

San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: September 2, 2018

BOARD MEETING DATE: September 13, 2018

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

SUBMITTED BY: Larry Perondi, Interim Superintendent

SUBJECT: CERTIFICATION OF THE 2017-18 UNAUDITED ACTUAL
INCOME AND EXPENDITURES

EXECUTIVE SUMMARY

The Board of Trustees adopted the 2017-18 budget on June 22, 2017 for the General Fund and Special Funds. Since that time the General Fund has been presented two times, (First Interim, and Second Interim). This agenda item provides a comparison of the 2017-18 Second Interim 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 fourth 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 2017-18 between the General Fund Spring Budget Revision and Unaudited Actual balances for income, expenditures and the ending fund balance. The unrestricted ending balance for 2017-18 [and the beginning balance for 2018-19] has increased by \$5.1 Million; \$917 Thousand Restricted and \$4.2 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 Second Interim Revision to Unaudited Actuals. For 2017-18, the ending balance includes an assignment for the

donation carryover amount of \$725,572; 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 the transfer of property taxes to the charter school which is offset by an increase to LCFF funding. 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 2018-19.

State Income

State Income had a slight decrease overall due to state grants that will carry over. These amounts will be included in the 2018-19 budget. These funds will continue to cover expenses in the state programs in 2018-19. 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 \$336K lower than budgeted.

Local Income

Local Income increased by \$897K 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, Oak Crest Fire Insurance Reimbursement, and interest earned.

Encroachment

The contribution for Special Ed decreased by \$925K 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 decrease in certificated salaries is due salary amounts budgeted in restricted programs that will carry over to the 2018-19 budget.

Classified Salaries

The decrease in classified salaries is \$535K. Savings of \$218K was from Special Ed staffing. An additional \$300K in restricted program carryover was partially offset by additional donation funds received since Second Interim.

Benefits

The decrease to benefits is \$336K 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 \$2.4M 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 2018-19 budget at First Interim.

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 7.14%,. Reserves also include \$725K for carryover amounts in the unrestricted General Fund, and \$2.5M in restricted ending carryover balances. The 2018-19 First Interim Expenditure Budgets will be increased to reflect these costs.

RECOMMENDATION:

It is recommended that the Board certify the 2017-18 Unaudited Actual Income and Expenditures, as shown in the attached supplements.

FUNDING SOURCE:

N/A

General Fund Revenue & Expenditures - 2017-2018 Unaudited Actuals

	2017-2018 2nd Interim			2017-2018 Unaudited Actuals			Change
	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
PROJECTED INCOME							
LCFF/Revenue Limit / Property Tax	107,620,737	577,225	108,197,962	107,367,882	637,398	108,005,280	(192,682)
Federal Income	619,056	3,263,404	3,882,460	677,520	3,116,506	3,794,026	(88,434)
Other State Income	4,866,893	9,759,970	14,626,863	4,462,046	9,109,375	13,571,420	(1,055,443)
Local Income	1,909,631	5,229,421	7,139,052	4,572,610	5,322,993	9,895,604	2,756,552
Transfers	765,589	0	765,589	765,589	0	765,589	0
Encroachment	(17,152,182)	17,152,182	0	(16,246,182)	16,246,182	0	0
TOTAL PROJECTED INCOME	98,629,724	35,982,202	134,611,926	101,599,465	34,432,454	136,031,919	1,419,993
PROJECTED EXPENDITURES							
Certificated Salaries	57,666,194	11,600,884	69,267,078	57,357,822	11,621,922	68,979,744	(287,334)
Classified Salaries	15,416,229	5,152,055	20,568,284	15,171,044	4,861,922	20,032,966	(535,318)
Benefits	20,023,930	10,406,969	30,430,899	19,765,878	9,770,975	29,536,853	(894,046)
Books & Supplies	3,113,779	3,048,801	6,162,580	2,730,313	1,031,857	3,762,170	(2,400,410)
Services & Operating Expenses	8,185,898	5,957,733	14,143,631	8,219,822	5,536,847	13,756,669	(386,962)
Capital Outlay	70,000	7,500	77,500	109,180	911,177	1,020,357	942,857
Other Outgo	1,338,625	901,645	2,240,270	1,242,065	873,954	2,116,019	(124,251)
TOTAL PROJECTED EXPENDITURES	105,814,655	37,075,587	142,890,242	104,596,124	34,608,653	139,204,778	(3,685,464)
Estimated Unspent	0	0	0	0	0	0	0
Expenditures (over/under) Revenue	(7,184,931)	(1,093,385)	(8,278,316)	(2,996,660)	(176,199)	(3,172,859)	5,105,457
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	12,926,932	1,601,328	14,528,260	17,115,203	2,518,514	19,633,717	5,105,457
COMPONENTS OF THE ENDING BALANCE:							
<i>Nonspendable:</i>							
Revolving Cash Fund 9130	180,000		180,000	175,388		175,388	(4,612)
Stores Inventory 9320	1,000		1,000	207		207	(793)
Prepaid Expenses 9330	0		0	4,570		4,570	4,570
<i>Restricted:</i>							
Reserve for restricted programs		1,601,328	1,601,328		2,518,514	2,518,514	917,186
<i>Assigned:</i>							
Basic Aid Reserve			0			0	0
Carryover			0	725,572		725,572	725,572
<i>Unassigned:</i>							
Recommended Min Reserve (4.5%)	6,430,061		6,430,061	6,264,215		6,264,215	(165,846)
Total Components	6,611,061	1,601,328	8,212,389	7,169,952	2,518,514	9,688,466	1,476,077
RESERVE FOR ECONOMIC UNCERTAINTIES	6,315,871	0	6,315,871	9,945,251	0	9,945,251	3,629,380
	4.42%	0.00%	4.42%	7.14%	0.00%	7.14%	2.72%

LCFF/REVENUE LIMIT SOURCES

Object	Resource		2017-2018 2nd Interim			2017-2018 Unaudited Actuals			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
8011		STATE AID	3,187,327	0	3,187,327	353,318	0	353,318	(2,834,009)
8012		EPA STATE AID CURRENT YEAR	2,520,800	0	2,520,800	2,506,336	0	2,506,336	(14,464)
8019		STATE AID PRIOR YEAR	0	0	0	(733)	0	(733)	(733)
8021		HOMEOWNERS' EXEMPTION	706,229	0	706,229	703,239	0	703,239	(2,990)
8041		SECURED TAXES	98,717,672		98,717,672	99,801,781		99,801,781	1,084,109
8042		UNSECURED TAXES	3,080,192		3,080,192	3,102,588		3,102,588	22,396
8043		PRIOR YEAR TAXES	(26,703)		(26,703)	(58,811)		(58,811)	(32,108)
8044		SUPPLEMENTAL TAXES	694,942		694,942	1,404,486		1,404,486	709,544
8045		ED REV AUGMENT FUNDS(ERAF)	(1,298,165)		(1,298,165)	(126,583)		(126,583)	1,171,582
8046		SUPPL ED REV AUGMENT FUNDS(SERAF)	0		0	0		0	0
8047		COMMUNITY REDEVELOPMENT FUNDS	38,193		38,193	142,725		142,725	104,532
8082		OTHER TAXES	500		500	2		2	(498)
8089		50% RECAPTURE, OTHER TAXES	(250)		(250)	0		0	250
8091		SPECIAL ED ADA	0	0	0	0	0	0	0
8092		PERS REDUCTION TRANSFER	0		0	0		0	0
8096		XFER TO CHT SCH INLIEU PROP TX	0	0	0	(460,466)	0	(460,466)	(460,466)
8097		SPECIAL ED EXCESS TAX		577,225	577,225		637,398	637,398	60,173
		TOTAL LCFF/REVENUE LIMIT SOURCES	107,620,737	577,225	108,197,962	107,367,882	637,398	108,005,280	(192,682)

FEDERAL INCOME

Object	Resource		2017-2018 2nd Interim			2017-2018 Unaudited Actuals			Change	
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL		
8290 XXX	0000-000		OTHER FEDERAL REVENUE	14,056		14,056	4,556		4,556	(9,500)
8290 006	0000 012		DIRECT SUBSIDY ON QSCB	605,000		605,000	672,964		672,964	67,964
8290 000	3010 000		NCLB: TITLE I		736,193	736,193		608,676	608,676	(127,517)
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	0
8181 000	3310 000		IDEA PL 94-142 SPEC. ED.		1,665,288	1,665,288		1,660,225	1,660,225	(5,063)
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		92,235	92,235	13,162
8182 000	3327 000		SP ED: IDEA MENTAL HEALTH		143,433	143,433		143,433	143,433	0
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		208,772	208,772	(16,917)
8290 000	3550 001		PERKINS VATEA SECONDARY 131		108,886	108,886		118,911	118,911	10,025
8290 000	3550 002		PERKINS VATEA ADULTS 132			0			0	0
8290 000	4035 000		NCLB: TITLE II		155,967	155,967		181,069	181,069	25,102
8290 001	4035 000	D	NCLB: TITLE II			0		(8,245)	(8,245)	(8,245)
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		25,401	25,401	4,220
8290 001	4201 000	D	TITLE III IMMIGRANT EDUCATION		16,676	16,676		(16,536)	(16,536)	(33,212)
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		14,638	14,638	(25,130)
8290 001	4203 000	D	TITLE III LEP STUDENT		22,252	22,252		16,676	16,676	(5,576)
8290 002	4203 000		TITLE III LEP STUDENT			0		22,252	22,252	22,252
			TOTAL FEDERAL REVENUE	619,056	3,263,404	3,882,460	677,520	3,116,506	3,794,026	(88,434)

D DEFERRED

OTHER STATE INCOME

Object	Resource			2017-2018 2nd Interim			2017-2018 Unaudited Actuals			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	2,655		2,655	2,655
8590 006	0000 012		CA SOLAR INITIATIVE REBATE			0	8,767		8,767	8,767
8590 000	0000 024		AP FEE REIMB PROG			0			0	0
8550 000	0000-000		MANDATED COST REIMBURSEMENT	3,049,037		3,049,037	2,439,314		2,439,314	(609,723)
8590 000	09XX 000		CATEGORICAL FLEXIBILITY			0			0	0
8560 000	1100 000		LOTTERY	1,817,856		1,817,856	1,970,758		1,970,758	152,902
8560-002	1100 000		LOTTERY			0	40,551		40,551	40,551
8590 000	6230 000		PROP 39 CA CLEAN ENERGY JOBS		609,526	609,526		616,064	616,064	6,538
8560 000	6264 000		EDUCATOR EFFECTIVENESS			0			0	0
8560 000	6300 000		LOTTERY INSTRUCTIONAL MATERIALS		562,500	562,500		710,498	710,498	147,998
8560 002	6300 000		LOTTERY INSTRUCTIONAL MATERIALS			0		61,533	61,533	61,533
8590 000	6387 000		CTE INCENTIVE GRANT PROGRAM		1,393,785	1,393,785		2,158,778	2,158,778	764,993
8590 001	6387 000	D	CTE INCENTIVE GRANT PROGRAM		228,225	228,225		(845,918)	(845,918)	(1,074,143)
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		758,123	758,123		759,490	759,490	1,367
8590 002	6512 000		SPED MENTAL HEALTH SERVICES		(7,181)	(7,181)		(7,181)	(7,181)	0
8590 000	6520 000		SPED PROJ WORKABILITY		307,059	307,059		307,059	307,059	0
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
8590 001	6690 016	D	TUPE GRADES 6-12 TIER 2		449,022	449,022		226,585	226,585	(222,437)
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		5,097,353	5,097,353	(331,558)
8590 000	7810 004		TRANSITION PRTNRSHP PROJ - WIT		30,000	30,000		25,113	25,113	(4,887)
			TOTAL OTHER STATE REVENUE	4,866,893	9,759,970	14,626,863	4,462,046	9,109,375	13,571,420	(1,055,443)

D DEFERRED

LOCAL INCOME

Object	Resource		2017-2018 2nd Interim			2017-2018 Unaudited Actuals			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
8625 000	9625-000	COMMUNITY DEVELOPMENT FUNDS		22,777	22,777		53,017	53,017	30,240
8631 000	0000-000	SALE OF EQUIPMENT & SUPPLIES	2,000		2,000	6,005		6,005	4,005
8650 XXX	0000 634/5	M & O FIELD USE			0	109,616		109,616	109,616
8650 000	0100 XXX	LEASES AND RENTALS-SITE USE			0	83,289		83,289	83,289
8660 XXX	0000 000	INTEREST	410,000		410,000	728,464		728,464	318,464
8675 XXX	0000-723	TRANSPORT.SERVICES PARENT PAY	237,000		237,000	210,186		210,186	(26,814)
8677 000	9382 000	CA CAREER PATHWAYS		0	0			0	0
8677 004	0100 038	INT/AGY PRIVATE CONTRACTOR	45,000		45,000	104,497		104,497	59,497
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	4,454		4,454	4,454
8689 001	0100 039	OTHER PARKING FINES-TP			0	11,153		11,153	11,153
8689 001	0100 052	OTHER PARKING FINES-CCA			0	798		798	798
8689 001	0100 054	OTHER PARKING FINES-LCC			0	1,617		1,617	1,617
8689 001	0100 055	OTHER PARKING FINES-SDA			0	2,197		2,197	2,197
8689 050	0000 300	TRANSP FEES-ATHL-TP	32,000		32,000	20,400		20,400	(11,600)
8689 100	0000 300	TRANSP FEES-ATHL-LCC	80,000		80,000	46,416		46,416	(33,584)
8689 130	0000 300	TRANSP FEES-ATHL-SDA	60,000		60,000	33,080		33,080	(26,920)
8689 140	0000 300	TRANSP FEES-ATHL-CCA	73,000		73,000	41,013		41,013	(31,987)
8699 000	9010 014	WIP PARTNERSHIP GRANT			0			0	0
8699 000	9010 016	SB70 CTE MCC AUTO CLUB GRANT			0			0	0
8699 XXX	XXXX XXX	OTHER LOCAL INCOME	970,631	750	971,381	3,169,426	19,750	3,189,176	2,217,795
8710 000	6500 001	SP ED, TUITION			0			0	0
8782 000	9025 XXX	ROP COUNTY OFFICE		126,865	126,865		122,826	122,826	(4,039)
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		5,079,029	5,079,029		5,127,400	5,127,400	48,371
					0			0	0
		TOTAL LOCAL REVENUE	1,909,631	5,229,421	7,139,052	4,572,610	5,322,993	9,895,604	2,756,552
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	(17,152,182)		(17,152,182)	(16,246,182)		(16,246,182)	906,000
8980 000	6500 000	CONTRIBUTION TO SPEC. ED. FOR ENCROACHMENT		11,620,454	11,620,454		10,695,336	10,695,336	(925,118)
8980 000	6512 000	SPED MENTAL HEALTH SERVICES		259,115	259,115		228,004	228,004	(31,111)
8980 000	8150 000	CONTRIBUTION TO ROUTINE REPAIR FOR ENCROACH.		4,151,249	4,151,249		4,145,077	4,145,077	(6,172)
8980 000	6520 000	SPEC ED PROJ WORKABILITY I LEA		18,579	18,579		1,895	1,895	(16,684)
8980 000	9025 XXX	CONTRIBUTION TO ROP		780,301	780,301		961,452	961,452	181,151
8980 000	4035 000	CONTRIBUTION TO TITLE II		21,514	21,514		0	0	(21,514)
8980 000	6264 000	CONTRIBUTION TO EDUCATOR EFFECTIVENESS		300,970	300,970		214,419	214,419	(86,551)
8980 000	6387 000	CONTRIBUTION TO CTE INCENTIVE		0	0		0	0	0
8980 000	3410 000	CONTRIBUTION TO WORKABILITY			0			0	0
									0
		SUBTOTAL ENCROACHMENT	(17,152,182)	17,152,182	0	(16,246,182)	16,246,182	0	0
		TOTAL TRANSFERS	(16,386,593)	17,152,182	765,589	(15,480,593)	16,246,182	765,589	0
		TOTAL ALL REVENUE	98,629,724	35,982,202	134,611,926	101,599,465	34,432,454	136,031,919	1,419,993
									0

CERTIFICATED SALARIES

Object	Resource		2017-2018 2nd Interim			2017-2018 Unaudited Actuals			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
1100 000		TEACHERS' SALARIES	47,642,588	9,866,019	57,508,607	47,282,330	9,897,802	57,180,132	(328,475)
1200 000		PUPIL SUPPORT: LIBRARIANS GUIDANCE, WELFARE & ATTEND. PHYSICAL & MENTAL HEALTH	4,558,125	21,538	4,579,663	4,544,260	29,712	4,573,972	(5,691)
1300 000		SUPERVISORS, ADMIN: SCHOOL ADMINISTRATORS SUPERINTENDENTS ADMINISTRATORS	4,651,229	1,148,429	5,799,658	4,794,659	1,036,963	5,831,622	31,964
1900 000		OTHER CERTIFICATED	814,252	564,898	1,379,150	736,573	657,445	1,394,019	14,869
		TOTAL-OBJECT CODE 1000	57,666,194	11,600,884	69,267,078	57,357,822	11,621,922	68,979,744	(287,334)

CLASSIFIED SALARIES

Object	Resource		2017-2018 2nd Interim			2017-2018 Unaudited Actuals			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
2100 000		INSTRUCTIONAL AIDES	1,182,006	2,815,792	3,997,798	1,106,681	2,599,269	3,705,950	(291,848)
2200 000		CLASSIFIED SUPPORT: MAINTENANCE & OPERATIONS INSTR. MEDIA / LIBRARY TRANSPORTATION	6,354,254	1,748,018	8,102,272	6,168,619	1,694,392	7,863,011	(239,261)
2300 000		SUPERVISORS AND ADMINISTRATORS' SALARIES	1,431,553	264,821	1,696,374	1,479,840	234,141	1,713,981	17,607
2400 000		CLERICAL & OFFICE PERSONNEL	5,805,415	323,424	6,128,839	5,686,257	334,121	6,020,378	(108,461)
2900 000		OTHER CLASSIFIED	643,001	0	643,001	729,647	0	729,647	86,646
		TOTAL-OBJECT CODE 2000	15,416,229	5,152,055	20,568,284	15,171,044	4,861,922	20,032,966	(535,318)

EMPLOYEE BENEFITS

Object	Resource		2017-2018 2nd Interim			2017-2018 Unaudited Actuals			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
3100 000		STATE TEACHERS' RETIREMENT SYS	8,339,953	7,073,396	15,413,349	8,252,000	6,746,471	14,998,471	(414,878)
3200 000		PUBLIC EMPLOYEE RETIREMENT SYS	2,338,785	786,129	3,124,914	2,122,758	706,908	2,829,665	(295,249)
3311/2 000		SOCIAL SECURITY	975,678	333,536	1,309,214	981,792	313,932	1,295,724	(13,490)
3321/2 000		MEDICARE	1,067,347	241,871	1,309,218	989,023	225,495	1,214,517	(94,701)
3400 000		INC PROTCT+CERT DNTAL+LIFE	2,161,733	743,680	2,905,413	2,525,077	772,109	3,297,186	391,773
3500 000		UNEMPLOYMENT INSURANCE	36,806	8,369	45,175	37,481	8,576	46,056	881
3600 000		WORKERS' COMPENSATION	1,467,371	332,793	1,800,164	1,503,898	341,391	1,845,289	45,125
3700 000		RETIREE BENEFITS (H & W)	489,316	114,338	603,654	597,775	13,081	610,856	7,202
3800 000		PERS REDUCTION	0	0	0	0	0	0	0
3900 000		FLEX ACCOUNTS	3,146,941	772,857	3,919,798	2,756,075	643,012	3,399,087	(520,711)
		TOTAL-OBJECT CODE 3000	20,023,930	10,406,969	30,430,899	19,765,878	9,770,975	29,536,853	(894,046)

BOOKS AND SUPPLIES

Object	Resource		2017-2018 2nd Interim			2017-2018 Unaudited Actuals			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
4100 000		TEXTBOOKS (7-8 + 9-12)	0	184,000	184,000	0	233,056	233,056	49,056
4200 000		BOOKS OTHER THAN TEXTBOOKS	2,711	6,431	9,142	1,391	22,560	23,951	14,809
4300 000		MATERIALS & SUPPLIES LOTTERY INSTRUCTIONAL MTRLS OTHER SUPPLIES PUPIL TRANSPORTATION SUPPLIES GIFTS & DONATIONS	2,487,623	2,327,968	4,815,591	1,741,550	492,750	2,234,300	(2,581,291)
4300 999		ESTIMATED UNSPENT	0	0	0	0	0	0	0
4400 000		NON-CAPITALIZED EQUIP (under \$5,000)	623,445	530,402	1,153,847	987,372	283,490	1,270,862	117,015
		TOTAL-OBJECT CODE 4000	3,113,779	3,048,801	6,162,580	2,730,313	1,031,857	3,762,170	(2,400,410)

SERVICES AND OPERATING EXPENSES

Object	Resource		2017-2018 2nd Interim			2017-2018 Unaudited Actuals			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
5100 000		SUBAGREEMENT FOR SERVICES	282,550	1,261,242	1,543,792	316,552	1,555,776	1,872,328	328,536
5200 000		TRAVEL/CONFERENCES/INSERVICE TRNG	171,243	84,657	255,900	185,279	60,060	245,339	(10,561)
5300 000		DISTRICT DUES & MEMBERSHIP	71,950	100	72,050	64,821	120	64,941	(7,109)
5400 000		INSURANCE	697,738	0	697,738	711,708	0	711,708	13,970
5500 000		UTILITIES	2,670,000	0	2,670,000	2,841,900	0	2,841,900	171,900
5600 000		RENTALS, LEASES & REPAIRS	805,821	555,159	1,360,980	668,429	473,840	1,142,269	(218,711)
5700 000		INTER-PROGRAM SERVICES	(111,498)	55,023	(56,475)	(98,668)	60,598	(38,070)	18,405
5800 000		PROF./CONSULTING & OTHER SERVICES & OPERATING EXPENSES, INSTRUCTIONAL CONSULT. & LECT.	3,266,173	3,996,241	7,262,414	3,245,267	3,383,498	6,628,765	(633,649)
5900 000		COMMUNICATIONS: VOICE, DATA & POSTAGE	331,921	5,311	337,232	284,533	2,955	287,487	(49,745)
		TOTAL-OBJECT CODE 5000	8,185,898	5,957,733	14,143,631	8,219,822	5,536,847	13,756,669	(386,962)

CAPITAL OUTLAY

Object	Resource		2017-2018 2nd Interim			2017-2018 Unaudited Actuals			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
6100 000		SITES & IMPROVEMENT OF SITE	0	0	0	0	0	0	0
6200 000		IMPROVEMENT	0	0	0	11,037	898,517	909,554	909,554
6400 000		EQUIPMENT	25,000	0	25,000	43,160	0	43,160	18,160
6500 000		EQUIPMENT REPLACEMENT	45,000	7,500	52,500	54,984	12,659	67,643	15,143
		TOTAL-OBJECT CODE 6000	70,000	7,500	77,500	109,180	911,177	1,020,357	942,857

OTHER OUTGO

Object	Resource		2017-2018 2nd Interim			2017-2018 Unaudited Actuals			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
7130 000	XXXX XXX	STATE SPECIAL SCHOOLS	0	0	0	0	0	0	0
7141 000	65XX XXX	SPED OTH TUIT- DEFIC PMTS-SCH	0	18,250	18,250	0	6,269	6,269	(11,981)
7142 000	6500 000	SPED OTH TUIT-X COST	0	394,000	394,000	0	317,917	317,917	(76,083)
7142 000	6500 001	OTHER TUITION & SPEC. ED EXCESS COS	0	43,100	43,100	0	6,082	6,082	(37,018)
7142 000	6512 000	SPED MENTAL HEALTH OTH TUIT-X COST	0	167,100	167,100	0	122,331	122,331	(44,769)
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	(279,195)	279,195	0	(421,354)	421,354	0	0
7350 013	XXXX XXX	NUTRITION SERVICES INDIRECT FD 13-00	0	0	0	(135,359)	0	(135,359)	(135,359)
7438 000	XXXX XXX	SOLAR PROJ DEBT SVC INT	822,231	0	822,231	822,150	0	822,150	(81)
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	181,039	0	181,039	181,039
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	1,338,625	901,645	2,240,270	1,242,065	873,954	2,116,019	(124,251)
		TOTAL-ALL EXPENDITURES	105,814,655	37,075,587	142,890,242	104,596,124	34,608,653	139,204,778	
		GRAND TOTAL-ALL EXPENDITURES	105,814,655	37,075,587	142,890,242	104,596,124	34,608,653	139,204,778	

General Fund Revenue & Expenditures - 2017-2018 Unaudited Actuals
 Business Services Division
 Finance Department
Summary of Changes

Income:

	<u>2nd Interim</u>	<u>Unaudited Actuals</u>	<u>Summary of Changes</u>	
LCFF/Revenue Limit	108,197,962	108,005,280	(192,682)	* \$3.06M Property Tax (Offset by decrease in LCFF State Aid) * \$60K Special Ed Excess Tax * <\$460K> Transfer to Charter School In Lieu of Property Taxes * <\$2.83M> LCFF State Aid (Offset by increase in Property Taxes)
Federal	3,882,460	3,794,026	(88,434)	* \$17K Title II * <\$128K> Title I Revenue (Carryover)
Other State	14,626,863	13,571,420	(1,055,443)	* \$210K Restricted Lottery Instructional Materials * \$193K Unrestricted Lottery * <\$222K> TUPE Grades 6-12 (Carryover) * <\$309K> CTE Incentive Grant (Carryover) * <\$336K> STRS On-Behalf (offset by STRS expense) * <\$610K> One-Time Mandated Cost Reimbursement
Local	7,139,052	9,895,604	2,756,552	* \$864K Donations, College Testing, ASB, etc. * \$798K Oak Crest Fire Reimbursement * \$455K Athletics Revenue for Coaches * \$318K Interest Income * \$201K PeopleSoft Implementation Refund
Transfers	765,589	765,589	-	
Contributions	(17,152,182)	(16,246,182)	906,000	* \$181K ROP Contribution Increase * <\$87K> Educator Effectiveness Contribution Decrease * <\$925K> Special Ed Contribution Decrease
Total	134,611,926	136,031,919	1,419,993	

General Fund Revenue & Expenditures - 2017-2018 Unaudited Actuals

Business Services Division

Finance Department

Summary of Changes

Expenditures:

	<u>2nd Interim</u>	<u>Unaudited Actuals</u>	<u>Summary of Changes</u>
Certificated Salaries	69,267,078	68,979,744	(287,334) * \$100K Donations, ASB for Hourly Wages * <\$320K> Restricted Program Carryover
Classified Salaries	20,568,284	20,032,966	(535,318) * \$139K Donations, ASB for Hourly Wages * <\$218K> Vacant Positions/Substitute Cost savings * <\$300K> Restricted Program Carryover
Employee Benefits	30,430,899	29,536,853	(894,046) * <\$336K> STRS On-Behalf (Offset by State Revenue) * Corresponding Labor Related Costs for Changes in Salary Costs
Books & Supplies	6,162,580	3,762,170	(2,400,410) * \$365K Donations, College Testing, Use of Facilities, etc., since 2nd Interim * <\$725> Donations, College Testing, Use of Facilities, etc., carryover * <\$899K> CA Clean Energy Jobs Act * <\$1.12M> Restricted Program Carryover
Services & Operating Expenses	14,143,631	13,756,669	(386,962) * <\$421K> Restricted Program Carryover
Capital Outlay	77,500	1,020,357	942,857 * \$899K CA Clean Energy Jobs Act
Other Outgo	2,240,270	2,116,019	(124,251) * \$181K Contribution to Nutrition Services Fund (Partially offset by Indirect Costs) * <\$37K> Special Education Services to other Agencies * <\$45K> Special Ed North County Academy Mental Health Services * <\$76K> Special Ed North County Academy Tuition * <\$135K> Nutrition Services Indirect Costs (Offset by Contribution to Nutrition Services)
Total	142,890,242	139,204,778	(3,685,464)

ATTACHMENT B

**SPECIAL FUNDS - UNAUDITED ACTUALS
2017-18 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	2,700,400	2,979,438	20	49	867,393	866,737	15,000	38,055
EXPENDITURES	2,740,043	2,914,798	-	-	866,396	866,396	-	-
Expenditures (over)/under Revenue	(39,643)	64,640	20	49	997	341	15,000	38,055
FUND BALANCE, RESERVES: Beginning Balance - July 1	39,644	39,644	3,211	3,211	22,752	22,752	2,505,049	2,505,049
Ending Balance - June 30	1	104,284	3,231	3,260	23,749	23,093	2,520,049	2,543,104

	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	4,228,331	25,739,990	30,570,604	522,200	539,072	305,000	1,222,187
EXPENDITURES	27,738	52,893	91,930,364	50,049,787	889,829	893,452	1,082,354	956,024
Expenditures (over)/under Revenue	(26,988)	4,175,438	(66,190,374)	(19,479,183)	(367,629)	(354,380)	(777,354)	266,163
FUND BALANCE, RESERVES: Beginning Balance - July 1	71,912	71,912	100,710,443	100,710,443	761,826	761,826	1,430,141	1,430,141
Ending Balance - June 30	44,924	4,247,350	34,520,069	81,231,260	394,197	407,446	652,787	1,696,304

	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	291	150	417	178,000	229,680	677,000	622,924	30,150	31,613
EXPENDITURES	-	-	-	-	-	-	675,000	2,242,189	30,000	52,090
Expenditures (over)/under Revenue	2,000	291	150	417	178,000	229,680	2,000	(1,619,265)	150	(20,477)
FUND BALANCE, RESERVES: Beginning Balance - July 1	19,127	19,127	27,425	27,425	83,233	83,233	(11,453,061)	(11,453,061)	36,214	36,214
Ending Balance - June 30	21,127	19,418	27,575	27,842	261,233	312,913	(11,451,061)	(13,072,326)	36,364	15,737