

# San Dieguito Union High School District

## INFORMATION REGARDING BOARD AGENDA ITEM

**TO:** BOARD OF TRUSTEES

**DATE OF REPORT:** December 3, 2015

**BOARD MEETING DATE:** December 10, 2015

**PREPARED BY:** Delores Perley, Chief Financial Officer  
Eric R. Dill, Assoc. Superintendent, Business

**SUBMITTED BY:** Rick Schmitt  
Superintendent

**SUBJECT:** **ADOPT 2015-16 DISTRICT GENERAL FUND  
FIRST INTERIM BUDGET**

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### EXECUTIVE SUMMARY

The First Interim Budget Report is the second time the Board has reviewed the 2015-16 General Fund budget. This budget reflects the state's final adopted budget assumptions, changes in ADA, as well as incorporating the final ending fund balance and carry over balances from the 2014-15 year. The First Interim Budget Report (as of October 31, 2015) for 2015-16 is submitted as required by law.

First Interim changes to revenue include an increase to LCFF funding due to increased enrollment and ADA; the property tax amounts have also been adjusted to reflect the latest estimates. Other changes to revenue include an increase to state revenue for the Educator Effectiveness Grant. This one-time funding will be used to provide the Beginning Teacher Support and Assessment (BTSA) program for the next 3 years. Revenue has also been increased by the 2014-15 grant carryover amounts and the California Career Pathways Grant. Local revenue also shows an increase from donations, and college testing. This revenue, and the corresponding expense, is budgeted as it is received.

Expenditures for salaries and benefits have been adjusted to reflect all staffing changes since budget adoption. Other expenditure areas have been adjusted for prior year carryover amounts, new grants and current year donations, and college testing.

The projected ending fund balance has decreased overall by \$905K. The overall effect of these changes results in an estimated unrestricted reserve of \$26.2 million, or 22.4% including a 4.5% Board recommended minimum reserve and a \$5.6 million Basic Aid reserve. The minimum required by the State is 3.0% including any special reserve.

As part of the First Interim Budget Report, a multi-year projection (MYP) must be submitted. The current MYP is using assumptions based on information from credible sources such as School Services of California and the Financial Crisis Management Assistance Team

(FCMAT). As in previous years, conservative estimates are built into the projection model. Those factors include:

- Property tax
  - Current year estimates have been incorporated into the First Interim.
  - As an LCFF district, any changes to property taxes will be offset by state aid, maintaining total LCFF funding.
- LCFF
  - Reasonable assumptions are built into the MYP
- Estimates are based on the state’s ability to fund LCFF

In the current MYP, the District is able to meet the State’s 3.0% reserve requirement.

<b>Unrestricted</b>	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>
<b>Beginning Balance</b>	21,400,296	26,153,332	29,028,752
<b>Ending Balance</b>	26,153,332	29,028,752	34,328,679
<b>Reserve %</b>	22.4%	25.1%	29.1%

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 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 2016-17. Staff will address this in future meetings.

**RECOMMENDATION:**

It is recommended that the Board adopt the 2015-16 District General Fund First Interim Budget and Certification as shown on the attached pages.

**FUNDING SOURCE:**

Not applicable

## General Fund Revenue & Expenditures - 2015-2016 1st Interim

	2015-2016 Adopted Budget			2015-2016 1st Interim			Change
	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
<b>PROJECTED INCOME</b>							
LCFF/Revenue Limit / Property Tax	95,425,973	429,451	95,855,424	96,062,349	429,451	96,491,800	636,376
Federal Income	667,920	3,518,887	4,186,807	667,920	3,789,889	4,457,809	271,002
Other State Income	10,186,000	1,453,094	11,639,094	10,186,000	2,332,468	12,518,468	879,374
Local Income	1,651,700	5,333,090	6,984,790	1,756,519	5,573,285	7,329,804	345,014
Transfers	765,588	0	765,588	765,588	0	765,588	0
Encroachment	(16,303,241)	16,303,241	0	(15,518,414)	15,518,414	0	0
<b>TOTAL PROJECTED INCOME</b>	<b>92,393,940</b>	<b>27,037,763</b>	<b>119,431,703</b>	<b>93,919,962</b>	<b>27,643,507</b>	<b>121,563,469</b>	2,131,766
<b>PROJECTED EXPENDITURES</b>							
Certificated Salaries	43,743,007	9,162,530	52,905,537	43,618,178	8,970,930	52,589,108	(316,429)
Classified Salaries	12,743,354	4,438,068	17,181,422	12,746,391	4,462,586	17,208,977	27,555
Benefits	19,912,965	4,812,302	24,725,267	19,972,780	4,727,766	24,700,546	(24,721)
Books & Supplies	2,150,551	907,157	3,057,707	2,937,557	2,682,229	5,619,786	2,562,079
Services & Operating Expenses	6,874,632	6,267,806	13,142,438	7,142,585	7,266,005	14,408,590	1,266,152
Capital Outlay	20,600	0	20,600	15,600	31,600	47,200	26,600
Other Outgo	1,290,623	1,449,901	2,740,524	1,235,179	1,001,037	2,236,216	(504,308)
Categorical	0	0	0	0	0	0	0
<b>TOTAL PROJECTED EXPENDITURES</b>	<b>86,735,732</b>	<b>27,037,764</b>	<b>113,773,495</b>	<b>87,668,270</b>	<b>29,142,153</b>	<b>116,810,423</b>	3,036,928
Estimated Unspent	0	0	0	0	0	0	0
Expenditures (over/under) Revenue	5,658,208	(1)	5,658,207	6,251,692	(1,498,646)	4,753,046	(905,161)
<b>FUND BALANCE, RESERVES:</b>							
<b>Beginning Balance - July 1</b>	19,901,639	1,498,647	21,400,286	19,901,639	1,498,647	21,400,286	0
Adjusted Beginning Balance	19,901,639	1,498,647	21,400,286	19,901,639	1,498,647	21,400,286	0
<b>Projected Ending Balance - June 30</b>	<b>25,559,847</b>	<b>1,498,646</b>	<b>27,058,493</b>	<b>26,153,331</b>	<b>1</b>	<b>26,153,332</b>	(905,161)
<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		1,498,646	1,498,646		1	1	(1,498,645)
<b><i>Assigned:</i></b>							
Basic Aid Reserve	5,158,728		5,158,728	5,579,716		5,579,716	420,988
Ongoing State Standards Implementation	2,500,000		2,500,000	2,500,000		2,500,000	0
Textbook Adoption Reserve	1,000,000		1,000,000	1,000,000		1,000,000	0
High School Program Development	750,000		750,000	750,000		750,000	0
<b><i>Unassigned:</i></b>							
Recommended Min Reserve (4.5%)	5,119,807		5,119,807	5,256,469		5,256,469	136,662
<b>Total Components</b>	<b>14,709,535</b>	<b>1,498,646</b>	<b>16,208,181</b>	<b>15,267,185</b>	<b>1</b>	<b>15,267,186</b>	(940,995)
RESERVE FOR ECONOMIC UNCERTAINTIES	10,850,312	0	10,850,312	10,886,146	0	10,886,146	35,834
	9.54%	0.00%	9.54%	9.32%	0.00%	9.32%	-0.22%

**LCFF/REVENUE LIMIT SOURCES**

Object	Resource		2015-2016 Adopted Budget			2015-2016 1st Interim			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
8011		STATE AID	3,169,516	0	3,169,516	2,161,092	0	2,161,092	(1,008,424)
8012		EPA STATE AID CURRENT YEAR	2,410,200	0	2,410,200	2,442,800	0	2,442,800	32,600
8021		HOMEOWNERS' EXEMPTION	747,582	0	747,582	715,557	0	715,557	(32,025)
8041		SECURED TAXES	86,238,561		86,238,561	87,850,564		87,850,564	1,612,003
8042		UNSECURED TAXES	2,933,069		2,933,069	2,928,904		2,928,904	(4,165)
8043		PRIOR YEAR TAXES	(87,282)		(87,282)	(43,616)		(43,616)	43,666
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	14,077		14,077	6,798		6,798	(7,279)
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
8096		XFER TO CHT SCH INLIEU PROP TX			0			0	0
8097		SPECIAL ED EXCESS TAX		429,451	429,451		429,451	429,451	0
		<b>TOTAL LCFF/REVENUE LIMIT SOURCES</b>	<b>95,425,973</b>	<b>429,451</b>	<b>95,855,424</b>	<b>96,062,349</b>	<b>429,451</b>	<b>96,491,800</b>	<b>636,376</b>

FEDERAL INCOME

Object	Resource		2015-2016 Adopted Budget			2015-2016 1st Interim			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
8290-000	0000-024		0		0	0		0	0
8290 006	0000 012		667,920		667,920	667,920		667,920	0
8290 000	3010 000			811,321	811,321		812,552	812,552	1,231
8290 002	3010 000				0		217,571	217,571	217,571
8290 000	3185-000				0		0	0	0
8181 000	3310 000			1,833,619	1,833,619		1,833,619	1,833,619	0
8181 002	3310 000			0	0		0	0	0
8181 000	3311 000			158,306	158,306		158,306	158,306	0
8182 000	3327 000			138,418	138,418		138,418	138,418	0
8290 000	3410 000			196,416	196,416		196,416	196,416	0
8290 000	3550 001			127,149	127,149		127,149	127,149	0
8290 000	3550 002			0	0		0	0	0
8290 000	4035 000			179,658	179,658		177,141	177,141	(2,517)
8290 001	4035 000	D		0	0		4,636	4,636	4,636
8290 002	4035 000			0	0		25,895	25,895	25,895
8290 000	4036 000			0	0		0	0	0
8290 001	4036 000	D		0	0		7,588	7,588	7,588
8290 002	4036 000			0	0		0	0	0
8290 000	4045 000			0	0		0	0	0
8290 002	4045 000			0	0		0	0	0
8290 000	4201 000			24,000	24,000		22,920	22,920	(1,080)
8290 001	4201 000	D		0	0		689	689	689
8290 002	4201 000			0	0		0	0	0
8290 000	4203 000			50,000	50,000		48,879	48,879	(1,121)
8290 001	4203 000	D		0	0		0	0	0
8290 002	4203 000			0	0		18,110	18,110	18,110
<b>TOTAL FEDERAL REVENUE</b>			<b>667,920</b>	<b>3,518,887</b>	<b>4,186,807</b>	<b>667,920</b>	<b>3,789,889</b>	<b>4,457,809</b>	<b>271,002</b>

D DEFERRED

**OTHER STATE INCOME**

Object	Resource			2015-2016 Adopted Budget			2015-2016 1st Interim			Change
				UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
8590 000	0000 000		OTHER STATE REVENUE			0			0	0
8590 006	0000 012		CA SOLAR INITIATIVE REBATE	766,000		766,000	766,000		766,000	0
8590 002	0000 023		CELDT TESTING			0			0	0
8590 000	0000 024		AP FEE REIMB PROG			0			0	0
8550 000	0000-000		MANDATED COST REIMBURSEMENT	7,884,000		7,884,000	7,884,000		7,884,000	0
8590 000	09XX 000		CATEGORICAL FLEXIBILITY			0			0	0
8560 000	1100 000		LOTTERY	1,536,000		1,536,000	1,536,000		1,536,000	0
8560-002	1100 000		LOTTERY			0			0	0
8590 000	6230 000		CA CLEAN ENERGY JOBS			0			0	0
8560 000	6264 000		EDUCATOR EFFECTIVENESS		0	0		863,374	863,374	863,374
8560 000	6300 000		LOTTERY INSTRUCTIONAL MATERIALS		409,360	409,360		409,360	409,360	0
8560 002	6300 000		LOTTERY INSTRUCTIONAL MATERIALS			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			0			0	0
8590 003	6512 000		SPED PROP 98 MENTAL HEALTH SERVICES		716,245	716,245		732,245	732,245	16,000
8590 000	6520 000		SPED PROJ WORKABILITY		297,489	297,489		297,489	297,489	0
8590 000	6530 000		SPED LOW INCIDENCE			0			0	0
8590 000	6535 000		SPED PERSONNEL STAFF DEV			0			0	0
8590 001	6660 000	D	TUPE/TOBACCO USE PREVENTION ED.			0			0	0
8590 000	7405-000		COMMON CORE STANDARDS			0			0	0
8590 000	7810 004		TRANSITION PRTNRSH PROJ - WIT		30,000	30,000		30,000	30,000	0
			<b>TOTAL OTHER STATE REVENUE</b>	<b>10,186,000</b>	<b>1,453,094</b>	<b>11,639,094</b>	<b>10,186,000</b>	<b>2,332,468</b>	<b>12,518,468</b>	<b>879,374</b>

D DEFERRED

LOCAL INCOME

Object	Resource		2015-2016 Adopted Budget			2015-2016 1st Interim			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
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	245,000		245,000	245,000		245,000	0
8675 XXX	0000-723	TRANSPORT.SERVICES PARENT PAY	490,200		490,200	490,200		490,200	0
8677 000	9382 000	CA CAREER PATHWAYS			0		239,207	239,207	239,207
8677 004	0100 038	INT/AGY PRIVATE CONTRACTOR	70,000		70,000	70,000		70,000	0
8677 007	9025 XXX	INT/AG. REV. - ROP TIER III			0			0	0
8677 010	6500 004	COASTAL LEARNING ACADEMY		100,000	100,000		100,000	100,000	0
8677 014	0000 000	I/AG. ADM/DEV.FEE.SB/RSF	1,500		1,500	1,500		1,500	0
8677 014	0100 051	ADMIN DEV FEES RSF/SB			0			0	0
8689 001	0100 039	OTHER PARKING FINES-TP			0			0	0
8689 001	0100 052	OTHER PARKING FINES-CCA			0			0	0
8689 001	0100 054	OTHER PARKING FINES-LCC			0			0	0
8689 001	0100 055	OTHER PARKING FINES-SDA			0			0	0
8689 050	0000 300	TRANSP FEES-ATHL-TP	120,000		120,000	120,000		120,000	0
8689 100	0000 300	TRANSP FEES-ATHL-LCC	85,000		85,000	85,000		85,000	0
8689 130	0000 300	TRANSP FEES-ATHL-SDA	75,000		75,000	75,000		75,000	0
8689 140	0000 300	TRANSP FEES-ATHL-CCA	60,000		60,000	60,000		60,000	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 015	SB70 CTE MINI-GRANT MCC GO-KAR			0			0	0
8699 XXX	XXXX XXX	OTHER LOCAL INCOME	420,000		420,000	524,819		524,819	104,819
8710 000	6500 001	SP ED, TUITION			0		988	988	988
8782 000	9025 XXX	ROP COUNTY OFFICE		287,644	287,644		287,644	287,644	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 000	SPECIAL EDUCATION		4,945,446	4,945,446		4,945,446	4,945,446	0
					0			0	0
		<b>TOTAL LOCAL REVENUE</b>	<b>1,651,700</b>	<b>5,333,090</b>	<b>6,984,790</b>	<b>1,756,519</b>	<b>5,573,285</b>	<b>7,329,804</b>	<b>345,014</b>
8919 016	0000 000	I/TRANSF SELF INS FD			0			0	0
8919 021	0000 000	TRANSFER FROM BOND FUNDS FOR SOLAR	765,588		765,588	765,588		765,588	0
		<b>SUBTOTAL TRANSFERS</b>	<b>765,588</b>	<b>0</b>	<b>765,588</b>	<b>765,588</b>	<b>0</b>	<b>765,588</b>	<b>0</b>
8980 000	0000 000	UNRESTRICTED CONTRIBUTIONS	(16,303,241)		(16,303,241)	(15,518,414)		(15,518,414)	784,827
8980 000	6500 000	CONTRIBUTION TO SPEC. ED. FOR ENCROACHMENT		11,095,459	11,095,459		10,260,314	10,260,314	(835,145)
8980 000	6512 000	SPED MENTAL HEALTH SERVICES		491,455	491,455		747,084	747,084	255,629
8980 000	6520 000	SPEC PROJ. WORKABILITY I LEA		0	0		0	0	0
8980 000	8150 000	CONTRIBUTION TO ROUTINE REPAIR FOR ENCROACH.		3,605,144	3,605,144		3,263,792	3,263,792	(341,352)
8980 000	9025 XXX	ROP LOTTERY TRANSFER		0	0		0	0	0
8980 000	9025 XXX	CONTRIBUTION TO ROP		1,111,183	1,111,183		1,247,224	1,247,224	136,041
8990 000	3310 000	CONTRIBUTION FROM IDEA		98,789	98,789		98,789	98,789	0
8990 000	3312 000	CONTRIBUTION TO IDEA		(98,789)	(98,789)		(98,789)	(98,789)	0
		<b>SUBTOTAL ENCROACHMENT</b>	<b>(16,303,241)</b>	<b>16,303,241</b>	<b>0</b>	<b>(15,518,414)</b>	<b>15,518,414</b>	<b>0</b>	<b>0</b>
		<b>TOTAL TRANSFERS</b>	<b>(15,537,653)</b>	<b>16,303,241</b>	<b>765,588</b>	<b>(14,752,826)</b>	<b>15,518,414</b>	<b>765,588</b>	<b>0</b>
		<b>TOTAL ALL REVENUE</b>	<b>92,393,940</b>	<b>27,037,763</b>	<b>119,431,703</b>	<b>93,919,962</b>	<b>27,643,507</b>	<b>121,563,469</b>	<b>2,131,766</b>
									<b>0</b>

**CERTIFICATED SALARIES**

Object	Resource		2015-2016 Adopted Budget			2015-2016 1st Interim			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
1100 000		TEACHERS' SALARIES	35,747,086	7,980,503	43,727,589	35,862,204	7,669,923	43,532,127	(195,462)
1100 033		EL STIPEND	500,000	0	500,000	500,000	0	500,000	0
1200 000		PUPIL SUPPORT: LIBRARIANS GUIDANCE, WELFARE & ATTEND. PHYSICAL & MENTAL HEALTH	3,116,900	13,823	3,130,723	3,137,798	13,823	3,151,621	20,898
1300 000		SUPERVISORS, ADMIN: SCHOOL ADMINISTRATORS SUPERINTENDENTS ADMINISTRATORS	3,894,586	931,641	4,826,227	3,841,784	866,563	4,708,347	(117,880)
1900 000		OTHER CERTIFICATED	484,435	236,563	720,998	276,392	420,621	697,013	(23,985)
		<b>TOTAL-OBJECT CODE 1000</b>	<b>43,743,007</b>	<b>9,162,530</b>	<b>52,905,537</b>	<b>43,618,178</b>	<b>8,970,930</b>	<b>52,589,108</b>	<b>(316,429)</b>



**CLASSIFIED SALARIES**

Object	Resource		2015-2016 Adopted Budget			2015-2016 1st Interim			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
2100 000		INSTRUCTIONAL AIDES	1,112,500	2,538,119	3,650,619	1,112,500	2,515,507	3,628,007	(22,612)
2200 000		CLASSIFIED SUPPORT: MAINTENANCE & OPERATIONS INSTR. MEDIA / LIBRARY TRANSPORTATION	5,596,255	1,438,490	7,034,745	5,503,804	1,476,310	6,980,114	(54,631)
2300 000		SUPERVISORS AND ADMINISTRATORS' SALARIES	972,523	198,936	1,171,459	965,356	200,936	1,166,292	(5,167)
2400 000		CLERICAL & OFFICE PERSONNEL	4,751,724	260,823	5,012,547	4,822,036	268,133	5,090,169	77,622
2900 000		OTHER CLASSIFIED	310,352	1,700	312,052	342,695	1,700	344,395	32,343
		<b>TOTAL-OBJECT CODE 2000</b>	<b>12,743,354</b>	<b>4,438,068</b>	<b>17,181,422</b>	<b>12,746,391</b>	<b>4,462,586</b>	<b>17,208,977</b>	<b>27,555</b>

**EMPLOYEE BENEFITS**

Object	Resource		2015-2016 Adopted Budget			2015-2016 1st Interim			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
3100 000		STATE TEACHERS' RETIREMENT SYS	4,907,163	935,056	5,842,219	4,916,874	879,350	5,796,224	(45,995)
3200 000		PUBLIC EMPLOYEE RETIREMENT SYS	1,471,321	456,496	1,927,817	1,419,023	471,076	1,890,099	(37,718)
3311/2 000		SOCIAL SECURITY	842,160	281,613	1,123,773	842,891	280,841	1,123,732	(41)
3321/2 000		MEDICARE	775,636	179,446	955,082	791,973	185,333	977,306	22,224
3400 000		INC PROTCT+CERT DNTAL+LIFE	728,078	180,465	908,543	744,167	181,857	926,024	17,481
3500 000		UNEMPLOYMENT INSURANCE	76,212	6,815	83,027	76,155	6,720	82,875	(152)
3600 000		WORKERS' COMPENSATION	1,362,044	304,156	1,666,200	1,359,746	299,719	1,659,465	(6,735)
3700 000		RETIREE BENEFITS (H & W)	560,404	131,394	691,798	558,812	131,637	690,449	(1,349)
3800 000		PERS REDUCTION	0	0	0	0	0	0	0
3900 000		FLEX ACCOUNTS	9,189,947	2,336,861	11,526,808	9,263,139	2,291,233	11,554,372	27,564
		<b>TOTAL-OBJECT CODE 3000</b>	<b>19,912,965</b>	<b>4,812,302</b>	<b>24,725,267</b>	<b>19,972,780</b>	<b>4,727,766</b>	<b>24,700,546</b>	<b>(24,721)</b>

**BOOKS AND SUPPLIES**

Object	Resource		2015-2016 Adopted Budget			2015-2016 1st Interim			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
4100 000		TEXTBOOKS (7-8 + 9-12)	0	136,336	136,336	0	136,336	136,336	0
4200 000		BOOKS OTHER THAN TEXTBOOKS	2,250	33,179	35,429	2,250	39,179	41,429	6,000
4300 000		MATERIALS & SUPPLIES LOTTERY INSTRUCTIONAL MTRLS OTHER SUPPLIES PUPIL TRANSPORTATION SUPPLIES GIFTS & DONATIONS	1,797,796	672,838	2,470,634	2,553,093	2,004,175	4,557,268	2,086,634
4300 999		ESTIMATED UNSPENT	0	0	0	0	0	0	0
4400 000		NON-CAPITALIZED EQUIP (under \$5,000)	350,505	64,803	415,308	382,214	502,539	884,753	469,445
		<b>TOTAL-OBJECT CODE 4000</b>	<b>2,150,551</b>	<b>907,156</b>	<b>3,057,707</b>	<b>2,937,557</b>	<b>2,682,229</b>	<b>5,619,786</b>	<b>2,562,079</b>

**SERVICES AND OPERATING EXPENSES**

Object	Resource		2015-2016 Adopted Budget			2015-2016 1st Interim			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
5100 000		SUBAGREEMENT FOR SERVICES	400,020	1,476,775	1,876,795	400,020	1,648,404	2,048,424	171,629
5200 000		TRAVEL/CONFERENCES/INSERVICE TRNG	318,815	103,343	422,158	305,215	675,842	981,057	558,899
5300 000		DISTRICT DUES & MEMBERSHIP	58,275	0	58,275	58,125	150	58,275	0
5400 000		INSURANCE	510,580	0	510,580	510,580	0	510,580	0
5500 000		UTILITIES	2,190,000	0	2,190,000	2,190,000	0	2,190,000	0
5600 000		RENTALS, LEASES & REPAIRS	530,780	236,760	767,540	513,080	251,510	764,590	(2,950)
5700 000		INTER-PROGRAM SERVICES	(27,105)	8,605	(18,500)	(78,105)	59,605	(18,500)	0
5800 000		PROF./CONSULTING & OTHER SERVICES & OPERATING EXPENSES, INSTRUCTIONAL CONSULT. & LECT.	2,484,117	4,442,273	6,926,390	2,834,570	4,630,394	7,464,964	538,574
5900 000		COMMUNICATIONS: VOICE, DATA & POSTAGE	409,150	50	409,200	409,100	100	409,200	0
		<b>TOTAL-OBJECT CODE 5000</b>	<b>6,874,632</b>	<b>6,267,806</b>	<b>13,142,438</b>	<b>7,142,585</b>	<b>7,266,005</b>	<b>14,408,590</b>	<b>1,266,152</b>

**CAPITAL OUTLAY**

Object	Resource		2015-2016 Adopted Budget			2015-2016 1st 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	15,100	0	15,100	15,100	26,600	41,700	26,600
6500 000		EQUIPMENT REPLACEMENT	5,500	0	5,500	500	5,000	5,500	0
		<b>TOTAL-OBJECT CODE 6000</b>	<b>20,600</b>	<b>0</b>	<b>20,600</b>	<b>15,600</b>	<b>31,600</b>	<b>47,200</b>	<b>26,600</b>

**OTHER OUTGO**

Object	Resource		2015-2016 Adopted Budget			2015-2016 1st Interim			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	60,000	60,000	0	60,000	60,000	0
7142 000	6500 000	SPED OTH TUIT-X COST	0	375,000	375,000	0	375,000	375,000	0
7142 000	6500 001	OTHER TUITION & SPEC. ED EXCESS COS	0	40,000	40,000	0	40,000	40,000	0
7142 000	6512 000	SPED MENTAL HEALTH OTH TUIT-X COST	0	285,000	285,000	0	285,000	285,000	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	(189,901)	189,901	0	(241,037)	241,037	0	0
7350 011	XXXX XXX	ADULT ED INDIRECT - FUND 11-00	(28,000)	0	(28,000)	(32,308)	0	(32,308)	(4,308)
7350 013	XXXX XXX	FOOD SERVICE INDIRECT FD 13-00	(128,000)	0	(128,000)	(128,000)	0	(128,000)	0
7438 000	XXXX XXX	SOLAR PROJ DEBT SVC INT	840,936	0	840,936	840,936	0	840,936	0
7439 000	XXXX XXX	SOLAR PROJ OTH DEBT SVC PRINC.	765,588	0	765,588	765,588	0	765,588	0
7619 014	0000 800	I/F TRANSF TO DEFERRED MAINTENANCE	0	500,000	500,000	0	0	0	(500,000)
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>1,290,623</b>	<b>1,449,901</b>	<b>2,740,524</b>	<b>1,235,179</b>	<b>1,001,037</b>	<b>2,236,216</b>	<b>(504,308)</b>
		<b>TOTAL-ALL EXPENDITURES</b>	<b>86,735,732</b>	<b>27,037,763</b>	<b>113,773,495</b>	<b>87,668,270</b>	<b>29,142,153</b>	<b>116,810,423</b>	
		<b>GRAND TOTAL-ALL EXPENDITURES</b>	<b>86,735,732</b>	<b>27,037,763</b>	<b>113,773,495</b>	<b>87,668,270</b>	<b>29,142,153</b>	<b>116,810,423</b>	

**General Fund Revenue & Expenditures - 2015-2016 1st Interim**

Business Services Division

Finance Department

2015-2016

1st Interim

**Summary of Changes**

**Income:**

	<u>Adopted Budget</u>	<u>1st Interim</u>	<u>Summary of Changes</u>	
LCFF/Revenue Limit	95,855,424	96,491,800	636,376	\$611K LCFF Increase \$ 32K EPA Increase
Federal	4,186,807	4,457,809	271,002	* \$218K NCLB Title I Prior Year Carryover * \$ 26K NCLB Title II Prior Year Carryover * \$ 18K Title III LEP
Other State	11,639,094	12,518,468	879,374	* \$863K Educator Effectiveness Grant
Local	6,984,790	7,329,804	345,014	* \$228K California Career Pathways Trust * \$ 87K Donations, College Testing, etc.
Transfers	765,588	765,588	-	
Encroachment	(16,303,241)	(15,518,414)	784,827	* \$255K Special Ed Mental Health Increase * \$136K ROP Contribution Increase * \$341K Routine Restricted Maintenance Contribution Decrease * \$835K Special Ed Contribution Decrease
<b>Total</b>	<b>119,431,703</b>	<b>121,563,469</b>	<b>2,131,766</b>	

**General Fund Revenue & Expenditures - 2015-2016 1st Interim**  
 Business Services Division  
 Finance Department

2015-2016  
 1st Interim  
**Summary of Changes**

**Expenditures:**

	<u>Adopted Budget</u>	<u>1st Interim</u>	<u>Summary of Changes</u>	
Certificated Salaries	52,905,537	52,589,108	(316,429)	* + 3.3 FTE Teacher Positions * <6.48> FTE District Program Specialists
Classified Salaries	17,181,422	17,208,977	27,555	* +4.84 FTE * \$25K Limited Term Campus Supervisors * <\$55K> Savings in Retirement/New Hires
Benefits	24,725,267	24,700,546	(24,721)	* Corresponding benefits decreases
Books & Supplies	3,057,707	5,619,786	2,562,079	* \$1.0M Restricted Lottery Prior Year Carryover * \$647K Donations, College Testing, etc., Prior Year Carryover * \$305K MicroSoft Voucher Program Prior Year Carryover * \$215K NCLB Title I Prior Year Carryover * \$145K CA Clean Energy Jobs Prior Year Carryover * \$139K Site Formula increases * \$ 85K California Career Pathways Trust
Services & Operating Expenses	13,142,438	14,408,590	1,266,152	* \$514K Educator Effectiveness Grant * \$165K Athletic Trainers * \$97K Field Use Prior Year Carryover * \$55K Special Ed Transportation - Outside Providers * \$50K Restricted Lottery Prior Year Carryover * \$30K Hazardous Waste Disposal
Capital Outlay	20,600	47,200	26,600	* \$ 26K California Career Pathways Trust
Other Outgo	2,740,524	2,236,216	(504,308)	* <\$500K> Deferred Maintenance Transfer
<b>Total</b>	<b>113,773,495</b>	<b>116,810,423</b>	<b>3,036,928</b>	