

San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: February 28, 2019

BOARD MEETING DATE: March 7, 2019

PREPARED BY: Dawn Campbell, Director of Fiscal Services
Tina Douglas, Associate Superintendent,
Business Services

SUBMITTED BY: Robert A. Haley, Ed.D., Superintendent

SUBJECT: **APPROVE AND CERTIFY THE 2018-19
GENERAL FUND SECOND INTERIM
BUDGET**

EXECUTIVE SUMMARY

The 2018-19 Second Interim Budget Report (as of January 31, 2019) 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 Proposed 2019-20 Budget.

Income has increased by \$1.2 million and expenditures have increased by \$18,000 on a consolidated basis, both unrestricted and restricted funds. Changes to both income and expenditures are noted on the pages entitled "Summary of Changes." Highlights include:

- New grants include: Title IV SSAE, Lowest Performing Student Block Grant, Classified Professional Development Block Grant and the SUMS Initiative Grant
- Revenue from general donations, college testing and use of facilities was booked as it was received
- Revenue for athletics donations has increased based on projections
- Employee Benefits have decreased to adjust to actual expenditures
- Books & Supplies expenditures have increased due to new grants
- Services & Operating expenditures have increased due to NPS, new grant, roof repair, communications consultant, legal and mental health services

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 Proposed 2019-2020 Budget. Using

conservative estimates for property taxes and the State Budget Proposal for 2019-20, 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
- Elimination of 3-year CTE Incentive Grant Funding in 2019-20
- Increase in restricted program contributions due to the annual salary step and column advancement and other increased expenditures

Expenditures

- Annual step, column and health benefit increases
- Decrease in STRS rate of 1% in 2019-20 and 1% in 2020-21
- Retirement Savings; with replacement and additional staff earning less than retiring staff
- Removal of carryover amounts and expenditures 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 | 2018-19 | 2019-20 | 2020-21 |
|--------------------------|----------------|----------------|----------------|
| Beginning Balance | 17,115,203 | 11,983,982 | 8,555,251 |
| Ending Balance | 11,983,982 | 8,555,251 | 7,899,075 |
| Reserve % | 8.0% | 5.8% | 5.4% |
| Special Reserve | 2,565,104 | 2,590,755 | 2,616,663 |
| Total Reserve % | 9.7% | 7.6% | 7.1% |

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 2019-20. Staff will address this in future meetings.

RECOMMENDATION:

It is recommended that the Board approve and certify the 2018-19 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 - 2018-2019 2nd Interim

| | 2018-2019 1st Interim | | | 2018-2019 2nd Interim | | | Change |
|---|--------------------------|-------------------|--------------------|--------------------------|-------------------|--------------------|-----------|
| | UNRESTRICTED | RESTRICTED | TOTAL | UNRESTRICTED | RESTRICTED | TOTAL | |
| PROJECTED INCOME | | | | | | | |
| LCFF/Revenue Limit / Property Tax | 115,450,949 | 633,189 | 116,084,138 | 115,450,949 | 633,189 | 116,084,138 | 0 |
| Federal Income | 685,000 | 3,364,305 | 4,049,305 | 685,000 | 3,413,609 | 4,098,609 | 49,304 |
| Other State Income | 4,553,060 | 9,511,977 | 14,065,037 | 4,553,060 | 10,041,367 | 14,594,427 | 529,390 |
| Local Income | 1,043,517 | 5,487,309 | 6,530,826 | 1,622,053 | 5,544,657 | 7,166,710 | 635,884 |
| Transfers | 765,589 | 0 | 765,589 | 765,589 | 0 | 765,589 | 0 |
| Encroachment | (18,698,245) | 18,698,245 | 0 | (18,318,758) | 18,318,758 | 0 | 0 |
| TOTAL PROJECTED INCOME | 103,799,870 | 37,695,025 | 141,494,895 | 104,757,893 | 37,951,580 | 142,709,473 | 1,214,578 |
| PROJECTED EXPENDITURES | | | | | | | |
| Certificated Salaries | 59,367,156 | 11,220,288 | 70,587,444 | 58,884,193 | 11,693,130 | 70,577,323 | (10,121) |
| Classified Salaries | 15,108,524 | 5,292,290 | 20,400,814 | 15,137,497 | 5,192,290 | 20,329,787 | (71,027) |
| Benefits | 22,107,190 | 11,005,454 | 33,112,644 | 22,122,801 | 10,844,147 | 32,966,948 | (145,696) |
| Books & Supplies | 3,274,154 | 3,951,934 | 7,226,088 | 3,322,777 | 4,014,914 | 7,337,691 | 111,603 |
| Services & Operating Expenses | 8,507,457 | 6,510,535 | 15,017,992 | 8,668,793 | 6,482,532 | 15,151,325 | 133,333 |
| Capital Outlay | 91,948 | 355,359 | 447,307 | 91,948 | 355,359 | 447,307 | 0 |
| Other Outgo | 1,671,148 | 877,678 | 2,548,826 | 1,661,105 | 887,721 | 2,548,826 | 0 |
| TOTAL PROJECTED EXPENDITURES | 110,127,577 | 39,213,538 | 149,341,115 | 109,889,114 | 39,470,093 | 149,359,207 | 18,092 |
| Estimated Unspent | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Expenditures (over/under) Revenue | (6,327,707) | (1,518,513) | (7,846,220) | (5,131,221) | (1,518,513) | (6,649,734) | 1,196,486 |
| FUND BALANCE, RESERVES: | | | | | | | |
| Beginning Balance - July 1 | 17,115,203 | 2,518,514 | 19,633,717 | 17,115,203 | 2,518,514 | 19,633,717 | 0 |
| Adjusted Beginning Balance | 17,115,203 | 2,518,514 | 19,633,717 | 17,115,203 | 2,518,514 | 19,633,717 | 0 |
| Projected Ending Balance - June 30 | 10,787,496 | 1,000,001 | 11,787,497 | 11,983,982 | 1,000,001 | 12,983,983 | 1,196,486 |
| 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 | | 1,000,001 | 1,000,001 | | 1,000,001 | 1,000,001 | 0 |
| <i>Assigned:</i> | | | | | | | |
| Basic Aid Reserve | | | 0 | | | 0 | 0 |
| | | | 0 | | | 0 | 0 |
| <i>Unassigned:</i> | | | | | | | |
| Economic Uncertainties @ 3% | 4,480,233 | | 4,480,233 | 4,480,776 | | 4,480,776 | 543 |
| Balance After Components | 6,126,263 | 1,000,001 | 7,126,264 | 7,322,206 | 1,000,001 | 8,322,207 | 1,195,943 |
| Remainig for Board 4.5% reserve | 6,126,263 | 0 | 6,126,263 | 7,322,206 | 0 | 7,322,206 | 1,195,943 |
| | 4.10% | 0.00% | 4.10% | 4.90% | 0.00% | 4.90% | 0.80% |
| SPECIAL RESERVE FUND | | | | | | | |
| Combined Reserve | 2,542,050 | 0 | 2,542,050 | 2,565,104 | 0 | 2,565,104 | |
| | 8.93% | 0.00% | 8.93% | 9.74% | 0.00% | 9.74% | |

LCFF/REVENUE LIMIT SOURCES

| Object | Resource | | 2018-2019 1st Interim | | | 2018-2019 2nd Interim | | | Change |
|--------|----------|---|--------------------------|----------------|--------------------|--------------------------|----------------|--------------------|----------|
| | | | UNRESTRICTED | RESTRICTED | TOTAL | UNRESTRICTED | RESTRICTED | TOTAL | |
| 8011 | | STATE AID | 4,051,134 | 0 | 4,051,134 | 4,051,134 | 0 | 4,051,134 | 0 |
| 8012 | | EPA STATE AID CURRENT YEAR | 2,518,200 | 0 | 2,518,200 | 2,518,200 | 0 | 2,518,200 | 0 |
| 8021 | | HOMEOWNERS' EXEMPTION | 701,524 | 0 | 701,524 | 701,524 | 0 | 701,524 | 0 |
| 8041 | | SECURED TAXES | 104,213,825 | | 104,213,825 | 104,213,825 | | 104,213,825 | 0 |
| 8042 | | UNSECURED TAXES | 3,312,506 | | 3,312,506 | 3,312,506 | | 3,312,506 | 0 |
| 8043 | | PRIOR YEAR TAXES | (13,769) | | (13,769) | (13,769) | | (13,769) | 0 |
| 8044 | | SUPPLEMENTAL TAXES | 1,473,016 | | 1,473,016 | 1,473,016 | | 1,473,016 | 0 |
| 8045 | | ED REV AUGMENT FUNDS(ERAF) | (574,708) | | (574,708) | (574,708) | | (574,708) | 0 |
| 8046 | | SUPPL ED REV AUGMENT FUNDS(SERAF) | 0 | | 0 | 0 | | 0 | 0 |
| 8047 | | COMMUNITY REDEVELOPMENT FUNDS | 71,437 | | 71,437 | 71,437 | | 71,437 | 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 | (302,466) | | (302,466) | (302,466) | | (302,466) | 0 |
| 8097 | | SPECIAL ED EXCESS TAX | | 633,189 | 633,189 | | 633,189 | 633,189 | 0 |
| | | TOTAL LCFF/REVENUE LIMIT SOURCES | 115,450,949 | 633,189 | 116,084,138 | 115,450,949 | 633,189 | 116,084,138 | 0 |

FEDERAL INCOME

| Object | Resource | | 2018-2019 1st Interim | | | 2018-2019 2nd Interim | | | Change |
|----------|----------|---|--------------------------|------------------|------------------|--------------------------|------------------|------------------|---------------|
| | | | UNRESTRICTED | RESTRICTED | TOTAL | UNRESTRICTED | RESTRICTED | TOTAL | |
| 8290 XXX | 0000-000 | | 10,000 | | 10,000 | 10,000 | | 10,000 | 0 |
| 8290 006 | 0000 012 | | 675,000 | | 675,000 | 675,000 | | 675,000 | 0 |
| 8290 000 | 3010 000 | | | 655,553 | 655,553 | | 655,553 | 655,553 | 0 |
| 8290 001 | 3010 000 | D | | 1,305 | 1,305 | | 1,305 | 1,305 | 0 |
| 8290 002 | 3010 000 | | | 127,477 | 127,477 | | 127,477 | 127,477 | 0 |
| 8181 000 | 3310 000 | | | 1,660,225 | 1,660,225 | | 1,660,225 | 1,660,225 | 0 |
| 8181 002 | 3310 000 | | | | 0 | | | 0 | 0 |
| 8181 000 | 3311 000 | | | 92,235 | 92,235 | | 92,235 | 92,235 | 0 |
| 8182 000 | 3327 000 | | | 143,433 | 143,433 | | 145,031 | 145,031 | 1,598 |
| 8182 002 | 3327 000 | | | | 0 | | | 0 | 0 |
| 8290 000 | 3410 000 | | | 225,689 | 225,689 | | 225,689 | 225,689 | 0 |
| 8290 000 | 3550 001 | | | 107,634 | 107,634 | | 107,634 | 107,634 | 0 |
| 8290 000 | 3550 002 | | | | 0 | | | 0 | 0 |
| 8290 000 | 4035 000 | | | 185,988 | 185,988 | | 185,988 | 185,988 | 0 |
| 8290 001 | 4035 000 | D | | 8,245 | 8,245 | | 8,245 | 8,245 | 0 |
| 8290 002 | 4035 000 | | | 11,022 | 11,022 | | 11,022 | 11,022 | 0 |
| 8290 000 | 4036 000 | | | | 0 | | | 0 | 0 |
| 8290 001 | 4036 000 | D | | | 0 | | | 0 | 0 |
| 8290 002 | 4036 000 | | | | 0 | | | 0 | 0 |
| 8290 000 | 4045 000 | | | | 0 | | | 0 | 0 |
| 8290 002 | 4127 000 | | | | 0 | | 47,706 | 47,706 | 47,706 |
| 8290 000 | 4201 000 | | | 32,784 | 32,784 | | 32,784 | 32,784 | 0 |
| 8290 001 | 4201 000 | D | | 16,536 | 16,536 | | 16,536 | 16,536 | 0 |
| 8290 002 | 4201 000 | | | 7,585 | 7,585 | | 7,585 | 7,585 | 0 |
| 8290 000 | 4203 000 | | | 51,407 | 51,407 | | 51,407 | 51,407 | 0 |
| 8290 001 | 4203 000 | D | | | 0 | | | 0 | 0 |
| 8290 002 | 4203 000 | | | 37,187 | 37,187 | | 37,187 | 37,187 | 0 |
| | | | | | | | | | |
| | | | 685,000 | 3,364,305 | 4,049,305 | 685,000 | 3,413,609 | 4,098,609 | 49,304 |

D DEFERRED

OTHER STATE INCOME

| Object | Resource | | | 2018-2019 1st Interim | | | 2018-2019 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 | 2,709,080 | | 2,709,080 | 2,709,080 | | 2,709,080 | 0 |
| 8590 000 | 09XX 000 | | CATEGORICAL FLEXIBILITY | | | 0 | | | 0 | 0 |
| 8560 000 | 1100 000 | | LOTTERY | 1,843,980 | | 1,843,980 | 1,843,980 | | 1,843,980 | 0 |
| 8560-002 | 1100 000 | | LOTTERY | | | 0 | | | 0 | 0 |
| 8590 000 | 6230 000 | | PROP 39 CA CLEAN ENERGY JOBS | | | 0 | | | 0 | 0 |
| 8560 000 | 6264 000 | | EDUCATOR EFFECTIVENESS | | | 0 | | | 0 | 0 |
| 8560 000 | 6300 000 | | LOTTERY INSTRUCTIONAL MATERIALS | | 606,240 | 606,240 | | 606,240 | 606,240 | 0 |
| 8560 002 | 6300 000 | | LOTTERY INSTRUCTIONAL MATERIALS | | | 0 | | | 0 | 0 |
| 8590 000 | 6387 000 | | CTE INCENTIVE GRANT PROGRAM | | 764,993 | 764,993 | | 764,993 | 764,993 | 0 |
| 8590 001 | 6387 000 | D | CTE INCENTIVE GRANT PROGRAM | | 1,271,370 | 1,271,370 | | 1,271,370 | 1,271,370 | 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 | | 759,490 | 759,490 | | 759,490 | 759,490 | 0 |
| 8590 002 | 6512 000 | | SPED MENTAL HEALTH SERVICES | | (9,499) | (9,499) | | (9,499) | (9,499) | 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 | | 72,148 | 72,148 | | 72,148 | 72,148 | 0 |
| 8590 001 | 6690 016 | D | TUPE GRADES 6-12 TIER 2 | | 222,437 | 222,437 | | 222,437 | 222,437 | 0 |
| 8590 000 | 6695 000 | | TUPE PROP 56 | | 72,148 | 72,148 | | 72,148 | 72,148 | 0 |
| 8590 000 | 7311 000 | | CLASSIFIED PROF DEVELPMNT BLOCK GRNT | | | 0 | | 63,048 | 63,048 | 63,048 |
| 8590 000 | 7338 000 | | COLLEGE READINESS BLOCK GRANT | | | 0 | | | 0 | 0 |
| 8590 000 | 7510 000 | | LOWEST PERFORMING STUDENT BLOCK GRN | | | 0 | | 466,342 | 466,342 | 466,342 |
| 8590 000 | 7690 000 | | STRS ON-BEHALF PENSION CONTRIBUTION | | 5,415,591 | 5,415,591 | | 5,415,591 | 5,415,591 | 0 |
| 8590 000 | 7810 004 | | TRANSITION PRTNRSHP PROJ - WIT | | 30,000 | 30,000 | | 30,000 | 30,000 | 0 |
| | | | TOTAL OTHER STATE REVENUE | 4,553,060 | 9,511,977 | 14,065,037 | 4,553,060 | 10,041,367 | 14,594,427 | 529,390 |

D DEFERRED

LOCAL INCOME

| Object | Resource | | 2018-2019 1st Interim | | | 2018-2019 2nd Interim | | | Change |
|----------|------------|--|--------------------------|-------------------|--------------------|--------------------------|-------------------|--------------------|------------------|
| | | | UNRESTRICTED | RESTRICTED | TOTAL | UNRESTRICTED | RESTRICTED | TOTAL | |
| 8625 000 | 9625-000 | COMMUNITY DEVELOPMENT FUNDS | | | 0 | | | 0 | 0 |
| 8631 000 | 0000-000 | SALE OF EQUIPMENT & SUPPLIES | 2,000 | | 2,000 | 2,000 | | 2,000 | 0 |
| 8650 XXX | 0000 634/5 | M & O FIELD USE | | | 0 | | | 0 | 0 |
| 8650 000 | 0100 XXX | LEASES AND RENTALS-SITE USE | | | 0 | | | 0 | 0 |
| 8660 XXX | 0000 000 | INTEREST | 550,000 | | 550,000 | 550,000 | | 550,000 | 0 |
| 8675 XXX | 0000-723 | TRANSPORT.SERVICES PARENT PAY | 204,500 | | 204,500 | 204,500 | | 204,500 | 0 |
| 8677 000 | 6387 000 | CTE INCENTIVE GRANT PROGRAM | | | 0 | | | 0 | 0 |
| 8677 004 | 0100 038 | INT/AGY PRIVATE CONTRACTOR | 50,000 | | 50,000 | 50,000 | | 50,000 | 0 |
| 8677 007 | 9025 XXX | INT/AG. REV. - ROP TIER III | | | 0 | | | 0 | 0 |
| 8677 007 | 6500 004 | COASTAL LEARNING ACADEMY | | | 0 | | | 0 | 0 |
| 8677 014 | 0100 051 | ADMIN DEV FEES RSF/SB | | | 0 | | | 0 | 0 |
| 8689 001 | 0100 039 | OTHER PARKING FINES-TP | | | 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 | | | 0 | | | 0 | 0 |
| 8689 100 | 0000 300 | TRANSP FEES-ATHL-LCC | | | 0 | | | 0 | 0 |
| 8689 130 | 0000 300 | TRANSP FEES-ATHL-SDA | | | 0 | | | 0 | 0 |
| 8689 140 | 0000 300 | TRANSP FEES-ATHL-CCA | | | 0 | | | 0 | 0 |
| 8699 000 | 0000 300 | ATHLETICS | | | 0 | 500,000 | | 500,000 | 500,000 |
| 8699 000 | 9010 014 | WIP PARTNERSHIP GRANT | | | 0 | | | 0 | 0 |
| 8699 000 | 9010 017 | SUMS INITIATIVE GRANT | | | 0 | | 25,000 | 25,000 | 25,000 |
| 8699 XXX | XXXX XXX | OTHER LOCAL INCOME | 237,017 | 500 | 237,517 | 315,553 | 1,480 | 317,033 | 79,516 |
| 8710 000 | 6500 001 | SP ED, TUITION | | | 0 | | | 0 | 0 |
| 8782 000 | 9025 XXX | ROP COUNTY OFFICE | | 126,865 | 126,865 | | 131,067 | 131,067 | 4,202 |
| 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 | | 5,359,944 | 5,359,944 | | 5,387,110 | 5,387,110 | 27,166 |
| | | | | | 0 | | | 0 | 0 |
| | | TOTAL LOCAL REVENUE | 1,043,517 | 5,487,309 | 6,530,826 | 1,622,053 | 5,544,657 | 7,166,710 | 635,884 |
| 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 | (18,698,245) | | (18,698,245) | (18,318,758) | | (18,318,758) | 379,487 |
| 8980 000 | 6500 000 | CONTRIBUTION TO SPEC. ED. FOR ENCROACHMENT | | 12,084,600 | 12,084,600 | | 11,604,821 | 11,604,821 | (479,779) |
| 8980 000 | 6512 000 | SPED MENTAL HEALTH SERVICES | | 485,309 | 485,309 | | 505,309 | 505,309 | 20,000 |
| 8980 000 | 8150 000 | CONTRIBUTION TO ROUTINE REPAIR FOR ENCROACH. | | 4,376,634 | 4,376,634 | | 4,455,601 | 4,455,601 | 78,967 |
| 8980 000 | 6520 000 | SPEC ED PROJ WORKABILITY I LEA | | 37,470 | 37,470 | | 37,717 | 37,717 | 247 |
| 8980 000 | 9025 XXX | CONTRIBUTION TO ROP | | 1,621,736 | 1,621,736 | | 1,623,340 | 1,623,340 | 1,604 |
| 8980 000 | 3410 000 | CONTRIBUTION TO PROJECT WORKABILITY | | 13,882 | 13,882 | | 13,356 | 13,356 | (526) |
| 8980 000 | 6230 000 | CONTRIBUTION TO CLEAN ENERGY JOBS ACT | | 45,921 | 45,921 | | 45,921 | 45,921 | 0 |
| 8980 000 | 9382 000 | CONTRIBUTION TO CAREER PATHWAYS TRUST | | 32,693 | 32,693 | | 32,693 | 32,693 | 0 |
| | | SUBTOTAL ENCROACHMENT | (18,698,245) | 18,698,245 | 0 | (18,318,758) | 18,318,758 | 0 | 0 |
| | | TOTAL TRANSFERS | (17,932,656) | 18,698,245 | 765,589 | (17,553,169) | 18,318,758 | 765,589 | 0 |
| | | TOTAL ALL REVENUE | 103,799,870 | 37,695,025 | 141,494,895 | 104,757,893 | 37,951,580 | 142,709,473 | 1,214,578 |
| | | | | | | | | | 0 |

CERTIFICATED SALARIES

| Object | Resource | | 2018-2019 1st Interim | | | 2018-2019 2nd Interim | | | Change |
|----------|----------|---|--------------------------|-------------------|-------------------|--------------------------|-------------------|-------------------|-----------------|
| | | | UNRESTRICTED | RESTRICTED | TOTAL | UNRESTRICTED | RESTRICTED | TOTAL | |
| 1100 000 | | TEACHERS' SALARIES | 48,196,670 | 9,874,623 | 58,071,293 | 47,812,668 | 10,340,965 | 58,153,633 | 82,340 |
| 1200 000 | | PUPIL SUPPORT: LIBRARIANS GUIDANCE, WELFARE & ATTEND. PHYSICAL & MENTAL HEALTH | 4,885,379 | 24,615 | 4,909,994 | 4,786,418 | 24,615 | 4,811,033 | (98,961) |
| 1300 000 | | SUPERVISORS, ADMIN: SCHOOL ADMINISTRATORS SUPERINTENDENTS ADMINISTRATORS | 5,063,182 | 987,399 | 6,050,581 | 5,063,182 | 987,399 | 6,050,581 | 0 |
| 1900 000 | | OTHER CERTIFICATED | 1,221,925 | 333,651 | 1,555,576 | 1,221,925 | 340,151 | 1,562,076 | 6,500 |
| | | TOTAL-OBJECT CODE 1000 | 59,367,156 | 11,220,288 | 70,587,444 | 58,884,193 | 11,693,130 | 70,577,323 | (10,121) |

CLASSIFIED SALARIES

| Object | Resource | | 2018-2019 1st Interim | | | 2018-2019 2nd Interim | | | Change (100,000) |
|----------|----------|---|--------------------------|------------------|-------------------|--------------------------|------------------|-------------------|---------------------|
| | | | UNRESTRICTED | RESTRICTED | TOTAL | UNRESTRICTED | RESTRICTED | TOTAL | |
| 2100 000 | | INSTRUCTIONAL AIDES | 1,229,471 | 2,973,467 | 4,202,938 | 1,229,471 | 2,873,467 | 4,102,938 | (100,000) |
| 2200 000 | | CLASSIFIED SUPPORT: MAINTENANCE & OPERATIONS INSTR. MEDIA / LIBRARY TRANSPORTATION | 6,150,010 | 1,762,889 | 7,912,899 | 6,154,372 | 1,762,889 | 7,917,261 | 4,362 |
| 2300 000 | | SUPERVISORS AND ADMINISTRATORS' SALARIES | 1,226,997 | 238,872 | 1,465,869 | 1,226,997 | 238,872 | 1,465,869 | 0 |
| 2400 000 | | CLERICAL & OFFICE PERSONNEL | 5,864,537 | 317,062 | 6,181,599 | 5,879,785 | 317,062 | 6,196,847 | 15,248 |
| 2900 000 | | OTHER CLASSIFIED | 637,509 | 0 | 637,509 | 646,872 | 0 | 646,872 | 9,363 |
| | | TOTAL-OBJECT CODE 2000 | 15,108,524 | 5,292,290 | 20,400,814 | 15,137,497 | 5,192,290 | 20,329,787 | (71,027) |

EMPLOYEE BENEFITS

| Object | Resource | | 2018-2019 1st Interim | | | 2018-2019 2nd Interim | | | Change |
|----------|----------|--------------------------------|--------------------------|-------------------|-------------------|--------------------------|-------------------|-------------------|------------------|
| | | | UNRESTRICTED | RESTRICTED | TOTAL | UNRESTRICTED | RESTRICTED | TOTAL | |
| 3100 000 | | STATE TEACHERS' RETIREMENT SYS | 9,647,862 | 7,264,165 | 16,912,027 | 9,609,940 | 7,250,223 | 16,860,163 | (51,864) |
| 3200 000 | | PUBLIC EMPLOYEE RETIREMENT SYS | 2,741,902 | 974,662 | 3,716,564 | 2,745,475 | 954,662 | 3,700,137 | (16,427) |
| 3310 000 | | SOCIAL SECURITY | 992,863 | 355,811 | 1,348,674 | 994,544 | 355,811 | 1,350,355 | 1,681 |
| 3320 000 | | MEDICARE | 1,093,527 | 246,624 | 1,340,151 | 1,090,540 | 246,718 | 1,337,258 | (2,893) |
| 3400 000 | | INC PROTCT+CERT DNTAL+LIFE | 2,759,264 | 819,930 | 3,579,194 | 2,755,173 | 819,953 | 3,575,126 | (4,068) |
| 3500 000 | | UNEMPLOYMENT INSURANCE | 37,899 | 8,558 | 46,457 | 37,796 | 8,561 | 46,357 | (100) |
| 3600 000 | | WORKERS' COMPENSATION | 1,500,182 | 338,466 | 1,838,648 | 1,496,108 | 338,596 | 1,834,704 | (3,944) |
| 3700 000 | | RETIREE BENEFITS (H & W) | 232,086 | 52,817 | 284,903 | 519,451 | 128,596 | 648,047 | 363,144 |
| 3900 000 | | FLEX ACCOUNTS | 3,101,605 | 944,421 | 4,046,026 | 2,873,774 | 741,027 | 3,614,801 | (431,225) |
| | | TOTAL-OBJECT CODE 3000 | 22,107,190 | 11,005,454 | 33,112,644 | 22,122,801 | 10,844,147 | 32,966,948 | (145,696) |

BOOKS AND SUPPLIES

| Object | Resource | | 2018-2019 1st Interim | | | 2018-2019 2nd Interim | | | Change |
|----------|----------|---|--------------------------|------------------|------------------|--------------------------|------------------|------------------|----------------|
| | | | UNRESTRICTED | RESTRICTED | TOTAL | UNRESTRICTED | RESTRICTED | TOTAL | |
| 4100 000 | | TEXTBOOKS (7-8 + 9-12) | 0 | 391,240 | 391,240 | 0 | 391,240 | 391,240 | 0 |
| 4200 000 | | BOOKS OTHER THAN TEXTBOOKS | 2,450 | 165,702 | 168,152 | 4,650 | 165,702 | 170,352 | 2,200 |
| 4300 000 | | MATERIALS & SUPPLIES LOTTERY INSTRUCTIONAL MTRLS OTHER SUPPLIES PUPIL TRANSPORTATION SUPPLIES GIFTS & DONATIONS | 2,514,276 | 2,862,339 | 5,376,615 | 2,544,549 | 2,924,339 | 5,468,888 | 92,273 |
| 4300 999 | | ESTIMATED UNSPENT | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4400 000 | | NON-CAPITALIZED EQUIP (under \$5,000) | 757,428 | 532,653 | 1,290,081 | 773,578 | 533,633 | 1,307,211 | 17,130 |
| | | TOTAL-OBJECT CODE 4000 | 3,274,154 | 3,951,934 | 7,226,088 | 3,322,777 | 4,014,914 | 7,337,691 | 111,603 |

SERVICES AND OPERATING EXPENSES

| Object | Resource | | 2018-2019 1st Interim | | | 2018-2019 2nd Interim | | | Change |
|----------|----------|--|--------------------------|------------------|-------------------|--------------------------|------------------|-------------------|----------------|
| | | | UNRESTRICTED | RESTRICTED | TOTAL | UNRESTRICTED | RESTRICTED | TOTAL | |
| 5100 000 | | SUBAGREEMENT FOR SERVICES | 325,260 | 1,916,723 | 2,241,983 | 210,260 | 2,037,336 | 2,247,596 | 5,613 |
| 5200 000 | | TRAVEL/CONFERENCES/INSERVICE TRNG | 222,654 | 131,412 | 354,066 | 226,442 | 201,173 | 427,615 | 73,549 |
| 5300 000 | | DISTRICT DUES & MEMBERSHIP | 86,000 | 200 | 86,200 | 86,000 | 200 | 86,200 | 0 |
| 5400 000 | | INSURANCE | 763,890 | 0 | 763,890 | 763,890 | 0 | 763,890 | 0 |
| 5500 000 | | UTILITIES | 2,744,200 | 0 | 2,744,200 | 2,744,200 | 0 | 2,744,200 | 0 |
| 5600 000 | | RENTALS, LEASES & REPAIRS | 733,535 | 591,357 | 1,324,892 | 763,948 | 591,357 | 1,355,305 | 30,413 |
| 5700 000 | | INTER-PROGRAM SERVICES | (84,049) | 59,049 | (25,000) | (84,049) | 59,049 | (25,000) | 0 |
| 5800 000 | | PROF./CONSULTING & OTHER SERVICES & OPERATING EXPENSES, INSTRUCTIONAL CONSULT. & LECT. | 3,478,492 | 3,810,814 | 7,289,306 | 3,720,827 | 3,592,437 | 7,313,264 | 23,958 |
| 5900 000 | | COMMUNICATIONS: VOICE, DATA & POSTAGE | 237,475 | 980 | 238,455 | 237,275 | 980 | 238,255 | (200) |
| | | TOTAL-OBJECT CODE 5000 | 8,507,457 | 6,510,535 | 15,017,992 | 8,668,793 | 6,482,532 | 15,151,325 | 133,333 |

CAPITAL OUTLAY

| Object | Resource | | 2018-2019 1st Interim | | | 2018-2019 2nd Interim | | | Change |
|----------|----------|-------------------------------|--------------------------|----------------|----------------|--------------------------|----------------|-----------|--------|
| | | | UNRESTRICTED | RESTRICTED | TOTAL | UNRESTRICTED | RESTRICTED | TOTAL | |
| 6100 000 | | SITES & IMPROVEMENT OF SITE | 0 | 0 | 0 | 0 | 0 | 0 | |
| 6200 000 | | IMPROVEMENT | 20,000 | 0 | 20,000 | 20,000 | 340,359 | 340,359 | |
| 6400 000 | | EQUIPMENT | 40,000 | 340,359 | 380,359 | 40,000 | 0 | (340,359) | |
| 6500 000 | | EQUIPMENT REPLACEMENT | 31,948 | 15,000 | 46,948 | 31,948 | 15,000 | 0 | |
| | | TOTAL-OBJECT CODE 6000 | 91,948 | 355,359 | 447,307 | 91,948 | 355,359 | 0 | |

OTHER OUTGO

| Object | Resource | | 2018-2019 1st Interim | | | 2018-2019 2nd Interim | | | Change |
|----------|----------|--------------------------------------|--------------------------|-------------------|--------------------|--------------------------|-------------------|--------------------|----------|
| | | | UNRESTRICTED | RESTRICTED | TOTAL | UNRESTRICTED | RESTRICTED | TOTAL | |
| 7130 000 | XXXX XXX | STATE SPECIAL SCHOOLS | 10,000 | 0 | 10,000 | 10,000 | 0 | 10,000 | 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 | 33,100 | 33,100 | 0 | 33,100 | 33,100 | 0 |
| 7142 000 | 6512 000 | SPED MENTAL HEALTH OTH TUIT-X COST | 0 | 147,000 | 147,000 | 0 | 147,000 | 147,000 | 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 | (285,328) | 285,328 | 0 | (295,371) | 295,371 | 0 | 0 |
| 7350 013 | XXXX XXX | NUTRITION SERVICES INDIRECT FD 1300 | (155,000) | 0 | (155,000) | (155,000) | 0 | (155,000) | 0 |
| 7438 000 | XXXX XXX | SOLAR PROJ DEBT SERVICE INTEREST | 822,231 | 0 | 822,231 | 822,231 | 0 | 822,231 | 0 |
| 7439 000 | XXXX XXX | SOLAR PROJ OTH DEBT SERVICE PRINC. | 765,589 | 0 | 765,589 | 765,589 | 0 | 765,589 | 0 |
| 7438 000 | XXXX XXX | BUS PURCHASE DEBT SERVICE INTEREST | 23,491 | 0 | 23,491 | 23,491 | 0 | 23,491 | 0 |
| 7439 000 | XXXX XXX | BUS PURCHASE DEBT SERVICE PRINC. | 134,483 | 0 | 134,483 | 134,483 | 0 | 134,483 | 0 |
| 7619 013 | 0000 800 | I/F TRANSFER TO NUTRITION SERVICE FU | 310,682 | 0 | 310,682 | 310,682 | 0 | 310,682 | 0 |
| 7619 015 | 0000 724 | I/F TRANSFER TO TRANS EQUIP FUND | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7619 030 | 0000 800 | I/F TRANSFER TO INSURANCE DED. FUND | 45,000 | 0 | 45,000 | 45,000 | 0 | 45,000 | 0 |
| | | TOTAL-OBJECT CODE 7000 | 1,671,148 | 877,678 | 2,548,826 | 1,661,105 | 887,721 | 2,548,826 | 0 |
| | | TOTAL-ALL EXPENDITURES | 110,127,577 | 39,213,538 | 149,341,115 | 109,889,114 | 39,470,093 | 149,359,207 | |
| | | GRAND TOTAL-ALL EXPENDITURES | 110,127,577 | 39,213,538 | 149,341,115 | 109,889,114 | 39,470,093 | 149,359,207 | |

General Fund Revenue & Expenditures - 2018-2019 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 | 116,084,138 | 116,084,138 | - * * |
| Federal | 4,049,305 | 4,098,609 | 49,304 * \$48K ESSA Title IV SSAE * * * * |
| Other State | 14,065,037 | 14,594,427 | 529,390 * \$466K Lowest Performing Student Block Grant * \$63K Classified Professional Development Block Grant * * |
| Local | 6,530,826 | 7,166,710 | 635,884 * \$80K Donations, College Testing, Use of Facilities, etc. * \$25K SUMS Initiative Grant \$500K Donations for Athletics Floater Coaches |
| Transfers | 765,589 | 765,589 | - |
| Contributions | (18,698,245) | (18,318,758) | 379,487 * * * * |
| Total | 141,494,895 | 142,709,473 | 1,214,578 |

General Fund Revenue & Expenditures - 2018-2019 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 | 70,587,444 | 70,577,323 | (10,121) * * * |
| Classified Salaries | 20,400,814 | 20,329,787 | (71,027) * <\$100K> Spec Ed Instructional Asst. |
| Employee Benefits | 33,112,644 | 32,966,948 | (145,696) * \$363K OPEB * <\$431K> Classified Flex Accts adj to new rates <\$78K>benefits adjustments |
| Books & Supplies | 7,226,088 | 7,337,691 | 111,603 * \$47K New ESSA Title IV SSAE grant * \$9K New SUMS grant * \$41K Donations, College Testing, etc * |
| Services & Operating Expenses | 15,017,992 | 15,151,325 | 133,333 * \$155K NPS * \$87K Diegueno Roof Repair * \$63K Classified Prof Dev grant * \$50K Communications Consultant * <\$115K> Unrestricted Prof Consultants <\$100K> Parent Settlements |
| Capital Outlay | 447,307 | 447,307 | - * * * |
| Other Outgo | 2,548,826 | 2,548,826 | - * |
| Total | 149,341,115 | 149,359,207 | 18,092 |