,967	0
8290 001	4035 000	D	NCLB: TITLE II			0			0	0
8290 002	4035 000		NCLB: TITLE II		135	135		135	135	0
8290 000	4036 000		NCLB: TITLE II, PT A, TEACHER QUALITY			0			0	0
8290 001	4036 000	D	NCLB: TITLE II, PT A, TEACHER QUALITY			0			0	0
8290 002	4036 000		NCLB: TITLE II, PT A, TEACHER QUALITY			0			0	0
8290 000	4045 000		TITLE II ENHNC EDUCATION/TECH			0			0	0
8290 002	4045 000		TITLE II ENHNC			0			0	0
8290 000	4201 000		TITLE III IMMIGRANT EDUCATION		21,181	21,181		21,181	21,181	0
8290 001	4201 000	D	TITLE III IMMIGRANT EDUCATION		16,676	16,676		16,676	16,676	0
8290 002	4201 000		TITLE III IMMIGRANT EDUCATION		16,832	16,832		16,832	16,832	0
8290 000	4203 000		TITLE III LEP STUDENT		39,768	39,768		39,768	39,768	0
8290 001	4203 000	D	TITLE III LEP STUDENT		22,252	22,252		22,252	22,252	0
8290 002	4203 000		TITLE III LEP STUDENT			0			0	0
			TOTAL FEDERAL REVENUE	615,000	3,393,503	4,008,503	619,056	3,263,404	3,882,460	(126,043)

D DEFERRED

Object	Resource			2017-2018 1st Interim			2017-2018 2nd Interim			Change
				UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
8590 000	0000 000		OTHER STATE REVENUE			0			0	0
8590 002	0000 000		OTHER STATE REVENUE			0			0	0
8590 006	0000 012		CA SOLAR INITIATIVE REBATE			0			0	0
8590 000	0000 024		AP FEE REIMB PROG			0			0	0
8550 000	0000-000		MANDATED COST REIMBURSEMENT	3,049,037		3,049,037	3,049,037		3,049,037	0
8590 000	09XX 000		CATEGORICAL FLEXIBILITY			0			0	0
8560 000	1100 000		LOTTERY	1,817,856		1,817,856	1,817,856		1,817,856	0
8560-002	1100 000		LOTTERY			0			0	0
8590 000	6230 000		PROP 39 CA CLEAN ENERGY JOBS			0		609,526	609,526	609,526
8560 000	6264 000		EDUCATOR EFFECTIVENESS			0			0	0
8560 000	6300 000		LOTTERY INSTRUCTIONAL MATERIALS		562,500	562,500		562,500	562,500	0
8560 002	6300 000		LOTTERY INSTRUCTIONAL MATERIALS			0			0	0
8590 000	6387 000		CTE INCENTIVE GRANT PROGRAM		1,393,785	1,393,785		1,393,785	1,393,785	0
8590 001	6387 000	D	CTE INCENTIVE GRANT PROGRAM		228,225	228,225		228,225	228,225	0
8590 002	6387 000		CTE INCENTIVE GRANT PROGRAM			0			0	0
8590 000	6500 000		SPECIAL ED CAHSEE			0			0	0
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		735,278	735,278		758,123	758,123	22,845
8590 002	6512 000		SPED MENTAL HEALTH SERVICES			0		(7,181)	(7,181)	(7,181)
8590 000	6520 000		SPED PROJ WORKABILITY		302,589	302,589		307,059	307,059	4,470
8590 000	6530 000		SPED LOW INCIDENCE			0			0	0
8590 000	6535 000		SPED PERSONNEL STAFF DEV			0			0	0
8590 000	6690 016		TUPE GRADES 6-12 TIER 2		0	0		0	0	0
8590 001	6690 016	D	TUPE GRADES 6-12 TIER 2		449,022	449,022		449,022	449,022	0
8590 000	7338 000		COLLEGE READINESS BLOCK GRANT			0			0	0
8590 000	7405 000		COMMON CORE STANDARDS			0			0	0
8590 000	7690 000		STRS ON-BEHALF PENSION CONTRIBUTION		5,428,911	5,428,911		5,428,911	5,428,911	0
8590 000	7810 004		TRANSITION PRTNRSHP PROJ - WIT		30,000	30,000		30,000	30,000	0
			TOTAL OTHER STATE REVENUE	4,866,893	9,130,310	13,997,203	4,866,893	9,759,970	14,626,863	629,660

D DEFERRED

Object	Resource		2017-2018 1st Interim			2017-2018 2nd Interim			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
1100 000		TEACHERS' SALARIES	47,238,390	10,009,816	57,248,206	47,642,588	9,866,019	57,508,607	260,401
1200 000		PUPIL SUPPORT: LIBRARIANS GUIDANCE, WELFARE & ATTEND. PHYSICAL & MENTAL HEALTH	4,537,801	21,441	4,559,242	4,558,125	21,538	4,579,663	20,421
1300 000		SUPERVISORS, ADMIN: SCHOOL ADMINISTRATORS SUPERINTENDENTS ADMINISTRATORS	4,652,322	1,158,267	5,810,589	4,651,229	1,148,429	5,799,658	(10,931)
1900 000		OTHER CERTIFICATED	807,344	585,674	1,393,018	814,252	564,898	1,379,150	(13,868)
		TOTAL-OBJECT CODE 1000	57,235,857	11,775,198	69,011,055	57,666,194	11,600,884	69,267,078	256,023

Object	Resource		2017-2018 1st Interim			2017-2018 2nd Interim			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
2100 000		INSTRUCTIONAL AIDES	1,191,299	2,834,028	4,025,327	1,182,006	2,815,792	3,997,798	(27,529)
2200 000		CLASSIFIED SUPPORT: MAINTENANCE & OPERATIONS INSTR. MEDIA / LIBRARY TRANSPORTATION	6,403,752	1,730,857	8,134,609	6,354,254	1,748,018	8,102,272	(32,337)
2300 000		SUPERVISORS AND ADMINISTRATORS' SALARIES	1,336,982	264,430	1,601,412	1,431,553	264,821	1,696,374	94,962
2400 000		CLERICAL & OFFICE PERSONNEL	5,853,530	323,424	6,176,954	5,805,415	323,424	6,128,839	(48,115)
2900 000		OTHER CLASSIFIED	586,835	0	586,835	643,001	0	643,001	56,166
		TOTAL-OBJECT CODE 2000	15,372,398	5,152,739	20,525,137	15,416,229	5,152,055	20,568,284	43,147

Object	Resource		2017-2018 1st Interim			2017-2018 2nd Interim			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
3100 000		STATE TEACHERS' RETIREMENT SYS	8,279,872	7,101,372	15,381,244	8,339,953	7,073,396	15,413,349	32,105
3200 000		PUBLIC EMPLOYEE RETIREMENT SYS	2,328,625	764,963	3,093,588	2,338,785	786,129	3,124,914	31,326
3311/2 000		SOCIAL SECURITY	969,206	330,896	1,300,102	975,678	333,536	1,309,214	9,112
3321/2 000		MEDICARE	1,059,677	244,824	1,304,501	1,067,347	241,871	1,309,218	4,717
3400 000		INC PROTCT+CERT DNTAL+LIFE	2,180,359	722,172	2,902,531	2,161,733	743,680	2,905,413	2,882
3500 000		UNEMPLOYMENT INSURANCE	36,526	8,443	44,969	36,806	8,369	45,175	206
3600 000		WORKERS' COMPENSATION	1,456,768	336,164	1,792,932	1,467,371	332,793	1,800,164	7,232
3700 000		RETIREE BENEFITS (H & W)	478,789	115,628	594,417	489,316	114,338	603,654	9,237
3800 000		PERS REDUCTION	0	0	0	0	0	0	0
3900 000		FLEX ACCOUNTS	3,151,390	766,640	3,918,030	3,146,941	772,857	3,919,798	1,768
		TOTAL-OBJECT CODE 3000	19,941,212	10,391,102	30,332,314	20,023,930	10,406,969	30,430,899	98,585

Object	Resource		2017-2018			2017-2018			Change
			1st Interim			2nd Interim			
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
4100 000		TEXTBOOKS (7-8 + 9-12)	0	184,000	184,000	0	184,000	184,000	0
4200 000		BOOKS OTHER THAN TEXTBOOKS	2,450	7,398	9,848	2,711	6,431	9,142	(706)
4300 000		MATERIALS & SUPPLIES	2,385,609	3,330,292	5,715,901	2,487,623	2,327,968	4,815,591	(900,310)
		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)	574,614	567,524	1,142,138	623,445	530,402	1,153,847	11,709
		TOTAL-OBJECT CODE 4000	2,962,673	4,089,214	7,051,887	3,113,779	3,048,801	6,162,580	(889,307)

Object	Resource		2017-2018 1st Interim			2017-2018 2nd Interim			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
5100 000		SUBAGREEMENT FOR SERVICES	282,550	1,079,614	1,362,164	282,550	1,261,242	1,543,792	181,628
5200 000		TRAVEL/CONFERENCES/INSERVICE TRNG	170,775	99,090	269,865	171,243	84,657	255,900	(13,965)
5300 000		DISTRICT DUES & MEMBERSHIP	71,850	100	71,950	71,950	100	72,050	100
5400 000		INSURANCE	697,738	0	697,738	697,738	0	697,738	0
5500 000		UTILITIES	2,670,000	0	2,670,000	2,670,000	0	2,670,000	0
5600 000		RENTALS, LEASES & REPAIRS	805,605	531,702	1,337,307	805,821	555,159	1,360,980	23,673
5700 000		INTER-PROGRAM SERVICES	(112,498)	56,023	(56,475)	(111,498)	55,023	(56,475)	0
5800 000		PROF./CONSULTING & OTHER SERVICES & OPERATING EXPENSES, INSTRUCTIONAL CONSULT. & LECT.	3,179,921	4,242,222	7,422,143	3,266,173	3,996,241	7,262,414	(159,729)
5900 000		COMMUNICATIONS: VOICE, DATA & POSTAGE	331,921	5,298	337,219	331,921	5,311	337,232	13
		TOTAL-OBJECT CODE 5000	8,097,862	6,014,049	14,111,911	8,185,898	5,957,733	14,143,631	31,720

Object	Resource		2017-2018 1st Interim			2017-2018 2nd Interim			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
6100 000		SITES & IMPROVEMENT OF SITE	0	0	0	0	0	0	0
6200 000		IMPROVEMENT	0	0	0	0	0	0	0
6400 000		EQUIPMENT	25,000	0	25,000	25,000	0	25,000	0
6500 000		EQUIPMENT REPLACEMENT	45,000	0	45,000	45,000	7,500	52,500	7,500
		TOTAL-OBJECT CODE 6000	70,000	0	70,000	70,000	7,500	77,500	7,500

Object	Resource		2017-2018 1st Interim			2017-2018 2nd 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	18,250	18,250	0	18,250	18,250	0
7142 000	6500 000	SPED OTH TUIT-X COST	0	394,000	394,000	0	394,000	394,000	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	167,100	167,100	0	167,100	167,100	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	(255,096)	255,096	0	(279,195)	279,195	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	0	0	0	0	0	0	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	1,362,724	877,546	2,240,270	1,338,625	901,645	2,240,270	0
		TOTAL-ALL EXPENDITURES	105,042,726	38,299,848	143,342,574	105,814,655	37,075,587	142,890,242	
		GRAND TOTAL-ALL EXPENDITURES	105,042,726	38,299,848	143,342,574	105,814,655	37,075,587	142,890,242	

General Fund Revenue & Expenditures - 2017-2018 2nd Interim
 Business Services Division
 Finance Department
Summary of Changes

Income:

	<u>1st Interim</u>	<u>2nd Interim</u>	<u>Summary of Changes</u>	
LCFF/Revenue Limit	108,173,615	108,197,962	24,347	* \$24K Special Ed Excess Tax
Federal	4,008,503	3,882,460	(126,043)	* <\$133K> Special Ed IDEA
Other State	13,997,203	14,626,863	629,660	* \$610K California Clean Energy Jobs Act
Local	7,106,406	7,139,052	32,646	* \$245K Donations, College Testing, ASB, etc. * \$ 47K Special Ed * <\$68K> Athletic Transportation * <\$214K> California Career Pathways - Removed revenue due to carryover
Transfers	765,589	765,589	-	
Contributions	(17,155,377)	(17,152,182)	3,195	
Total	134,051,316	134,611,926	560,610	

General Fund Revenue & Expenditures - 2017-2018 2nd Interim
 Business Services Division
 Finance Department
Summary of Changes

Expenditures:

	<u>1st Interim</u>	<u>2nd Interim</u>	<u>Summary of Changes</u>	
Certificated Salaries	69,011,055	69,267,078	256,023	* 0.5% Certificiated Salary Increase * \$21K Donations, ASB for Hourly Wages
Classified Salaries	20,525,137	20,568,284	43,147	* 1 FTE Information Systems Support Supervisor * <1 FTE> Information Systems Support Analyst * \$61K Donations, ASB for Hourly Wages
Employee Benefits	30,332,314	30,430,899	98,585	* Corresponding Labor Related Costs for Changes in Salary Costs
Books & Supplies	7,051,887	6,162,580	(889,307)	* \$610K California Clean Energy Jobs Act * \$121K Donations, College Testing, Use of Facilities, etc. * <\$100K> CTE Incentive Grant Estimated Carryover * <\$101K> TUPE Estimated Carryover * <\$176K> California Career Pathways Estimated Carryover * <\$1.3M> Lottery Instructional Materials Estimated Carryover
Services & Operating Expenses	14,111,911	14,143,631	31,720	* \$60K Special Ed Task Force * \$25K Special Ed Mental Health Services * <\$99K> TUPE Estimated Carryover
Capital Outlay	70,000	77,500	7,500	*
Other Outgo	2,240,270	2,240,270	-	*
Total	143,342,574	142,890,242	(452,332)	