



TABLE OF CONTENTS

Introduction.....	1
General Fund Annual Report.....	2-30
Narrative.....	2-9
Projected Fund Balance.....	9
Multi-Year Projection.....	10
Revenue.....	11-17
Expenditures.....	18-30
Charter School Fund.....	31-44
Narrative.....	31-35
Revenue.....	36-38
Expenditures.....	39-44
Adult Education.....	45-58
Narrative.....	45-49
Revenue.....	50-51
Expenditures.....	52-58
Child Development.....	59-71
Narrative.....	59-62
Revenue.....	63-64
Expenditures.....	65-71
Cafeteria.....	72-82
Narrative.....	72-76
Revenue.....	77
Expenditures.....	78-82
Other Funds.....	83-122



CLOVIS UNIFIED SCHOOL DISTRICT

1450 Herndon Avenue • Clovis, California 93611-0599 • (559) 327-9000 • FAX (559) 327-9109

Eimear O'Farrell, Ed.D.

District Superintendent

Introduction

For the past twenty-five (25) fiscal years, quarterly financial reports have been prepared by the Administration for review by the Board which reflects updated financial data relative to the General Fund and other District funds. The quarterly reports consist of First Interim, Second Interim, and Third Quarter. The First and Second Interim reports are prepared based on budget and actuals as of October 31 and January 31 of each fiscal year, respectively as required by Education Code Section 46704.33. The Third Quarter and Annual Financial Reports are prepared on a year to date basis as of March 31 and June 30, respectively. The Annual Financial Report (Fourth Quarter) is prepared for review by the Board prior to the completion of the audited financial statements.

During the 2017-18 fiscal year, the Board has utilized the "single step" budget calendar in meeting its legal requirements regarding the adoption of the annual operating budget. The District's budget was adopted by the Board at its June 14, 2017 meeting.

This Annual Report will provide the reader with a summary of adjustments made to major object classifications of revenue and expenditure categories for all District funds since the Adopted Budget was approved by the Board.

Separate financial reports have been prepared for the General Fund, Charter School Fund, Adult Education Fund, Child Development Fund and the Cafeteria Fund which compares the Third Quarter budget as approved by the Governing Board, with the Unaudited Actuals revenues and expenditures for the 2017-18 fiscal year. In addition, the financial reports for these funds are preceded by a narrative, which briefly summarizes major differences between budgets for revenue and expenditure categories. The section titled "All Other Funds" of the District is included for a more comprehensive view of all District funds but does not include a narrative. The format for this report is similar to the Adopted Budget for easier reading and data comprehension.

GENERAL FUND

Summary Revisions to General Fund Budget

The following narrative will summarize the major revenue and expenditure categories for the General Fund.

I. 2017-18 REVENUES

A. Local Control Funding Formula (LCFF) Revenues

LCFF Revenues changed from \$350,311,291 at Third Quarter to \$349,769,504 at Annual, a decrease of \$541,787. The decrease is primarily the result of an adjustment to the District’s prior year LCFF Apportionment. As the sponsoring district for the Clovis Online Charter School, the District is required to transfer property tax revenue to the Charter School Fund. Due to an increased amount of property taxes the amount transferred to Clovis Online exceeded the Third Quarter budget. The adjustments to LCFF Revenues are as follows:

<u>Item</u>	<u>Budget Adjustment</u>		
Prior Year Revenue Adjustment	\$ (497,723)		
Property Tax In Lieu	(44,064)		
Change from 3rd Quarter to Annual	<u>\$ (541,787)</u>		
	<u>2017-18 Adopted Budget</u>	<u>2017-18 Annual</u>	<u>Increase/(Decrease)</u>
	\$ 351,050,663	\$ 349,769,504	\$(1,281,159)

B. Federal Revenues

Federal Revenues changed from \$17,521,245 at Third Quarter to \$16,742,715 at Annual, a decrease of \$778,530. The decrease is primarily due to Title I/II/III revenues allocated to the District remaining unspent at the end of the fiscal year. The unspent revenues will be rolled into the 2018-19 fiscal year and re-allocated to sites. The decrease was offset by an increased amount of Medi-Cal and MAA reimbursements from Third Quarter to Annual. The adjustments to Federal Revenues are as follows:

<u>Item</u>	<u>Budget Adjustment</u>	
MAA Reimbursements	\$	387,154
Medi-Cal Reimbursements		381,250
Junior ROTC		(18,269)
Title I/II/III		(1,528,665)
Change from 3rd Quarter to Annual	\$	(778,530)
<u>2017-18</u>	<u>2017-18</u>	
<u>Adopted Budget</u>	<u>Annual</u>	<u>Increase/(Decrease)</u>
\$ 14,321,878	\$ 16,742,715	\$ 2,420,836

C. Other State Revenues

Other State Revenues changed from \$58,125,104 at Third Quarter to \$61,391,193 at Annual, an increase of \$3,266,089. The increase is primarily due to the STRS on behalf entry required to be posted to the District's General Ledger. This entry was the result of GASB 68 and represents the State's share of the district pension liability. There is an offsetting expenditure posted to a STRS expenditure account, thus there is no impact to the General Fund. Similar to Federal Revenues, unspent funds from State Career Technical Education grants are carried over to the next fiscal year to be reallocated, resulting in a decrease to State Revenues, when compared to the Third Quarter budget, for 2017-18. The District also received additional Lottery Revenue due to State

increased funding per ADA. The adjustments to Other State Revenues are as follows:

<u>Item</u>	<u>Budget Adjustment</u>	
STRS on Behalf, GASB 68	\$	4,043,734
Lottery		747,170
Other State Revenues		14,543
CTE Grants Carryover		(1,539,358)
Change from 3 rd Quarter to Annual	\$	3,266,089
<u>2017-18</u>	<u>2017-18</u>	
<u>Adopted Budget</u>	<u>Annual</u>	<u>Increase/(Decrease)</u>
\$ 49,115,257	\$ 61,391,193	\$ 12,275,936

D. Local Revenues

Local Revenues changed from \$16,278,051 at Third Quarter to \$19,056,573 at Annual, an increase of \$2,778,522. The change is primarily due to increased interest revenue, and increased revenue from fee-based programs, for example, Sports and Recreation. Additionally, the site foundations reimburse the District for payroll expenditures approved by their Foundation Board. This revenue is not budgeted since it is technically just a reimbursement. The adjustments to Local Revenues are as follows:

<u>Item</u>	<u>Budget Adjustment</u>	
Reimbursements	\$ 1,106,787	
Interest	976,625	
Sports and Recreation	458,142	
Other Local Revenues	252,361	
Local Fees	92,563	
Interagency	<u>(107,956)</u>	
Change from 3 rd Quarter to Annual	<u>\$ 2,778,522</u>	
	<u>2017-18</u>	<u>2017-18</u>
	<u>Adopted Budget</u>	<u>Annual</u>
	\$ 13,908,773	\$ 19,056,573
		<u>Increase/(Decrease)</u>
		\$ 5,147,800

E. Other Transfers In

Other Transfers In changed from \$2,034,609 at Third Quarter to \$1,125,483 at Annual, a decrease of \$909,126. Each year the District sets aside Certificates of Participation (COP) project funds to assist with maintaining district standards. Examples include new busses, white fleet vehicles and cafeteria tables. Due to the amount of unspent General Fund budget dollars at the end of the fiscal year, the budgeted COP Transfers In was not posted resulting in a decrease to this classification. The adjustments to Other Transfer In are as follows:

Change from 3 rd Quarter to Annual	\$ (909,126)	
	<u>2017-18</u>	<u>2017-18</u>
	<u>Adopted Budget</u>	<u>Annual</u>
	\$ 1,292,726	\$ 1,125,483
		<u>Increase/(Decrease)</u>
		\$ (167,243)

F. Other Financing Sources

Other Financing Sources changed from \$1,750,000 at Third Quarter to \$1,751,698 at Annual, an increase of \$1,698. The change is due to interest earned on the computer refresh lease escrow account. The adjustments to Other Financing Sources are as follows:

Change from 3 rd Quarter to Annual	\$ 1,698	
	<u>2017-18</u>	<u>2017-18</u>
	<u>Adopted Budget</u>	<u>Annual</u>
	\$ 1,750,000	\$ 1,751,698
		<u>Increase/(Decrease)</u>
		\$ 1,698

G. Total General Fund Revenues

Total General Fund Revenues changed from \$446,020,300 at Third Quarter to \$449,837,165 at Annual, an increase of \$3,816,866.

Change from 3rd Quarter to Annual		\$3,816,866
2017-18 Adopted Budget	2017-18 Annual	Increase/(Decrease)
\$ 431,439,297	\$ 449,837,165	\$18,397,868

Item	Budget Adjustment	
Certificated Stipends	\$	111,298
Other Certificated Salaries		161,881
Teacher Subs		166,356
Teacher's Hourly/Summer		(92,094)
Teachers' Salaries		(769,371)
Change from 3rd Quarter to Annual	\$	(421,930)
	2017-18 Adopted Budget	2017-18 Annual
	Increase/(Decrease)	
	\$ 183,837,249	\$ 184,316,026
		\$ 478,777

II. 2017-18 EXPENDITURES

A. Certificated Salaries

Certificated Salaries changed from \$184,737,956 at Third Quarter to \$184,316,026 at Annual, a decrease of \$421,930. The decrease is due to open Special Education teaching positions and actuals coming in below projections for General Education teachers' salary budgets. The adjustments to certificated salaries are as follows:

B. Classified Salaries

Classified Salaries changed from \$74,606,136 at Third Quarter to \$75,563,689 at Annual, an increase of \$957,553. The change is due to an increase need for instructional assistants and bus routes for the special education extended school year program. Additionally, the site foundations and ASB organizations reimburse the District for approved payroll expenditures. Reimbursable expenditures are not included in the budget resulting in an increase to this classification. Revenue is received from each entity to offset these expenditures, thus there is no impact to the General Fund.

<u>Item</u>	<u>Budget Adjustment</u>	
Reimbursable Salaries	\$ 630,096	
Classified Stipends	297,223	
Instructional Assistants	342,360	
Bus Driver Salaries	178,633	
Other Classified Salaries	<u>(490,759)</u>	
Change from 3 rd Quarter to Annual	<u>\$ 957,553</u>	
	<u>2017-18</u>	<u>2017-18</u>
<u>Adopted Budget</u>	<u>Annual</u>	<u>Increase/(Decrease)</u>
\$ 73,002,033	\$ 75,563,689	\$2,561,656

<u>Item</u>	<u>Budget Adjustment</u>	
STRS on Behalf	\$ 3,976,284	
Workers Comp Adjustment	2,768,175	
Health and Welfare	112,521	
CalPERS	(228,877)	
Social Security	(246,534)	
Other Benefits	<u>(354,166)</u>	
Change from 3 rd Quarter to Annual	<u>\$ 6,027,403</u>	
	<u>2017-18</u>	<u>2017-18</u>
<u>Adopted Budget</u>	<u>Annual</u>	<u>Increase/(Decrease)</u>
\$ 112,415,097	\$ 119,576,923	\$ 7,161,826

C. Employee Benefits

Employee Benefits changed from \$113,549,520 at Third Quarter to \$119,576,923 at Annual, an increase of \$6,027,403. The increase is due to GASB 68 and the requirement to post a revenue and offsetting expenditure related to the State portion of the District's STRS liability. Additionally, a significant increase was posted to the Workers Compensation incurred but not reported liability based on the District's most recent actuarial study. Expenditures for PERS and Social Security can be difficult to project for stipend salaries and part-time employees. Actual expenditures were lower than projected at Third Quarter resulting in a decrease to these benefit accounts. The adjustments to Employee Benefits are as follows:

D. Books, Supplies and Other Materials

Books, Supplies and Other Materials changed from \$34,412,958 at Third Quarter to \$25,308,354 at Annual, a decrease of \$9,104,604. The decrease is primarily due to unused grants funds as well as site, department, and program carryover. The carryover is designated as follows and will be available for future needs in the upcoming year.

<u>Item</u>	<u>Budget Adjustment</u>	
Fee Based Program Carryover	\$	(850,094)
State CTE Grant Carryover		(1,003,231)
Textbooks		(1,431,783)
Title I/II/III Carryover		(1,528,665)
LCAP Carryover		(1,547,271)
Site/Department Carryover		(2,743,560)
Change from 3 rd Quarter to Annual	\$	<u>(9,104,604)</u>
	<u>2017-18</u>	<u>2017-18</u>
	<u>Adopted Budget</u>	<u>Annual</u>
	\$ 27,959,108	\$ 25,308,354
		<u>Increase/(Decrease)</u>
		\$ (2,650,754)

<u>Item</u>	<u>Budget Adjustment</u>	
Utilities	\$	508,886
Travel/Conference		119,391
Other Contracted and Operating		(45,447)
Repairs/Rentals		(403,028)
Legal		(591,280)
Sub-Agreement/Contracted Services		(673,107)
Change from 3 rd Quarter to Annual	\$	<u>(1,084,585)</u>
	<u>2017-18</u>	<u>2017-18</u>
	<u>Adopted Budget</u>	<u>Annual</u>
	\$ 26,477,830	\$ 29,494,011
		<u>Increase/(Decrease)</u>
		\$ 3,016,181

E. Contracted Services and Other Operating Expenditures

Contracted Services and Other Operating expenditures changed from \$30,578,596 at Third Quarter to \$29,494,011 at Annual, a decrease of \$1,084,585. Utility and Travel/Conference costs came in higher than anticipated. Special Education non-public school and residential treatment center expenditures were lower than the Third Quarter budget. This type of expenditure is hard to predict because the students can enter and leave these facilities frequently. The adjustments to Contracted Services and Other Operating Expenditures are as follows:

F. Capital Outlay

Capital Outlay changed from \$3,322,446 at Third Quarter to \$2,750,706 at Annual, a decrease of \$571,740. The decrease is primarily due to CNG and CTE projects pending completion. The projects will be finalized in 2018-19.

Change from 3 rd Quarter to Annual	\$	(571,740)
	<u>2017-18</u>	<u>2017-18</u>
	<u>Adopted Budget</u>	<u>Annual</u>
	\$ 713,451	\$ 2,750,706
		<u>Increase/(Decrease)</u>
		\$ 2,037,256

G. Other Outgo

Other Outgo changed from \$1,237,013 at Third Quarter to \$1,392,372 at Annual, an increase of \$155,359.

Change from 3rd Quarter to Annual	\$ 155,359	
<u>2017-18 Adopted Budget</u>	<u>2017-18 Annual</u>	<u>Increase/(Decrease)</u>
\$ 1,192,590	\$ 1,392,372	\$ 199,782

H. Inter-fund Transfers Out

Inter-fund Transfers Out changed from \$7,837,534 at Third Quarter to \$8,737,534 at Annual, an increase of \$900,000. The increase is due to a transfer of LCAP carryover funds to the Developer Fees Fund to offset the cost of new portables.

Change from 3rd Quarter to Annual	\$ 900,000	
<u>2017-18 Adopted Budget</u>	<u>2017-18 Annual</u>	<u>Increase/(Decrease)</u>
\$ 7,882,559	\$8,737,534	\$ 854,975

I. Total General Fund Expenditures

Total General Fund Expenditures changed from \$450,282,160 at Third Quarter to \$447,139,616 at Annual, a decrease of \$3,142,544.

Change from 3rd Quarter to Annual	\$(3,142,544)	
<u>2017-18 Adopted Budget</u>	<u>2017-18 Annual</u>	<u>Increase/(Decrease)</u>
\$ 433,479,917	\$ 447,139,616	\$13,659,699

J. Fund Balance

Total revenues are \$449,837,165 and total expenditures are \$447,139,616 as of the Annual Report. This results in a surplus of \$2,697,549. The ongoing operating deficit is \$10,430,175.

Beginning Fund Balance 7/1/17, Audited		\$91,727,753
2017-18 Revenues	449,837,165	
2017-18 Expenditures	<u>447,139,616</u>	
Surplus (1)		<u>2,697,549</u>
Ending Fund Balance 6/30/18, Unaudited		<u>\$94,425,302</u>
Components of Fund Balance:		
Non-Spendable:		
Revolving Cash Reserve	144,000	
Prepaid Expenses	250,000	
Stores Inventory Reserve	1,710,126	
Restricted:		
College Career Readiness	168,927	
Routine Restricted Maintenance	98,513	
Assigned		
Student Computer Refresh	4,373,708	
LCAP Supplemental	1,547,271	
Textbooks	1,381,727	
Citi-Kids/CHAPS	1,077,295	
Site Carryover	1,066,655	
Mandate Audit Reserve	938,367	
Other Program Carryover	927,499	
Fee Based Programs	<u>782,514</u>	
Subtotal of Components		<u>14,466,602</u>
General Reserve 6/30/18		<u>\$79,958,700</u>
General Reserve as Percentage of Expenditures		17.88%
One-Time Items in 2017-18:		
One-Time Revenues		\$(15,523,618)
One-Time Expenditures		<u>2,395,894</u>
Total One-Time Items (2)		<u>\$(13,127,724)</u>
Ongoing Operating Deficit (1+ 2)		<u>\$(10,430,175)</u>

General Fund Multi-Year Projection

Three Year Financial History, Adopted & First Interim Budget, Two Year Projection

	15-16	16-17	17-18	18-19	18-19	19-20	20-21
	<u>Actuals</u>	<u>Actuals</u>	<u>Unaudited Actuals</u>	<u>Adopted</u>	<u>Projected 1st Interim</u>	<u>Projected</u>	<u>Projected</u>
Revenues							
LCFF Sources	\$317,072,678	\$339,166,659	\$349,769,504	\$375,300,523	\$377,817,300	\$390,191,607	\$403,298,023
Federal Revenues	\$16,772,180	\$17,666,181	\$16,742,715	\$15,828,407	\$15,828,407	\$15,828,407	\$15,828,407
State Revenues	\$70,168,137	\$60,947,482	\$61,391,193	\$67,363,446	\$64,445,248	\$57,656,280	\$57,767,176
Other Local Revenues	\$17,016,912	\$18,630,214	\$19,056,573	\$14,154,763	\$14,154,763	\$14,154,763	\$14,154,763
Other Sources	\$3,627,455	\$3,301,979	\$2,877,181	\$2,806,000	\$2,807,898	\$2,871,468	\$2,071,468
Total Revenues	\$424,657,361	\$439,712,515	\$449,837,166	\$475,453,139	\$475,053,616	\$480,702,525	\$493,119,837
Expenditures							
Certificated Salaries	\$168,449,145	\$178,638,159	\$184,316,026	\$189,160,328	\$192,280,328	\$196,125,935	\$200,639,096
Classified Salaries	\$67,574,966	\$71,667,683	\$75,563,689	\$76,670,703	\$79,010,703	\$80,590,917	\$82,702,735
Employee Benefits	\$94,715,212	\$107,620,816	\$119,576,923	\$125,165,453	\$131,447,925	\$138,150,826	\$144,373,916
Books and Supplies	\$19,515,914	\$27,731,657	\$25,308,354	\$30,810,999	\$31,131,815	\$31,487,453	\$32,002,327
Services & Other Operating	\$26,570,813	\$29,432,341	\$29,494,011	\$29,484,454	\$29,628,225	\$29,924,507	\$30,423,752
Capital Outlay	\$1,521,547	\$4,287,860	\$2,750,706	\$1,056,245	\$1,056,245	\$1,056,245	\$1,056,245
Other Outgo/Debt Service	\$16,926,769	\$10,248,188	\$10,129,906	\$9,039,539	\$9,039,539	\$9,062,801	\$9,086,645
Total Expenditures	\$395,274,366	\$429,626,704	\$447,139,615	\$461,387,720	\$473,594,779	\$486,398,683	\$500,284,716
Beginning Fund Balance	\$52,258,948	\$81,641,943	\$91,727,753	\$87,457,288	\$91,727,753	\$101,531,311	\$95,835,153
Fiscal Year Transactions	\$29,382,995	\$10,085,811	\$2,697,550	\$14,065,418	\$1,458,836	(\$5,696,158)	(\$7,164,879)
Audit Adjustments	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Ending Fund Balance	\$81,641,943	\$91,727,754	\$94,425,303	\$101,522,706	\$93,186,589	\$95,835,153	\$88,670,274
Components of Ending Balance							
Non spendable	\$ 1,966,771	\$ 1,939,299	\$ 2,104,126	\$ 2,104,126	\$ 2,104,126	\$ 2,104,126	\$ 2,104,126
Restricted	\$ 2,666,777	\$ 2,093,828	\$ 267,440		\$ 267,440	\$ 267,440	\$ 267,440
Assigned	\$ 16,497,344	\$ 11,822,248	\$ 12,095,036	\$ 5,061,688	\$ 12,095,036	\$ 12,095,036	\$ 12,095,036
Undesignated	\$ 60,511,051	\$ 75,872,379	\$ 79,958,700	\$ 79,958,700	\$ 78,719,987	\$ 81,368,551	\$ 74,203,672
Unrestricted Reserve %	15.31%	17.66%	17.88%	17.33%	16.62%	16.73%	14.83%

Annual Budget Change Report
Fiscal Year 7/1/2017 - 6/30/2018

Fund: 01 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
01 - GENERAL FUND	\$431,439,297	\$446,020,300	\$449,837,165	\$18,397,868	\$3,816,866	4.3	0.9
8010 - 8099 Revenue Limit Sources							
8011 - LCFF State Aid - Current Year							
801100 - REVENUE LIMIT STATE AID	232,023,373	227,112,380	216,986,686	(15,036,687)	(10,125,694)	(6.5)	(4.5)
	\$232,023,373	\$227,112,380	\$216,986,686	(\$15,036,687)	(\$10,125,694)	(6.5)	(4.5)
8012 - Education Protection Account State Aid - Current Year							
801200 - EDUCATIONAL PROTECTION ACCT.	52,042,924	51,401,793	56,630,715	4,587,791	5,228,922	8.8	10.2
	\$52,042,924	\$51,401,793	\$56,630,715	\$4,587,791	\$5,228,922	8.8	10.2
8019 - LCFF/Revenue Limit State Aid - Prior Years							
801900 - RL ST AID PRIOR YEAR	0	0	(168,344)	(168,344)	(168,344)	N/A	N/A
	\$0	\$0	(\$168,344)	(\$168,344)	(\$168,344)	N/A	N/A
8021 - Homeowners' Exemptions							
802100 - RL HOMEOWNERS	711,902	711,902	693,993	(17,909)	(17,909)	(2.5)	(2.5)
	\$711,902	\$711,902	\$693,993	(\$17,909)	(\$17,909)	(2.5)	(2.5)
8029 - Other Subventions/In-Lieu Taxes							
802900 - RL CTY OTH IN-LIEU TAXES	917	917	45,985	45,068	45,068	4914.8	4914.8
	\$917	\$917	\$45,985	\$45,068	\$45,068	4914.8	4914.8
8041 - Secured Roll Taxes							
804100 - RL SECURED ROLL TAXES	66,770,441	68,243,561	71,401,429	4,630,988	3,157,868	6.9	4.6
	\$66,770,441	\$68,243,561	\$71,401,429	\$4,630,988	\$3,157,868	6.9	4.6
8042 - Unsecured Roll Taxes							
804200 - RL UNSECURED ROLL TAXES	3,311,316	3,366,423	3,366,423	55,107	0	1.7	0.0
	\$3,311,316	\$3,366,423	\$3,366,423	\$55,107	\$0	1.7	0.0
8043 - Prior Years' Taxes							
804300 - RL PRIOR YRS TAXES	88,508	316,515	347,299	258,791	30,784	292.4	9.7
	\$88,508	\$316,515	\$347,299	\$258,791	\$30,784	292.4	9.7
8044 - Supplemental Taxes							
804400 - RL SUPPLEMENTAL TAXES	875,922	910,513	1,017,540	141,618	107,027	16.2	11.8
	\$875,922	\$910,513	\$1,017,540	\$141,618	\$107,027	16.2	11.8
8045 - Education Revenue Augmentation Fund (ERAF)							
804500 - RL ERAF	(4,226,732)	(2,341,217)	(2,082,468)	2,144,264	258,749	(50.7)	(11.1)
	(\$4,226,732)	(\$2,341,217)	(\$2,082,468)	\$2,144,264	\$258,749	(50.7)	(11.1)

Annual Budget Change Report
Fiscal Year 7/1/2017 - 6/30/2018

Fund: 01 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
8010 - 8099 Revenue Limit Sources							
8047 - Community Redevelopment Funds							
804700 - RL COMM REDEVL FUNDS	0	1,256,821	2,232,848	2,232,848	976,027	N/A	77.7
	\$0	\$1,256,821	\$2,232,848	\$2,232,848	\$976,027	N/A	77.7
8082 - Other In-Lieu Taxes							
808200 - RL OTH IN-LIEU TAXES	0	0	19,558	19,558	19,558	N/A	N/A
	\$0	\$0	\$19,558	\$19,558	\$19,558	N/A	N/A
8089 - Less: Non-LCFF (50 Percent) Adjustment							
808900 - RL LESS NON-RL 50% ADJUSTMENT	0	0	(9,779)	(9,779)	(9,779)	N/A	N/A
	\$0	\$0	(\$9,779)	(\$9,779)	(\$9,779)	N/A	N/A
8091 - LCFF Transfers - Current Year							
809101 - RL COMMUNITY DAY TRANSFER	0	0	0	0	0	N/A	N/A
809115 - RL SPEC ED ADA TRANSFER	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8096 - Transfers to Charter Schools in Lieu of Property Taxes							
809600 - IN LIEU PROPERTY TAX TRANSFER	(547,908)	(668,317)	(712,381)	(164,473)	(44,064)	30.0	6.6
	(\$547,908)	(\$668,317)	(\$712,381)	(\$164,473)	(\$44,064)	30.0	6.6
8010 - 8099 Revenue Limit Sources	\$351,050,663	\$350,311,291	\$349,769,504	(\$1,281,159)	(\$541,787)	(0.4)	(0.2)
Percent of Total	81.4%	78.5%	77.8%				

Annual Budget Change Report
Fiscal Year 7/1/2017 - 6/30/2018

Fund: 01 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
8100 - 8299 Federal Revenue							
8181 - Special Education - Entitlement							
818100 - FED SP ED ENTITLEMENT	5,633,455	5,656,528	5,656,528	23,073	0	0.4	0.0
	\$5,633,455	\$5,656,528	\$5,656,528	\$23,073	\$0	0.4	0.0
8182 - Special Education - Discretionary Grants							
818200 - FED SP ED DISCRETIONARY GRANTS	1,627,610	1,636,809	1,637,020	9,410	211	0.6	0.0
818201 - FEDERAL DEF REVENUE	0	21,097	21,097	21,097	0	N/A	0.0
	\$1,627,610	\$1,657,906	\$1,658,117	\$30,507	\$211	1.9	0.0
8285 - Interagency Contracts Between LEAs							
828500 - FED INTERAGENCY CONTRACTS ARRA	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8287 - Pass-Through Revenues from Federal Sources							
828700 - FED PASS-THROUGH REVENUE	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8290 - All Other Federal Revenue							
821000 - FED DEFERRED REVENUE	0	18,964	18,326	18,326	(639)	N/A	(3.4)
829000 - FED OTH REV	7,060,813	10,187,847	9,409,744	2,348,931	(778,103)	33.3	(7.6)
	\$7,060,813	\$10,206,811	\$9,428,070	\$2,367,256	(\$778,741)	33.5	(7.6)
8100 - 8299 Federal Revenue	\$14,321,878	\$17,521,245	\$16,742,715	\$2,420,836	(\$778,530)	16.9	(4.4)
Percent of Total	3.3%	3.9%	3.7%				

Annual Budget Change Report
Fiscal Year 7/1/2017 - 6/30/2018

Fund: 01 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
8300 - 8599 Other State Revenue							
8311 - Other State Apportionments - Current Year							
831100 - ST OTH APPORTIONMENTS	22,781,710	22,883,442	22,852,854	71,144	(30,588)	0.3	(0.1)
	\$22,781,710	\$22,883,442	\$22,852,854	\$71,144	(\$30,588)	0.3	(0.1)
8319 - Other State Apportionments - Prior Years							
831900 - ST OTH APPORT PR YR	0	0	20,098	20,098	20,098	N/A	N/A
	\$0	\$0	\$20,098	\$20,098	\$20,098	N/A	N/A
8550 - Mandated Cost Reimbursements							
855000 - ST MANDATED REIMB	1,545,898	7,585,356	7,574,174	6,028,276	(11,182)	390.0	(0.1)
	\$1,545,898	\$7,585,356	\$7,574,174	\$6,028,276	(\$11,182)	390.0	(0.1)
8560 - State Lottery Revenue							
856000 - ST LOTTERY	8,334,075	8,217,258	8,964,429	630,354	747,171	7.6	9.1
856001 - ST LOTTERY PR YR	0	335,115	335,115	335,115	0	N/A	0.0
	\$8,334,075	\$8,552,373	\$9,299,544	\$965,469	\$747,171	11.6	8.7
8590 - All Other State Revenue							
851000 - ST DEFERRED REVENUE	0	2,177,208	1,446,256	1,446,256	(730,952)	N/A	(33.6)
859000 - ST OTHER REVENUE	16,453,574	16,926,725	20,198,267	3,744,693	3,271,542	22.8	19.3
859001 - ST OTHER REVENUE PR YR	0	0	0	0	0	N/A	N/A
	\$16,453,574	\$19,103,933	\$21,644,522	\$5,190,948	\$2,540,590	31.5	13.3
8300 - 8599 Other State Revenue	\$49,115,257	\$58,125,104	\$61,391,193	\$12,275,936	\$3,266,089	25.0	5.6
Percent of Total	11.4%	13.0%	13.6%				
8600 - 8799 Other Local Revenue							
8631 - Sale of Equipment and Supplies							
863100 - LOC SALE OF EQUIP	25,000	25,000	50,250	25,250	25,250	101.0	101.0
	\$25,000	\$25,000	\$50,250	\$25,250	\$25,250	101.0	101.0
8639 - All Other Sales							
863900 - LOC ALL OTH SALES	101,411	107,330	108,085	6,675	755	6.6	0.7
863910 - LOC CONCESSION SALES	38,000	38,000	26,179	(11,821)	(11,821)	(31.1)	(31.1)
863911 - LOC GATE/TICKET SALES	105,000	105,000	1,392	(103,608)	(103,608)	(98.7)	(98.7)
863912 - LOC FUNDRAISING	0	0	7,051	7,051	7,051	N/A	N/A
863922 - LOC TEACHER CENTER SALES	0	0	0	0	0	N/A	N/A
	\$244,411	\$250,330	\$142,708	(\$101,703)	(\$107,622)	(41.6)	(43.0)
8650 - Leases and Rentals							
865000 - LOC LEASES & RENTAL	0	0	22,000	22,000	22,000	N/A	N/A
	\$0	\$0	\$22,000	\$22,000	\$22,000	N/A	N/A

Annual Budget Change Report
Fiscal Year 7/1/2017 - 6/30/2018

Fund: 01	Adopted	3rd Quarter		Diff Btwn	Diff Btwn	Pct Chg	
SubFund: -	Budget	Budget	Actuals	Actual & Adpt	Actual & Q3	Actual & Adopted	Pct Chg Actual & Q3
8600 - 8799 Other Local Revenue							
8660 - Interest							
866000 - LOC INTEREST INCOME/TREAS	925,000	1,525,000	2,501,625	1,576,625	976,625	170.4	64.0
	\$925,000	\$1,525,000	\$2,501,625	\$1,576,625	\$976,625	170.4	64.0
8677 - Interagency Services Between LEAs							
867700 - LOC INTERAGENCY	35,670	240,488	132,532	96,862	(107,956)	271.6	(44.9)
	\$35,670	\$240,488	\$132,532	\$96,862	(\$107,956)	271.6	(44.9)
8689 - All Other Fees and Contracts							
868900 - LOC ALL OTH FEES	3,686,469	3,659,335	3,716,386	29,917	57,052	0.8	1.6
868901 - LOC SHOP CRD DIR#1	0	5,239	5,429	5,429	190	N/A	3.6
868902 - LOC SHOP CRD DIR#2	0	10,522	10,542	10,542	20	N/A	0.2
868903 - LOC SHOP CRD DIR#3	0	8,435	8,435	8,435	0	N/A	0.0
868904 - LOC SHOP CRD DIR#4	0	535	535	535	0	N/A	0.0
868905 - LOC SHOP CRD DIR#5	0	3,153	4,053	4,053	900	N/A	28.5
868906 - LOC SHOP CRD DIR#6	0	0	0	0	0	N/A	N/A
868909 - LOC SPORTS & REC ELEM ATH	0	0	0	0	0	N/A	N/A
868914 - LOC SPONSORS	32,500	39,300	12,429	(20,071)	(26,871)	(61.8)	(68.4)
868940 - LOC SOS EXTERNAL FEES	1,894,970	1,894,970	1,866,985	(27,985)	(27,985)	(1.5)	(1.5)
868941 - LOC SOS CUSD FEES	566,030	566,030	655,288	89,258	89,258	15.8	15.8
	\$6,179,969	\$6,187,519	\$6,280,082	\$100,113	\$92,563	1.6	1.5
8691 - Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment							
869100 - NON-REV LIMIT 50% / IN-LIEU	700	700	9,779	9,079	9,079	1297.0	1297.0
	\$700	\$700	\$9,779	\$9,079	\$9,079	1297.0	1297.0
8699 - All Other Local Revenue							
861000 - LOC DEF REVENUE	0	0	0	0	0	N/A	N/A
869900 - LOC OTHER REVENUE	2,581,224	4,135,545	5,855,030	3,273,806	1,719,485	126.8	41.6
869905 - PREPAYMENTS/DEPOSITS	1,000	1,000	13,073	12,073	12,073	1207.3	1207.3
869910 - LOC REBATE-CCARD	90,000	90,000	93,420	3,420	3,420	3.8	3.8
869915 - REIMB REVENUE	130,000	130,000	174,629	44,629	44,629	34.3	34.3
869917 - BENEFIT REBATES	137,519	137,519	0	(137,519)	(137,519)	(100.0)	(100.0)
869919 - E-RATE REVENUE	25,000	132,906	143,066	118,066	10,160	472.3	7.6
869920 - NEIGHBORHOOD REV	0	0	0	0	0	N/A	N/A
869930 - DONATION	0	97,637	80,516	80,516	(17,121)	N/A	(17.5)
869941 - CVRC/EARLY INTER SUPPL	2,007,452	1,698,397	1,975,104	(32,348)	276,707	(1.6)	16.3
869942 - CLOVIS YOUTH	0	0	0	0	0	N/A	N/A
869943 - SP ED SEMINARS	7,646	7,646	5,447	(2,199)	(2,199)	(28.8)	(28.8)
869944 - FAMILY RESOURCE CENTER	6,520	6,520	6,520	0	0	0.0	0.0
869945 - MISC SPED GRANTS	0	0	0	0	0	N/A	N/A

Annual Budget Change Report
Fiscal Year 7/1/2017 - 6/30/2018

Fund: 01 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
8600 - 8799 Other Local Revenue							
8699 - All Other Local Revenue							
869946 - LOCAL MISC REVENUE	0	513	513	513	0	N/A	0.0
869982 - 1ST FIVE GRANT	0	0	0	0	0	N/A	N/A
869985 - TRANSITIONAL KINDERGARTEN	0	0	0	0	0	N/A	N/A
869990 - 21ST CENTURY	276,291	375,960	294,240	17,949	(81,720)	6.5	(21.7)
	\$5,262,652	\$6,813,643	\$8,641,559	\$3,378,906	\$1,827,915	64.2	26.8
8783 - All Other Transfers from JPAs							
878300 - TRANSFER FROM JPA	1,235,371	1,235,371	1,276,038	40,667	40,667	3.3	3.3
	\$1,235,371	\$1,235,371	\$1,276,038	\$40,667	\$40,667	3.3	3.3
8600 - 8799 Other Local Revenue	\$13,908,773	\$16,278,051	\$19,056,573	\$5,147,800	\$2,778,522	37.0	17.1
Percent of Total	3.2%	3.6%	4.2%				
8900 - 8929 Interfund Transfers In							
8912 - Between General Fund and Special Reserve Fund							
891209 - TRANSFER FR SELF INS FUND	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8919 - Other Authorized Interfund Transfers In							
891901 - OTH INTERFUND TRANSFER IN	1,292,726	2,034,609	1,125,483	(167,243)	(909,126)	(12.9)	(44.7)
891902 - GF TRANSFER FROM RCA	0	0	0	0	0	N/A	N/A
	\$1,292,726	\$2,034,609	\$1,125,483	(\$167,243)	(\$909,126)	(12.9)	(44.7)
8900 - 8929 Interfund Transfers In	\$1,292,726	\$2,034,609	\$1,125,483	(\$167,243)	(\$909,126)	(12.9)	(44.7)
Percent of Total	0.3%	0.5%	0.3%				
8930 - 8979 All Other Financing Sources							
8972 - Proceeds from Capital Leases							
897200 - PROCEEDS FROM CAPITAL LEASES	1,750,000	1,750,000	1,751,698	1,698	1,698	0.1	0.1
	\$1,750,000	\$1,750,000	\$1,751,698	\$1,698	\$1,698	0.1	0.1
8930 - 8979 All Other Financing Sources	\$1,750,000	\$1,750,000	\$1,751,698	\$1,698	\$1,698	0.1	0.1
Percent of Total	0.4%	0.4%	0.4%				

Annual Budget Change Report
Fiscal Year 7/1/2017 - 6/30/2018

Fund: 01 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
8980 - 8999 Contributions							
8980 - Contributions from Unrestricted Revenues							
898000 - CONTRIB FR UNRESTRICTED REV	0	0	0	0	0	N/A	N/A
898001 - CONTRIB SP ED	0	0	0	0	0	N/A	N/A
898002 - CONTRIB FOR LCAP	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8990 - Contributions from Restricted Revenues							
899000 - CONTRIB FR RESTRICTED REVENUE	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8980 - 8999 Contributions	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				

Annual Budget Change Report
Fiscal Year 7/1/2017 - 6/30/2018

Fund: 01 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
01 - GENERAL FUND	\$433,479,917	\$450,282,160	\$447,139,616	\$13,659,699	(\$3,142,544)	3.2	(0.7)
1000 - 1999 Certificated Personnel Salaries							
1100 - Certificated Teachers' Salaries							
110001 - TEACHER SAL	135,755,529	136,012,681	135,243,310	(512,220)	(769,371)	(0.4)	(0.6)
110040 - TEACH SAL SUMMER/HOURLY	2,355,033	2,848,315	2,756,220	401,187	(92,095)	17.0	(3.2)
110050 - TEACH SAL SUB	1,645,142	1,784,180	1,950,536	305,395	166,356	18.6	9.3
110051 - TEACH SAL SCH BUS SUB	892,679	1,245,453	1,250,814	358,135	5,361	40.1	0.4
110055 - TEACH SAL SUB DISTRICT PAID	0	0	0	0	0	N/A	N/A
110060 - TEACH SAL STIPEND	6,422,170	6,350,529	6,461,827	39,657	111,298	0.6	1.8
110065 - CERT CLASS COVERAGE STIPEND	0	0	95,333	95,333	95,333	N/A	N/A
110070 - TEACH SAL XTRA PD	2,485,060	2,451,268	2,443,067	(41,993)	(8,201)	(1.7)	(0.3)
110099 - TEACHER REIMBURSABLE	0	0	42,179	42,179	42,179	N/A	N/A
	\$149,555,613	\$150,692,426	\$150,243,286	\$687,674	(\$449,140)	0.5	(0.3)
1200 - Certificated Pupil Support Salaries							
120001 - LIBRARIAN SAL	224,075	288,863	285,435	61,360	(3,428)	27.4	(1.2)
120002 - GUIDANCE SAL GLS/GIS	7,906,838	7,601,434	7,697,484	(209,354)	96,050	(2.6)	1.3
120003 - PSYCHOLOGIST SAL	5,046,399	4,896,808	4,804,621	(241,779)	(92,188)	(4.8)	(1.9)
120004 - NURSE SAL	2,681,016	2,795,719	2,798,092	117,076	2,373	4.4	0.1
120040 - PUPIL SUPPORT HRLY	7,274	8,898	5,098	(2,176)	(3,800)	(29.9)	(42.7)
120050 - PUPIL SUPPORT SUB	215,266	234,152	229,665	14,399	(4,487)	6.7	(1.9)
120090 - Pupil Support Extra Time	0	0	0	0	0	N/A	N/A
	\$16,080,867	\$15,825,873	\$15,820,394	(\$260,473)	(\$5,479)	(1.6)	0.0
1300 - Certificated Supervisors' and Administrators' Salaries							
130001 - PRINCIPAL SAL	4,849,075	4,958,272	4,965,411	116,336	7,138	2.4	0.1
130002 - COORDINATOR SAL	328,840	220,331	220,495	(108,345)	164	(32.9)	0.1
130003 - LEARNING DIRECTOR SAL	3,606,485	3,526,776	3,492,453	(114,032)	(34,324)	(3.2)	(1.0)
130005 - DEPUTY PRINCIPAL SAL	794,756	807,076	807,076	12,320	0	1.6	0.0
130007 - DIRECTORS ACTI/ATHL/ASST SAL	642,888	752,095	752,095	109,207	0	17.0	0.0
130008 - DIST ADM SAL	4,223,802	4,128,343	4,091,279	(132,522)	(37,064)	(3.1)	(0.9)
130050 - CERT ADMIN SUB	0	0	1,073	1,073	1,073	N/A	N/A
	\$14,445,845	\$14,392,893	\$14,329,880	(\$115,964)	(\$63,012)	(0.8)	(0.4)

Annual Budget Change Report
Fiscal Year 7/1/2017 - 6/30/2018

Fund: 01	Adopted	3rd Quarter		Diff Btwn	Diff Btwn	Pct Chg	
SubFund: -	Budget	Budget	Actuals	Actual & Adpt	Actual & Q3	Actual & Adopted	Pct Chg Actual & Q3
1000 - 1999 Certificated Personnel Salaries							
1900 - Other Certificated Salaries							
190001 - RESOURCE TEACH SAL	728,516	856,120	857,466	128,950	1,346	17.7	0.2
190003 - TRANSITION COORDINATORS	1,147,977	1,109,648	1,155,563	7,586	45,915	0.7	4.1
190005 - PROGRAM SPECIALIST	1,728,866	1,720,348	1,723,187	(5,679)	2,840	(0.3)	0.2
190040 - OTH CERT HOURLY	3,500	3,500	0	(3,500)	(3,500)	(100.0)	(100.0)
190050 - OTH CERT SUB	15,000	15,000	0	(15,000)	(15,000)	(100.0)	(100.0)
190060 - OTHER CERTIFICATED STIPEND	98,575	90,875	78,938	(19,638)	(11,938)	(19.9)	(13.1)
190090 - CERT OTH SAL	32,490	31,274	42,689	10,198	11,414	31.4	36.5
190099 - CERT REIMB SAL	0	0	64,624	64,624	64,624	N/A	N/A
	\$3,754,924	\$3,826,764	\$3,922,465	\$167,542	\$95,701	4.5	2.5
1000 - 1999 Certificated Personnel Salaries	\$183,837,249	\$184,737,956	\$184,316,026	\$478,777	(\$421,930)	0.3	(0.2)
Percent of Total	42.4%	41.0%	41.2%				
2000 - 2999 Classified Personnel Salaries							
2100 - Classified Instructional Salaries							
210001 - INSTR ASSIST/TUTOR	13,610,140	13,805,096	14,147,456	537,316	342,360	3.9	2.5
210002 - EDUCATIONAL INTERPRETER	572,175	554,593	545,039	(27,136)	(9,554)	(4.7)	(1.7)
210003 - INSTR ASSIST/TUTOR 1:1	0	0	0	0	0	N/A	N/A
210040 - INSTRUCTIONAL HOURLY	161,301	206,668	190,700	29,399	(15,968)	18.2	(7.7)
210050 - INSTR ASSIST SUB	1,223,164	1,346,987	1,225,452	2,287	(121,536)	0.2	(9.0)
210090 - OTHER INSTR CLASSIFIED	55	0	0	(55)	0	(100.0)	N/A
	\$15,566,836	\$15,913,343	\$16,108,647	\$541,811	\$195,303	3.5	1.2

**Annual Budget Change Report
Fiscal Year 7/1/2017 - 6/30/2018**

Fund: 01	Adopted	3rd Quarter		Diff Btwn	Diff Btwn	Pct Chg	
SubFund: -	Budget	Budget	Actuals	Actual & Adpt	Actual & Q3	Actual & Adopted	Pct Chg Actual & Q3
2000 - 2999 Classified Personnel Salaries							
2200 - Classified Support Salaries							
220001 - HEALTH AIDE/OCCUP THERAPIST	3,368,192	3,245,590	3,227,280	(140,912)	(18,311)	(4.2)	(0.6)
220002 - INSTR MEDIA/LIBRARY	1,283,700	1,322,317	1,303,016	19,316	(19,301)	1.5	(1.5)
220003 - CUSTODIAL SAL	6,629,403	6,596,880	6,669,527	40,124	72,647	0.6	1.1
220005 - GROUNDS SAL	2,504,936	2,491,525	2,482,378	(22,558)	(9,147)	(0.9)	(0.4)
220006 - WAREHOUSE SAL	308,799	297,164	303,321	(5,479)	6,157	(1.8)	2.1
220007 - MAINTENANCE SAL	3,192,883	3,233,817	3,203,860	10,977	(29,957)	0.3	(0.9)
220008 - MIGRANT ED LIAISON	40,024	85,162	79,641	39,618	(5,521)	99.0	(6.5)
220010 - ATTENDANCE OFFICER SAL	241,486	236,751	236,743	(4,743)	(8)	(2.0)	0.0
220020 - FOOD SERVICE SAL	263,650	255,577	237,337	(26,314)	(18,240)	(10.0)	(7.1)
220030 - TRANSPORTATION OTHER	879,546	951,480	919,504	39,958	(31,976)	4.5	(3.4)
220031 - BUS DRIVER SAL	2,999,017	3,249,703	3,071,070	72,053	(178,633)	2.4	(5.5)
220040 - CLASS SUPPORT HOURLY	163,423	193,247	175,093	11,671	(18,154)	7.1	(9.4)
220050 - CLASS SUPPORT SUB	1,553,882	1,594,412	1,693,042	139,160	98,630	9.0	6.2
220060 - FOOD SERVICE STIPEND	0	11,822	11,822	11,822	0	N/A	0.0
220070 - CLASS SUPPORT OT	642,203	685,301	810,665	168,462	125,364	26.2	18.3
220090 - CLASSIFIED SUPPORT OTHER	46,758	68,630	63,702	16,944	(4,928)	36.2	(7.2)
220099 - M&O REIMB SAL	0	0	20,410	20,410	20,410	N/A	N/A
	\$24,117,904	\$24,519,377	\$24,508,411	\$390,507	(\$10,967)	1.6	0.0
2300 - Classified Supervisors' and Administrators' Salaries							
230001 - CLASS MANAGEMENT SA	8,668,148	8,948,517	8,927,095	258,947	(21,422)	3.0	(0.2)
230016 - BOARD MEMBER SAL	63,000	63,000	63,000	0	0	0.0	0.0
230050 - CLASS SUPV/ADMIN SUB	0	0	0	0	0	N/A	N/A
230070 - OVERTIME CL MGMNT	7,864	2,864	5,630	(2,234)	2,766	(28.4)	96.6
	\$8,739,011	\$9,014,380	\$8,995,724	\$256,713	(\$18,656)	2.9	(0.2)
2400 - Clerical, Technical, and Office Staff Salaries							
240001 - CLASS BUSINESS SUPPORT	15,688,740	15,765,853	15,691,424	2,684	(74,429)	0.0	(0.5)
240040 - CLASS BUSINESS SUPPORT HRLY	6,500	7,906	6,964	464	(942)	7.1	(11.9)
240050 - CLASS BUSINESS SUPPORT SUB	311,186	366,185	296,962	(14,224)	(69,222)	(4.6)	(18.9)
240070 - CLASS BUSINESS SUPPORT OT	56,392	75,366	60,289	3,897	(15,077)	6.9	(20.0)
240090 - CLASS BUSINESS SUPPORT OTHER	28,935	25,715	40,671	11,736	14,956	40.6	58.2
	\$16,091,753	\$16,241,024	\$16,096,309	\$4,557	(\$144,714)	0.0	(0.9)
2900 - Other Classified Salaries							
290001 - RECREATION SAL	252,225	270,393	261,127	8,901	(9,267)	3.5	(3.4)
290002 - CAMPUS MONITOR SAL	705,040	718,132	699,396	(5,644)	(18,736)	(0.8)	(2.6)
290004 - MGMT-SCHL RES OFFCR	74,131	77,534	77,534	3,402	0	4.6	0.0
290005 - RESOURCE OFFICER SAL	741,336	704,088	635,972	(105,363)	(68,116)	(14.2)	(9.7)
290006 - STUDENT LIAISON	1,741,603	1,824,295	1,821,971	80,368	(2,324)	4.6	(0.1)
290011 - CLASSIFIED TEACHER/THEATRE	308,814	279,039	279,672	(29,142)	634	(9.4)	0.2
290040 - OTH CL HOURLY	587,524	701,112	769,361	181,837	68,249	30.9	9.7

Annual Budget Change Report
Fiscal Year 7/1/2017 - 6/30/2018

Fund: 01 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
2000 - 2999 Classified Personnel Salaries							
2900 - Other Classified Salaries							
290050 - OTHER CLASS SUB	46,873	71,218	142,231	95,359	71,014	203.4	99.7
290060 - CLASSIFIED STIPEND	3,815,893	4,016,585	4,313,808	497,915	297,223	13.0	7.4
290070 - OTH CLASSIFIED OT	18,767	45,501	61,757	42,990	16,256	229.1	35.7
290090 - OTHER CLASSIFIED SAL	194,324	210,115	161,673	(32,652)	(48,443)	(16.8)	(23.1)
290099 - CLASSIFIED REIMB	0	0	630,096	630,096	630,096	N/A	N/A
	\$8,486,530	\$8,918,011	\$9,854,597	\$1,368,068	\$936,586	16.1	10.5
2000 - 2999 Classified Personnel Salaries	\$73,002,033	\$74,606,136	\$75,563,689	\$2,561,656	\$957,553	3.5	1.3
Percent of Total	16.8%	16.6%	16.9%				
3000 - 3999 Employee Benefits							
3101 - State Teachers' Retirement System, certificated positions							
310100 - STRS CERT	36,694,093	37,089,667	40,853,398	4,159,305	3,763,732	11.3	10.1
	\$36,694,093	\$37,089,667	\$40,853,398	\$4,159,305	\$3,763,732	11.3	10.1
3102 - State Teachers' Retirement System, classified positions							
310201 - STRS CLASSIFIED	392,443	469,699	551,056	158,613	81,357	40.4	17.3
	\$392,443	\$469,699	\$551,056	\$158,613	\$81,357	40.4	17.3
3201 - Public Employees' Retirement System, certificated positions							
320100 - PERS CERTIFICATED	169,834	180,405	194,772	24,938	14,367	14.7	8.0
	\$169,834	\$180,405	\$194,772	\$24,938	\$14,367	14.7	8.0
3202 - Public Employees' Retirement System, classified positions							
320200 - PERS CLASSIFIED	9,732,513	9,987,418	9,758,541	26,028	(228,877)	0.3	(2.3)
	\$9,732,513	\$9,987,418	\$9,758,541	\$26,028	(\$228,877)	0.3	(2.3)
3301 - OASDI/Medicare/Alternative, certificated positions							
330100 - SOCIAL SECURITY CERT	81,621	89,226	95,927	14,306	6,702	17.5	7.5
330101 - MEDICARE CERT	2,563,525	2,574,681	2,516,218	(47,307)	(58,463)	(1.8)	(2.3)
330102 - SUPPLEMENTAL RETIREMENT CERT	13,722	18,445	27,651	13,929	9,206	101.5	49.9
	\$2,658,868	\$2,682,352	\$2,639,796	(\$19,072)	(\$42,556)	(0.7)	(1.6)
3302 - OASDI/Medicare/Alternative, classified positions							
330200 - SOCIAL SECURITY CLASS	4,071,250	4,166,370	3,919,836	(151,414)	(246,534)	(3.7)	(5.9)
330201 - MEDICARE CLASS	1,033,867	1,075,166	1,058,613	24,746	(16,553)	2.4	(1.5)
330202 - SUPPLEMENTAL RETIREMENT CLASS	229,504	243,748	258,794	29,290	15,046	12.8	6.2
	\$5,334,621	\$5,485,284	\$5,237,243	(\$97,378)	(\$248,042)	(1.8)	(4.5)

Annual Budget Change Report
Fiscal Year 7/1/2017 - 6/30/2018

Fund: 01 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
3000 - 3999 Employee Benefits							
3401 - Health & Welfare Benefits, certificated positions							
340111 - HEALTH CERT	27,235,976	27,209,901	27,139,675	(96,302)	(70,226)	(0.4)	(0.3)
340112 - DENTAL CERT	2,518,898	2,421,651	2,412,316	(106,581)	(9,335)	(4.2)	(0.4)
340113 - VISION CERT	537,823	530,585	528,558	(9,265)	(2,027)	(1.7)	(0.4)
340114 - LIFE INS CERT	177,269	144,821	142,529	(34,739)	(2,291)	(19.6)	(1.6)
	\$30,469,966	\$30,306,958	\$30,223,078	(\$246,888)	(\$83,880)	(0.8)	(0.3)
3402 - Health & Welfare Benefits, classified positions							
340211 - HEALTH CLASS	13,265,918	13,577,307	13,599,041	333,123	21,734	2.5	0.2
340212 - DENTAL CLASS	1,264,885	1,286,136	1,265,816	931	(20,320)	0.1	(1.6)
340213 - VISION CLASS	266,605	281,872	277,321	10,716	(4,551)	4.0	(1.6)
340214 - LIFE INS CLASS	85,994	69,376	68,526	(17,468)	(850)	(20.3)	(1.2)
340216 - DIS CLASS	304,018	268,834	244,180	(59,839)	(24,654)	(19.7)	(9.2)
	\$15,187,421	\$15,483,526	\$15,454,885	\$267,463	(\$28,641)	1.8	(0.2)
3501 - State Unemployment Insurance, certificated positions							
350100 - SUI CERT	91,424	91,755	90,265	(1,159)	(1,490)	(1.3)	(1.6)
	\$91,424	\$91,755	\$90,265	(\$1,159)	(\$1,490)	(1.3)	(1.6)
3502 - State Unemployment Insurance, classified positions							
350200 - SUI CLASS	36,528	37,445	37,012	484	(433)	1.3	(1.2)
	\$36,528	\$37,445	\$37,012	\$484	(\$433)	1.3	(1.2)
3601 - Workers' Compensation Insurance, certificated positions							
360100 - W/C CERT	951,733	998,678	3,937,826	2,986,093	2,939,148	313.8	294.3
	\$951,733	\$998,678	\$3,937,826	\$2,986,093	\$2,939,148	313.8	294.3
3602 - Workers' Compensation Insurance, classified positions							
360200 - W/C CLASS	1,511,303	1,551,416	1,553,529	42,226	2,113	2.8	0.1
	\$1,511,303	\$1,551,416	\$1,553,529	\$42,226	\$2,113	2.8	0.1
3701 - OPEB, Allocated, certificated positions							
370100 - RETIREE BENEFITS CERT	6,204,955	6,192,229	6,101,661	(103,294)	(90,568)	(1.7)	(1.5)
	\$6,204,955	\$6,192,229	\$6,101,661	(\$103,294)	(\$90,568)	(1.7)	(1.5)
3702 - OPEB, Allocated, classified positions							
370200 - RETIREE BENEFIT CLASSIFIED	1,876,331	1,868,309	1,822,964	(53,367)	(45,345)	(2.8)	(2.4)
	\$1,876,331	\$1,868,309	\$1,822,964	(\$53,367)	(\$45,345)	(2.8)	(2.4)
3802 - PERS Reduction, classified positions							
380100 - PERS REV LIM REDUC CERT	0	0	0	0	0	N/A	N/A
380200 - PERS REV LIM REDUC CLASS	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A

Annual Budget Change Report
Fiscal Year 7/1/2017 - 6/30/2018

Fund: 01	Adopted	3rd Quarter		Diff Btwn	Diff Btwn	Pct Chg	
SubFund: -	Budget	Budget	Actuals	Actual & Adpt	Actual & Q3	Actual & Adopted	Pct Chg Actual & Q3
3000 - 3999 Employee Benefits							
3901 - Other Benefits, certificated positions							
390100 - OTH BEN CERT	0	0	0	0	0	N/A	N/A
390102 - OTH BEN CE TUITION REIMB	0	0	0	0	0	N/A	N/A
390103 - SELF INSUR CERT	725,764	736,910	737,289	11,525	379	1.6	0.1
390104 - AB 1522 ACCRUAL	39,430	48,864	47,076	7,647	(1,788)	19.4	(3.7)
390105 - PARS CERT GOLDEN HANDSHAKE	0	0	0	0	0	N/A	N/A
	\$765,194	\$785,774	\$784,366	\$19,171	(\$1,408)	2.5	(0.2)
3902 - Other Benefits, classified positions							
390201 - OTH BEN CLASS	0	0	0	0	0	N/A	N/A
390202 - OTH BEN-CL TUITION REIMB	0	0	0	0	0	N/A	N/A
390203 - SELF INSUR CLASS	295,171	300,009	302,576	7,405	2,567	2.5	0.9
390204 - AB 1522 ACCRUAL	42,697	38,594	33,954	(8,743)	(4,640)	(20.5)	(12.0)
390206 - PARS GOLDEN HANDSHAKE	0	0	0	0	0	N/A	N/A
	\$337,869	\$338,603	\$336,530	(\$1,338)	(\$2,073)	(0.4)	(0.6)
3000 - 3999 Employee Benefits	\$112,415,097	\$113,549,520	\$119,576,923	\$7,161,826	\$6,027,403	6.4	5.3
Percent of Total	25.9%	25.2%	26.7%				
1000 - 3999 Employee Compensation % of Total	85.2%	82.8%	84.9%				
4000 - 4999 Books and Supplies							
4100 - Approved Textbooks and Core Curricula Materials							
410000 - TEXTBOOKS	4,049,323	4,478,687	3,046,904	(1,002,419)	(1,431,783)	(24.8)	(32.0)
	\$4,049,323	\$4,478,687	\$3,046,904	(\$1,002,419)	(\$1,431,783)	(24.8)	(32.0)
4200 - Books and Other Reference Materials							
420000 - OTH BOOKS/LIBRARY	368,951	272,519	214,331	(154,620)	(58,188)	(41.9)	(21.4)
420099 - BOOKS REIMB	0	0	0	0	0	N/A	N/A
	\$368,951	\$272,519	\$214,331	(\$154,620)	(\$58,188)	(41.9)	(21.4)
4300 - Materials and Supplies							
430000 - INSTRUCTIONAL SUPPLIES	5,192,456	8,580,705	5,133,156	(59,300)	(3,447,548)	(1.1)	(40.2)
430001 - SUPPLIES CARRYOVER	0	1,187,451	142,537	142,537	(1,044,915)	N/A	(88.0)
430002 - HOLDING INSTR SUPP	1,297,436	1,105,745	5,289	(1,292,147)	(1,100,456)	(99.6)	(99.5)
430004 - PRINTING/PUBLISHING	44,195	44,195	44,277	82	82	0.2	0.2
430005 - FOOD/IN-HOUSE MEETINGS	325,118	542,454	429,800	104,682	(112,655)	32.2	(20.8)
430006 - FOOD SUP SIERRA OUTDOOR	206,843	249,843	253,440	46,597	3,597	22.5	1.4
430007 - SUPPLIES/SOFTWARE	27,352	28,807	28,473	1,121	(334)	4.1	(1.2)
430008 - SUPPLIES NON-CLASSROOM	4,449,102	8,910,413	5,033,087	583,985	(3,877,326)	13.1	(43.5)
430010 - SUPPLIES IMMUNIZATION	0	0	0	0	0	N/A	N/A

Annual Budget Change Report
Fiscal Year 7/1/2017 - 6/30/2018

Fund: 01	Adopted	3rd Quarter		Diff Btwn	Diff Btwn	Pct Chg	
SubFund: -	Budget	Budget	Actuals	Actual & Adpt	Actual & Q3	Actual & Adopted	Pct Chg Actual & Q3
4000 - 4999 Books and Supplies							
4300 - Materials and Supplies							
430011 - BLUEPRINTS/BIDS	0	0	0	0	0	N/A	N/A
430012 - ERGONOMICS/PURCHASING	10,000	10,000	10,535	535	535	5.3	5.3
430016 - SOFTWARE REIMBURSEMENT	0	0	0	0	0	N/A	N/A
430023 - SALES/USE TAX	1,000	3,000	3,428	2,428	428	242.8	14.3
430026 - FACILITY USE SUPPLIES	12,699	32,699	21,414	8,715	(11,285)	68.6	(34.5)
430031 - VANDALISM	115,890	115,890	149,825	33,936	33,936	29.3	29.3
430038 - UNIFORMS	113,370	111,810	100,198	(13,172)	(11,612)	(11.6)	(10.4)
430050 - SUPPLIES M&O	1,509,187	1,490,751	1,752,258	243,071	261,507	16.1	17.5
430051 - SMALL TOOLS M&O	76,474	76,474	84,639	8,165	8,165	10.7	10.7
430052 - ASBESTOS/CONCRETE M&O	10,000	10,000	5,255	(4,745)	(4,745)	(47.5)	(47.5)
430053 - LAMP REPLACEMENT M&O	67,169	67,169	64,001	(3,169)	(3,169)	(4.7)	(4.7)
430054 - SUPP M&O SAFETY	13,210	15,710	10,962	(2,249)	(4,749)	(17.0)	(30.2)
430055 - SUPPLIES POOL	266,008	266,008	300,615	34,607	34,607	13.0	13.0
430060 - SUPPLIES GROUNDS	267,573	269,473	266,505	(1,068)	(2,968)	(0.4)	(1.1)
430061 - SUPPLIES HAZARDOUS WASTE	93,000	130,569	114,155	21,155	(16,413)	22.7	(12.6)
430062 - SUPPLIES FIBAR M&O	42,500	42,500	39,898	(2,602)	(2,602)	(6.1)	(6.1)
430063 - SUPPLIES IRRIGATION	156,000	156,000	186,919	30,919	30,919	19.8	19.8
430064 - CHEMICAL PRE-EMERGENT	380	380	0	(380)	(380)	(100.0)	(100.0)
430065 - SUPP VARSITY FIELD	40,845	40,845	34,586	(6,259)	(6,259)	(15.3)	(15.3)
430066 - SUPP BASEBALL FIELD ELEM	855	855	0	(855)	(855)	(100.0)	(100.0)
430070 - SUPPLIES/TRANSP	312,415	61,629	70,582	(241,833)	8,953	(77.4)	14.5
430071 - SHOP TOOLS	9,000	2,050	11,088	2,088	9,038	23.2	440.8
430072 - GAS	371,000	371,000	344,202	(26,798)	(26,798)	(7.2)	(7.2)
430073 - DIESEL	733,086	504,061	698,527	(34,559)	194,466	(4.7)	38.6
430074 - SUPP OIL & GR TRANSP	41,000	73,053	92,899	51,899	19,846	126.6	27.2
430075 - TIRES/OTH VEHICLES	38,331	173,530	186,914	148,583	13,384	387.6	7.7
430076 - REPAIR SUPP TRANSP	395,327	644,899	711,937	316,611	67,038	80.1	10.4
430082 - INVENTORY ADJUSTMENT	18,138	10,169	383	(17,755)	(9,786)	(97.9)	(96.2)
430091 - OFFSET FOR 5700 OBJECTS	(60,030)	490,365	0	60,030	(490,365)	(100.0)	(100.0)
430099 - REIMB SUPPLY	0	0	(35,495)	(35,495)	(35,495)	N/A	N/A
	\$16,196,930	\$25,820,503	\$16,296,289	\$99,359	(\$9,524,214)	0.6	(36.9)
4400 - Noncapitalized Equipment							
440000 - EQUIP \$500-\$24999	7,320,982	3,818,327	5,717,374	(1,603,608)	1,899,046	(21.9)	49.7
440005 - EQ REPL NON-CAP EQUIP	22,922	22,922	0	(22,922)	(22,922)	(100.0)	(100.0)
440099 - REIMB NON-CAP EQUIP \$500-24999	0	0	33,457	33,457	33,457	N/A	N/A
	\$7,343,904	\$3,841,249	\$5,750,830	(\$1,593,073)	\$1,909,581	(21.7)	49.7
4000 - 4999 Books and Supplies	\$27,959,108	\$34,412,958	\$25,308,354	(\$2,650,754)	(\$9,104,604)	(9.5)	(26.5)
Percent of Total	6.4%	7.6%	5.7%				

Annual Budget Change Report
Fiscal Year 7/1/2017 - 6/30/2018

Fund: 01 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
5000 - 5999 Services and Other Operating Expenditures							
5100 - Subagreements for Services							
510000 - SUBAGREEMENTS FOR SERVICES	2,375,462	3,330,703	3,053,525	678,063	(277,178)	28.5	(8.3)
	\$2,375,462	\$3,330,703	\$3,053,525	\$678,063	(\$277,178)	28.5	(8.3)
5200 - Travel and Conferences							
520000 - CONF/TRAVEL	1,035,615	1,677,878	1,707,622	672,007	29,744	64.9	1.8
520010 - FIXED MILEAGE ALLOWANCE	271,985	325,514	331,351	59,366	5,837	21.8	1.8
520012 - FIXED MILEAGE/CLASSIFIED	42,000	44,500	47,157	5,157	2,657	12.3	6.0
520099 - CONF/TRAVEL REIM	0	0	81,070	81,070	81,070	N/A	N/A
	\$1,349,600	\$2,047,892	\$2,167,200	\$817,600	\$119,308	60.6	5.8
5300 - Dues and Memberships							
530000 - DUES & MEMBERSHIP	54,976	59,096	51,576	(3,401)	(7,521)	(6.2)	(12.7)
	\$54,976	\$59,096	\$51,576	(\$3,401)	(\$7,521)	(6.2)	(12.7)
5400 - Insurance							
545001 - PROPERTY INS	519,982	519,982	580,989	61,007	61,007	11.7	11.7
545002 - LIABILITY INS	1,723,006	1,880,308	1,878,104	155,098	(2,204)	9.0	(0.1)
545003 - OTHER INS	29,607	34,607	22,842	(6,765)	(11,765)	(22.9)	(34.0)
545004 - SELF INS CREDIT FR PROGRAMS	(1,087,931)	(1,087,931)	(1,112,482)	(24,551)	(24,551)	2.3	2.3
	\$1,184,664	\$1,346,966	\$1,369,453	\$184,788	\$22,486	15.6	1.7
5500 - Operations and Housekeeping Services							
550030 - WATER/SEWER	1,549,383	1,555,383	1,560,164	10,781	4,781	0.7	0.3
550040 - GARBAGE	286,538	287,888	348,349	61,811	60,461	21.6	21.0
550050 - PEST CONTROL	127,998	118,898	112,009	(15,989)	(6,889)	(12.5)	(5.8)
550060 - TOWEL SERVICE	0	1,800	1,273	1,273	(527)	N/A	(29.3)
550061 - DUST MOP SERVICE	41,500	46,800	23,594	(17,906)	(23,206)	(43.1)	(49.6)
550070 - FUEL OIL UTILITY	87,138	108,000	96,396	9,258	(11,604)	10.6	(10.7)
550080 - PG&E	5,945,279	6,107,916	6,639,185	693,906	531,269	11.7	8.7
550085 - SPURR	1,149,000	1,149,000	1,103,602	(45,398)	(45,398)	(4.0)	(4.0)
	\$9,186,836	\$9,375,685	\$9,884,571	\$697,735	\$508,886	7.6	5.4
5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements							
560001 - NONCAPITALIZED IMPROVEMENTS	232,107	748,222	745,535	513,428	(2,686)	221.2	(0.4)
560002 - MAINTENANCE AGREEMENTS	2,792,482	2,878,549	2,594,746	(197,736)	(283,803)	(7.1)	(9.9)
560003 - ALARM SYSTEM	319,107	320,981	282,163	(36,944)	(38,818)	(11.6)	(12.1)
560004 - ALARM ADDITIONAL CHARGES	9,785	11,223	1,958	(7,828)	(9,265)	(80.0)	(82.6)
560005 - RENTAL	149,394	178,105	119,136	(30,258)	(58,969)	(20.3)	(33.1)
560006 - REPAIR EQUIP	317,868	347,040	295,307	(22,561)	(51,733)	(7.1)	(14.9)
560007 - MUSIC REPAIR	112,075	76,352	107,482	(4,593)	31,130	(4.1)	40.8
560009 - FIRE EXT SERV	27,906	30,406	30,615	2,709	209	9.7	0.7
560010 - BLDG LEASE/RENTS	77,900	84,945	63,049	(14,851)	(21,896)	(19.1)	(25.8)

**Annual Budget Change Report
Fiscal Year 7/1/2017 - 6/30/2018**

Fund: 01 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
5000 - 5999 Services and Other Operating Expenditures							
5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements							
560050 - REPAIR EQ M&O	588,915	619,345	718,689	129,774	99,344	22.0	16.0
560051 - REPAIR EQ, POOL	89,000	89,000	27,778	(61,222)	(61,222)	(68.8)	(68.8)
560070 - OUT SERVICE TRANSP	78,805	79,484	89,168	10,363	9,683	13.2	12.2
560071 - OUT SERV MECHANICAL	145,772	230,899	264,234	118,462	33,335	81.3	14.4
560072 - EQ REPAIR/TRANSP	140,183	130,000	84,910	(55,273)	(45,090)	(39.4)	(34.7)
560085 - REP/EQ GAD DEPT	14,900	9,500	406	(14,494)	(9,094)	(97.3)	(95.7)
560099 - NON/CAPITAL/RENTAL REIMB	0	0	5,846	5,846	5,846	N/A	N/A
	\$5,096,199	\$5,834,050	\$5,431,022	\$334,823	(\$403,028)	6.6	(6.9)
5710 - Transfers of Direct Costs							
571000 - DIRECT COST/TRF OF SERVICE	0	0	0	0	0	N/A	N/A
571003 - DIRECT COST/UTILITIES	0	0	0	0	0	N/A	N/A
571010 - DIRECT COST/MTCE	0	0	0	0	0	N/A	N/A
571015 - DIRECT COST/ADMIN FEES	0	0	0	0	0	N/A	N/A
571020 - DIRECT COST/TRANSPORTATION	0	0	83	83	83	N/A	N/A
571040 - DIRECT COST/GAD	0	0	0	0	0	N/A	N/A
571047 - DIRECT COST/ED SEMINARS	0	0	0	0	0	N/A	N/A
571050 - DIRECT COST/COPIER	0	0	0	0	0	N/A	N/A
571052 - DIRECT COST/SCANBACK	0	0	0	0	0	N/A	N/A
571060 - DIRECT COST/TECHNOLOGY	0	0	0	0	0	N/A	N/A
571070 - DIRECT COST/TEACH CTR	0	(800)	0	0	800	N/A	(100.0)
571080 - DIRECT COST/FUEL	0	0	0	0	0	N/A	N/A
571081 - DIRECT COST/MET PAC	0	0	0	0	0	N/A	N/A
571085 - DIRECT COST/SIERRA OUTDOOR SCH	0	0	0	0	0	N/A	N/A
571090 - DIRECT COST FINGERPRINTS	0	0	0	0	0	N/A	N/A
	\$0	(\$800)	\$83	\$83	\$883	N/A	(110.3)

Annual Budget Change Report
Fiscal Year 7/1/2017 - 6/30/2018

Fund: 01	Adopted	3rd Quarter		Diff Btwn	Diff Btwn	Pct Chg	
SubFund: -	Budget	Budget	Actuals	Actual & Adpt	Actual & Q3	Actual & Adopted	Pct Chg Actual & Q3
5000 - 5999 Services and Other Operating Expenditures							
5750 - Transfers of Direct Costs - Interfund							
575000 - DIRECT COST/INTERFUND TRF	(105,060)	(106,322)	(101,626)	3,434	4,696	(3.3)	(4.4)
575003 - DIRECT COST/UTILITY INTERFUND	(182,500)	(182,500)	(175,000)	7,500	7,500	(4.1)	(4.1)
575010 - DIRECT COST/MTCE INTERFUND	(8,158)	(12,626)	(15,028)	(6,870)	(2,402)	84.2	19.0
575020 - DIRECT COST/TRANSP INTERFUND	(33,049)	(34,993)	(30,327)	2,721	4,666	(8.2)	(13.3)
575030 - DIRECT COST/FOOD SVC INTERFUND	4,097	4,097	0	(4,097)	(4,097)	(100.0)	(100.0)
575040 - DIRECT COST/GAD/INTERF	(28,081)	(40,081)	(37,239)	(9,158)	2,842	32.6	(7.1)
575047 - DIRECT COST/SEMINARS INTERFUND	0	(100)	(179)	(179)	(79)	N/A	79.0
575050 - DIRECT COST/COPIER INTERFUND	(8,150)	(9,000)	(10,127)	(1,977)	(1,127)	24.3	12.5
575052 - DIRECT COST/SCANBACK INTERFUND	(2,250)	(2,250)	(722)	1,528	1,528	(67.9)	(67.9)
575060 - DIRECT COST/TECH INTERFUND	(25,565)	(25,565)	(25,690)	(125)	(125)	0.5	0.5
575070 - DIRECT COST/TCH CTR INTERFUND	(24,020)	(30,020)	(40,328)	(16,308)	(10,308)	67.9	34.3
575080 - INTER-FUND DIRECT COST FUEL	(10,300)	(13,300)	(13,489)	(3,189)	(189)	31.0	1.4
575081 - DIRECT COST/MET PAC INTERFUND	0	0	0	0	0	N/A	N/A
	(\$423,036)	(\$452,660)	(\$449,755)	(\$26,719)	\$2,905	6.3	(0.6)
5800 - Professional/Consulting Services and Operating Expenditures							
580001 - CONT FOR PER SERV/INDIVIDUAL	328,044	351,311	270,786	(57,258)	(80,525)	(17.5)	(22.9)
580002 - CONTRACT SERVICES	3,414,143	3,979,364	3,326,348	(87,795)	(653,016)	(2.6)	(16.4)
580003 - CHARTER BUS	692,968	694,968	857,673	164,705	162,705	23.8	23.4
580005 - LEGAL SERVICES	1,339,700	1,388,500	797,220	(542,480)	(591,280)	(40.5)	(42.6)
580006 - ADVERTISING	55,623	118,773	78,859	23,236	(39,914)	41.8	(33.6)
580007 - FEES/ADMINISTRATIVE	10,500	25,724	30,195	19,695	4,471	187.6	17.4
580008 - FEES/ADMISSION - STUDENTS	218,161	445,037	562,904	344,742	117,866	158.0	26.5
580009 - FEES / OTHER	108,662	89,276	230,433	121,772	141,158	112.1	158.1
580010 - SOFTWARE LICENSE	404,043	758,927	763,643	359,600	4,715	89.0	0.6
580011 - FCOE STRS PENALTIES	1,000	1,000	167	(833)	(833)	(83.3)	(83.3)
580021 - LEGAL SETTLEMENTS	75,000	75,000	171,019	96,019	96,019	128.0	128.0
580023 - CONS FEE TRANS/QZAB	1,000	1,000	0	(1,000)	(1,000)	(100.0)	(100.0)
580024 - CONS FEE TRUSTEE	1,500	1,500	0	(1,500)	(1,500)	(100.0)	(100.0)
580025 - CONS FEE/ CCELC	10,000	10,000	0	(10,000)	(10,000)	(100.0)	(100.0)
580036 - COST OF ISSUANCE MISC	0	3,790	3,438	3,438	(353)	N/A	(9.3)
580050 - ACTUARIAL ADJUST	0	0	0	0	0	N/A	N/A
580090 - BUDGET RESERVE	50,355	156,934	13,536	(36,819)	(143,397)	(73.1)	(91.4)
580099 - CONTRACT REIMB	0	0	7,713	7,713	7,713	N/A	N/A
	\$6,710,698	\$8,101,103	\$7,113,934	\$403,236	(\$987,169)	6.0	(12.2)

Annual Budget Change Report
Fiscal Year 7/1/2017 - 6/30/2018

Fund: 01 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
5000 - 5999 Services and Other Operating Expenditures							
5900 - Communications							
590001 - PHONE CERTIFICATED	476,647	492,545	475,586	(1,061)	(16,959)	(0.2)	(3.4)
590002 - PHONE CLASSIFIED	114,111	128,920	132,071	17,960	3,151	15.7	2.4
590005 - COMMUNICATION/POSTAGE	351,673	315,095	264,735	(86,939)	(50,360)	(24.7)	(16.0)
590009 - TELEPHONE/E-RATE/DAS	0	0	0	0	0	N/A	N/A
590099 - COMMUNICATIONS REIMBURSABLE	0	0	10	10	10	N/A	N/A
	\$942,431	\$936,560	\$872,402	(\$70,029)	(\$64,158)	(7.4)	(6.9)
5000 - 5999 Services and Other Operating Expenditures	\$26,477,830	\$30,578,596	\$29,494,011	\$3,016,181	(\$1,084,585)	11.4	(3.5)
Percent of Total	6.1%	6.8%	6.6%				
6000 - 6999 Capital Outlay							
6170 - Land Improvements							
617000 - LAND IMPROVEMENTS	0	0	0	0	0	N/A	N/A
617006 - SITE IMPRV CONSTRUCTION	0	1,151,082	697,913	697,913	(453,169)	N/A	(39.4)
617014 - SITE IMPRV OTH CONSTRUCTION	0	0	0	0	0	N/A	N/A
	\$0	\$1,151,082	\$697,913	\$697,913	(\$453,169)	N/A	(39.4)
6200 - Buildings and Improvements of Buildings							
620000 - BLDG/IMPRV OF BLDG	44,625	540,841	122,447	77,822	(418,393)	174.4	(77.4)
620006 - CONSTRUCTION	104,700	104,700	104,700	0	0	0.0	0.0
620099 - BLDG/IMPRV OF BLDG REIMB	0	0	0	0	0	N/A	N/A
	\$149,325	\$645,541	\$227,147	\$77,822	(\$418,393)	52.1	(64.8)
6400 - Equipment							
640090 - EQUIPMENT \$25,000+	564,126	1,525,824	1,791,326	1,227,200	265,502	217.5	17.4
640099 - EQUIP REIMB \$25,000 +	0	0	34,320	34,320	34,320	N/A	N/A
	\$564,126	\$1,525,824	\$1,825,646	\$1,261,520	\$299,822	223.6	19.6
6000 - 6999 Capital Outlay	\$713,451	\$3,322,446	\$2,750,706	\$2,037,256	(\$571,740)	285.5	(17.2)
Percent of Total	0.2%	0.7%	0.6%				

Annual Budget Change Report
Fiscal Year 7/1/2017 - 6/30/2018

Fund: 01 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
7000 - 7499 Other Outgo							
7130 - State Special Schools							
713000 - STATE SP SCH	20,000	20,000	9,703	(10,297)	(10,297)	(51.5)	(51.5)
	\$20,000	\$20,000	\$9,703	(\$10,297)	(\$10,297)	(51.5)	(51.5)
7283 - All Other Transfers to JPAs							
722300 - TRANSFER OUT TO JPA CART	907,951	907,951	907,951	0	0	0.0	0.0
	\$907,951	\$907,951	\$907,951	\$0	\$0	0.0	0.0
7310 - Transfers of Indirect Costs							
731010 - DIRECT SUP/INDIRECT COST	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
7350 - Transfers of Indirect Costs - Interfund							
735000 - TRF OF DIRECT COST-INTERFUND	(1,372,354)	(1,327,931)	(1,162,084)	210,270	165,847	(15.3)	(12.5)
	(\$1,372,354)	(\$1,327,931)	(\$1,162,084)	\$210,270	\$165,847	(15.3)	(12.5)
7438 - Debt Service - Interest							
743800 - DEBT SERVICE/INTEREST	25,890	25,890	25,924	34	34	0.1	0.1
	\$25,890	\$25,890	\$25,924	\$34	\$34	0.1	0.1
7439 - Other Debt Service - Principal							
743900 - DEBT SERVICE/PRINCIPAL	1,611,103	1,611,103	1,610,878	(225)	(225)	0.0	0.0
	\$1,611,103	\$1,611,103	\$1,610,878	(\$225)	(\$225)	0.0	0.0
7000 - 7499 Other Outgo	\$1,192,590	\$1,237,013	\$1,392,372	\$199,782	\$155,359	16.8	12.6
Percent of Total	0.3%	0.3%	0.3%				

Annual Budget Change Report
Fiscal Year 7/1/2017 - 6/30/2018

Fund: 01 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
7600 - 7629 Interfund Transfers Out							
7611 - From General Fund to Child Development Fund							
761101 - TRANSFER TO CHILD DEVELOPMENT	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
7612 - Between General Fund and Special Reserve Fund							
761200 - TRANSFER GF TO SRF/RCA	267,355	267,355	267,355	0	0	0.0	0.0
761237 - TRANSFER GF TO SRCPF	2,192,099	2,192,099	2,192,099	0	0	0.0	0.0
	\$2,459,454	\$2,459,454	\$2,459,454	\$0	\$0	0.0	0.0
7619 - Other Authorized Interfund Transfers Out							
761903 - TRANSFER TO ADULT FUND	846,880	846,880	846,880	0	0	0.0	0.0
761904 - TRANSFER TO COP	1,776,225	1,731,200	1,731,200	(45,025)	0	(2.5)	0.0
761905 - TRANSFER TO RCA	0	0	0	0	0	N/A	N/A
761911 - TRANSFER TO DEV FEES II	0	0	900,000	900,000	900,000	N/A	N/A
761914 - TRANSFER TO SPEC RES/CAP PROJ	0	0	0	0	0	N/A	N/A
761999 - TRANSFER TO ALL OTHR FUNDS	2,800,000	2,800,000	2,800,000	0	0	0.0	0.0
	\$5,423,105	\$5,378,080	\$6,278,080	\$854,975	\$900,000	15.8	16.7
7600 - 7629 Interfund Transfers Out	\$7,882,559	\$7,837,534	\$8,737,534	\$854,975	\$900,000	10.8	11.5
Percent of Total	1.8%	1.7%	2.0%				

SUMMARY OF REVISIONS
2017-2018 CHARTER SCHOOL FUND BUDGET

The following narrative will summarize the major revenue and expenditure categories for the Charter School Fund:

I. 2017-18 Charter School Revenues

A. Local Control Funding Formula (LCFF)

LCFF Revenues changed from \$3,513,147 at Third Quarter to \$3,362,734 at Annual, a decrease of \$150,413. This change is primarily due to the adjustment of prior year LCFF revenue during the 2017-18 fiscal year.

Change from 3rd Quarter to Annual	\$(150,413)	
<u>2017-18 Adopted Budget</u>	<u>2017-18 Annual</u>	<u>Increase/(Decrease)</u>
\$ 3,007,340	\$3,362,734	\$ 355,394

B. State Revenues

State Revenues changed from \$140,917 at Third Quarter to \$154,031 at Annual, an increase of \$13,114. This increase was related to prior year Lottery apportionment adjustments received in the current fiscal year.

Change from 3rd Quarter to Annual	\$ 13,114	
<u>2017-18 Adopted Budget</u>	<u>2017-18 Annual</u>	<u>Increase/(Decrease)</u>
\$113,502	\$ 154,031	\$ 40,529

C. Local Revenues

Local Revenues changed from \$47,014 at Third Quarter to \$10,869 at Annual, a decrease of \$36,145. The decrease was primarily due to a year-end Fair Market Value adjustment. GASB Statement 31 requires school districts to report their investments at fair value on the balance

sheet. As a result, the Charter School's fund balance was affected due to the requirement to report cash in the county treasury at fair value on the balance sheet.

Change from 3rd Quarter to Annual		\$ (36,145)
<u>2017-18 Adopted Budget</u>	<u>2017-18 Annual</u>	<u>Increase/(Decrease)</u>
\$ 34,051	\$ 10,869	\$ (23,182)

D. Total Charter School Revenues

Total Charter School Revenues changed from \$3,701,078 at Third Quarter to \$3,527,634 at Annual, a decrease of \$173,444.

Change from 3rd Quarter to Annual		\$ (173,444)
<u>2017-18 Adopted Budget</u>	<u>2017-18 Annual</u>	<u>Increase/(Decrease)</u>
\$ 3,154,893	\$ 3,527,634	\$ 372,741

II. 2017-2018 Charter School Fund Expenditures

A. Certificated Employee Salaries

Certificated Salaries changed from \$1,548,383 at Third Quarter to \$1,516,194 at Annual, a decrease of \$32,189. This savings was due to the decision to use teacher stipends to accommodate the school's ADA growth and intervention services instead of hiring an additional teacher. The Third Quarter budget included salaries and benefits for an additional teacher.

Change from 3rd Quarter to Annual		\$ (32,189)
<u>2017-18 Adopted Budget</u>	<u>2017-18 Annual</u>	<u>Increase/(Decrease)</u>
\$ 1,526,775	\$ 1,516,194	\$ (10,581)

B. Classified Employee Salaries

Classified Employee Salaries changed from \$240,713 at Third Quarter to \$214,623 at Annual, a decrease of \$26,090. This difference was due to the student population not requiring all of the Instructional Assistant (IA) and Translator services budgeted for in the LCAP resource for this school year.

Change from 3rd Quarter to Annual		\$ (26,090)
<u>2017-18 Adopted Budget</u>	<u>2017-18 Annual</u>	<u>Increase/(Decrease)</u>
\$ 217,592	\$ 214,623	\$ (2,969)

C. Employee Benefits

Employee Benefits changed from \$730,980 at Third Quarter to \$685,442 at Annual, a decrease of \$45,538. This change was due to both the utilization of teacher stipends to accommodate school ADA growth and the student population not requiring all of the budgeted IA and Translator services.

Change from 3rd Quarter to Annual		\$ (45,538)
<u>2017-18 Adopted Budget</u>	<u>2017-18 Annual</u>	<u>Increase/(Decrease)</u>
\$ 708,693	\$ 685,442	\$ (23,251)

D. Books, Supplies and Other Materials

Books, Supplies and Other Materials changed from \$160,055 at Third Quarter to \$45,021 at Annual, a decrease of \$115,034. This change is due to unspent Grant dollars earmarked to be spent next year as allowed for in the Grant document. This includes one-time Mandate reimbursement dollars to be spent to accommodate growth and the changing needs of the school's student population.

<u>Item</u>	<u>Budget Adjustment</u>	
College Readiness Grant	\$ (26,152)	
Supplies	(88,882)	
Change from 3rd Quarter to Annual	\$ (115,034)	
<u>2017-18 Adopted Budget</u>	<u>2017-18 Annual</u>	<u>Increase/(Decrease)</u>
\$ 126,752	\$ 45,021	\$ (81,731)

E. Contracted Services and Other Operating Expenditures

Contracted Services and Other Operating Expenditures changed from \$190,570 at Third Quarter to \$167,981 at Annual, a decrease of \$22,588. The decrease is primarily due to less than expected advertising expenditures for the school year.

Change from 3rd Quarter to Annual		\$ (22,588)
<u>2017-18 Adopted Budget</u>	<u>2017-18 Annual</u>	<u>Increase/(Decrease)</u>
\$ 184,316	\$ 167,981	\$ (16,335)

F. Other Outgo

Other Outgo changed from \$48,456 at Third Quarter to \$44,567 at Annual, a decrease of \$3,889. This decrease was due to an adjustment to indirect cost.

Change from 3rd Quarter to Annual		\$ (3,889)
<u>2017-18 Adopted Budget</u>	<u>2017-18 Annual</u>	<u>Increase/(Decrease)</u>
\$ 55,800	\$ 44,567	\$ (11,233)

G. Total Charter School Fund Expenditures

Total Charter School Fund Expenditures changed from \$2,919,157 at Third Quarter to \$2,673,829 at Annual, a decrease of \$245,327.

Change from 3rd Quarter to Annual		\$ (245,327)
<u>2017-18 Adopted Budget</u>	<u>2017-18 Annual</u>	<u>Increase/(Decrease)</u>
\$2,819,928	\$ 2,673,829	\$ (146,099)

III. Charter School Fund Balance

The total annual Revenues of \$3,527,634 and the total annual Expenditures of \$2,673,829 resulted in a surplus of \$853,805. Therefore, the unaudited ending fund balance for the 2017-18 fiscal year can be calculated as follows:

Beginning Fund Balance, Audited 7/1/17	\$2,992,428
2017-18 Revenues	3,527,634
2017-18 Expenditures	<u>2,673,829</u>
Surplus/(Deficit) (1)	<u>\$853,805</u>
Ending Fund Balance, 6/30/18, Unaudited	<u>\$3,846,233</u>
Components of the Ending Fund Balance:	
Restricted:	
Prop 20 Lottery	\$20,610
College Readiness Block	\$35,108
Assigned:	
Capital Outlay	<u>2,300,000</u>
Sub-Total of Components	<u>\$2,355,718</u>
General Reserve, 6/30/18	\$1,490,516
General Reserve as a % of Expenditures	55.7%
One-Time Items in 2017-18 Budget:	
One-Time Revenues	\$(52,421)
One-Time Grant Expenditures	<u>\$ 54,498</u>
Total One-Time Items (2)	<u>\$ 2,077</u>
Ongoing Operating Surplus (1+2)	<u>\$ 855,882</u>

Annual Budget Change Report
Fiscal Year 7/1/2017 - 6/30/2018

Fund: 09 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
09 - CHARTER SCHOOLS	\$3,154,893	\$3,701,078	\$3,527,634	\$372,741	(\$173,444)	11.8	(4.7)
8010 - 8099 Revenue Limit Sources							
8011 - LCFF State Aid - Current Year							
801100 - REVENUE LIMIT STATE AID	2,058,718	2,270,883	2,231,633	172,915	(39,250)	8.4	(1.7)
	\$2,058,718	\$2,270,883	\$2,231,633	\$172,915	(\$39,250)	8.4	(1.7)
8012 - Education Protection Account State Aid - Current Year							
801200 - EDUCATIONAL PROTECTION ACCT.	469,206	573,947	623,777	154,571	49,830	32.9	8.7
	\$469,206	\$573,947	\$623,777	\$154,571	\$49,830	32.9	8.7
8015 - Charter Schools General Purpose Entitlement - State Aid							
801500 - RL CHARTER SCHOOL APPORT	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8019 - LCFF/Revenue Limit State Aid - Prior Years							
801900 - RL ST AID PRIOR YEAR	0	0	(205,057)	(205,057)	(205,057)	N/A	N/A
	\$0	\$0	(\$205,057)	(\$205,057)	(\$205,057)	N/A	N/A
8091 - LCFF Transfers - Current Year							
809100 - RL TRANSFER - CHARTER	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8096 - Transfers to Charter Schools in Lieu of Property Taxes							
809600 - IN LIEU PROPERTY TAX TRANSFER	479,416	668,317	712,381	232,965	44,064	48.6	6.6
	\$479,416	\$668,317	\$712,381	\$232,965	\$44,064	48.6	6.6
8099 - LCFF/Revenue Limit Transfers - Prior Years							
809900 - RL TRANSFER PY CHARTER	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8010 - 8099 Revenue Limit Sources	\$3,007,340	\$3,513,147	\$3,362,734	\$355,394	(\$150,413)	11.8	(4.3)
Percent of Total	95.3%	94.9%	95.3%				

Annual Budget Change Report
Fiscal Year 7/1/2017 - 6/30/2018

Fund: 09 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
8300 - 8599 Other State Revenue							
8550 - Mandated Cost Reimbursements							
855000 - ST MANDATED REIMB	12,905	66,809	66,809	53,904	0	417.7	0.0
	\$12,905	\$66,809	\$66,809	\$53,904	\$0	417.7	0.0
8560 - State Lottery Revenue							
856000 - ST LOTTERY	63,097	74,108	76,068	12,971	1,960	20.6	2.6
856001 - ST LOTTERY PR YR	0	0	11,155	11,155	11,155	N/A	N/A
	\$63,097	\$74,108	\$87,222	\$24,125	\$13,114	38.2	17.7
8590 - All Other State Revenue							
859000 - ST OTHER REVENUE	37,500	0	0	(37,500)	0	(100.0)	N/A
859001 - ST OTHER REVENUE PR YR	0	0	0	0	0	N/A	N/A
	\$37,500	\$0	\$0	(\$37,500)	\$0	(100.0)	N/A
8300 - 8599 Other State Revenue	\$113,502	\$140,917	\$154,031	\$40,529	\$13,114	35.7	9.3
Percent of Total	3.6%	3.8%	4.4%				
8600 - 8799 Other Local Revenue							
8660 - Interest							
866000 - LOC INTEREST INCOME/TREAS	22,666	35,000	42,142	19,476	7,142	85.9	20.4
	\$22,666	\$35,000	\$42,142	\$19,476	\$7,142	85.9	20.4
8662 - Net Increase (Decrease) in the Fair Value of Investments							
866200 - NET INC(DEC) FAIR VALUE INVEST	0	0	(43,160)	(43,160)	(43,160)	N/A	N/A
	\$0	\$0	(\$43,160)	(\$43,160)	(\$43,160)	N/A	N/A
8689 - All Other Fees and Contracts							
868900 - LOC ALL OTH FEES	11,385	12,014	11,887	502	(127)	4.4	(1.1)
	\$11,385	\$12,014	\$11,887	\$502	(\$127)	4.4	(1.1)
8600 - 8799 Other Local Revenue	\$34,051	\$47,014	\$10,869	(\$23,182)	(\$36,145)	(68.1)	(76.9)
Percent of Total	1.1%	1.3%	0.3%				

Annual Budget Change Report
Fiscal Year 7/1/2017 - 6/30/2018

Fund: 09 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
8980 - 8999 Contributions							
8980 - Contributions from Unrestricted Revenues							
898000 - CONTRIB FR UNRESTRICTED REV	0	0	0	0	0	N/A	N/A
898002 - CONTRIB FOR LCAP	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8990 - Contributions from Restricted Revenues							
899000 - CONTRIB FR RESTRICTED REVENUE	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8980 - 8999 Contributions	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				

Annual Budget Change Report
Fiscal Year 7/1/2017 - 6/30/2018

Fund: 09 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
09 - CHARTER SCHOOLS	\$2,819,928	\$2,919,157	\$2,673,829	(\$146,099)	(\$245,327)	(5.2)	(8.4)
1000 - 1999 Certificated Personnel Salaries							
1100 - Certificated Teachers' Salaries							
110001 - TEACHER SAL	1,130,533	1,097,718	1,043,115	(87,418)	(54,603)	(7.7)	(5.0)
110040 - TEACH SAL SUMMER/HOURLY	54,351	65,139	64,325	9,974	(814)	18.4	(1.2)
110051 - TEACH SAL SCH BUS SUB	0	0	0	0	0	N/A	N/A
110060 - TEACH SAL STIPEND	44,862	46,098	80,263	35,401	34,165	78.9	74.1
110070 - TEACH SAL XTRA PD	0	0	0	0	0	N/A	N/A
	\$1,229,746	\$1,208,955	\$1,187,703	(\$42,043)	(\$21,252)	(3.4)	(1.8)
1200 - Certificated Pupil Support Salaries							
120002 - GUIDANCE SAL GLS/GIS	113,248	155,673	136,111	22,863	(19,562)	20.2	(12.6)
120003 - PSYCHOLOGIST SAL	76,227	74,587	74,631	(1,596)	44	(2.1)	0.1
120040 - PUPIL SUPPORT HRLY	0	0	0	0	0	N/A	N/A
120050 - PUPIL SUPPORT SUB	0	0	8,582	8,582	8,582	N/A	N/A
	\$189,475	\$230,260	\$219,324	\$29,849	(\$10,936)	15.8	(4.7)
1300 - Certificated Supervisors' and Administrators' Salaries							
130001 - PRINCIPAL SAL	60,069	60,970	60,969	900	(1)	1.5	0.0
130003 - LEARNING DIRECTOR SAL	47,485	48,198	48,198	713	0	1.5	0.0
	\$107,554	\$109,168	\$109,167	\$1,613	(\$1)	1.5	0.0
1900 - Other Certificated Salaries							
190003 - TRANSITION COORDINATORS	0	0	0	0	0	N/A	N/A
190040 - OTH CERT HOURLY	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
1000 - 1999 Certificated Personnel Salaries	\$1,526,775	\$1,548,383	\$1,516,194	(\$10,581)	(\$32,189)	(0.7)	(2.1)
Percent of Total	54.1%	53.0%	56.7%				

Annual Budget Change Report
Fiscal Year 7/1/2017 - 6/30/2018

Fund: 09 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
2000 - 2999 Classified Personnel Salaries							
2100 - Classified Instructional Salaries							
210001 - INSTR ASSIST/TUTOR	34,091	54,648	27,974	(6,117)	(26,674)	(17.9)	(48.8)
210040 - INSTRUCTIONAL HOURLY	0	0	0	0	0	N/A	N/A
210050 - INSTR ASSIST SUB	77	77	0	(77)	(77)	(100.0)	(100.0)
	\$34,168	\$54,725	\$27,974	(\$6,194)	(\$26,751)	(18.1)	(48.9)
2400 - Clerical, Technical, and Office Staff Salaries							
240001 - CLASS BUSINESS SUPPORT	182,424	184,988	182,304	(120)	(2,684)	(0.1)	(1.5)
240040 - CLASS BUSINESS SUPPORT HRLY	0	0	0	0	0	N/A	N/A
240050 - CLASS BUSINESS SUPPORT SUB	500	500	4,063	3,563	3,563	712.7	712.7
240070 - CLASS BUSINESS SUPPORT OT	500	500	0	(500)	(500)	(100.0)	(100.0)
	\$183,424	\$185,988	\$186,368	\$2,944	\$380	1.6	0.2
2900 - Other Classified Salaries							
290005 - RESOURCE OFFICER SAL	0	0	0	0	0	N/A	N/A
290006 - STUDENT LIAISON	0	0	0	0	0	N/A	N/A
290011 - CLASSIFIED TEACHER/THEATRE	0	0	0	0	0	N/A	N/A
290040 - OTH CL HOURLY	0	0	0	0	0	N/A	N/A
290060 - CLASSIFIED STIPEND	0	0	0	0	0	N/A	N/A
290070 - OTH CLASSIFIED OT	0	0	281	281	281	N/A	N/A
290090 - OTHER CLASSIFIED SAL	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$281	\$281	\$281	N/A	N/A
2000 - 2999 Classified Personnel Salaries	\$217,592	\$240,713	\$214,623	(\$2,969)	(\$26,090)	(1.4)	(10.8)
Percent of Total	7.7%	8.2%	8.0%				
3000 - 3999 Employee Benefits							
3101 - State Teachers' Retirement System, certificated positions							
310100 - STRS CERT	220,489	223,487	210,734	(9,755)	(12,753)	(4.4)	(5.7)
	\$220,489	\$223,487	\$210,734	(\$9,755)	(\$12,753)	(4.4)	(5.7)
3201 - Public Employees' Retirement System, certificated positions							
320100 - PERS CERTIFICATED	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3202 - Public Employees' Retirement System, classified positions							
320200 - PERS CLASSIFIED	31,221	31,940	31,347	126	(593)	0.4	(1.9)
	\$31,221	\$31,940	\$31,347	\$126	(\$593)	0.4	(1.9)

Annual Budget Change Report
Fiscal Year 7/1/2017 - 6/30/2018

Fund: 09 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
3000 - 3999 Employee Benefits							
3301 - OASDI/Medicare/Alternative, certificated positions							
330100 - SOCIAL SECURITY CERT	0	0	0	0	0	N/A	N/A
330101 - MEDICARE CERT	22,148	22,459	20,893	(1,255)	(1,566)	(5.7)	(7.0)
330102 - SUPPLEMENTAL RETIREMENT CERT	0	0	0	0	0	N/A	N/A
	\$22,148	\$22,459	\$20,893	(\$1,255)	(\$1,566)	(5.7)	(7.0)
3302 - OASDI/Medicare/Alternative, classified positions							
330200 - SOCIAL SECURITY CLASS	13,490	14,922	11,992	(1,498)	(2,930)	(11.1)	(19.6)
330201 - MEDICARE CLASS	3,155	3,489	2,986	(169)	(503)	(5.4)	(14.4)
330202 - SUPPLEMENTAL RETIREMENT CLASS	622	1,320	458	(164)	(862)	(26.4)	(65.3)
	\$17,267	\$19,731	\$15,436	(\$1,831)	(\$4,295)	(10.6)	(21.8)
3401 - Health & Welfare Benefits, certificated positions							
340111 - HEALTH CERT	207,182	218,255	207,280	98	(10,975)	0.0	(5.0)
340112 - DENTAL CERT	18,799	19,774	18,449	(350)	(1,325)	(1.9)	(6.7)
340113 - VISION CERT	4,121	4,333	4,043	(78)	(290)	(1.9)	(6.7)
340114 - LIFE INS CERT	1,227	1,287	1,089	(138)	(198)	(11.2)	(15.4)
	\$231,329	\$243,649	\$230,861	(\$468)	(\$12,788)	(0.2)	(5.2)
3402 - Health & Welfare Benefits, classified positions							
340211 - HEALTH CLASS	67,227	67,227	67,227	(1)	(1)	0.0	0.0
340212 - DENTAL CLASS	7,467	8,577	6,100	(1,368)	(2,478)	(18.3)	(28.9)
340213 - VISION CLASS	1,637	1,880	1,337	(301)	(544)	(18.4)	(28.9)
340214 - LIFE INS CLASS	376	376	297	(79)	(79)	(21.0)	(21.0)
340216 - DIS CLASS	1,254	1,271	1,235	(19)	(36)	(1.5)	(2.8)
	\$77,961	\$79,331	\$76,195	(\$1,766)	(\$3,136)	(2.3)	(4.0)
3501 - State Unemployment Insurance, certificated positions							
350100 - SUI CERT	762	773	746	(16)	(27)	(2.2)	(3.5)
	\$762	\$773	\$746	(\$16)	(\$27)	(2.2)	(3.5)
3502 - State Unemployment Insurance, classified positions							
350200 - SUI CLASS	110	123	103	(7)	(20)	(6.1)	(16.0)
	\$110	\$123	\$103	(\$7)	(\$20)	(6.1)	(16.0)
3601 - Workers' Compensation Insurance, certificated positions							
360100 - W/C CERT	31,908	32,361	31,688	(220)	(673)	(0.7)	(2.1)
	\$31,908	\$32,361	\$31,688	(\$220)	(\$673)	(0.7)	(2.1)
3602 - Workers' Compensation Insurance, classified positions							
360200 - W/C CLASS	4,548	5,030	4,480	(68)	(550)	(1.5)	(10.9)
	\$4,548	\$5,030	\$4,480	(\$68)	(\$550)	(1.5)	(10.9)

Annual Budget Change Report
Fiscal Year 7/1/2017 - 6/30/2018

Fund: 09 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
3000 - 3999 Employee Benefits							
3701 - OPEB, Allocated, certificated positions							
370100 - RETIREE BENEFITS CERT	56,492	57,289	48,330	(8,162)	(8,959)	(14.4)	(15.6)
	\$56,492	\$57,289	\$48,330	(\$8,162)	(\$8,959)	(14.4)	(15.6)
3702 - OPEB, Allocated, classified positions							
370200 - RETIREE BENEFIT CLASSIFIED	7,340	7,510	7,364	24	(146)	0.3	(1.9)
	\$7,340	\$7,510	\$7,364	\$24	(\$146)	0.3	(1.9)
3901 - Other Benefits, certificated positions							
390103 - SELF INSUR CERT	6,108	6,194	5,172	(936)	(1,022)	(15.3)	(16.5)
390104 - AB 1522 ACCRUAL	140	140	302	162	162	115.6	115.6
	\$6,248	\$6,334	\$5,474	(\$774)	(\$860)	(12.4)	(13.6)
3902 - Other Benefits, classified positions							
390203 - SELF INSUR CLASS	870	963	1,751	881	788	101.3	81.9
390204 - AB 1522 ACCRUAL	0	0	41	41	41	N/A	N/A
	\$870	\$963	\$1,792	\$922	\$829	106.0	86.1
3000 - 3999 Employee Benefits	\$708,693	\$730,980	\$685,442	(\$23,251)	(\$45,538)	(3.3)	(6.2)
Percent of Total	25.1%	25.0%	25.6%				
1000 - 3999 Employee Compensation % of Total	87.0%	86.3%	90.4%				
4000 - 4999 Books and Supplies							
4300 - Materials and Supplies							
430000 - INSTRUCTIONAL SUPPLIES	118,502	135,601	27,203	(91,299)	(108,397)	(77.0)	(79.9)
430001 - SUPPLIES CARRYOVER	0	2,218	0	0	(2,218)	N/A	(100.0)
430002 - HOLDING INSTR SUPP	0	0	0	0	0	N/A	N/A
430005 - FOOD/IN-HOUSE MEETINGS	7,450	11,326	6,718	(732)	(4,609)	(9.8)	(40.7)
430008 - SUPPLIES NON-CLASSROOM	800	1,561	1,751	951	190	118.9	12.2
	\$126,752	\$150,706	\$35,672	(\$91,080)	(\$115,034)	(71.9)	(76.3)
4400 - Noncapitalized Equipment							
440000 - EQUIP \$500-\$24999	0	9,349	9,349	9,349	0	N/A	0.0
	\$0	\$9,349	\$9,349	\$9,349	\$0	N/A	0.0
4000 - 4999 Books and Supplies	\$126,752	\$160,055	\$45,021	(\$81,731)	(\$115,034)	(64.5)	(71.9)
Percent of Total	4.5%	5.5%	1.7%				

Annual Budget Change Report
Fiscal Year 7/1/2017 - 6/30/2018

Fund: 09 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
5000 - 5999 Services and Other Operating Expenditures							
5200 - Travel and Conferences							
520000 - CONF/TRAVEL	0	9,846	12,922	12,922	3,076	N/A	31.2
520010 - FIXED MILEAGE ALLOWANCE	1,337	1,402	1,402	65	0	4.9	0.0
	\$1,337	\$11,248	\$14,324	\$12,987	\$3,076	971.4	27.3
5300 - Dues and Memberships							
530000 - DUES & MEMBERSHIP	1,500	970	970	(530)	0	(35.3)	0.0
	\$1,500	\$970	\$970	(\$530)	\$0	(35.3)	0.0
5500 - Operations and Housekeeping Services							
550030 - WATER/SEWER	1,725	1,725	839	(886)	(886)	(51.4)	(51.4)
550080 - PG&E	4,500	5,000	4,801	301	(199)	6.7	(4.0)
	\$6,225	\$6,725	\$5,640	(\$585)	(\$1,085)	(9.4)	(16.1)
5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements							
560001 - NONCAPITALIZED IMPROVEMENTS	0	0	0	0	0	N/A	N/A
560003 - ALARM SYSTEM	0	0	0	0	0	N/A	N/A
560004 - ALARM ADDITIONAL CHARGES	250	250	216	(34)	(34)	(13.6)	(13.6)
560005 - RENTAL	1,500	1,520	1,520	20	0	1.3	0.0
560010 - BLDG LEASE/RENTS	24,000	26,800	26,800	2,800	0	11.7	0.0
	\$25,750	\$28,570	\$28,536	\$2,786	(\$34)	10.8	(0.1)
5710 - Transfers of Direct Costs							
571000 - DIRECT COST/TRF OF SERVICE	0	0	0	0	0	N/A	N/A
571047 - DIRECT COST/ED SEMINARS	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
5750 - Transfers of Direct Costs - Interfund							
575000 - DIRECT COST/INTERFUND TRF	40	40	0	(40)	(40)	(100.0)	(100.0)
575003 - DIRECT COST/UTILITY INTERFUND	0	0	0	0	0	N/A	N/A
575010 - DIRECT COST/MTCE INTERFUND	250	250	0	(250)	(250)	(100.0)	(100.0)
575020 - DIRECT COST/TRANSP INTERFUND	485	705	679	194	(26)	40.0	(3.7)
575040 - DIRECT COST/GAD/INTERF	350	350	859	509	509	145.4	145.4
575047 - DIRECT COST/SEMINARS INTERFUND	0	100	179	179	79	N/A	79.0
575050 - DIRECT COST/COPIER INTERFUND	450	450	588	138	138	30.7	30.7
575052 - DIRECT COST/SCANBACK INTERFUND	400	400	240	(160)	(160)	(40.1)	(40.1)
575070 - DIRECT COST/TCH CTR INTERFUND	200	200	0	(200)	(200)	(100.0)	(100.0)
	\$2,175	\$2,495	\$2,545	\$370	\$50	17.0	2.0

Annual Budget Change Report
Fiscal Year 7/1/2017 - 6/30/2018

Fund: 09 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
5000 - 5999 Services and Other Operating Expenditures							
5800 - Professional/Consulting Services and Operating Expenditures							
580001 - CONT FOR PER SERV/INDIVIDUAL	1,000	230	0	(1,000)	(230)	(100.0)	(100.0)
580002 - CONTRACT SERVICES	0	0	0	0	0	N/A	N/A
580006 - ADVERTISING	61,700	61,700	36,948	(24,752)	(24,752)	(40.1)	(40.1)
580008 - FEES/ADMISSION - STUDENTS	0	0	0	0	0	N/A	N/A
580009 - FEES / OTHER	0	0	494	494	494	N/A	N/A
580010 - SOFTWARE LICENSE	81,657	75,660	75,660	(5,997)	0	(7.3)	0.0
580090 - BUDGET RESERVE	0	0	0	0	0	N/A	N/A
	\$144,357	\$137,590	\$113,102	(\$31,255)	(\$24,488)	(21.7)	(17.8)
5900 - Communications							
590001 - PHONE CERTIFICATED	648	648	648	0	0	0.0	0.0
590002 - PHONE CLASSIFIED	324	324	324	0	0	0.0	0.0
590005 - COMMUNICATION/POSTAGE	2,000	2,000	1,892	(108)	(108)	(5.4)	(5.4)
	\$2,972	\$2,972	\$2,864	(\$108)	(\$108)	(3.6)	(3.6)
5000 - 5999 Services and Other Operating Expenditures	\$184,316	\$190,570	\$167,981	(\$16,335)	(\$22,588)	(8.9)	(11.9)
Percent of Total	6.5%	6.5%	6.3%				
7000 - 7499 Other Outgo							
7350 - Transfers of Indirect Costs - Interfund							
735000 - TRF OF DIRECT COST-INTERFUND	55,800	48,456	44,567	(11,233)	(3,889)	(20.1)	(8.0)
	\$55,800	\$48,456	\$44,567	(\$11,233)	(\$3,889)	(20.1)	(8.0)
7000 - 7499 Other Outgo	\$55,800	\$48,456	\$44,567	(\$11,233)	(\$3,889)	(20.1)	(8.0)
Percent of Total	2.0%	1.7%	1.7%				

SUMMARY OF REVISIONS
2017-2018 ADULT FUND BUDGET

The following narrative will summarize the major revenue and expenditure categories for the Adult Fund:

I. 2017-18 Adult Fund Revenues

A. Federal Revenues

Federal Revenues changed from \$1,150,023 at Third Quarter to \$1,145,080 at Annual, a decrease of \$4,943. This decrease is due to lower than anticipated levels of Pell Grant payouts to students.

Change from 3rd Quarter to Annual		\$ (4,943)
<u>2017-18 Adopted Budget</u>	<u>2017-18 Annual</u>	<u>Increase/(Decrease)</u>
\$ 1,191,791	\$ 1,145,080	\$ (46,711)

B. State Revenues

State Revenues changed from \$2,476,808 at Third Quarter to \$2,470,387 at Annual, a decrease of \$6,421. This decrease is due to an adjustment to the CalWorks apportionment.

Change from 3rd Quarter to Annual		\$ (6,421)
<u>2017-18 Adopted Budget</u>	<u>2017-18 Annual</u>	<u>Increase/(Decrease)</u>
\$ 2,509,015	\$ 2,470,387	\$ (38,628)

C. Local Revenues

Local Revenues changed from \$2,169,984 at Third Quarter to \$2,241,014 at Annual, an increase of \$71,030. The majority of this increase is due to more student registrations than anticipated which resulted in additional class fees received.

Change from 3rd Quarter to Annual		\$ 71,030
2017-18 Adopted Budget	2017-18 Annual	Increase/(Decrease)
\$ 2,125,396	\$ 2,241,014	\$115,618

Change from 3rd Quarter to Annual		\$ 59,666
2017-18 Adopted Budget	2017-18 Annual	Increase/(Decrease)
\$ 6,673,082	\$ 6,703,361	\$ 30,279

D. Other Transfers In

Other Transfers In were unchanged from Third Quarter to Annual.

Change from 3rd Quarter to Annual		\$ -0-
2017-18 Adopted Budget	2017-18 Annual	Increase/(Decrease)
\$ 846,880	\$ 846,880	\$ -0-

E. Total Adult Fund Revenues

Total Adult Fund Revenues changed from \$6,643,695 at Third Quarter to \$6,703,361 at Annual, an increase of \$59,666.

II. Adult Fund Expenditures

A. Certificated Employee Salaries

Certificated Employee Salaries changed from \$1,853,487 at Third Quarter to \$1,834,924 at Annual, a decrease of \$18,563. The decrease is primarily due to the reduction of planned teaching hours compared to the 2017-18 Third Quarter budget for the academic area. However, actual academic teaching hours for the 2017-18 fiscal year exceeded academic teaching hours for the 2016-17 fiscal year.

Change from 3rd Quarter to Annual		\$ (18,563)
2017-18 Adopted Budget	2017-18 Annual	Increase/(Decrease)
\$ 1,669,165	\$ 1,834,924	\$ 165,758

B. Classified Employee Salaries

Classified Employee Salaries changed from \$1,232,832 at Third Quarter to \$1,313,848 at Annual, an increase of \$81,016. The increase is primarily due to the additional clerical hours added in the Academic Office and the Career Technical Educational Nursing office to support students and administration.

Change from 3rd Quarter to Annual		\$ 81,016
<u>2017-18 Adopted Budget</u>	<u>2017-18 Annual</u>	<u>Increase/(Decrease)</u>
\$ 1,279,873	\$ 1,313,848	\$ 33,975

C. Employee Benefits

Employee Benefits changed from \$1,269,188 at Third Quarter to \$1,270,304 at Annual, an increase of \$1,116.

Change from 3rd Quarter to Annual		\$ 1,116
<u>2017-18 Adopted Budget</u>	<u>2017-18 Annual</u>	<u>Increase/(Decrease)</u>
\$ 1,335,454	\$ 1,270,304	\$ (65,150)

D. Books, Supplies and Other Materials

Books, Supplies and Other Materials changed from \$428,387 at Third Quarter to \$361,541 at Annual, a decrease of \$66,846. The decrease is primarily related to the reduction of planned materials and equipment purchases in the Academic and Community Education departments.

Change from 3rd Quarter to Annual		\$ (66,846)
<u>2017-18 Adopted Budget</u>	<u>2017-18 Annual</u>	<u>Increase/(Decrease)</u>
\$ 510,401	\$ 361,541	\$ (148,860)

E. Contracted Services and Other Operating Expenditures

Contracted Services and Other Operating Expenditures changed from \$1,189,586 at Third Quarter to \$992,622 at Annual, a decrease of \$196,964. The decrease is primarily due to reduced Pell Grant payout to students.

<u>Item</u>	<u>Budget Adjustment</u>	
Pell Grant Payouts	\$ (104,449)	
Utilities	(100,000)	
Other Contracted Services	<u>7,485</u>	
Change from 3rd Quarter to Annual	<u>\$ (196,964)</u>	
	2017-18	2017-18
	<u>Adopted Budget</u>	<u>Annual</u>
	<u>Increase/(Decrease)</u>	
	\$ 1,115,338	\$ 992,622
		\$ (122,716)

G. Other Outgo

Other Outgo were unchanged from Third Quarter to Annual.

Change from 3rd Quarter to Annual	\$	-0-
	2017-18	2017-18
	<u>Adopted Budget</u>	<u>Annual</u>
	<u>Increase/(Decrease)</u>	
	\$ 100,318	\$ 100,318
		\$ -0-

H. Total Adult Fund Expenditures

Total Adult Fund Expenditures changed from \$6,073,797 at Third Quarter to \$5,873,557 at Annual, a decrease of \$200,241.

Change from 3rd Quarter to Annual	\$	(200,241)
	2017-18	2017-18
	<u>Adopted Budget</u>	<u>Annual</u>
	<u>Increase/(Decrease)</u>	
	\$ 6,010,548	\$ 5,873,557
		\$ (136,992)

III. Fund Balance

Total revenues are \$6,703,361 and total expenditures are \$5,873,557 at Annual, a surplus of \$829,804. The analysis of the Fund Balance for the 2017-18 fiscal year is as follows:

Beginning Balance, Audited 7/1/17	\$3,934,501
2017-18 Revenues	6,703,361
2017-18 Expenditures	<u>5,873,557</u>
Surplus/(Deficit)	<u>829,804</u>
Ending Fund Balance, 6/30/18, Unaudited	<u>\$ 4,764,305</u>
Components of Fund Balance:	
Assigned:	
 Capital Improvements	<u>4,300,000</u>
General Reserve	<u>\$ 464,305</u>

Annual Budget Change Report
Fiscal Year 7/1/2017 - 6/30/2018

Fund: 11 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
11 - ADULT EDUCATION FUND	\$6,673,082	\$6,643,695	\$6,703,361	\$30,279	\$59,666	0.5	0.9
8100 - 8299 Federal Revenue							
8285 - Interagency Contracts Between LEAs							
828500 - FED INTERAGENCY CONTRACTS ARRA	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8290 - All Other Federal Revenue							
829000 - FED OTH REV	1,191,791	1,150,023	1,145,080	(46,711)	(4,943)	(3.9)	(0.4)
	\$1,191,791	\$1,150,023	\$1,145,080	(\$46,711)	(\$4,943)	(3.9)	(0.4)
8100 - 8299 Federal Revenue	\$1,191,791	\$1,150,023	\$1,145,080	(\$46,711)	(\$4,943)	(3.9)	(0.4)
Percent of Total	17.9%	17.3%	17.1%				
8300 - 8599 Other State Revenue							
8311 - Other State Apportionments - Current Year							
831100 - ST OTH APPORTIONMENTS	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8319 - Other State Apportionments - Prior Years							
831900 - ST OTH APPORT PR YR	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8590 - All Other State Revenue							
850018 - ST CALWORKS	0	0	0	0	0	N/A	N/A
859000 - ST OTHER REVENUE	2,509,015	2,476,808	2,470,387	(38,628)	(6,421)	(1.5)	(0.3)
	\$2,509,015	\$2,476,808	\$2,470,387	(\$38,628)	(\$6,421)	(1.5)	(0.3)
8300 - 8599 Other State Revenue	\$2,509,015	\$2,476,808	\$2,470,387	(\$38,628)	(\$6,421)	(1.5)	(0.3)
Percent of Total	37.6%	37.3%	36.9%				

Annual Budget Change Report
Fiscal Year 7/1/2017 - 6/30/2018

Fund: 11 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
8600 - 8799 Other Local Revenue							
8660 - Interest							
866000 - LOC INTEREST INCOME/TREAS	14,000	45,000	56,103	42,103	11,103	300.7	24.7
	\$14,000	\$45,000	\$56,103	\$42,103	\$11,103	300.7	24.7
8662 - Net Increase (Decrease) in the Fair Value of Investments							
866200 - NET INC(DEC) FAIR VALUE INVEST	0	0	(57,753)	(57,753)	(57,753)	N/A	N/A
	\$0	\$0	(\$57,753)	(\$57,753)	(\$57,753)	N/A	N/A
8671 - Adult Education Fees							
867100 - LOC ADULT ED FEES	1,463,000	1,478,088	1,539,404	76,404	61,316	5.2	4.1
	\$1,463,000	\$1,478,088	\$1,539,404	\$76,404	\$61,316	5.2	4.1
8677 - Interagency Services Between LEAs							
867700 - LOC INTERAGENCY	0	0	230	230	230	N/A	N/A
	\$0	\$0	\$230	\$230	\$230	N/A	N/A
8699 - All Other Local Revenue							
869900 - LOC OTHER REVENUE	528,396	526,896	561,549	33,153	34,653	6.3	6.6
869907 - LOC BOOKSTORE TEXTBOOKS	120,000	120,000	141,481	21,481	21,481	17.9	17.9
	\$648,396	\$646,896	\$703,029	\$54,633	\$56,133	8.4	8.7
8600 - 8799 Other Local Revenue	\$2,125,396	\$2,169,984	\$2,241,014	\$115,618	\$71,030	5.4	3.3
Percent of Total	31.9%	32.7%	33.4%				
8900 - 8929 Interfund Transfers In							
8919 - Other Authorized Interfund Transfers In							
891901 - OTH INTERFUND TRANSFER IN	846,880	846,880	846,880	0	0	0.0	0.0
	\$846,880	\$846,880	\$846,880	\$0	\$0	0.0	0.0
8900 - 8929 Interfund Transfers In	\$846,880	\$846,880	\$846,880	\$0	\$0	0.0	0.0
Percent of Total	12.7%	12.7%	12.6%				
8980 - 8999 Contributions							
8980 - Contributions from Unrestricted Revenues							
898000 - CONTRIB FR UNRESTRICTED REV	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8980 - 8999 Contributions	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				

Annual Budget Change Report
Fiscal Year 7/1/2017 - 6/30/2018

Fund: 11 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
11 - ADULT EDUCATION FUND	\$6,010,548	\$6,073,797	\$5,873,557	(\$136,992)	(\$200,241)	(2.3)	(3.3)
1000 - 1999 Certificated Personnel Salaries							
1100 - Certificated Teachers' Salaries							
110001 - TEACHER SAL	1,083,846	1,163,908	1,128,200	44,354	(35,708)	4.1	(3.1)
110040 - TEACH SAL SUMMER/HOURLY	62,897	159,122	175,687	112,790	16,565	179.3	10.4
110050 - TEACH SAL SUB	18,781	15,781	11,413	(7,369)	(4,369)	(39.2)	(27.7)
110060 - TEACH SAL STIPEND	7,782	8,000	8,702	920	702	11.8	8.8
	\$1,173,306	\$1,346,811	\$1,324,002	\$150,696	(\$22,809)	12.8	(1.7)
1200 - Certificated Pupil Support Salaries							
120002 - GUIDANCE SAL GLS/GIS	203,968	233,254	233,254	29,286	0	14.4	0.0
	\$203,968	\$233,254	\$233,254	\$29,286	\$0	14.4	0.0
1300 - Certificated Supervisors' and Administrators' Salaries							
130001 - PRINCIPAL SAL	60,068	60,969	60,970	902	1	1.5	0.0
130002 - COORDINATOR SAL	89,870	89,870	93,000	3,130	3,130	3.5	3.5
130003 - LEARNING DIRECTOR SAL	121,375	104,727	105,875	(15,500)	1,148	(12.8)	1.1
130008 - DIST ADM SAL	14,578	14,856	14,856	278	0	1.9	0.0
	\$285,891	\$270,422	\$274,701	(\$11,190)	\$4,279	(3.9)	1.6
1900 - Other Certificated Salaries							
190001 - RESOURCE TEACH SAL	0	0	0	0	0	N/A	N/A
190060 - OTHER CERTIFICATED STIPEND	6,000	3,000	2,967	(3,033)	(33)	(50.6)	(1.1)
190090 - CERT OTH SAL	0	0	0	0	0	N/A	N/A
	\$6,000	\$3,000	\$2,967	(\$3,033)	(\$33)	(50.6)	(1.1)
1000 - 1999 Certificated Personnel Salaries	\$1,669,165	\$1,853,487	\$1,834,924	\$165,758	(\$18,563)	9.9	(1.0)
Percent of Total	27.8%	30.5%	31.2%				

Annual Budget Change Report
Fiscal Year 7/1/2017 - 6/30/2018

Fund: 11	Adopted	3rd Quarter		Diff Btwn	Diff Btwn	Pct Chg	
SubFund: -	Budget	Budget	Actuals	Actual & Adpt	Actual & Q3	Actual & Adopted	Pct Chg Actual & Q3
2000 - 1999 Classified Personnel Salaries							
2100 - Classified Instructional Salaries							
210001 - INSTR ASSIST/TUTOR	91,649	107,239	88,786	(2,864)	(18,453)	(3.1)	(17.2)
210040 - INSTRUCTIONAL HOURLY	1,077	15,350	25,892	24,815	10,542	2304.1	68.7
210050 - INSTR ASSIST SUB	11,150	11,000	7,559	(3,591)	(3,441)	(32.2)	(31.3)
	\$103,876	\$133,589	\$122,236	\$18,360	(\$11,353)	17.7	(8.5)
2200 - Classified Support Salaries							
220003 - CUSTODIAL SAL	70,284	71,323	73,234	2,950	1,911	4.2	2.7
220050 - CLASS SUPPORT SUB	0	0	0	0	0	N/A	N/A
	\$70,284	\$71,323	\$73,234	\$2,950	\$1,911	4.2	2.7
2300 - Classified Supervisors' and Administrators' Salaries							
230001 - CLASS MANAGEMENT SA	189,431	190,893	198,486	9,055	7,593	4.8	4.0
	\$189,431	\$190,893	\$198,486	\$9,055	\$7,593	4.8	4.0
2400 - Clerical, Technical, and Office Staff Salaries							
240001 - CLASS BUSINESS SUPPORT	695,834	642,580	702,491	6,657	59,911	1.0	9.3
240040 - CLASS BUSINESS SUPPORT HRLY	5,500	5,500	4,176	(1,324)	(1,324)	(24.1)	(24.1)
240050 - CLASS BUSINESS SUPPORT SUB	8,150	11,150	10,638	2,488	(512)	30.5	(4.6)
240090 - CLASS BUSINESS SUPPORT OTHER	2,000	0	0	(2,000)	0	(100.0)	N/A
	\$711,484	\$659,230	\$717,306	\$5,821	\$58,075	0.8	8.8
2900 - Other Classified Salaries							
290005 - RESOURCE OFFICER SAL	0	0	0	0	0	N/A	N/A
290011 - CLASSIFIED TEACHER/THEATRE	0	0	0	0	0	N/A	N/A
290040 - OTH CL HOURLY	6,200	6,800	10,626	4,426	3,826	71.4	56.3
290060 - CLASSIFIED STIPEND	12,150	12,150	0	(12,150)	(12,150)	(100.0)	(100.0)
290090 - OTHER CLASSIFIED SAL	186,447	158,847	191,961	5,514	33,114	3.0	20.8
	\$204,797	\$177,797	\$202,587	(\$2,210)	\$24,790	(1.1)	13.9
2000 - 1999 Classified Personnel Salaries	\$1,279,873	\$1,232,832	\$1,313,848	\$33,975	\$81,016	2.7	6.6
Percent of Total	21.3%	20.3%	22.4%				
3000 - 1999 Employee Benefits							
3101 - State Teachers' Retirement System, certificated positions							
310100 - STRS CERT	202,350	231,895	237,242	34,892	5,347	17.2	2.3
	\$202,350	\$231,895	\$237,242	\$34,892	\$5,347	17.2	2.3
3102 - State Teachers' Retirement System, classified positions							
310201 - STRS CLASSIFIED	12,591	11,791	12,978	387	1,187	3.1	10.1
	\$12,591	\$11,791	\$12,978	\$387	\$1,187	3.1	10.1

Annual Budget Change Report
Fiscal Year 7/1/2017 - 6/30/2018

Fund: 11 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
3000 - 3999 Employee Benefits							
3201 - Public Employees' Retirement System, certificated positions							
320100 - PERS CERTIFICATED	2,337	2,337	8,229	5,892	5,892	252.1	252.1
	\$2,337	\$2,337	\$8,229	\$5,892	\$5,892	252.1	252.1
3202 - Public Employees' Retirement System, classified positions							
320200 - PERS CLASSIFIED	155,398	158,514	158,317	2,920	(196)	1.9	(0.1)
	\$155,398	\$158,514	\$158,317	\$2,920	(\$196)	1.9	(0.1)
3301 - OASDI/Medicare/Alternative, certificated positions							
330100 - SOCIAL SECURITY CERT	4,254	4,109	3,291	(962)	(818)	(22.6)	(19.9)
330101 - MEDICARE CERT	21,875	23,146	24,430	2,555	1,284	11.7	5.5
330102 - SUPPLEMENTAL RETIREMENT CERT	600	950	741	141	(209)	23.6	(22.0)
	\$26,729	\$28,205	\$28,462	\$1,734	\$257	6.5	0.9
3302 - OASDI/Medicare/Alternative, classified positions							
330200 - SOCIAL SECURITY CLASS	60,798	65,061	62,573	1,775	(2,488)	2.9	(3.8)
330201 - MEDICARE CLASS	16,777	17,458	18,408	1,632	951	9.7	5.4
330202 - SUPPLEMENTAL RETIREMENT CLASS	6,431	7,907	6,149	(282)	(1,758)	(4.4)	(22.2)
	\$84,005	\$90,426	\$87,130	\$3,125	(\$3,296)	3.7	(3.6)
3401 - Health & Welfare Benefits, certificated positions							
340111 - HEALTH CERT	248,120	278,524	287,118	38,998	8,595	15.7	3.1
340112 - DENTAL CERT	24,037	25,560	25,607	1,570	47	6.5	0.2
340113 - VISION CERT	4,441	6,146	5,611	1,170	(535)	26.3	(8.7)
340114 - LIFE INS CERT	1,565	1,801	1,516	(49)	(285)	(3.1)	(15.8)
	\$278,163	\$312,031	\$319,852	\$41,689	\$7,821	15.0	2.5
3402 - Health & Welfare Benefits, classified positions							
340211 - HEALTH CLASS	223,805	234,455	221,970	(1,835)	(12,485)	(0.8)	(5.3)
340212 - DENTAL CLASS	22,112	21,892	20,029	(2,084)	(1,864)	(9.4)	(8.5)
340213 - VISION CLASS	4,642	4,501	4,389	(253)	(112)	(5.5)	(2.5)
340214 - LIFE INS CLASS	1,403	1,385	1,105	(298)	(280)	(21.3)	(20.2)
340216 - DIS CLASS	5,295	5,259	4,302	(993)	(957)	(18.8)	(18.2)
	\$257,257	\$267,492	\$251,793	(\$5,463)	(\$15,698)	(2.1)	(5.9)
3501 - State Unemployment Insurance, certificated positions							
350100 - SUI CERT	789	794	901	112	107	14.2	13.5
	\$789	\$794	\$901	\$112	\$107	14.2	13.5

Annual Budget Change Report
Fiscal Year 7/1/2017 - 6/30/2018

Fund: 11 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
3000 - 3999 Employee Benefits							
3502 - State Unemployment Insurance, classified positions							
350200 - SUI CLASS	665	641	645	(20)	4	(3.0)	0.7
	\$665	\$641	\$645	(\$20)	\$4	(3.0)	0.7
3601 - Workers' Compensation Insurance, certificated positions							
360100 - W/C CERT	32,059	33,686	38,350	6,291	4,664	19.6	13.8
	\$32,059	\$33,686	\$38,350	\$6,291	\$4,664	19.6	13.8
3602 - Workers' Compensation Insurance, classified positions							
360200 - W/C CLASS	25,206	24,357	27,103	1,897	2,746	7.5	11.3
	\$25,206	\$24,357	\$27,103	\$1,897	\$2,746	7.5	11.3
3701 - OPEB, Allocated, certificated positions							
370100 - RETIREE BENEFITS CERT	48,105	56,827	53,162	5,057	(3,665)	10.5	(6.4)
	\$48,105	\$56,827	\$53,162	\$5,057	(\$3,665)	10.5	(6.4)
3702 - OPEB, Allocated, classified positions							
370200 - RETIREE BENEFIT CLASSIFIED	194,280	35,921	31,634	(162,646)	(4,287)	(83.7)	(11.9)
	\$194,280	\$35,921	\$31,634	(\$162,646)	(\$4,287)	(83.7)	(11.9)
3901 - Other Benefits, certificated positions							
390103 - SELF INSUR CERT	7,790	6,285	7,340	(451)	1,055	(5.8)	16.8
390104 - AB 1522 ACCRUAL	1,160	85	270	(890)	185	(76.8)	217.2
390105 - PARS CERT GOLDEN HANDSHAKE	0	0	0	0	0	N/A	N/A
	\$8,950	\$6,370	\$7,609	(\$1,341)	\$1,239	(15.0)	19.5
3902 - Other Benefits, classified positions							
390203 - SELF INSUR CLASS	5,196	4,752	5,255	60	503	1.2	10.6
390204 - AB 1522 ACCRUAL	1,375	3,150	1,640	265	(1,510)	19.3	(47.9)
390206 - PARS GOLDEN HANDSHAKE	0	0	0	0	0	N/A	N/A
	\$6,571	\$7,902	\$6,896	\$325	(\$1,006)	5.0	(12.7)
3000 - 3999 Employee Benefits	\$1,335,454	\$1,269,188	\$1,270,304	(\$65,150)	\$1,116	(4.9)	0.1
Percent of Total	22.2%	20.9%	21.6%				
1000 - 3999 Employee Compensation % of Total	71.3%	71.7%	75.2%				

Annual Budget Change Report
Fiscal Year 7/1/2017 - 6/30/2018

Fund: 11 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
4000 - 4999 Books and Supplies							
4100 - Approved Textbooks and Core Curricula Materials							
410000 - TEXTBOOKS	105,500	120,106	109,731	4,231	(10,375)	4.0	(8.6)
410001 - BOOKSTORE INV ADJ	0	0	(1,452)	(1,452)	(1,452)	N/A	N/A
	\$105,500	\$120,106	\$108,279	\$2,779	(\$11,827)	2.6	(9.8)
4300 - Materials and Supplies							
430000 - INSTRUCTIONAL SUPPLIES	141,844	132,560	86,343	(55,501)	(46,217)	(39.1)	(34.9)
430004 - PRINTING/PUBLISHING	97,200	96,975	91,868	(5,332)	(5,107)	(5.5)	(5.3)
430005 - FOOD/IN-HOUSE MEETINGS	6,000	8,000	6,010	10	(1,990)	0.2	(24.9)
430008 - SUPPLIES NON-CLASSROOM	51,150	34,396	33,791	(17,359)	(605)	(33.9)	(1.8)
430023 - SALES/USE TAX	0	0	0	0	0	N/A	N/A
430038 - UNIFORMS	0	0	0	0	0	N/A	N/A
430050 - SUPPLIES M&O	6,000	8,500	7,498	1,498	(1,002)	25.0	(11.8)
	\$302,194	\$280,432	\$225,510	(\$76,684)	(\$54,921)	(25.4)	(19.6)
4400 - Noncapitalized Equipment							
440000 - EQUIP \$500-\$24999	102,707	27,849	27,752	(74,955)	(97)	(73.0)	(0.3)
	\$102,707	\$27,849	\$27,752	(\$74,955)	(\$97)	(73.0)	(0.3)
4000 - 4999 Books and Supplies	\$510,401	\$428,387	\$361,541	(\$148,860)	(\$66,846)	(29.2)	(15.6)
Percent of Total	8.5%	7.1%	6.2%				
5000 - 5999 Services and Other Operating Expenditures							
5200 - Travel and Conferences							
520000 - CONF/TRAVEL	64,931	62,808	51,498	(13,433)	(11,310)	(20.7)	(18.0)
520010 - FIXED MILEAGE ALLOWANCE	2,400	2,400	2,358	(42)	(42)	(1.8)	(1.8)
	\$67,331	\$65,208	\$53,856	(\$13,475)	(\$11,352)	(20.0)	(17.4)
5300 - Dues and Memberships							
530000 - DUES & MEMBERSHIP	5,415	5,415	6,945	1,530	1,530	28.3	28.3
	\$5,415	\$5,415	\$6,945	\$1,530	\$1,530	28.3	28.3
5500 - Operations and Housekeeping Services							
550030 - WATER/SEWER	6,000	6,000	8,391	2,391	2,391	39.8	39.8
550050 - PEST CONTROL	900	900	0	(900)	(900)	(100.0)	(100.0)
550080 - PG&E	100,000	100,000	0	(100,000)	(100,000)	(100.0)	(100.0)
	\$106,900	\$106,900	\$8,391	(\$98,509)	(\$98,509)	(92.2)	(92.2)

Annual Budget Change Report
Fiscal Year 7/1/2017 - 6/30/2018

Fund: 11	Adopted	3rd Quarter		Diff Btwn	Diff Btwn	Pct Chg	
SubFund: -	Budget	Budget	Actuals	Actual & Adpt	Actual & Q3	Actual & Adopted	Pct Chg Actual & Q3
5000 - 5999 Services and Other Operating Expenditures							
5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements							
560001 - NONCAPITALIZED IMPROVEMENTS	15,500	0	0	(15,500)	0	(100.0)	N/A
560002 - MAINTENANCE AGREEMENTS	0	0	0	0	0	N/A	N/A
560003 - ALARM SYSTEM	7,500	3,200	4,115	(3,386)	915	(45.1)	28.6
560005 - RENTAL	0	890	940	940	50	N/A	5.6
560006 - REPAIR EQUIP	500	500	1,422	922	922	184.3	184.3
560010 - BLDG LEASE/RENTS	2,000	2,000	960	(1,040)	(1,040)	(52.0)	(52.0)
	\$25,500	\$6,590	\$7,436	(\$18,064)	\$846	(70.8)	12.8
5710 - Transfers of Direct Costs							
571010 - DIRECT COST/MTCE	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
5750 - Transfers of Direct Costs - Interfund							
575000 - DIRECT COST/INTERFUND TRF	1,550	2,280	3,625	2,075	1,345	133.9	59.0
575010 - DIRECT COST/MTCE INTERFUND	1,000	1,000	(2,950)	(3,950)	(3,950)	(395.0)	(395.0)
575020 - DIRECT COST/TRANSP INTERFUND	3,750	10,250	5,482	1,732	(4,768)	46.2	(46.5)
575030 - DIRECT COST/FOOD SVC INTERFUND	0	0	0	0	0	N/A	N/A
575040 - DIRECT COST/GAD/INTERF	2,850	2,850	734	(2,116)	(2,116)	(74.2)	(74.2)
575060 - DIRECT COST/TECH INTERFUND	0	0	0	0	0	N/A	N/A
575070 - DIRECT COST/TCH CTR INTERFUND	600	600	434	(166)	(166)	(27.7)	(27.7)
	\$9,750	\$16,980	\$7,326	(\$2,424)	(\$9,654)	(24.9)	(56.9)
5800 - Professional/Consulting Services and Operating Expenditures							
580001 - CONT FOR PER SERV/INDIVIDUAL	500,000	500,000	395,551	(104,449)	(104,449)	(20.9)	(20.9)
580002 - CONTRACT SERVICES	258,203	281,037	312,666	54,463	31,629	21.1	11.3
580005 - LEGAL SERVICES	3,000	3,000	0	(3,000)	(3,000)	(100.0)	(100.0)
580006 - ADVERTISING	61,000	69,979	50,900	(10,100)	(19,079)	(16.6)	(27.3)
580008 - FEES/ADMISSION - STUDENTS	0	2,202	202	202	(2,000)	N/A	(90.8)
580009 - FEES / OTHER	12,500	10,551	21,165	8,665	10,614	69.3	100.6
580010 - SOFTWARE LICENSE	31,200	81,650	88,831	57,631	7,181	184.7	8.8
	\$865,903	\$948,419	\$869,315	\$3,412	(\$79,104)	0.4	(8.3)
5900 - Communications							
590001 - PHONE CERTIFICATED	1,590	1,590	1,609	19	19	1.2	1.2
590002 - PHONE CLASSIFIED	1,000	1,000	1,037	37	37	3.7	3.7
590005 - COMMUNICATION/POSTAGE	31,949	37,484	36,708	4,759	(776)	14.9	(2.1)
	\$34,539	\$40,074	\$39,354	\$4,815	(\$720)	13.9	(1.8)
5000 - 5999 Services and Other Operating Expenditures	\$1,115,338	\$1,189,586	\$992,622	(\$122,716)	(\$196,964)	(11.0)	(16.6)
Percent of Total	18.6%	19.6%	16.9%				

Annual Budget Change Report
Fiscal Year 7/1/2017 - 6/30/2018

Fund: 11 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
6000 - 6999 Capital Outlay							
6200 - Buildings and Improvements of Buildings							
620006 - CONSTRUCTION	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
6000 - 6999 Capital Outlay	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				
7000 - 7499 Other Outgo							
7350 - Transfers of Indirect Costs - Interfund							
735000 - TRF OF DIRECT COST-INTERFUND	100,318	100,318	100,318	0	0	0.0	0.0
	\$100,318	\$100,318	\$100,318	\$0	\$0	0.0	0.0
7000 - 7499 Other Outgo	\$100,318	\$100,318	\$100,318	\$0	\$0	0.0	0.0
Percent of Total	1.7%	1.7%	1.7%				
7600 - 7629 Interfund Transfers Out							
7619 - Other Authorized Interfund Transfers Out							
761900 - TRANSFER TO GENERAL FUND	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
7600 - 7629 Interfund Transfers Out	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				

Summary of Revisions
2017-2018 Child Development Fund Budget

The following narrative will summarize the revenue and expenditure categories for the Child Development Fund.

I. 2017-18 Child Development Revenues

A. State Revenues

State Revenues changed from \$4,158,797 at Third Quarter to \$4,631,804 at Annual, an increase of \$473,007. This represented additional service provided for students eligible under the State Preschool contract.

Change from 3rd Quarter to Annual	\$ 473,007
<u>2017-18 Adopted Budget</u>	<u>2017-18 Annual</u>
\$ 4,158,797	\$ 4,631,804
<u>Increase/(Decrease)</u>	\$ 473,007

B. Local Revenues

Local Revenues changed from \$7,376,406 at Third Quarter to \$7,875,568 at Annual, an increase of \$499,162. The increase is due to a rate increase in the Campus Club program and enrollment exceeding projections in the spring and summer programs.

Change from 3rd Quarter to Annual	\$ 499,162
<u>2017-18 Adopted Budget</u>	<u>2017-18 Annual</u>
\$ 7,376,406	\$ 7,875,568
<u>Increase/(Decrease)</u>	\$ 499,162

D. Total Child Development Fund Revenues

Total Child Development Fund Revenues increased from \$11,535,203 at Third Quarter to \$12,507,372 at Annual, an increase of \$972,169.

Change from 3rd Quarter to Annual		\$ 972,169
<u>2017-18 Adopted Budget</u>	<u>2017-18 Annual</u>	<u>Increase/(Decrease)</u>
\$ 11,535,203	\$ 12,507,372	\$ 972,169

II. 2017-18 Child Development Expenditures

A. Certificated Employee Salaries

Certificated Employee Salaries changed from \$1,981,590 at Third Quarter to \$2,039,129 at Annual, an increase of \$57,539. This consists of preschool classroom teachers, nurses and administrators. The increase represents additional hours for preschool teachers and assistants for various trainings.

Change from 3rd Quarter to Annual		\$ 57,539
<u>2017-18 Adopted Budget</u>	<u>2017-18 Annual</u>	<u>Increase/(Decrease)</u>
\$ 1,970,039	\$ 2,039,129	\$ 69,090

B. Classified Employee Salaries

Classified Employee Salaries changed from \$5,251,891 at Third Quarter to \$5,515,665 at Annual, an increase of \$263,774. This consists of a variety of positions including Campus Club instructors, aides, school site supervisors, clerical and financial support. This increase is due to additional staff and staff hours resulting from increased program enrollment in the summer program.

Change from 3rd Quarter to Annual		\$ 263,774
<u>2017-18 Adopted Budget</u>	<u>2017-18 Annual</u>	<u>Increase/(Decrease)</u>
\$ 5,234,282	\$ 5,515,665	\$ 281,383

C. Employee Benefits

Employee Benefits changed from \$1,843,927 at Third Quarter to \$2,014,422 at Annual, an increase of \$170,495. This is due to the increase in salaries previously reported.

Change from 3 rd Quarter to Annual		\$ 170,495
2017-18	2017-18	
<u>Adopted Budget</u>	<u>Annual</u>	<u>Increase/(Decrease)</u>
\$ 1,657,890	\$ 2,014,422	\$ 356,532

D. Books, Supplies and Other Materials

Books, Supplies and Other Materials changed from \$941,302 at Third Quarter to \$767,662 at Annual, a decrease of \$173,640.

<u>Item</u>	<u>Budget Adjustment</u>	
Supplies	\$ (147,801)	
Equipment	(25,839)	
Change from 3 rd Quarter to Annual	<u>\$ (173,640)</u>	
2017-18	2017-18	
<u>Adopted Budget</u>	<u>Annual</u>	<u>Increase/(Decrease)</u>
\$ 1,078,340	\$ 767,662	\$ (310,678)

E. Contracted Services and Other Operating Expenditures

Contracted Services and Other Operating Expenditures changed from \$794,640 at Third Quarter to \$726,259 at Annual, a decrease of \$68,380. Decreases in this category primarily represent less than projected funding spent on facility upgrades and student field trip fees.

<u>Item</u>	<u>Budget Adjustment</u>	
Facility Repairs	\$ (41,123)	
Fees for Field Trips	(12,199)	
Other Contracted Services	<u>(15,058)</u>	
Change from 3 rd Quarter to Annual	\$ (68,380)	
2017-18	2017-18	
<u>Adopted Budget</u>	<u>Annual</u>	<u>Increase/Decrease</u>
\$ 852,140	\$ 726,259	\$ (125,880)

F. Other Outgo

Other Outgo changed from \$721,852 at Third Quarter to \$576,129 at Annual, a decrease of \$145,723. The budgeted amount for indirect costs was based on budgeted expenditures. Actual expenditures were lower than budgeted, resulting in a decrease to indirect costs for the 2017-18 fiscal year.

Change from 3rd Quarter to Annual		\$ (145,723)
2017-18 Adopted Budget	2017-18 Annual	Increase/(Decrease)
\$ 742,511	\$ 576,129	\$ (166,382)

I. Total Child Development Fund Expenditures

Total Child Development Fund Expenditures are as follows:

Change from 3rd Quarter to Annual		\$ 104,064
2017-18 Adopted Budget	2017-18 Annual	Increase/(Decrease)
\$ 11,535,203	\$ 11,639,267	\$ 104,064

III. Fund Balance

Total revenues are \$12,507,372 and total expenditures are \$11,639,267 at Annual, a surplus of \$868,105. The analysis of the Fund Balance for the 2017-18 fiscal year is as follows:

Beginning Fund Balance, Audited 7/1/17	\$ 1,551,011
2017-18 Revenues	12,507,372
2017-18 Expenditures	<u>11,639,267</u>
Surplus/(Deficit)	<u>868,105</u>
Ending Fund Balance, 6/30/18, Unaudited	<u>\$ 2,419,116</u>

Annual Budget Change Report
Fiscal Year 7/1/2017 - 6/30/2018

Fund: 12 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
12 - CHILD DEVELOPMENT FUND	\$11,535,203	\$11,535,203	\$12,507,372	\$972,169	\$972,169	8.4	8.4
8300 - 8599 Other State Revenue							
8590 - All Other State Revenue							
851000 - ST DEFERRED REVENUE	0	0	0	0	0	N/A	N/A
859000 - ST OTHER REVENUE	4,158,797	4,158,797	4,631,804	473,007	473,007	11.4	11.4
	\$4,158,797	\$4,158,797	\$4,631,804	\$473,007	\$473,007	11.4	11.4
8300 - 8599 Other State Revenue	\$4,158,797	\$4,158,797	\$4,631,804	\$473,007	\$473,007	11.4	11.4
Percent of Total	36.1%	36.1%	37.0%				
8600 - 8799 Other Local Revenue							
8660 - Interest							
866000 - LOC INTEREST INCOME/TREAS	0	0	44,278	44,278	44,278	N/A	N/A
	\$0	\$0	\$44,278	\$44,278	\$44,278	N/A	N/A
8673 - Child Development Parent Fees							
867301 - LOC CHILD DEV PARENT FEES	384,000	384,000	326,331	(57,669)	(57,669)	(15.0)	(15.0)
	\$384,000	\$384,000	\$326,331	(\$57,669)	(\$57,669)	(15.0)	(15.0)
8689 - All Other Fees and Contracts							
868900 - LOC ALL OTH FEES	6,992,406	6,992,406	7,504,959	512,553	512,553	7.3	7.3
	\$6,992,406	\$6,992,406	\$7,504,959	\$512,553	\$512,553	7.3	7.3
8699 - All Other Local Revenue							
861000 - LOC DEF REVENUE	0	0	0	0	0	N/A	N/A
869900 - LOC OTHER REVENUE	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8600 - 8799 Other Local Revenue	\$7,376,406	\$7,376,406	\$7,875,568	\$499,162	\$499,162	6.8	6.8
Percent of Total	63.9%	63.9%	63.0%				
8900 - 8929 Interfund Transfers In							
8911 - To Child Development Fund from General Fund							
891101 - TRANSFER FR GF TO CD	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8900 - 8929 Interfund Transfers In	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				

Annual Budget Change Report
Fiscal Year 7/1/2017 - 6/30/2018

Fund: 12 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
8930 - 8979 All Other Financing Sources							
8979 - All Other Financing Sources							
897901 - CH DEV LOANS	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8930 - 8979 All Other Financing Sources	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				
8980 - 8999 Contributions							
8980 - Contributions from Unrestricted Revenues							
898000 - CONTRIB FR UNRESTRICTED REV	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8990 - Contributions from Restricted Revenues							
899000 - CONTRIB FR RESTRICTED REVENUE	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8980 - 8999 Contributions	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				

Annual Budget Change Report
Fiscal Year 7/1/2017 - 6/30/2018

Fund: 12	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
SubFund: -							
12 - CHILD DEVELOPMENT FUND	\$11,535,203	\$11,535,203	\$11,639,267	\$104,064	\$104,064	0.9	0.9
1000 - 1999 Certificated Personnel Salaries							
1100 - Certificated Teachers' Salaries							
110001 - TEACHER SAL	1,400,607	1,450,083	1,529,413	128,807	79,330	9.2	5.5
110015 - TEACHER ASSIST	43,197	37,197	31,815	(11,383)	(5,383)	(26.4)	(14.5)
110050 - TEACH SAL SUB	99,600	89,600	73,253	(26,347)	(16,347)	(26.5)	(18.2)
	\$1,543,404	\$1,576,880	\$1,634,481	\$91,077	\$57,601	5.9	3.7
1200 - Certificated Pupil Support Salaries							
120004 - NURSE SAL	97,944	100,236	100,568	2,624	332	2.7	0.3
	\$97,944	\$100,236	\$100,568	\$2,624	\$332	2.7	0.3
1300 - Certificated Supervisors' and Administrators' Salaries							
130002 - COORDINATOR SAL	0	0	0	0	0	N/A	N/A
130008 - DIST ADM SAL	328,691	304,474	304,080	(24,611)	(394)	(7.5)	(0.1)
	\$328,691	\$304,474	\$304,080	(\$24,611)	(\$394)	(7.5)	(0.1)
1000 - 1999 Certificated Personnel Salaries	\$1,970,039	\$1,981,590	\$2,039,129	\$69,090	\$57,539	3.5	2.9
Percent of Total	17.1%	17.2%	17.5%				

Annual Budget Change Report
Fiscal Year 7/1/2017 - 6/30/2018

Fund: 12 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
2000 - 2999 Classified Personnel Salaries							
2100 - Classified Instructional Salaries							
210001 - INSTR ASSIST/TUTOR	895,712	947,987	994,277	98,564	46,289	11.0	4.9
210050 - INSTR ASSIST SUB	88,090	78,090	97,204	9,114	19,114	10.3	24.5
	\$983,802	\$1,026,077	\$1,091,481	\$107,679	\$65,404	10.9	6.4
2200 - Classified Support Salaries							
220050 - CLASS SUPPORT SUB	4,353	2,025	0	(4,353)	(2,025)	(100.0)	(100.0)
220070 - CLASS SUPPORT OT	0	0	0	0	0	N/A	N/A
	\$4,353	\$2,025	\$0	(\$4,353)	(\$2,025)	(100.0)	(100.0)
2300 - Classified Supervisors' and Administrators' Salaries							
230001 - CLASS MANAGEMENT SA	350,507	340,499	322,392	(28,116)	(18,108)	(8.0)	(5.3)
	\$350,507	\$340,499	\$322,392	(\$28,116)	(\$18,108)	(8.0)	(5.3)
2400 - Clerical, Technical, and Office Staff Salaries							
240001 - CLASS BUSINESS SUPPORT	483,033	454,324	424,059	(58,974)	(30,265)	(12.2)	(6.7)
240050 - CLASS BUSINESS SUPPORT SUB	24,246	23,536	18,427	(5,819)	(5,109)	(24.0)	(21.7)
240090 - CLASS BUSINESS SUPPORT OTHER	1,200	1,200	1,894	694	694	57.8	57.8
	\$508,479	\$479,060	\$444,380	(\$64,099)	(\$34,680)	(12.6)	(7.2)
2900 - Other Classified Salaries							
290060 - CLASSIFIED STIPEND	710	710	742	32	32	4.5	4.5
290090 - OTHER CLASSIFIED SAL	3,386,431	3,403,520	3,656,671	270,240	253,151	8.0	7.4
	\$3,387,141	\$3,404,230	\$3,657,413	\$270,272	\$253,183	8.0	7.4
2000 - 2999 Classified Personnel Salaries	\$5,234,282	\$5,251,892	\$5,515,665	\$281,383	\$263,774	5.4	5.0
Percent of Total	45.4%	45.5%	47.4%				
3000 - 3999 Employee Benefits							
3101 - State Teachers' Retirement System, certificated positions							
310100 - STRS CERT	175,649	243,141	263,225	87,575	20,083	49.9	8.3
	\$175,649	\$243,141	\$263,225	\$87,575	\$20,083	49.9	8.3
3102 - State Teachers' Retirement System, classified positions							
310201 - STRS CLASSIFIED	42,458	39,074	42,668	210	3,594	0.5	9.2
	\$42,458	\$39,074	\$42,668	\$210	\$3,594	0.5	9.2
3201 - Public Employees' Retirement System, certificated positions							
320100 - PERS CERTIFICATED	5,721	2,366	2,823	(2,898)	456	(50.7)	19.3
	\$5,721	\$2,366	\$2,823	(\$2,898)	\$456	(50.7)	19.3

Annual Budget Change Report
Fiscal Year 7/1/2017 - 6/30/2018

Fund: 12 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
3000 - 3999 Employee Benefits							
3202 - Public Employees' Retirement System, classified positions							
320200 - PERS CLASSIFIED	438,914	592,056	643,550	204,636	51,493	46.6	8.7
	\$438,914	\$592,056	\$643,550	\$204,636	\$51,493	46.6	8.7
3301 - OASDI/Medicare/Alternative, certificated positions							
330100 - SOCIAL SECURITY CERT	4,209	4,383	4,338	129	(44)	3.1	(1.0)
330101 - MEDICARE CERT	29,185	28,303	29,388	202	1,085	0.7	3.8
330102 - SUPPLEMENTAL RETIREMENT CERT	7,132	7,132	7,380	247	247	3.5	3.5
	\$40,526	\$39,818	\$41,106	\$579	\$1,288	1.4	3.2
3302 - OASDI/Medicare/Alternative, classified positions							
330200 - SOCIAL SECURITY CLASS	201,446	227,723	256,476	55,031	28,753	27.3	12.6
330201 - MEDICARE CLASS	62,565	72,515	79,456	16,891	6,941	27.0	9.6
330202 - SUPPLEMENTAL RETIREMENT CLASS	34,868	34,222	39,351	4,483	5,129	12.9	15.0
	\$298,879	\$334,460	\$375,284	\$76,405	\$40,823	25.6	12.2
3401 - Health & Welfare Benefits, certificated positions							
340111 - HEALTH CERT	49,063	39,646	42,256	(6,807)	2,610	(13.9)	6.6
340112 - DENTAL CERT	39,994	28,105	30,450	(9,544)	2,345	(23.9)	8.3
340113 - VISION CERT	7,770	6,555	6,672	(1,098)	117	(14.1)	1.8
340114 - LIFE INS CERT	469	335	368	(101)	33	(21.5)	9.9
	\$97,296	\$74,641	\$79,746	(\$17,550)	\$5,106	(18.0)	6.8
3402 - Health & Welfare Benefits, classified positions							
340211 - HEALTH CLASS	268,200	238,537	265,239	(2,960)	26,702	(1.1)	11.2
340212 - DENTAL CLASS	44,625	34,640	38,879	(5,746)	4,239	(12.9)	12.2
340213 - VISION CLASS	9,448	7,852	8,519	(928)	667	(9.8)	8.5
340214 - LIFE INS CLASS	2,226	1,639	1,766	(460)	127	(20.7)	7.7
340216 - DIS CLASS	3,690	3,088	2,801	(889)	(287)	(24.1)	(9.3)
	\$328,188	\$285,756	\$317,204	(\$10,984)	\$31,448	(3.3)	11.0
3501 - State Unemployment Insurance, certificated positions							
350100 - SUI CERT	978	978	875	(103)	(103)	(10.5)	(10.5)
	\$978	\$978	\$875	(\$103)	(\$103)	(10.5)	(10.5)
3502 - State Unemployment Insurance, classified positions							
350200 - SUI CLASS	2,839	2,609	2,628	(211)	20	(7.4)	0.8
	\$2,839	\$2,609	\$2,628	(\$211)	\$20	(7.4)	0.8

Annual Budget Change Report
Fiscal Year 7/1/2017 - 6/30/2018

Fund: 12 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
3000 - 3999 Employee Benefits							
3601 - Workers' Compensation Insurance, certificated positions							
360100 - W/C CERT	41,464	38,761	42,865	1,400	4,103	3.4	10.6
	\$41,464	\$38,761	\$42,865	\$1,400	\$4,103	3.4	10.6
3602 - Workers' Compensation Insurance, classified positions							
360200 - W/C CLASS	89,281	106,475	115,031	25,750	8,556	28.8	8.0
	\$89,281	\$106,475	\$115,031	\$25,750	\$8,556	28.8	8.0
3701 - OPEB, Allocated, certificated positions							
370100 - RETIREE BENEFITS CERT	15,426	13,396	13,447	(1,979)	51	(12.8)	0.4
	\$15,426	\$13,396	\$13,447	(\$1,979)	\$51	(12.8)	0.4
3702 - OPEB, Allocated, classified positions							
370200 - RETIREE BENEFIT CLASSIFIED	50,548	41,320	42,116	(8,432)	796	(16.7)	1.9
	\$50,548	\$41,320	\$42,116	(\$8,432)	\$796	(16.7)	1.9
3901 - Other Benefits, certificated positions							
390103 - SELF INSUR CERT	6,968	7,668	8,157	1,189	489	17.1	6.4
390104 - AB 1522 ACCRUAL	300	200	134	(166)	(66)	(55.2)	(32.8)
390105 - PARS CERT GOLDEN HANDSHAKE	0	0	0	0	0	N/A	N/A
	\$7,268	\$7,868	\$8,291	\$1,023	\$423	14.1	5.4
3902 - Other Benefits, classified positions							
390203 - SELF INSUR CLASS	19,817	20,010	22,064	2,247	2,053	11.3	10.3
390204 - AB 1522 ACCRUAL	2,640	1,197	1,502	(1,138)	304	(43.1)	25.4
390206 - PARS GOLDEN HANDSHAKE	0	0	0	0	0	N/A	N/A
	\$22,457	\$21,208	\$23,565	\$1,109	\$2,358	4.9	11.1
3000 - 3999 Employee Benefits	\$1,657,890	\$1,843,927	\$2,014,422	\$356,532	\$170,495	21.5	9.2
Percent of Total	14.4%	16.0%	17.3%				
1000 - 3999 Employee Compensation % of Total	76.8%	78.7%	82.2%				

Annual Budget Change Report
Fiscal Year 7/1/2017 - 6/30/2018

Fund: 12	Adopted	3rd Quarter		Diff Btwn	Diff Btwn	Pct Chg	
SubFund: -	Budget	Budget	Actuals	Actual & Adpt	Actual & Q3	Actual & Adopted	Pct Chg Actual & Q3
4000 - 4999 Books and Supplies							
4300 - Materials and Supplies							
430000 - INSTRUCTIONAL SUPPLIES	655,832	568,722	424,131	(231,701)	(144,591)	(35.3)	(25.4)
430005 - FOOD/IN-HOUSE MEETINGS	6,725	6,797	4,107	(2,618)	(2,689)	(38.9)	(39.6)
430007 - SUPPLIES/SOFTWARE	0	0	0	0	0	N/A	N/A
430008 - SUPPLIES NON-CLASSROOM	321,311	301,311	300,791	(20,520)	(520)	(6.4)	(0.2)
	\$983,868	\$876,830	\$729,029	(\$254,839)	(\$147,801)	(25.9)	(16.9)
4400 - Noncapitalized Equipment							
440000 - EQUIP \$500-\$24999	94,472	64,472	38,633	(55,839)	(25,839)	(59.1)	(40.1)
	\$94,472	\$64,472	\$38,633	(\$55,839)	(\$25,839)	(59.1)	(40.1)
4000 - 4999 Books and Supplies	\$1,078,340	\$941,302	\$767,662	(\$310,678)	(\$173,640)	(28.8)	(18.4)
Percent of Total	9.3%	8.2%	6.6%				
5000 - 5999 Services and Other Operating Expenditures							
5200 - Travel and Conferences							
520000 - CONF/TRAVEL	46,288	41,288	35,249	(11,039)	(6,039)	(23.8)	(14.6)
520010 - FIXED MILEAGE ALLOWANCE	5,430	5,430	4,301	(1,129)	(1,129)	(20.8)	(20.8)
	\$51,718	\$46,718	\$39,551	(\$12,167)	(\$7,167)	(23.5)	(15.3)
5500 - Operations and Housekeeping Services							
550050 - PEST CONTROL	980	980	1,925	945	945	96.4	96.4
	\$980	\$980	\$1,925	\$945	\$945	96.4	96.4
5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements							
560001 - NONCAPITALIZED IMPROVEMENTS	296,000	228,828	189,423	(106,577)	(39,405)	(36.0)	(17.2)
560002 - MAINTENANCE AGREEMENTS	5,600	700	0	(5,600)	(700)	(100.0)	(100.0)
560003 - ALARM SYSTEM	0	0	0	0	0	N/A	N/A
560005 - RENTAL	4,032	5,232	5,765	1,733	533	43.0	10.2
560006 - REPAIR EQUIP	2,798	1,671	120	(2,678)	(1,551)	(95.7)	(92.8)
	\$308,430	\$236,430	\$195,308	(\$113,123)	(\$41,123)	(36.7)	(17.4)

Annual Budget Change Report
Fiscal Year 7/1/2017 - 6/30/2018

Fund: 12 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
5000 - 5999 Services and Other Operating Expenditures							
5750 - Transfers of Direct Costs - Interfund							
575000 - DIRECT COST/INTERFUND TRF	94,102	94,102	88,101	(6,001)	(6,001)	(6.4)	(6.4)
575003 - DIRECT COST/UTILITY INTERFUND	182,500	182,500	175,000	(7,500)	(7,500)	(4.1)	(4.1)
575010 - DIRECT COST/MTCE INTERFUND	6,600	11,376	17,978	11,378	6,602	172.4	58.0
575020 - DIRECT COST/TRANSP INTERFUND	27,700	22,924	23,851	(3,849)	927	(13.9)	4.0
575030 - DIRECT COST/FOOD SVC INTERFUND	1,900	1,900	0	(1,900)	(1,900)	(100.0)	(100.0)
575040 - DIRECT COST/GAD/INTERF	11,990	11,990	16,279	4,289	4,289	35.8	35.8
575050 - DIRECT COST/COPIER INTERFUND	7,000	7,000	7,067	67	67	1.0	1.0
575052 - DIRECT COST/SCANBACK INTERFUND	450	450	460	10	10	2.2	2.2
575060 - DIRECT COST/TECH INTERFUND	25,565	25,565	25,690	125	125	0.5	0.5
575070 - DIRECT COST/TCH CTR INTERFUND	23,220	29,220	39,894	16,674	10,674	71.8	36.5
575080 - INTER-FUND DIRECT COST FUEL	1,300	1,300	1,034	(266)	(266)	(20.4)	(20.4)
	\$382,327	\$388,327	\$395,353	\$13,026	\$7,026	3.4	1.8
5800 - Professional/Consulting Services and Operating Expenditures							
580001 - CONT FOR PER SERV/INDIVIDUAL	130	130	0	(130)	(130)	(100.0)	(100.0)
580002 - CONTRACT SERVICES	15,720	15,720	6,796	(8,924)	(8,924)	(56.8)	(56.8)
580006 - ADVERTISING	8,700	8,700	4,980	(3,720)	(3,720)	(42.8)	(42.8)
580007 - FEES/ADMINISTRATIVE	0	0	0	0	0	N/A	N/A
580008 - FEES/ADMISSION - STUDENTS	47,030	57,030	44,832	(2,199)	(12,199)	(4.7)	(21.4)
580009 - FEES / OTHER	0	0	0	0	0	N/A	N/A
580010 - SOFTWARE LICENSE	0	6,500	6,500	6,500	0	N/A	0.0
580090 - BUDGET RESERVE	0	0	0	0	0	N/A	N/A
	\$71,580	\$88,080	\$63,108	(\$8,473)	(\$24,973)	(11.8)	(28.4)
5900 - Communications							
590001 - PHONE CERTIFICATED	3,500	3,500	2,544	(956)	(956)	(27.3)	(27.3)
590002 - PHONE CLASSIFIED	13,605	13,605	13,410	(195)	(195)	(1.4)	(1.4)
590005 - COMMUNICATION/POSTAGE	20,000	17,000	15,062	(4,938)	(1,938)	(24.7)	(11.4)
	\$37,105	\$34,105	\$31,016	(\$6,089)	(\$3,089)	(16.4)	(9.1)
5000 - 5999 Services and Other Operating Expenditures	\$852,140	\$794,640	\$726,259	(\$125,880)	(\$68,380)	(14.8)	(8.6)
Percent of Total	7.4%	6.9%	6.2%				

Annual Budget Change Report
Fiscal Year 7/1/2017 - 6/30/2018

Fund: 12 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
6000 - 6999 Capital Outlay							
6200 - Buildings and Improvements of Buildings							
620000 - BLDG/IMPRV OF BLDG	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
6400 - Equipment							
640090 - EQUIPMENT \$25,000+	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
6000 - 6999 Capital Outlay	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				
7000 - 7499 Other Outgo							
7350 - Transfers of Indirect Costs - Interfund							
735000 - TRF OF DIRECT COST-INTERFUND	616,511	595,852	450,129	(166,382)	(145,723)	(27.0)	(24.5)
	\$616,511	\$595,852	\$450,129	(\$166,382)	(\$145,723)	(27.0)	(24.5)
7439 - Other Debt Service - Principal							
743900 - DEBT SERVICE/PRINCIPAL	126,000	126,000	126,000	0	0	0.0	0.0
	\$126,000	\$126,000	\$126,000	\$0	\$0	0.0	0.0
7000 - 7499 Other Outgo	\$742,511	\$721,852	\$576,129	(\$166,382)	(\$145,723)	(22.4)	(20.2)
Percent of Total	6.4%	6.3%	4.9%				
7600 - 7629 Interfund Transfers Out							
7619 - Other Authorized Interfund Transfers Out							
761900 - TRANSFER TO GENERAL FUND	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
7600 - 7629 Interfund Transfers Out	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				

SUMMARY OF REVISIONS
2017-2018 CAFETERIA FUND BUDGET

The following narrative will summarize the major revenue and expenditure categories for the Cafeteria Fund:

I. 2017-18 Cafeteria Fund Revenues

A. Federal Revenues

Federal Revenues changed from \$10,630,733 at Third Quarter to \$10,520,544 at Annual, a decrease of \$110,189. The change is a combination of lower than estimated funds received from Federal meal reimbursements, and less donated commodities being received.

<u>Item</u>	<u>Budget Adjustment</u>	
Federal revenues (NSLP)	\$ (47,086)	
Federal donated commodities	(63,103)	
Change from 3 rd Quarter to Annual	<u>\$ (110,189)</u>	
<u>2017-18</u> <u>Adopted Budget</u>	<u>2017-18</u> <u>Annual</u>	<u>Increase/(Decrease)</u>
\$ 10,859,565	\$ 10,520,544	\$ (339,021)

B. State Revenues

State Revenues changed from \$709,166 at Third Quarter to \$722,170 at Annual, an increase of \$13,003 due to revenues received exceeding projections.

Change from 3rd Quarter to Annual		\$ 13,003
<u>2017-18</u> <u>Adopted Budget</u>	<u>2017-18</u> <u>Annual</u>	<u>Increase/(Decrease)</u>
\$ 702,419	\$ 722,170	\$ 19,751

C. Local Revenues

Local Revenues changed from \$4,146,742 at Third Quarter to \$4,157,457 at Annual, an increase of \$10,715 due to slightly higher than budgeted revenues received over the Third Quarter from ala carte sales and prepayments made to student meal accounts.

<u>Item</u>	<u>Budget Adjustment</u>	
Student sales	\$	349
Adult ala carte sales		1,507
Special events		(2,434)
Other Food Sales		<u>11,292</u>
Change from 3 rd Quarter to Annual	\$	<u>10,715</u>
<u>2017-18 Adopted Budget</u>	<u>2017-18 Annual</u>	<u>Increase/(Decrease)</u>
\$ 4,437,086	\$ 4,157,457	\$ (279,629)

D. Total Cafeteria Fund Revenues

Total Cafeteria Fund Revenues changed from \$15,486,641 at Third Quarter to \$15,400,170 at Annual, a decrease of \$86,471.

Change from 3 rd Quarter to Annual		\$ (86,471)
<u>2017-18 Adopted Budget</u>	<u>2017-18 Annual</u>	<u>Increase/(Decrease)</u>
\$ 15,999,070	\$ 15,400,170	\$ (598,900)

II. 2017-18 Cafeteria Fund Expenditures

A. Classified Employee Salaries

Classified Employee Salaries changed from \$4,920,825 at Third Quarter to \$4,896,636 at Annual, a decrease of \$24,189, primarily due to expenditures for substitute salaries being lower than anticipated.

<u>Item</u>	<u>Budget Adjustment</u>	
Classified support salaries	\$	(13,005)
Classified supervisor salaries		(9,823)
Other classified salaries		<u>(1,361)</u>
Change from 3 rd Quarter to Annual	\$	<u>(24,189)</u>
<u>2017-18 Adopted Budget</u>	<u>2017-18 Annual</u>	<u>Increase/(Decrease)</u>
\$ 4,913,672	\$ 4,896,636	\$ (17,036)

B. Employee Benefits

Employee Benefits changed from \$2,626,755 at Third Quarter to \$2,615,903 at Annual, a decrease of \$10,852. The changes are generally related to changes to salaries noted in the Classified Employee Salaries section.

<u>Item</u>		<u>Budget Adjustment</u>
CalPERS		\$ (3,805)
OASDI/Medicare		(2,443)
Health & welfare benefits		(2,985)
Other employee benefits		<u>(1,619)</u>
Change from 3 rd Quarter to Annual		<u>\$ (10,852)</u>

<u>2017-18 Adopted Budget</u>	<u>2017-18 Annual</u>	<u>Increase/(Decrease)</u>
\$ 2,757,520	\$ 2,615,903	\$ (141,617)

C. Books, Supplies and Other Materials

Books, Supplies and Other Materials changed from \$7,382,573 at Third Quarter to \$6,992,301 at Annual, a decrease of \$390,272. The change occurred primarily due to the identification of costs going above budget mid-year. Campus Catering staff met and developed and executed a plan to reverse that trend by changing purchasing habits and menuing. The result is that the trend was reversed and food came in below budget.

<u>Item</u>		<u>Budget Adjustment</u>
Supplies		\$ (17,612)
Noncapitalized equipment		(32,174)
Food		<u>(340,486)</u>
Change from 3 rd Quarter to Annual		<u>\$ (390,272)</u>

<u>2017-18 Adopted Budget</u>	<u>2017-18 Annual</u>	<u>Increase/(Decrease)</u>
\$ 7,754,643	\$ 6,992,301	\$ (762,342)

D. Contracted Services and Other Operating Expenditures

Contracted Services and Other Operating Expenditures changed from \$193,455 at Third Quarter to \$162,565 at Annual, a decrease of \$30,890. This is primarily due to travel and contract expenditures that did not come to fruition.

<u>Item</u>	<u>Budget Adjustment</u>	
Conference/travel	\$ (10,234)	
Rents, leases & repairs	(5,499)	
Transfers of direct costs	(1,574)	
Professional services	(12,934)	
Communications	(649)	
Change from 3 rd Quarter to Annual	<u>\$ (30,890)</u>	

<u>2017-18 Adopted Budget</u>	<u>2017-18 Annual</u>	<u>Increase/(Decrease)</u>
\$ 195,355	\$ 162,565	\$ (32,790)

E. Capital Outlay

Capital Outlay changed from \$67,531 at Third Quarter to \$112,230 at Annual, an increase of \$44,699 due to a freezer that was replaced at the end of the year which was not anticipated as of the Third Quarter.

Change from 3 rd Quarter to Annual	\$ 44,699	
<u>2017-18 Adopted Budget</u>	<u>2017-18 Annual</u>	<u>Increase/(Decrease)</u>
\$ 33,000	\$ 112,230	\$ 79,230

F. Other Outgo

Other Outgo changed from \$583,305 at Third Quarter to \$567,070 at Annual, a decrease of \$16,235. The decrease is due to overall decreases in expenditures resulting in a decrease to indirect costs.

Change from 3 rd Quarter to Annual	\$ (16,235)	
<u>2017-18 Adopted Budget</u>	<u>2017-18 Annual</u>	<u>Increase/(Decrease)</u>
\$ 599,725	\$ 567,070	\$ (32,655)

H. Total Cafeteria Fund Expenditures

Total Cafeteria Fund Expenditures are as follows:

Change from 3rd Quarter to Annual		\$ (427,740)
<u>2017-18 Adopted Budget</u>	<u>2017-18 Annual</u>	<u>Increase/(Decrease)</u>
\$ 16,253,915	\$ 15,346,705	\$ (907,210)

III. Cafeteria Fund Balance

The total revenues are \$15,400,170 and total expenditures are \$15,346,705. The projected Fund Balance for the 2017-18 fiscal year is as follows:

Beginning Fund Balance, Audited 7/1/17	\$7,605,809
Revenues	15,400,170
Expenditures	<u>15,346,705</u>
Surplus/(Deficit) (1)	<u>53,465</u>
Ending Fund Balance, 6/30/18, Unaudited	<u>\$7,659,274</u>
Assigned:	
 New Building Lease	6,891,939
Sub-Total of Components	<u>6,891,939</u>
General Reserve	<u>\$ 767,335</u>
General Reserve Percentage	5%
One-Time costs in 2017-18:	
 One-Time Vehicle purchase	34,692
 Kitchen equipment	77,538
 Total One-Time (2)	<u>\$112,230</u>
Ongoing Surplus/(Deficit) (1+2)	<u>\$ 165,695</u>

Annual Budget Change Report
Fiscal Year 7/1/2017 - 6/30/2018

Fund: 13 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
13 - CAFETERIA FUND	\$15,999,070	\$15,486,641	\$15,400,170	(\$598,900)	(\$86,471)	(3.7)	(0.6)
8100 - 8299 Federal Revenue							
8220 - Child Nutrition Programs							
822000 - FED CHILD NUTRITION	9,759,565	9,630,733	9,583,647	(175,919)	(47,086)	(1.8)	(0.5)
	\$9,759,565	\$9,630,733	\$9,583,647	(\$175,919)	(\$47,086)	(1.8)	(0.5)
8221 - Donated Food Commodities							
822100 - FED DONATED FOOD COMMODITIES	1,100,000	1,000,000	936,897	(163,103)	(63,103)	(14.8)	(6.3)
	\$1,100,000	\$1,000,000	\$936,897	(\$163,103)	(\$63,103)	(14.8)	(6.3)
8100 - 8299 Federal Revenue	\$10,859,565	\$10,630,733	\$10,520,544	(\$339,021)	(\$110,189)	(3.1)	(1.0)
Percent of Total	67.9%	68.6%	68.3%				
8300 - 8599 Other State Revenue							
8520 - Child Nutrition							
852000 - ST CHILD NUTRITION	702,419	709,166	722,170	19,751	13,003	2.8	1.8
	\$702,419	\$709,166	\$722,170	\$19,751	\$13,003	2.8	1.8
8300 - 8599 Other State Revenue	\$702,419	\$709,166	\$722,170	\$19,751	\$13,003	2.8	1.8
Percent of Total	4.4%	4.6%	4.7%				
8600 - 8799 Other Local Revenue							
8634 - Food Service Sales							
863401 - FS STUDENT FOOD SALES/LUNCH	3,900,935	2,970,673	2,966,587	(934,348)	(4,086)	(24.0)	(0.1)
863402 - FS STUDENT FOOD SALES/BKFT	285,484	254,885	251,087	(34,396)	(3,797)	(12.0)	(1.5)
863403 - FS CHILD CARE INC	0	0	0	0	0	N/A	N/A
863404 - FS STUDENT ALA CARTE	714	667,919	676,151	675,437	8,232	94599.1	1.2
863405 - FS ADULT ALA CARTE	6,517	8,755	10,262	3,745	1,507	57.5	17.2
863406 - FS SPECIAL EVENT INCOME	168,559	135,691	133,257	(35,301)	(2,434)	(20.9)	(1.8)
863407 - FS OTHER INCOME	36,720	24,367	17,755	(18,965)	(6,612)	(51.6)	(27.1)
863408 - FS OVER/SHORT	(11,843)	47,453	64,714	76,557	17,261	(646.4)	36.4
	\$4,387,086	\$4,109,742	\$4,119,814	(\$267,272)	\$10,072	(6.1)	0.2
8660 - Interest							
866000 - LOC INTEREST INCOME/TREAS	50,000	37,000	37,643	(12,357)	643	(24.7)	1.7
	\$50,000	\$37,000	\$37,643	(\$12,357)	\$643	(24.7)	1.7
8600 - 8799 Other Local Revenue	\$4,437,086	\$4,146,742	\$4,157,457	(\$279,629)	\$10,715	(6.3)	0.3
Percent of Total	27.7%	26.8%	27.0%				

Annual Budget Change Report
Fiscal Year 7/1/2017 - 6/30/2018

Fund: 13	Adopted	3rd Quarter		Diff Btwn	Diff Btwn	Pct Chg	
SubFund: -	Budget	Budget	Actuals	Actual & Adpt	Actual & Q3	Actual & Adopted	Pct Chg Actual & Q3
13 - CAFETERIA FUND	\$16,253,915	\$15,774,445	\$15,346,705	(\$907,210)	(\$427,740)	(5.6)	(2.7)
2000 - 2999 Classified Personnel Salaries							
2200 - Classified Support Salaries							
220006 - WAREHOUSE SAL	121,082	123,898	123,898	2,816	0	2.3	0.0
220007 - MAINTENANCE SAL	125,195	127,057	127,057	1,862	0	1.5	0.0
220020 - FOOD SERVICE SAL	2,940,390	2,905,462	2,898,701	(41,689)	(6,761)	(1.4)	(0.2)
220040 - CLASS SUPPORT HOURLY	150,204	142,941	156,723	6,518	13,781	4.3	9.6
220050 - CLASS SUPPORT SUB	125,758	161,336	141,036	15,278	(20,300)	12.1	(12.6)
220070 - CLASS SUPPORT OT	5,110	1,528	1,528	(3,582)	0	(70.1)	0.0
220090 - CLASSIFIED SUPPORT OTHER	0	0	275	275	275	N/A	N/A
	\$3,467,739	\$3,462,223	\$3,449,218	(\$18,521)	(\$13,005)	(0.5)	(0.4)
2300 - Classified Supervisors' and Administrators' Salaries							
230001 - CLASS MANAGEMENT SA	1,270,041	1,280,883	1,271,060	1,018	(9,823)	0.1	(0.8)
	\$1,270,041	\$1,280,883	\$1,271,060	\$1,018	(\$9,823)	0.1	(0.8)
2400 - Clerical, Technical, and Office Staff Salaries							
240001 - CLASS BUSINESS SUPPORT	149,437	152,219	152,346	2,909	127	1.9	0.1
240050 - CLASS BUSINESS SUPPORT SUB	569	0	0	(569)	0	(100.0)	N/A
240070 - CLASS BUSINESS SUPPORT OT	0	0	0	0	0	N/A	N/A
	\$150,006	\$152,219	\$152,346	\$2,340	\$127	1.6	0.1
2900 - Other Classified Salaries							
290090 - OTHER CLASSIFIED SAL	25,886	25,500	24,012	(1,874)	(1,488)	(7.2)	(5.8)
	\$25,886	\$25,500	\$24,012	(\$1,874)	(\$1,488)	(7.2)	(5.8)
2000 - 2999 Classified Personnel Salaries	\$4,913,672	\$4,920,825	\$4,896,636	(\$17,036)	(\$24,189)	(0.3)	(0.5)
Percent of Total	30.2%	31.2%	31.9%				
3000 - 3999 Employee Benefits							
3102 - State Teachers' Retirement System, classified positions							
310201 - STRS CLASSIFIED	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3202 - Public Employees' Retirement System, classified positions							
320200 - PERS CLASSIFIED	656,724	626,467	622,662	(34,062)	(3,805)	(5.2)	(0.6)
	\$656,724	\$626,467	\$622,662	(\$34,062)	(\$3,805)	(5.2)	(0.6)
3302 - OASDI/Medicare/Alternative, classified positions							
330200 - SOCIAL SECURITY CLASS	260,231	240,484	238,360	(21,871)	(2,124)	(8.4)	(0.9)
330201 - MEDICARE CLASS	72,131	68,389	67,923	(4,208)	(466)	(5.8)	(0.7)
330202 - SUPPLEMENTAL RETIREMENT CLASS	40,681	31,734	31,882	(8,799)	148	(21.6)	0.5
	\$373,043	\$340,608	\$338,165	(\$34,878)	(\$2,443)	(9.3)	(0.7)

Annual Budget Change Report
Fiscal Year 7/1/2017 - 6/30/2018

Fund: 13 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
3000 - 3999 Employee Benefits							
3402 - Health & Welfare Benefits, classified positions							
340211 - HEALTH CLASS	1,266,074	1,233,330	1,232,108	(33,966)	(1,222)	(2.7)	(0.1)
340212 - DENTAL CLASS	125,799	122,212	121,192	(4,607)	(1,020)	(3.7)	(0.8)
340213 - VISION CLASS	23,182	26,779	26,555	3,373	(224)	14.5	(0.8)
340214 - LIFE INS CLASS	8,167	6,704	6,687	(1,480)	(16)	(18.1)	(0.2)
340216 - DIS CLASS	33,959	15,990	15,488	(18,471)	(502)	(54.4)	(3.1)
	\$1,457,180	\$1,405,014	\$1,402,030	(\$55,151)	(\$2,985)	(3.8)	(0.2)
3502 - State Unemployment Insurance, classified positions							
350200 - SUI CLASS	2,487	2,390	2,378	(109)	(12)	(4.4)	(0.5)
	\$2,487	\$2,390	\$2,378	(\$109)	(\$12)	(4.4)	(0.5)
3602 - Workers' Compensation Insurance, classified positions							
360200 - W/C CLASS	97,541	102,679	102,144	4,603	(535)	4.7	(0.5)
	\$97,541	\$102,679	\$102,144	\$4,603	(\$535)	4.7	(0.5)
3702 - OPEB, Allocated, classified positions							
370200 - RETIREE BENEFIT CLASSIFIED	145,985	128,069	127,373	(18,612)	(696)	(12.7)	(0.5)
	\$145,985	\$128,069	\$127,373	(\$18,612)	(\$696)	(12.7)	(0.5)
3802 - PERS Reduction, classified positions							
380200 - PERS REV LIM REDUC CLASS	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3902 - Other Benefits, classified positions							
390202 - OTH BEN-CL TUITION REIMB	4,409	0	0	(4,409)	0	(100.0)	N/A
390203 - SELF INSUR CLASS	18,668	19,681	19,584	916	(97)	4.9	(0.5)
390204 - AB 1522 ACCRUAL	1,482	1,847	1,568	86	(279)	5.8	(15.1)
390206 - PARS GOLDEN HANDSHAKE	0	0	0	0	0	N/A	N/A
	\$24,559	\$21,527	\$21,152	(\$3,407)	(\$376)	(13.9)	(1.7)
3000 - 3999 Employee Benefits	\$2,757,520	\$2,626,755	\$2,615,903	(\$141,617)	(\$10,852)	(5.1)	(0.4)
Percent of Total	17.0%	16.7%	17.0%				
1000 - 3999 Employee Compensation % of Total	47.2%	47.8%	49.0%				

Annual Budget Change Report
Fiscal Year 7/1/2017 - 6/30/2018

Fund: 13 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
4000 - 4999 Books and Supplies							
4300 - Materials and Supplies							
430007 - SUPPLIES/SOFTWARE	24,000	0	0	(24,000)	0	(100.0)	N/A
430008 - SUPPLIES NON-CLASSROOM	247,775	260,775	243,163	(4,612)	(17,612)	(1.9)	(6.8)
430072 - GAS	0	0	0	0	0	N/A	N/A
430082 - INVENTORY ADJUSTMENT	0	0	0	0	0	N/A	N/A
	\$271,775	\$260,775	\$243,163	(\$28,612)	(\$17,612)	(10.5)	(6.8)
4400 - Noncapitalized Equipment							
440000 - EQUIP \$500-\$24999	295,950	137,111	104,937	(191,013)	(32,174)	(64.5)	(23.5)
	\$295,950	\$137,111	\$104,937	(\$191,013)	(\$32,174)	(64.5)	(23.5)
4700 - Food							
470000 - FOOD	5,575,851	5,588,437	5,290,767	(285,084)	(297,670)	(5.1)	(5.3)
470001 - FOOD SVC SUPPLY COST	458,876	335,000	355,855	(103,021)	20,855	(22.5)	6.2
470002 - FOOD FED DONATED	1,100,000	1,000,000	936,897	(163,103)	(63,103)	(14.8)	(6.3)
470023 - FOOD EARNED MEALS	52,191	61,250	60,682	8,490	(569)	16.3	(0.9)
	\$7,186,918	\$6,984,687	\$6,644,201	(\$542,717)	(\$340,486)	(7.6)	(4.9)
4000 - 4999 Books and Supplies	\$7,754,643	\$7,382,573	\$6,992,301	(\$762,342)	(\$390,272)	(9.8)	(5.3)
Percent of Total	47.7%	46.8%	45.6%				

Annual Budget Change Report
Fiscal Year 7/1/2017 - 6/30/2018

Fund: 13 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
5000 - 5999 Services and Other Operating Expenditures							
5200 - Travel and Conferences							
520000 - CONF/TRAVEL	36,902	27,902	17,668	(19,234)	(10,234)	(52.1)	(36.7)
	\$36,902	\$27,902	\$17,668	(\$19,234)	(\$10,234)	(52.1)	(36.7)
5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements							
560002 - MAINTENANCE AGREEMENTS	17,000	22,780	22,780	5,780	0	34.0	0.0
560005 - RENTAL	0	0	0	0	0	N/A	N/A
560006 - REPAIR EQUIP	68,806	58,806	53,307	(15,499)	(5,499)	(22.5)	(9.4)
560010 - BLDG LEASE/RENTS	0	0	0	0	0	N/A	N/A
	\$85,806	\$81,586	\$76,087	(\$9,719)	(\$5,499)	(11.3)	(6.7)
5710 - Transfers of Direct Costs							
571060 - DIRECT COST/TECHNOLOGY	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
5750 - Transfers of Direct Costs - Interfund							
575000 - DIRECT COST/INTERFUND TRF	9,368	9,900	9,900	532	0	5.7	0.0
575010 - DIRECT COST/MTCE INTERFUND	308	0	0	(308)	0	(100.0)	N/A
575020 - DIRECT COST/TRANSP INTERFUND	1,114	1,114	315	(799)	(799)	(71.7)	(71.7)
575030 - DIRECT COST/FOOD SVC INTERFUND	(5,997)	(5,997)	0	5,997	5,997	(100.0)	(100.0)
575040 - DIRECT COST/GAD/INTERF	12,891	24,891	19,222	6,331	(5,669)	49.1	(22.8)
575050 - DIRECT COST/COPIER INTERFUND	700	1,550	1,370	670	(180)	95.7	(11.6)
575052 - DIRECT COST/SCANBACK INTERFUND	1,400	1,400	22	(1,378)	(1,378)	(98.4)	(98.4)
575080 - INTER-FUND DIRECT COST FUEL	9,000	12,000	12,455	3,455	455	38.4	3.8
	\$28,784	\$44,858	\$43,284	\$14,500	(\$1,574)	50.4	(3.5)
5800 - Professional/Consulting Services and Operating Expenditures							
580001 - CONT FOR PER SERV/INDIVIDUAL	0	0	0	0	0	N/A	N/A
580002 - CONTRACT SERVICES	23,913	23,913	10,979	(12,934)	(12,934)	(54.1)	(54.1)
580005 - LEGAL SERVICES	2,568	0	0	(2,568)	0	(100.0)	N/A
	\$26,481	\$23,913	\$10,979	(\$15,502)	(\$12,934)	(58.5)	(54.1)
5900 - Communications							
590001 - PHONE CERTIFICATED	0	0	0	0	0	N/A	N/A
590002 - PHONE CLASSIFIED	6,878	6,696	6,516	(362)	(180)	(5.3)	(2.7)
590005 - COMMUNICATION/POSTAGE	10,503	8,500	8,031	(2,472)	(469)	(23.5)	(5.5)
	\$17,381	\$15,196	\$14,547	(\$2,834)	(\$649)	(16.3)	(4.3)
5000 - 5999 Services and Other Operating Expenditures	\$195,355	\$193,455	\$162,565	(\$32,790)	(\$30,890)	(16.8)	(16.0)
Percent of Total	1.2%	1.2%	1.1%				

Annual Budget Change Report
Fiscal Year 7/1/2017 - 6/30/2018

Fund: 13 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
6000 - 6999 Capital Outlay							
6200 - Buildings and Improvements of Buildings							
620000 - BLDG/IMPRV OF BLDG	0	0	44,699	44,699	44,699	N/A	N/A
	\$0	\$0	\$44,699	\$44,699	\$44,699	N/A	N/A
6400 - Equipment							
640090 - EQUIPMENT \$25,000+	33,000	67,531	67,531	34,531	0	104.6	0.0
	\$33,000	\$67,531	\$67,531	\$34,531	\$0	104.6	0.0
6000 - 6999 Capital Outlay	\$33,000	\$67,531	\$112,230	\$79,230	\$44,699	240.1	66.2
Percent of Total	0.2%	0.4%	0.7%				
7000 - 7499 Other Outgo							
7350 - Transfers of Indirect Costs - Interfund							
735000 - TRF OF DIRECT COST-INTERFUND	599,725	583,305	567,070	(32,655)	(16,235)	(5.4)	(2.8)
	\$599,725	\$583,305	\$567,070	(\$32,655)	(\$16,235)	(5.4)	(2.8)
7000 - 7499 Other Outgo	\$599,725	\$583,305	\$567,070	(\$32,655)	(\$16,235)	(5.4)	(2.8)
Percent of Total	3.7%	3.7%	3.7%				
7600 - 7629 Interfund Transfers Out							
7619 - Other Authorized Interfund Transfers Out							
761914 - TRANSFER TO SPEC RES/CAP PROJ	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
7600 - 7629 Interfund Transfers Out	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				

Annual Budget Change Report
Fiscal Year 7/1/2017 - 6/30/2018

Fund: 14 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
14 - DEFERRED MAINTENANCE FUND	\$4,100,000	\$4,107,714	\$4,121,418	\$21,418	\$13,704	0.5	0.3
8600 - 8799 Other Local Revenue							
8660 - Interest							
866000 - LOC INTEREST INCOME/TREAS	0	7,714	21,418	21,418	13,704	N/A	177.7
	\$0	\$7,714	\$21,418	\$21,418	\$13,704	N/A	177.7
8699 - All Other Local Revenue							
869900 - LOC OTHER REVENUE	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8600 - 8799 Other Local Revenue	\$0	\$7,714	\$21,418	\$21,418	\$13,704	N/A	177.7
Percent of Total	0.0%	0.2%	0.5%				
8900 - 8929 Interfund Transfers In							
8919 - Other Authorized Interfund Transfers In							
891901 - OTH INTERFUND TRANSFER IN	4,100,000	4,100,000	4,100,000	0	0	0.0	0.0
	\$4,100,000	\$4,100,000	\$4,100,000	\$0	\$0	0.0	0.0
8900 - 8929 Interfund Transfers In	\$4,100,000	\$4,100,000	\$4,100,000	\$0	\$0	0.0	0.0
Percent of Total	100.0%	99.8%	99.5%				

Annual Budget Change Report
Fiscal Year 7/1/2017 - 6/30/2018

Fund: 14 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
14 - DEFERRED MAINTENANCE FUND	\$4,100,000	\$4,386,678	\$5,181,810	\$1,081,810	\$795,132	26.4	18.1
2000 - 2999 Classified Personnel Salaries							
2200 - Classified Support Salaries							
220007 - MAINTENANCE SAL	0	0	0	0	0	N/A	N/A
220070 - CLASS SUPPORT OT	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
2000 - 2999 Classified Personnel Salaries	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				
3000 - 3999 Employee Benefits							
3202 - Public Employees' Retirement System, classified positions							
320200 - PERS CLASSIFIED	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3302 - OASDI/Medicare/Alternative, classified positions							
330200 - SOCIAL SECURITY CLASS	0	0	0	0	0	N/A	N/A
330201 - MEDICARE CLASS	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3402 - Health & Welfare Benefits, classified positions							
340216 - DIS CLASS	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3502 - State Unemployment Insurance, classified positions							
350200 - SUI CLASS	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3602 - Workers' Compensation Insurance, classified positions							
360200 - W/C CLASS	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3702 - OPEB, Allocated, classified positions							
370200 - RETIREE BENEFIT CLASSIFIED	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3902 - Other Benefits, classified positions							
390203 - SELF INSUR CLASS	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3000 - 3999 Employee Benefits	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				
1000 - 3999 Employee Compensation % of Total	0.0%	0.0%	0.0%				

Annual Budget Change Report
Fiscal Year 7/1/2017 - 6/30/2018

Fund: 14 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
5000 - 5999 Services and Other Operating Expenditures							
5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements							
560001 - NONCAPITALIZED IMPROVEMENTS	4,100,000	727,552	1,412,215	(2,687,785)	684,663	(65.6)	94.1
	\$4,100,000	\$727,552	\$1,412,215	(\$2,687,785)	\$684,663	(65.6)	94.1
5710 - Transfers of Direct Costs							
571040 - DIRECT COST/GAD	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
5750 - Transfers of Direct Costs - Interfund							
575040 - DIRECT COST/GAD/INTERF	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
5000 - 5999 Services and Other Operating Expenditures	\$4,100,000	\$727,552	\$1,412,215	(\$2,687,785)	\$684,663	(65.6)	94.1
Percent of Total	100.0%	16.6%	27.3%				
6000 - 6999 Capital Outlay							
6170 - Land Improvements							
617000 - LAND IMPROVEMENTS	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
6200 - Buildings and Improvements of Buildings							
620000 - BLDG/IMPRV OF BLDG	0	477,126	587,595	587,595	110,469	N/A	23.2
	\$0	\$477,126	\$587,595	\$587,595	\$110,469	N/A	23.2
6000 - 6999 Capital Outlay	\$0	\$477,126	\$587,595	\$587,595	\$110,469	N/A	23.2
Percent of Total	0.0%	10.9%	11.3%				
7600 - 7629 Interfund Transfers Out							
7619 - Other Authorized Interfund Transfers Out							
761906 - TRANSFER TO SFP	0	0	0	0	0	N/A	N/A
761994 - TRANSFER TO BLDG FUND	0	3,182,000	3,182,000	3,182,000	0	N/A	0.0
	\$0	\$3,182,000	\$3,182,000	\$3,182,000	\$0	N/A	0.0
7600 - 7629 Interfund Transfers Out	\$0	\$3,182,000	\$3,182,000	\$3,182,000	\$0	N/A	0.0
Percent of Total	0.0%	72.5%	61.4%				

Annual Budget Change Report
Fiscal Year 7/1/2017 - 6/30/2018

Fund: 21 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
21 - BUILDING FUND	\$1,811,225	\$17,441,991	\$18,399,350	\$16,588,125	\$957,359	915.9	5.5
8600 - 8799 Other Local Revenue							
8625 - Community Redevelopment Funds Not Subject to LCFF Deduction							
862500 - COMM REDEV FUNDS	0	0	228,368	228,368	228,368	N/A	N/A
	\$0	\$0	\$228,368	\$228,368	\$228,368	N/A	N/A
8660 - Interest							
866000 - LOC INTEREST INCOME/TREAS	35,000	35,000	252,192	217,192	217,192	620.5	620.5
	\$35,000	\$35,000	\$252,192	\$217,192	\$217,192	620.5	620.5
8662 - Net Increase (Decrease) in the Fair Value of Investments							
866200 - NET INC(DEC) FAIR VALUE INVEST	0	0	(587,455)	(587,455)	(587,455)	N/A	N/A
	\$0	\$0	(\$587,455)	(\$587,455)	(\$587,455)	N/A	N/A
8699 - All Other Local Revenue							
869900 - LOC OTHER REVENUE	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8600 - 8799 Other Local Revenue	\$35,000	\$35,000	(\$106,895)	(\$141,895)	(\$141,895)	(405.4)	(405.4)
Percent of Total	1.9%	0.2%	-0.6%				
8900 - 8929 Interfund Transfers In							
8919 - Other Authorized Interfund Transfers In							
891901 - OTH INTERFUND TRANSFER IN	1,776,225	17,406,991	18,506,245	16,730,020	1,099,254	941.9	6.3
891933 - FROM BOND	0	0	0	0	0	N/A	N/A
891998 - FROM SFP TO OTHER FUNDS	0	0	0	0	0	N/A	N/A
	\$1,776,225	\$17,406,991	\$18,506,245	\$16,730,020	\$1,099,254	941.9	6.3
8900 - 8929 Interfund Transfers In	\$1,776,225	\$17,406,991	\$18,506,245	\$16,730,020	\$1,099,254	941.9	6.3
Percent of Total	98.1%	99.8%	100.6%				

Annual Budget Change Report
Fiscal Year 7/1/2017 - 6/30/2018

Fund: 21 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
8930 - 8979 All Other Financing Sources							
8951 - Proceeds from Sale of Bonds							
895100 - PROCEEDS FROM SALE OF BONDS	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8971 - Proceeds from Certificates of Participation							
897100 - PROCEEDS FROM COP'S	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8972 - Proceeds from Capital Leases							
897200 - PROCEEDS FROM CAPITAL LEASES	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8930 - 8979 All Other Financing Sources	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				
8980 - 8999 Contributions							
8980 - Contributions from Unrestricted Revenues							
898000 - CONTRIB FR UNRESTRICTED REV	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8980 - 8999 Contributions	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				

Annual Budget Change Report
Fiscal Year 7/1/2017 - 6/30/2018

Fund: 21 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
21 - BUILDING FUND	\$1,898,043	\$36,921,622	\$27,102,270	\$25,204,227	(\$9,819,352)	1327.9	(26.6)
2000 - 2999 Classified Personnel Salaries							
2300 - Classified Supervisors' and Administrators' Salaries							
230001 - CLASS MANAGEMENT SA	0	207,630	208,620	208,620	990	N/A	0.5
	\$0	\$207,630	\$208,620	\$208,620	\$990	N/A	0.5
2400 - Clerical, Technical, and Office Staff Salaries							
240001 - CLASS BUSINESS SUPPORT	0	0	0	0	0	N/A	N/A
240040 - CLASS BUSINESS SUPPORT HRLY	0	0	0	0	0	N/A	N/A
240050 - CLASS BUSINESS SUPPORT SUB	0	0	0	0	0	N/A	N/A
240070 - CLASS BUSINESS SUPPORT OT	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
2000 - 2999 Classified Personnel Salaries	\$0	\$207,630	\$208,620	\$208,620	\$990	N/A	0.5
Percent of Total	0.0%	0.6%	0.8%				

Annual Budget Change Report
Fiscal Year 7/1/2017 - 6/30/2018

Fund: 21 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
3000 - 3999 Employee Benefits							
3102 - State Teachers' Retirement System, classified positions							
310201 - STRS CLASSIFIED	0	18,805	17,975	17,975	(831)	N/A	(4.4)
	\$0	\$18,805	\$17,975	\$17,975	(\$831)	N/A	(4.4)
3202 - Public Employees' Retirement System, classified positions							
320200 - PERS CLASSIFIED	0	12,901	12,901	12,901	0	N/A	0.0
	\$0	\$12,901	\$12,901	\$12,901	\$0	N/A	0.0
3302 - OASDI/Medicare/Alternative, classified positions							
330200 - SOCIAL SECURITY CLASS	0	5,150	5,149	5,149	(2)	N/A	0.0
330201 - MEDICARE CLASS	0	3,094	2,985	2,985	(110)	N/A	(3.5)
330202 - SUPPLEMENTAL RETIREMENT CLASS	0	0	0	0	0	N/A	N/A
	\$0	\$8,244	\$8,133	\$8,133	(\$111)	N/A	(1.3)
3402 - Health & Welfare Benefits, classified positions							
340211 - HEALTH CLASS	0	24,446	29,335	29,335	4,889	N/A	20.0
340212 - DENTAL CLASS	0	2,218	2,662	2,662	444	N/A	20.0
340213 - VISION CLASS	0	486	583	583	97	N/A	20.0
340214 - LIFE INS CLASS	0	216	238	238	22	N/A	10.0
340216 - DIS CLASS	0	0	0	0	0	N/A	N/A
	\$0	\$27,366	\$32,818	\$32,818	\$5,452	N/A	19.9
3502 - State Unemployment Insurance, classified positions							
350200 - SUI CLASS	0	107	102	102	(5)	N/A	(4.4)
	\$0	\$107	\$102	\$102	(\$5)	N/A	(4.4)
3602 - Workers' Compensation Insurance, classified positions							
360200 - W/C CLASS	0	4,460	4,339	4,339	(120)	N/A	(2.7)
	\$0	\$4,460	\$4,339	\$4,339	(\$120)	N/A	(2.7)
3702 - OPEB, Allocated, classified positions							
370200 - RETIREE BENEFIT CLASSIFIED	0	7,895	7,682	7,682	(213)	N/A	(2.7)
	\$0	\$7,895	\$7,682	\$7,682	(\$213)	N/A	(2.7)
3902 - Other Benefits, classified positions							
390203 - SELF INSUR CLASS	0	854	831	831	(23)	N/A	(2.7)
	\$0	\$854	\$831	\$831	(\$23)	N/A	(2.7)
3000 - 3999 Employee Benefits	\$0	\$80,632	\$84,781	\$84,781	\$4,148	N/A	5.1
Percent of Total	0.0%	0.2%	0.3%				
1000 - 3999 Employee Compensation % of Total	0.0%	0.8%	1.1%				

Annual Budget Change Report
Fiscal Year 7/1/2017 - 6/30/2018

Fund: 21 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
4000 - 4999 Books and Supplies							
4300 - Materials and Supplies							
430000 - INSTRUCTIONAL SUPPLIES	0	0	0	0	0	N/A	N/A
430008 - SUPPLIES NON-CLASSROOM	0	317,977	188,215	188,215	(129,762)	N/A	(40.8)
430076 - REPAIR SUPP TRANSP	0	0	0	0	0	N/A	N/A
	\$0	\$317,977	\$188,215	\$188,215	(\$129,762)	N/A	(40.8)
4400 - Noncapitalized Equipment							
440000 - EQUIP \$500-\$24999	0	113,453	110,822	110,822	(2,631)	N/A	(2.3)
	\$0	\$113,453	\$110,822	\$110,822	(\$2,631)	N/A	(2.3)
4000 - 4999 Books and Supplies	\$0	\$431,430	\$299,037	\$299,037	(\$132,393)	N/A	(30.7)
Percent of Total	0.0%	1.2%	1.1%				

Annual Budget Change Report
Fiscal Year 7/1/2017 - 6/30/2018

Fund: 21 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
5000 - 5999 Services and Other Operating Expenditures							
5200 - Travel and Conferences							
520000 - CONF/TRAVEL	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements							
560001 - NONCAPITALIZED IMPROVEMENTS	0	562	8,166	8,166	7,603	N/A	1352.3
560002 - MAINTENANCE AGREEMENTS	0	0	0	0	0	N/A	N/A
	\$0	\$562	\$8,166	\$8,166	\$7,603	N/A	1352.3
5710 - Transfers of Direct Costs							
571060 - DIRECT COST/TECHNOLOGY	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
5750 - Transfers of Direct Costs - Interfund							
575000 - DIRECT COST/INTERFUND TRF	0	0	0	0	0	N/A	N/A
575030 - DIRECT COST/FOOD SVC INTERFUND	0	0	0	0	0	N/A	N/A
575040 - DIRECT COST/GAD/INTERF	0	0	0	0	0	N/A	N/A
575050 - DIRECT COST/COPIER INTERFUND	0	0	0	0	0	N/A	N/A
575052 - DIRECT COST/SCANBACK INTERFUND	0	0	0	0	0	N/A	N/A
575060 - DIRECT COST/TECH INTERFUND	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
5800 - Professional/Consulting Services and Operating Expenditures							
580002 - CONTRACT SERVICES	0	13,900	0	0	(13,900)	N/A	(100.0)
580005 - LEGAL SERVICES	0	0	0	0	0	N/A	N/A
580006 - ADVERTISING	0	0	0	0	0	N/A	N/A
580036 - COST OF ISSUANCE MISC	0	0	3,225	3,225	3,225	N/A	N/A
580090 - BUDGET RESERVE	0	357,331	0	0	(357,331)	N/A	(100.0)
	\$0	\$371,231	\$3,225	\$3,225	(\$368,006)	N/A	(99.1)
5900 - Communications							
590002 - PHONE CLASSIFIED	0	0	1,080	1,080	1,080	N/A	N/A
590005 - COMMUNICATION/POSTAGE	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$1,080	\$1,080	\$1,080	N/A	N/A
5000 - 5999 Services and Other Operating Expenditures	\$0	\$371,793	\$12,471	\$12,471	(\$359,322)	N/A	(96.6)
Percent of Total	0.0%	1.0%	0.0%				

Annual Budget Change Report
Fiscal Year 7/1/2017 - 6/30/2018

Fund: 21 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
6000 - 6999 Capital Outlay							
6100 - Land							
610000 - SITE PURCHASE	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
6170 - Land Improvements							
617000 - LAND IMPROVEMENTS	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
6200 - Buildings and Improvements of Buildings							
620000 - BLDG/IMPRV OF BLDG	0	33,190,211	24,525,601	24,525,601	(8,664,610)	N/A	(26.1)
620019 - CONSTRUCTION CONTINGENCY	0	0	0	0	0	N/A	N/A
	\$0	\$33,190,211	\$24,525,601	\$24,525,601	(\$8,664,610)	N/A	(26.1)
6400 - Equipment							
640090 - EQUIPMENT \$25,000+	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
6000 - 6999 Capital Outlay	\$0	\$33,190,211	\$24,525,601	\$24,525,601	(\$8,664,610)	N/A	(26.1)
Percent of Total	0.0%	89.9%	90.5%				
7000 - 7499 Other Outgo							
7438 - Debt Service - Interest							
743801 - COP REPAY INTEREST	141,200	141,200	204,500	63,300	63,300	44.8	44.8
743804 - COP '04 INTEREST	0	0	0	0	0	N/A	N/A
743806 - COP '06 INTEREST	0	0	0	0	0	N/A	N/A
743810 - COP '10 INTEREST	0	0	0	0	0	N/A	N/A
743811 - COP '11 INTEREST	0	0	0	0	0	N/A	N/A
	\$141,200	\$141,200	\$204,500	\$63,300	\$63,300	44.8	44.8
7439 - Other Debt Service - Principal							
743900 - DEBT SERVICE/PRINCIPAL	1,589,600	1,589,600	1,767,261	177,661	177,661	11.2	11.2
743904 - COP '04 PRINCIPAL	0	0	0	0	0	N/A	N/A
743906 - COP '06 PRINCIPAL	0	0	0	0	0	N/A	N/A
743910 - COP '10 PRINCIPAL	0	0	0	0	0	N/A	N/A
743911 - COP '11 PRINCIPAL	0	0	0	0	0	N/A	N/A
	\$1,589,600	\$1,589,600	\$1,767,261	\$177,661	\$177,661	11.2	11.2
7000 - 7499 Other Outgo	\$1,730,800	\$1,730,800	\$1,971,761	\$240,961	\$240,961	13.9	13.9
Percent of Total	91.2%	4.7%	7.3%				

Annual Budget Change Report
Fiscal Year 7/1/2017 - 6/30/2018

Fund: 21 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
7600 - 7629 Interfund Transfers Out							
7613 - To State School Building Fund/County School Facilities Fund from All Other Funds							
761300 - DIST SH/SFP PROJECT	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
7619 - Other Authorized Interfund Transfers Out							
761900 - TRANSFER TO GENERAL FUND	167,243	909,126	0	(167,243)	(909,126)	(100.0)	(100.0)
761904 - TRANSFER TO COP	0	0	0	0	0	N/A	N/A
761911 - TRANSFER TO DEV FEES II	0	0	0	0	0	N/A	N/A
761914 - TRANSFER TO SPEC RES/CAP PROJ	0	0	0	0	0	N/A	N/A
761999 - TRANSFER TO ALL OTHR FUNDS	0	0	0	0	0	N/A	N/A
	\$167,243	\$909,126	\$0	(\$167,243)	(\$909,126)	(100.0)	(100.0)
7600 - 7629 Interfund Transfers Out	\$167,243	\$909,126	\$0	(\$167,243)	(\$909,126)	(100.0)	(100.0)
Percent of Total	8.8%	2.5%	0.0%				

Annual Budget Change Report
Fiscal Year 7/1/2017 - 6/30/2018

Fund: 25 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
25 - CAPITAL FACILITIES FUND	\$11,220,000	\$11,220,000	\$17,904,549	\$6,684,549	\$6,684,549	59.6	59.6
8600 - 8799 Other Local Revenue							
8660 - Interest							
866000 - LOC INTEREST INCOME/TREAS	20,000	20,000	178,947	158,947	158,947	794.7	794.7
	\$20,000	\$20,000	\$178,947	\$158,947	\$158,947	794.7	794.7
8662 - Net Increase (Decrease) in the Fair Value of Investments							
866200 - NET INC(DEC) FAIR VALUE INVEST	0	0	(238,352)	(238,352)	(238,352)	N/A	N/A
	\$0	\$0	(\$238,352)	(\$238,352)	(\$238,352)	N/A	N/A
8681 - Mitigation/Developer Fees							
868100 - LOC DEV FEES	11,200,000	11,200,000	17,048,154	5,848,154	5,848,154	52.2	52.2
	\$11,200,000	\$11,200,000	\$17,048,154	\$5,848,154	\$5,848,154	52.2	52.2
8699 - All Other Local Revenue							
869900 - LOC OTHER REVENUE	0	0	15,800	15,800	15,800	N/A	N/A
	\$0	\$0	\$15,800	\$15,800	\$15,800	N/A	N/A
8600 - 8799 Other Local Revenue	\$11,220,000	\$11,220,000	\$17,004,549	\$5,784,549	\$5,784,549	51.6	51.6
Percent of Total	100.0%	100.0%	95.0%				
8900 - 8929 Interfund Transfers In							
8919 - Other Authorized Interfund Transfers In							
891919 - FROM DEV FEES	0	0	900,000	900,000	900,000	N/A	N/A
891933 - FROM BOND	0	0	0	0	0	N/A	N/A
891998 - FROM SFP TO OTHER FUNDS	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$900,000	\$900,000	\$900,000	N/A	N/A
8900 - 8929 Interfund Transfers In	\$0	\$0	\$900,000	\$900,000	\$900,000	N/A	N/A
Percent of Total	0.0%	0.0%	5.0%				
8980 - 8999 Contributions							
8980 - Contributions from Unrestricted Revenues							
898000 - CONTRIB FR UNRESTRICTED REV	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8990 - Contributions from Restricted Revenues							
899000 - CONTRIB FR RESTRICTED REVENUE	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8980 - 8999 Contributions	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				

Annual Budget Change Report
Fiscal Year 7/1/2017 - 6/30/2018

Fund: 25 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
25 - CAPITAL FACILITIES FUND	\$10,778,328	\$11,004,077	\$11,720,000	\$941,672	\$715,923	8.7	6.5
1000 - 1999 Certificated Personnel Salaries							
1300 - Certificated Supervisors' and Administrators' Salaries							
130008 - DIST ADM SAL	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
1900 - Other Certificated Salaries							
190090 - CERT OTH SAL	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
1000 - 1999 Certificated Personnel Salaries	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				
2000 - 2999 Classified Personnel Salaries							
2300 - Classified Supervisors' and Administrators' Salaries							
230001 - CLASS MANAGEMENT SA	421,152	405,277	395,412	(25,740)	(9,866)	(6.1)	(2.4)
	\$421,152	\$405,277	\$395,412	(\$25,740)	(\$9,866)	(6.1)	(2.4)
2400 - Clerical, Technical, and Office Staff Salaries							
240001 - CLASS BUSINESS SUPPORT	129,730	132,722	132,720	2,990	(2)	2.3	0.0
240050 - CLASS BUSINESS SUPPORT SUB	10,000	0	0	(10,000)	0	(100.0)	N/A
	\$139,730	\$132,722	\$132,720	(\$7,010)	(\$2)	(5.0)	0.0
2000 - 2999 Classified Personnel Salaries	\$560,881	\$538,000	\$528,131	(\$32,750)	(\$9,868)	(5.8)	(1.8)
Percent of Total	5.2%	4.9%	4.5%				
3000 - 3999 Employee Benefits							
3101 - State Teachers' Retirement System, certificated positions							
310100 - STRS CERT	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3102 - State Teachers' Retirement System, classified positions							
310201 - STRS CLASSIFIED	21,383	17,623	17,623	(3,760)	0	(17.6)	0.0
	\$21,383	\$17,623	\$17,623	(\$3,760)	\$0	(17.6)	0.0
3202 - Public Employees' Retirement System, classified positions							
320200 - PERS CLASSIFIED	64,174	64,589	62,804	(1,371)	(1,786)	(2.1)	(2.8)
	\$64,174	\$64,589	\$62,804	(\$1,371)	(\$1,786)	(2.1)	(2.8)
3301 - OASDI/Medicare/Alternative, certificated positions							
330101 - MEDICARE CERT	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A

Annual Budget Change Report
Fiscal Year 7/1/2017 - 6/30/2018

Fund: 25 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
3000 - 3999 Employee Benefits							
3302 - OASDI/Medicare/Alternative, classified positions							
330200 - SOCIAL SECURITY CLASS	34,775	33,356	24,694	(10,081)	(8,662)	(29.0)	(26.0)
330201 - MEDICARE CLASS	8,133	7,801	5,775	(2,358)	(2,026)	(29.0)	(26.0)
330202 - SUPPLEMENTAL RETIREMENT CLASS	0	0	0	0	0	N/A	N/A
	\$42,908	\$41,157	\$30,469	(\$12,439)	(\$10,688)	(29.0)	(26.0)
3401 - Health & Welfare Benefits, certificated positions							
340111 - HEALTH CERT	0	0	0	0	0	N/A	N/A
340112 - DENTAL CERT	0	0	0	0	0	N/A	N/A
340113 - VISION CERT	0	0	0	0	0	N/A	N/A
340114 - LIFE INS CERT	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3402 - Health & Welfare Benefits, classified positions							
340211 - HEALTH CLASS	81,894	81,894	79,450	(2,445)	(2,445)	(3.0)	(3.0)
340212 - DENTAL CLASS	7,430	7,430	6,876	(554)	(555)	(7.5)	(7.5)
340213 - VISION CLASS	1,628	1,628	1,507	(121)	(122)	(7.5)	(7.5)
340214 - LIFE INS CLASS	722	570	548	(174)	(22)	(24.1)	(3.8)
340216 - DIS CLASS	956	908	900	(56)	(7)	(5.8)	(0.8)
	\$92,630	\$92,430	\$89,280	(\$3,350)	(\$3,150)	(3.6)	(3.4)
3501 - State Unemployment Insurance, certificated positions							
350100 - SUI CERT	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3502 - State Unemployment Insurance, classified positions							
350200 - SUI CLASS	280	269	259	(21)	(10)	(7.6)	(3.8)
	\$280	\$269	\$259	(\$21)	(\$10)	(7.6)	(3.8)
3601 - Workers' Compensation Insurance, certificated positions							
360100 - W/C CERT	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3602 - Workers' Compensation Insurance, classified positions							
360200 - W/C CLASS	11,722	11,244	11,004	(718)	(240)	(6.1)	(2.1)
	\$11,722	\$11,244	\$11,004	(\$718)	(\$240)	(6.1)	(2.1)
3701 - OPEB, Allocated, certificated positions							
370100 - RETIREE BENEFITS CERT	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A

Annual Budget Change Report
Fiscal Year 7/1/2017 - 6/30/2018

Fund: 25 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
3000 - 3999 Employee Benefits							
3702 - OPEB, Allocated, classified positions							
370200 - RETIREE BENEFIT CLASSIFIED	20,383	19,906	18,829	(1,554)	(1,077)	(7.6)	(5.4)
	\$20,383	\$19,906	\$18,829	(\$1,554)	(\$1,077)	(7.6)	(5.4)
3901 - Other Benefits, certificated positions							
390103 - SELF INSUR CERT	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3902 - Other Benefits, classified positions							
390203 - SELF INSUR CLASS	2,244	2,152	2,113	(132)	(40)	(5.9)	(1.8)
390204 - AB 1522 ACCRUAL	0	0	0	0	0	N/A	N/A
	\$2,244	\$2,152	\$2,113	(\$132)	(\$40)	(5.9)	(1.8)
3000 - 3999 Employee Benefits	\$255,724	\$249,370	\$232,380	(\$23,344)	(\$16,990)	(9.1)	(6.8)
Percent of Total	2.4%	2.3%	2.0%				
1000 - 3999 Employee Compensation % of Total	7.6%	7.2%	6.5%				
4000 - 4999 Books and Supplies							
4300 - Materials and Supplies							
430000 - INSTRUCTIONAL SUPPLIES	68,000	56,000	42,554	(25,446)	(13,446)	(37.4)	(24.0)
430005 - FOOD/IN-HOUSE MEETINGS	0	0	0	0	0	N/A	N/A
430008 - SUPPLIES NON-CLASSROOM	130,000	130,000	5,026	(124,974)	(124,974)	(96.1)	(96.1)
	\$198,000	\$186,000	\$47,580	(\$150,420)	(\$138,420)	(76.0)	(74.4)
4400 - Noncapitalized Equipment							
440000 - EQUIP \$500-\$24999	5,900	17,900	11,870	5,970	(6,030)	101.2	(33.7)
	\$5,900	\$17,900	\$11,870	\$5,970	(\$6,030)	101.2	(33.7)
4000 - 4999 Books and Supplies	\$203,900	\$203,900	\$59,450	(\$144,450)	(\$144,450)	(70.8)	(70.8)
Percent of Total	1.9%	1.9%	0.5%				

Annual Budget Change Report
Fiscal Year 7/1/2017 - 6/30/2018

Fund: 25 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
5000 - 5999 Services and Other Operating Expenditures							
5200 - Travel and Conferences							
520000 - CONF/TRAVEL	10,000	10,000	3,859	(6,141)	(6,141)	(61.4)	(61.4)
520010 - FIXED MILEAGE ALLOWANCE	0	0	383	383	383	N/A	N/A
	\$10,000	\$10,000	\$4,242	(\$5,758)	(\$5,758)	(57.6)	(57.6)
5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements							
560001 - NONCAPITALIZED IMPROVEMENTS	1,500,000	1,503,158	729,046	(770,954)	(774,112)	(51.4)	(51.5)
560002 - MAINTENANCE AGREEMENTS	0	0	0	0	0	N/A	N/A
560003 - ALARM SYSTEM	0	0	0	0	0	N/A	N/A
560010 - BLDG LEASE/RENTS	0	0	0	0	0	N/A	N/A
	\$1,500,000	\$1,503,158	\$729,046	(\$770,954)	(\$774,112)	(51.4)	(51.5)
5710 - Transfers of Direct Costs							
571020 - DIRECT COST/TRANSPORTATION	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
5750 - Transfers of Direct Costs - Interfund							
575000 - DIRECT COST/INTERFUND TRF	0	0	0	0	0	N/A	N/A
575020 - DIRECT COST/TRANSP INTERFUND	0	0	0	0	0	N/A	N/A
575030 - DIRECT COST/FOOD SVC INTERFUND	0	0	0	0	0	N/A	N/A
575040 - DIRECT COST/GAD/INTERF	0	0	11	11	11	N/A	N/A
575050 - DIRECT COST/COPIER INTERFUND	0	0	1,103	1,103	1,103	N/A	N/A
575052 - DIRECT COST/SCANBACK INTERFUND	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$1,114	\$1,114	\$1,114	N/A	N/A
5800 - Professional/Consulting Services and Operating Expenditures							
580002 - CONTRACT SERVICES	150,000	150,000	143,686	(6,314)	(6,314)	(4.2)	(4.2)
580005 - LEGAL SERVICES	165,000	165,000	159,366	(5,634)	(5,634)	(3.4)	(3.4)
580006 - ADVERTISING	0	0	380	380	380	N/A	N/A
580009 - FEES / OTHER	0	0	225	225	225	N/A	N/A
580010 - SOFTWARE LICENSE	5,000	5,000	61,964	56,964	56,964	1139.3	1139.3
580090 - BUDGET RESERVE	0	0	0	0	0	N/A	N/A
	\$320,000	\$320,000	\$365,620	\$45,620	\$45,620	14.3	14.3
5900 - Communications							
590001 - PHONE CERTIFICATED	180	180	0	(180)	(180)	(100.0)	(100.0)
590002 - PHONE CLASSIFIED	2,160	2,160	1,998	(162)	(162)	(7.5)	(7.5)
590005 - COMMUNICATION/POSTAGE	0	0	0	0	0	N/A	N/A
	\$2,340	\$2,340	\$1,998	(\$342)	(\$342)	(14.6)	(14.6)
5000 - 5999 Services and Other Operating Expenditures	\$1,832,340	\$1,835,498	\$1,102,019	(\$730,321)	(\$733,479)	(39.9)	(40.0)
Percent of Total	17.0%	16.7%	9.4%				

Annual Budget Change Report
Fiscal Year 7/1/2017 - 6/30/2018

Fund: 25 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
6000 - 6999 Capital Outlay							
6100 - Land							
610000 - SITE PURCHASE	0	0	315,340	315,340	315,340	N/A	N/A
	\$0	\$0	\$315,340	\$315,340	\$315,340	N/A	N/A
6200 - Buildings and Improvements of Buildings							
620000 - BLDG/IMPRV OF BLDG	7,600,000	851,826	477,515	(7,122,485)	(374,312)	(93.7)	(43.9)
	\$7,600,000	\$851,826	\$477,515	(\$7,122,485)	(\$374,312)	(93.7)	(43.9)
6000 - 6999 Capital Outlay	\$7,600,000	\$851,826	\$792,855	(\$6,807,145)	(\$58,971)	(89.6)	(6.9)
Percent of Total	70.5%	7.7%	6.8%				
7600 - 7629 Interfund Transfers Out							
7613 - To State School Building Fund/County School Facilities Fund from All Other Funds							
761300 - DIST SH/SFP PROJECT	0	0	1,679,681	1,679,681	1,679,681	N/A	N/A
	\$0	\$0	\$1,679,681	\$1,679,681	\$1,679,681	N/A	N/A
7619 - Other Authorized Interfund Transfers Out							
761900 - TRANSFER TO GENERAL FUND	325,483	325,483	325,483	0	0	0.0	0.0
761904 - TRANSFER TO COP	0	0	0	0	0	N/A	N/A
761911 - TRANSFER TO DEV FEES II	0	0	0	0	0	N/A	N/A
761994 - TRANSFER TO BLDG FUND	0	7,000,000	7,000,000	7,000,000	0	N/A	0.0
	\$325,483	\$7,325,483	\$7,325,483	\$7,000,000	\$0	2150.7	0.0
7600 - 7629 Interfund Transfers Out	\$325,483	\$7,325,483	\$9,005,164	\$8,679,681	\$1,679,681	2666.7	22.9
Percent of Total	3.0%	66.6%	76.8%				

Annual Budget Change Report
Fiscal Year 7/1/2017 - 6/30/2018

Fund: 35 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
35 - COUNTY SCHOOL FACILITIES FUND	\$0	\$498,100	\$2,479,474	\$2,479,474	\$1,981,374	N/A	397.8
2000 - 2999 Classified Personnel Salaries							
2400 - Clerical, Technical, and Office Staff Salaries							
240001 - CLASS BUSINESS SUPPORT	0	0	0	0	0	N/A	N/A
240070 - CLASS BUSINESS SUPPORT OT	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
2000 - 2999 Classified Personnel Salaries	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	N/A	0.0%	0.0%				
3000 - 3999 Employee Benefits							
3202 - Public Employees' Retirement System, classified positions							
320200 - PERS CLASSIFIED	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3302 - OASDI/Medicare/Alternative, classified positions							
330200 - SOCIAL SECURITY CLASS	0	0	0	0	0	N/A	N/A
330201 - MEDICARE CLASS	0	0	0	0	0	N/A	N/A
330202 - SUPPLEMENTAL RETIREMENT CLASS	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3402 - Health & Welfare Benefits, classified positions							
340216 - DIS CLASS	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3502 - State Unemployment Insurance, classified positions							
350200 - SUI CLASS	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3602 - Workers' Compensation Insurance, classified positions							
360200 - W/C CLASS	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3702 - OPEB, Allocated, classified positions							
370200 - RETIREE BENEFIT CLASSIFIED	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A

Annual Budget Change Report
Fiscal Year 7/1/2017 - 6/30/2018

Fund: 35 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
3000 - 3999 Employee Benefits							
3902 - Other Benefits, classified positions							
390203 - SELF INSUR CLASS	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3000 - 3999 Employee Benefits	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	N/A	0.0%	0.0%				
1000 - 3999 Employee Compensation % of Total	N/A	0.0%	0.0%				
4000 - 4999 Books and Supplies							
4300 - Materials and Supplies							
430000 - INSTRUCTIONAL SUPPLIES	0	0	0	0	0	N/A	N/A
430008 - SUPPLIES NON-CLASSROOM	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
4400 - Noncapitalized Equipment							
440000 - EQUIP \$500-\$24999	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
4000 - 4999 Books and Supplies	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	N/A	0.0%	0.0%				

Annual Budget Change Report
Fiscal Year 7/1/2017 - 6/30/2018

Fund: 35 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
5000 - 5999 Services and Other Operating Expenditures							
5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements							
560001 - NONCAPITALIZED IMPROVEMENTS	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
5750 - Transfers of Direct Costs - Interfund							
575040 - DIRECT COST/GAD/INTERF	0	0	0	0	0	N/A	N/A
575050 - DIRECT COST/COPIER INTERFUND	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
5800 - Professional/Consulting Services and Operating Expenditures							
580002 - CONTRACT SERVICES	0	0	0	0	0	N/A	N/A
580005 - LEGAL SERVICES	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
5000 - 5999 Services and Other Operating Expenditures	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	N/A	0.0%	0.0%				
6000 - 6999 Capital Outlay							
6100 - Land							
610000 - SITE PURCHASE	0	493,100	502,038	502,038	8,938	N/A	1.8
	\$0	\$493,100	\$502,038	\$502,038	\$8,938	N/A	1.8
6170 - Land Improvements							
617000 - LAND IMPROVEMENTS	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
6200 - Buildings and Improvements of Buildings							
620000 - BLDG/IMPRV OF BLDG	0	5,000	1,184,556	1,184,556	1,179,556	N/A	23591.1
620002 - PLAN ARCH/CONSULTANT	0	0	0	0	0	N/A	N/A
620005 - PLAN/OTHER	0	0	0	0	0	N/A	N/A
	\$0	\$5,000	\$1,184,556	\$1,184,556	\$1,179,556	N/A	23591.1
6400 - Equipment							
640090 - EQUIPMENT \$25,000+	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
6000 - 6999 Capital Outlay	\$0	\$498,100	\$1,686,593	\$1,686,593	\$1,188,493	N/A	238.6
Percent of Total	N/A	100.0%	68.0%				

Annual Budget Change Report
Fiscal Year 7/1/2017 - 6/30/2018

Fund: 35 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
7600 - 7629 Interfund Transfers Out							
7613 - To State School Building Fund/County School Facilities Fund from All Other Funds							
761300 - DIST SH/SFP PROJECT	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
7619 - Other Authorized Interfund Transfers Out							
761906 - TRANSFER TO SFP	0	0	0	0	0	N/A	N/A
761911 - TRANSFER TO DEV FEES II	0	0	0	0	0	N/A	N/A
761994 - TRANSFER TO BLDG FUND	0	0	792,881	792,881	792,881	N/A	N/A
	\$0	\$0	\$792,881	\$792,881	\$792,881	N/A	N/A
7600 - 7629 Interfund Transfers Out	\$0	\$0	\$792,881	\$792,881	\$792,881	N/A	N/A
Percent of Total	N/A	0.0%	32.0%				

Annual Budget Change Report
Fiscal Year 7/1/2017 - 6/30/2018

Fund: 35 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
35 - COUNTY SCHOOL FACILITIES FUND	\$0	\$0	\$2,507,140	\$2,507,140	\$2,507,140	N/A	N/A
8300 - 8599 Other State Revenue							
8545 - School Facilities Apportionments							
854500 - ST SCHOOL FAC APPORT	0	0	792,881	792,881	792,881	N/A	N/A
	\$0	\$0	\$792,881	\$792,881	\$792,881	N/A	N/A
8300 - 8599 Other State Revenue	\$0	\$0	\$792,881	\$792,881	\$792,881	N/A	N/A
Percent of Total	N/A	N/A	31.6%				
8600 - 8799 Other Local Revenue							
8660 - Interest							
866000 - LOC INTEREST INCOME/TREAS	0	0	34,577	34,577	34,577	N/A	N/A
	\$0	\$0	\$34,577	\$34,577	\$34,577	N/A	N/A
8600 - 8799 Other Local Revenue	\$0	\$0	\$34,577	\$34,577	\$34,577	N/A	N/A
Percent of Total	N/A	N/A	1.4%				
8900 - 8929 Interfund Transfers In							
8913 - To State School Building Fund/County School Facilities Fund from All Other Funds							
891300 - DIST SH/SFP PROJECT	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8919 - Other Authorized Interfund Transfers In							
891901 - OTH INTERFUND TRANSFER IN	0	0	0	0	0	N/A	N/A
891919 - FROM DEV FEES	0	0	1,679,681	1,679,681	1,679,681	N/A	N/A
891998 - FROM SFP TO OTHER FUNDS	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$1,679,681	\$1,679,681	\$1,679,681	N/A	N/A
8900 - 8929 Interfund Transfers In	\$0	\$0	\$1,679,681	\$1,679,681	\$1,679,681	N/A	N/A
Percent of Total	N/A	N/A	67.0%				
8980 - 8999 Contributions							
8980 - Contributions from Unrestricted Revenues							
898000 - CONTRIB FR UNRESTRICTED REV	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8980 - 8999 Contributions	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	N/A	N/A	0.0%				

Annual Budget Change Report
Fiscal Year 7/1/2017 - 6/30/2018

Fund: 40 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
40 - SPECIAL RESERVE - CAPITAL PROJ	\$2,514,454	\$9,392,221	\$10,108,424	\$7,593,970	\$716,203	302.0	7.6
8300 - 8599 Other State Revenue							
8590 - All Other State Revenue							
859000 - ST OTHER REVENUE	0	5,493,791	5,881,295	5,881,295	387,504	N/A	7.1
	\$0	\$5,493,791	\$5,881,295	\$5,881,295	\$387,504	N/A	7.1
8300 - 8599 Other State Revenue	\$0	\$5,493,791	\$5,881,295	\$5,881,295	\$387,504	N/A	7.1
Percent of Total	0.0%	58.5%	58.2%				
8600 - 8799 Other Local Revenue							
8650 - Leases and Rentals							
865000 - LOC LEASES & RENTAL	30,000	30,000	27,138	(2,862)	(2,862)	(9.5)	(9.5)
	\$30,000	\$30,000	\$27,138	(\$2,862)	(\$2,862)	(9.5)	(9.5)
8660 - Interest							
866000 - LOC INTEREST INCOME/TREAS	25,000	25,476	86,609	61,609	61,133	246.4	240.0
	\$25,000	\$25,476	\$86,609	\$61,609	\$61,133	246.4	240.0
8662 - Net Increase (Decrease) in the Fair Value of Investments							
866200 - NET INC(DEC) FAIR VALUE INVEST	0	0	(62,128)	(62,128)	(62,128)	N/A	N/A
	\$0	\$0	(\$62,128)	(\$62,128)	(\$62,128)	N/A	N/A
8699 - All Other Local Revenue							
869900 - LOC OTHER REVENUE	0	3,500	212,246	212,246	208,746	N/A	5964.2
869915 - REIMB REVENUE	0	0	365,882	365,882	365,882	N/A	N/A
	\$0	\$3,500	\$578,128	\$578,128	\$574,628	N/A	16417.9
8600 - 8799 Other Local Revenue	\$55,000	\$58,976	\$629,746	\$574,746	\$570,770	1045.0	967.8
Percent of Total	2.2%	0.6%	6.2%				
8900 - 8929 Interfund Transfers In							
8912 - Between General Fund and Special Reserve Fund							
891201 - TRANSFER BETWEEN GF AND SRF	2,459,454	2,459,454	2,177,239	(282,215)	(282,215)	(11.5)	(11.5)
	\$2,459,454	\$2,459,454	\$2,177,239	(\$282,215)	(\$282,215)	(11.5)	(11.5)
8919 - Other Authorized Interfund Transfers In							
891901 - OTH INTERFUND TRANSFER IN	0	1,380,000	1,420,144	1,420,144	40,144	N/A	2.9
891933 - FROM BOND	0	0	0	0	0	N/A	N/A
891998 - FROM SFP TO OTHER FUNDS	0	0	0	0	0	N/A	N/A
	\$0	\$1,380,000	\$1,420,144	\$1,420,144	\$40,144	N/A	2.9
8900 - 8929 Interfund Transfers In	\$2,459,454	\$3,839,454	\$3,597,383	\$1,137,929	(\$242,071)	46.3	(6.3)
Percent of Total	97.8%	40.9%	35.6%				

Annual Budget Change Report
Fiscal Year 7/1/2017 - 6/30/2018

Fund: 40 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
8980 - 8999 Contributions							
8980 - Contributions from Unrestricted Revenues							
898000 - CONTRIB FR UNRESTRICTED REV	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8980 - 8999 Contributions	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				

Annual Budget Change Report
Fiscal Year 7/1/2017 - 6/30/2018

Fund: 40 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
40 - SPECIAL RESERVE - CAPITAL PROJ	\$2,690,000	\$15,575,922	\$14,096,216	\$11,406,216	(\$1,479,706)	424.0	(9.5)
1000 - 1999 Certificated Personnel Salaries							
1300 - Certificated Supervisors' and Administrators' Salaries							
130008 - DIST ADM SAL	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
1000 - 1999 Certificated Personnel Salaries	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				
2000 - 2999 Classified Personnel Salaries							
2300 - Classified Supervisors' and Administrators' Salaries							
230001 - CLASS MANAGEMENT SA	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
2900 - Other Classified Salaries							
290050 - OTHER CLASS SUB	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
2000 - 2999 Classified Personnel Salaries	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				
3000 - 3999 Employee Benefits							
3102 - State Teachers' Retirement System, classified positions							
310201 - STRS CLASSIFIED	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3202 - Public Employees' Retirement System, classified positions							
320200 - PERS CLASSIFIED	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3301 - OASDI/Medicare/Alternative, certificated positions							
330101 - MEDICARE CERT	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3302 - OASDI/Medicare/Alternative, classified positions							
330200 - SOCIAL SECURITY CLASS	0	0	0	0	0	N/A	N/A
330201 - MEDICARE CLASS	0	0	0	0	0	N/A	N/A
330202 - SUPPLEMENTAL RETIREMENT CLASS	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A

Annual Budget Change Report
Fiscal Year 7/1/2017 - 6/30/2018

Fund: 40 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
3000 - 3999 Employee Benefits							
3402 - Health & Welfare Benefits, classified positions							
340211 - HEALTH CLASS	0	0	0	0	0	N/A	N/A
340212 - DENTAL CLASS	0	0	0	0	0	N/A	N/A
340213 - VISION CLASS	0	0	0	0	0	N/A	N/A
340214 - LIFE INS CLASS	0	0	0	0	0	N/A	N/A
340216 - DIS CLASS	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3501 - State Unemployment Insurance, certificated positions							
350100 - SUI CERT	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3502 - State Unemployment Insurance, classified positions							
350200 - SUI CLASS	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3601 - Workers' Compensation Insurance, certificated positions							
360100 - W/C CERT	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3602 - Workers' Compensation Insurance, classified positions							
360200 - W/C CLASS	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3702 - OPEB, Allocated, classified positions							
370200 - RETIREE BENEFIT CLASSIFIED	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3802 - PERS Reduction, classified positions							
380200 - PERS REV LIM REDUC CLASS	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3901 - Other Benefits, certificated positions							
390103 - SELF INSUR CERT	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3902 - Other Benefits, classified positions							
390203 - SELF INSUR CLASS	0	0	0	0	0	N/A	N/A
390204 - AB 1522 ACCRUAL	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3000 - 3999 Employee Benefits	\$0	\$0	\$0	\$0	\$0	N/A	N/A

Annual Budget Change Report
Fiscal Year 7/1/2017 - 6/30/2018

Fund: 40 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
Percent of Total	0.0%	0.0%	0.0%				
1000 - 3999 Employee Compensation % of Total	0.0%	0.0%	0.0%				
4000 - 4999 Books and Supplies							
4300 - Materials and Supplies							
430000 - INSTRUCTIONAL SUPPLIES	0	1,984,198	1,593,127	1,593,127	(391,071)	N/A	(19.7)
430008 - SUPPLIES NON-CLASSROOM	0	46,985	55,175	55,175	8,189	N/A	17.4
430060 - SUPPLIES GROUNDS	0	47,000	29,238	29,238	(17,762)	N/A	(37.8)
	\$0	\$2,078,183	\$1,677,540	\$1,677,540	(\$400,644)	N/A	(19.3)
4400 - Noncapitalized Equipment							
440000 - EQUIP \$500-\$24999	5,000	120,108	203,838	198,838	83,730	3976.8	69.7
	\$5,000	\$120,108	\$203,838	\$198,838	\$83,730	3976.8	69.7
4000 - 4999 Books and Supplies	\$5,000	\$2,198,291	\$1,881,377	\$1,876,377	(\$316,913)	37527.5	(14.4)
Percent of Total	0.2%	14.1%	13.3%				

Annual Budget Change Report
Fiscal Year 7/1/2017 - 6/30/2018

Fund: 40 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
5000 - 5999 Services and Other Operating Expenditures							
5200 - Travel and Conferences							
520010 - FIXED MILEAGE ALLOWANCE	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements							
560001 - NONCAPITALIZED IMPROVEMENTS	550,000	754,584	263,274	(286,726)	(491,310)	(52.1)	(65.1)
560050 - REPAIR EQ M&O	0	0	0	0	0	N/A	N/A
	\$550,000	\$754,584	\$263,274	(\$286,726)	(\$491,310)	(52.1)	(65.1)
5710 - Transfers of Direct Costs							
571040 - DIRECT COST/GAD	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
5750 - Transfers of Direct Costs - Interfund							
575040 - DIRECT COST/GAD/INTERF	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
5800 - Professional/Consulting Services and Operating Expenditures							
580002 - CONTRACT SERVICES	35,000	725,920	757,319	722,319	31,399	2063.8	4.3
580005 - LEGAL SERVICES	0	0	0	0	0	N/A	N/A
580009 - FEES / OTHER	0	0	0	0	0	N/A	N/A
	\$35,000	\$725,920	\$757,319	\$722,319	\$31,399	2063.8	4.3
5000 - 5999 Services and Other Operating Expenditures	\$585,000	\$1,480,504	\$1,020,593	\$435,593	(\$459,910)	74.5	(31.1)
Percent of Total	21.7%	9.5%	7.2%				

Annual Budget Change Report
Fiscal Year 7/1/2017 - 6/30/2018

Fund: 40 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
6000 - 6999 Capital Outlay							
6170 - Land Improvements							
617000 - LAND IMPROVEMENTS	0	0	0	0	0	N/A	N/A
617002 - SITE IMPRV ARCH/CONSULTANT	0	0	0	0	0	N/A	N/A
617005 - SITE IMPRV PLAN/OTHER	0	0	0	0	0	N/A	N/A
617006 - SITE IMPRV CONSTRUCTION	0	0	0	0	0	N/A	N/A
617007 - SITE IMPRV TESTING	0	0	0	0	0	N/A	N/A
617008 - SITE IMPRV INSPECTORS	0	0	0	0	0	N/A	N/A
617014 - SITE IMPRV OTH CONSTRUCTION	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
6200 - Buildings and Improvements of Buildings							
620000 - BLDG/IMPRV OF BLDG	0	4,303,336	3,294,081	3,294,081	(1,009,255)	N/A	(23.5)
620002 - PLAN ARCH/CONSULTANT	0	0	0	0	0	N/A	N/A
620005 - PLAN/OTHER	0	0	0	0	0	N/A	N/A
	\$0	\$4,303,336	\$3,294,081	\$3,294,081	(\$1,009,255)	N/A	(23.5)
6400 - Equipment							
640090 - EQUIPMENT \$25,000+	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
6000 - 6999 Capital Outlay	\$0	\$4,303,336	\$3,294,081	\$3,294,081	(\$1,009,255)	N/A	(23.5)
Percent of Total	0.0%	27.6%	23.4%				
7600 - 7629 Interfund Transfers Out							
7613 - To State School Building Fund/County School Facilities Fund from All Other Funds							
761300 - DIST SH/SFP PROJECT	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
7619 - Other Authorized Interfund Transfers Out							
761900 - TRANSFER TO GENERAL FUND	800,000	800,000	800,000	0	0	0.0	0.0
761904 - TRANSFER TO COP	0	0	0	0	0	N/A	N/A
761999 - TRANSFER TO ALL OTHR FUNDS	1,300,000	6,793,791	7,100,164	5,800,164	306,373	446.2	4.5
	\$2,100,000	\$7,593,791	\$7,900,164	\$5,800,164	\$306,373	276.2	4.0
7600 - 7629 Interfund Transfers Out	\$2,100,000	\$7,593,791	\$7,900,164	\$5,800,164	\$306,373	276.2	4.0
Percent of Total	78.1%	48.8%	56.0%				

Annual Budget Change Report
Fiscal Year 7/1/2017 - 6/30/2018

Fund: 51 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
51 - BOND INT & REDEMPTION FUND	\$35,628,313	\$35,628,313	\$37,910,922	\$2,282,609	\$2,282,609	6.4	6.4
8300 - 8599 Other State Revenue							
8571 - Voted Indebtedness Levies, Homeowners' Exemptions							
857100 - VOTED INDEBT HOMEOWN EXEMPT	177,000	177,000	327,615	150,615	150,615	85.1	85.1
	\$177,000	\$177,000	\$327,615	\$150,615	\$150,615	85.1	85.1
8572 - Voted Indebtedness Levies, Other Subventions/In-Lieu Taxes							
857200 - VOTED INDEBT OTH SUBVENTIONS	0	0	21,347	21,347	21,347	N/A	N/A
	\$0	\$0	\$21,347	\$21,347	\$21,347	N/A	N/A
8300 - 8599 Other State Revenue	\$177,000	\$177,000	\$348,962	\$171,962	\$171,962	97.2	97.2
Percent of Total	0.5%	0.5%	0.9%				
8600 - 8799 Other Local Revenue							
8611 - Voted Indebtedness Levies, Secured Roll							
861100 - SECURED ROLL/BOND INT & RED	33,961,313	33,961,313	36,290,994	2,329,681	2,329,681	6.9	6.9
	\$33,961,313	\$33,961,313	\$36,290,994	\$2,329,681	\$2,329,681	6.9	6.9
8612 - Voted Indebtedness Levies, Unsecured Roll							
861200 - UNSECURED ROLL/BOND INT & RED	790,000	790,000	1,162,497	372,497	372,497	47.2	47.2
	\$790,000	\$790,000	\$1,162,497	\$372,497	\$372,497	47.2	47.2
8613 - Voted Indebtedness Levies, Prior Years' Taxes							
861300 - PRIOR YRS TAXES/BOND INT & RED	20,000	20,000	87,386	67,386	67,386	336.9	336.9
	\$20,000	\$20,000	\$87,386	\$67,386	\$67,386	336.9	336.9
8614 - Voted Indebtedness Levies, Supplemental Taxes							
861400 - SUPPLEMENTAL TAXES/BOND INT	470,000	470,000	635,921	165,921	165,921	35.3	35.3
	\$470,000	\$470,000	\$635,921	\$165,921	\$165,921	35.3	35.3
8660 - Interest							
866000 - LOC INTEREST INCOME/TREAS	210,000	210,000	342,541	132,541	132,541	63.1	63.1
	\$210,000	\$210,000	\$342,541	\$132,541	\$132,541	63.1	63.1
8662 - Net Increase (Decrease) in the Fair Value of Investments							
866200 - NET INC(DEC) FAIR VALUE INVEST	0	0	(957,380)	(957,380)	(957,380)	N/A	N/A
	\$0	\$0	(\$957,380)	(\$957,380)	(\$957,380)	N/A	N/A
8600 - 8799 Other Local Revenue	\$35,451,313	\$35,451,313	\$37,561,960	\$2,110,647	\$2,110,647	6.0	6.0
Percent of Total	99.5%	99.5%	99.1%				

Annual Budget Change Report
Fiscal Year 7/1/2017 - 6/30/2018

Fund: 51 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
8930 - 8979 All Other Financing Sources							
8979 - All Other Financing Sources							
897907 - PROCEEDS FROM OTHER BONDS	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8930 - 8979 All Other Financing Sources	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				

Annual Budget Change Report
Fiscal Year 7/1/2017 - 6/30/2018

Fund: 51 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
51 - BOND INT & REDEMPTION FUND	\$35,628,313	\$35,628,313	\$35,551,966	(\$76,347)	(\$76,347)	(0.2)	(0.2)
7000 - 7499 Other Outgo							
7433 - Bond Redemptions							
743300 - BOND REDEMPTIONS	15,021,921	15,021,921	20,450,596	5,428,675	5,428,675	36.1	36.1
	\$15,021,921	\$15,021,921	\$20,450,596	\$5,428,675	\$5,428,675	36.1	36.1
7434 - Bond Interest and Other Service Charges							
743400 - BOND INT/OTH SVC CHARGES	20,606,392	20,606,392	15,101,370	(5,505,022)	(5,505,022)	(26.7)	(26.7)
	\$20,606,392	\$20,606,392	\$15,101,370	(\$5,505,022)	(\$5,505,022)	(26.7)	(26.7)
7000 - 7499 Other Outgo	\$35,628,313	\$35,628,313	\$35,551,966	(\$76,347)	(\$76,347)	(0.2)	(0.2)
Percent of Total	100.0%	100.0%	100.0%				
7600 - 7629 Interfund Transfers Out							
7619 - Other Authorized Interfund Transfers Out							
761900 - TRANSFER TO GENERAL FUND	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
7600 - 7629 Interfund Transfers Out	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				

Annual Budget Change Report
Fiscal Year 7/1/2017 - 6/30/2018

Fund: 52 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
52 - DEBT SERVICE-BLENDED COMP UNIT	\$2,500	\$2,500	\$21,202	\$18,702	\$18,702	748.1	748.1
8600 - 8799 Other Local Revenue							
8660 - Interest							
866000 - LOC INTEREST INCOME/TREAS	2,500	2,500	21,202	18,702	18,702	748.1	748.1
	\$2,500	\$2,500	\$21,202	\$18,702	\$18,702	748.1	748.1
8699 - All Other Local Revenue							
869900 - LOC OTHER REVENUE	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8600 - 8799 Other Local Revenue	\$2,500	\$2,500	\$21,202	\$18,702	\$18,702	748.1	748.1
Percent of Total	100.0%	100.0%	100.0%				
8900 - 8929 Interfund Transfers In							
8919 - Other Authorized Interfund Transfers In							
891901 - OTH INTERFUND TRANSFER IN	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8900 - 8929 Interfund Transfers In	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				

Annual Budget Change Report
Fiscal Year 7/1/2017 - 6/30/2018

Fund: 52 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
52 - DEBT SERVICE-BLENDED COMP UNIT	\$0	\$0	\$0	\$0	\$0	N/A	N/A
5000 - 5999 Services and Other Operating Expenditures							
5800 - Professional/Consulting Services and Operating Expenditures							
580009 - FEES / OTHER	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
5000 - 5999 Services and Other Operating Expenditures	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	N/A	N/A	N/A				
7000 - 7499 Other Outgo							
7438 - Debt Service - Interest							
743800 - DEBT SERVICE/INTEREST	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
7439 - Other Debt Service - Principal							
743900 - DEBT SERVICE/PRINCIPAL	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
7000 - 7499 Other Outgo	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	N/A	N/A	N/A				
7600 - 7629 Interfund Transfers Out							
7619 - Other Authorized Interfund Transfers Out							
761900 - TRANSFER TO GENERAL FUND	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
7600 - 7629 Interfund Transfers Out	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	N/A	N/A	N/A				

Annual Budget Change Report
Fiscal Year 7/1/2017 - 6/30/2018

Fund: 67 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
67 - SELF INSURANCE FUND	\$67,998,582	\$66,197,263	\$65,586,321	(\$2,412,261)	(\$610,942)	(3.5)	(0.9)
8600 - 8799 Other Local Revenue							
8662 - Net Increase (Decrease) in the Fair Value of Investments							
866200 - NET INC(DEC) FAIR VALUE INVEST	0	0	(705,942)	(705,942)	(705,942)	N/A	N/A
	\$0	\$0	(\$705,942)	(\$705,942)	(\$705,942)	N/A	N/A
8699 - All Other Local Revenue							
869900 - LOC OTHER REVENUE	9,552	3,869	(3,251)	(12,803)	(7,120)	(134.0)	(184.0)
869951 - EMPLOYER PAID RX DEDUCTION	9,579,779	0	0	(9,579,779)	0	(100.0)	N/A
869952 - EMPLOYER PAID HEALTH DEDUCTION	33,596,343	43,064,074	43,208,590	9,612,247	144,516	28.6	0.3
869953 - EMPLOYER PAID DENTAL DEDUCTION	3,956,210	3,940,499	3,951,812	(4,398)	11,313	(0.1)	0.3
869954 - EMPLOYER PAID VISION DEDUCTION	866,870	863,428	865,847	(1,023)	2,419	(0.1)	0.3
869955 - EMPLOYER PAID LIFE DEDUCTION	0	0	0	0	0	N/A	N/A
869956 - EMPLOYER PAID DISABILITY DEDCT	0	161,000	165,878	165,878	4,878	N/A	3.0
869957 - RETIREE DEDUCTION (%-FROM PR)	8,241,158	8,289,710	8,281,577	40,419	(8,133)	0.5	(0.1)
869958 - HEALTH & WELFARE PREMIUMS	11,748,670	9,874,683	9,821,809	(1,926,861)	(52,874)	(16.4)	(0.5)
	\$67,998,582	\$66,197,263	\$66,292,263	(\$1,706,319)	\$95,000	(2.5)	0.1
8600 - 8799 Other Local Revenue	\$67,998,582	\$66,197,263	\$65,586,321	(\$2,412,261)	(\$610,942)	(3.5)	(0.9)
Percent of Total	100.0%	100.0%	100.0%				
8900 - 8929 Interfund Transfers In							
8919 - Other Authorized Interfund Transfers In							
891901 - OTH INTERFUND TRANSFER IN	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8900 - 8929 Interfund Transfers In	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				

Annual Budget Change Report
Fiscal Year 7/1/2017 - 6/30/2018

Fund: 67 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
67 - SELF INSURANCE FUND	\$69,195,363	\$67,394,044	\$66,783,102	(\$2,412,261)	(\$610,942)	(3.5)	(0.9)
1000 - 1999 Certificated Personnel Salaries							
1200 - Certificated Pupil Support Salaries							
120050 - PUPIL SUPPORT SUB	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
1000 - 1999 Certificated Personnel Salaries	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				
2000 - 2999 Classified Personnel Salaries							
2300 - Classified Supervisors' and Administrators' Salaries							
230001 - CLASS MANAGEMENT SA	72,275	73,367	73,367	1,092	0	1.5	0.0
	\$72,275	\$73,367	\$73,367	\$1,092	\$0	1.5	0.0
2400 - Clerical, Technical, and Office Staff Salaries							
240001 - CLASS BUSINESS SUPPORT	113,768	116,243	116,244	2,476	0	2.2	0.0
240050 - CLASS BUSINESS SUPPORT SUB	0	0	0	0	0	N/A	N/A
	\$113,768	\$116,243	\$116,244	\$2,476	\$0	2.2	0.0
2000 - 2999 Classified Personnel Salaries	\$186,043	\$189,610	\$189,611	\$3,568	\$0	1.9	0.0
Percent of Total	0.3%	0.3%	0.3%				
3000 - 3999 Employee Benefits							
3101 - State Teachers' Retirement System, certificated positions							
310100 - STRS CERT	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3202 - Public Employees' Retirement System, classified positions							
320200 - PERS CLASSIFIED	28,894	29,448	29,448	554	0	1.9	0.0
	\$28,894	\$29,448	\$29,448	\$554	\$0	1.9	0.0
3301 - OASDI/Medicare/Alternative, certificated positions							
330101 - MEDICARE CERT	0	0	0	0	0	N/A	N/A
330102 - SUPPLEMENTAL RETIREMENT CERT	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3302 - OASDI/Medicare/Alternative, classified positions							
330200 - SOCIAL SECURITY CLASS	11,535	11,756	11,506	(29)	(250)	(0.3)	(2.1)
330201 - MEDICARE CLASS	2,698	2,749	2,691	(7)	(58)	(0.3)	(2.1)
	\$14,232	\$14,505	\$14,197	(\$36)	(\$309)	(0.3)	(2.1)

Annual Budget Change Report
Fiscal Year 7/1/2017 - 6/30/2018

Fund: 67 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
3000 - 3999 Employee Benefits							
3402 - Health & Welfare Benefits, classified positions							
340211 - HEALTH CLASS	37,891	37,891	37,891	0	0	0.0	0.0
340212 - DENTAL CLASS	3,438	3,438	3,438	0	0	0.0	0.0
340213 - VISION CLASS	753	753	753	0	0	0.0	0.0
340214 - LIFE INS CLASS	263	208	208	(55)	0	(21.1)	0.0
340216 - DIS CLASS	778	795	786	8	(9)	1.0	(1.2)
	\$43,124	\$43,086	\$43,076	(\$48)	(\$10)	(0.1)	0.0
3501 - State Unemployment Insurance, certificated positions							
350100 - SUI CERT	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3502 - State Unemployment Insurance, classified positions							
350200 - SUI CLASS	93	95	93	0	(2)	(0.2)	(2.1)
	\$93	\$95	\$93	\$0	(\$2)	(0.2)	(2.1)
3601 - Workers' Compensation Insurance, certificated positions							
360100 - W/C CERT	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3602 - Workers' Compensation Insurance, classified positions							
360200 - W/C CLASS	3,888	3,963	3,963	75	0	1.9	0.0
	\$3,888	\$3,963	\$3,963	\$75	\$0	1.9	0.0
3702 - OPEB, Allocated, classified positions							
370200 - RETIREE BENEFIT CLASSIFIED	6,884	7,016	7,015	132	0	1.9	0.0
	\$6,884	\$7,016	\$7,015	\$132	\$0	1.9	0.0
3901 - Other Benefits, certificated positions							
390103 - SELF INSUR CERT	0	0	0	0	0	N/A	N/A
390104 - AB 1522 ACCRUAL	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3902 - Other Benefits, classified positions							
390203 - SELF INSUR CLASS	744	758	758	14	0	1.9	0.0
	\$744	\$758	\$758	\$14	\$0	1.9	0.0
3000 - 3999 Employee Benefits	\$97,860	\$98,871	\$98,550	\$691	(\$320)	0.7	(0.3)
Percent of Total	0.1%	0.1%	0.1%				
1000 - 3999 Employee Compensation % of Total	0.4%	0.4%	0.4%				

Annual Budget Change Report
Fiscal Year 7/1/2017 - 6/30/2018

Fund: 67 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
4000 - 4999 Books and Supplies							
4300 - Materials and Supplies							
430005 - FOOD/IN-HOUSE MEETINGS	0	0	196	196	196	N/A	N/A
430008 - SUPPLIES NON-CLASSROOM	339,000	359,000	118,894	(220,106)	(240,106)	(64.9)	(66.9)
	\$339,000	\$359,000	\$119,089	(\$219,911)	(\$239,911)	(64.9)	(66.8)
4400 - Noncapitalized Equipment							
440000 - EQUIP \$500-\$24999	1,000	1,000	0	(1,000)	(1,000)	(100.0)	(100.0)
	\$1,000	\$1,000	\$0	(\$1,000)	(\$1,000)	(100.0)	(100.0)
4000 - 4999 Books and Supplies	\$340,000	\$360,000	\$119,089	(\$220,911)	(\$240,911)	(65.0)	(66.9)
Percent of Total	0.5%	0.5%	0.2%				

Annual Budget Change Report
Fiscal Year 7/1/2017 - 6/30/2018

Fund: 67 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
5000 - 5999 Services and Other Operating Expenditures							
5200 - Travel and Conferences							
520000 - CONF/TRAVEL	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements							
560005 - RENTAL	500	500	0	(500)	(500)	(100.0)	(100.0)
	\$500	\$500	\$0	(\$500)	(\$500)	(100.0)	(100.0)
5710 - Transfers of Direct Costs							
571042 - DIRECT COST/HEALTH-HLTH CNTR	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
5750 - Transfers of Direct Costs - Interfund							
575030 - DIRECT COST/FOOD SVC INTERFUND	0	0	0	0	0	N/A	N/A
575040 - DIRECT COST/GAD/INTERF	0	0	133	133	133	N/A	N/A
	\$0	\$0	\$133	\$133	\$133	N/A	N/A
5800 - Professional/Consulting Services and Operating Expenditures							
580002 - CONTRACT SERVICES	665,129	781,323	607,116	(58,013)	(174,207)	(8.7)	(22.3)
580005 - LEGAL SERVICES	0	0	0	0	0	N/A	N/A
580041 - HEALTH CONTRACT/MEDICAL/RX	16,579,624	13,648,798	14,387,091	(2,192,533)	738,293	(13.2)	5.4
580042 - HEALTH CONTRACT/HEALTH	46,497,499	45,242,870	48,765,801	2,268,302	3,522,931	4.9	7.8
580043 - HEALTH CONTRACT/DENTAL	3,948,716	3,836,947	3,774,083	(174,633)	(62,864)	(4.4)	(1.6)
580044 - HEALTH CONTRACT/VISION	877,783	834,568	840,412	(37,371)	5,844	(4.3)	0.7
580045 - HEALTH CONTRACT-LIFE	0	0	0	0	0	N/A	N/A
580046 - CONTRACT/DISABILITY	0	182,360	45,026	45,026	(137,334)	N/A	(75.3)
580047 - HEALTH EXP - LIABILITY ADJ	0	835,988	(3,183,686)	(3,183,686)	(4,019,673)	N/A	(480.8)
	\$68,568,751	\$65,362,854	\$65,235,843	(\$3,332,908)	(\$127,011)	(4.9)	(0.2)
5900 - Communications							
590001 - PHONE CERTIFICATED	0	0	0	0	0	N/A	N/A
590002 - PHONE CLASSIFIED	810	810	810	0	0	0.0	0.0
590005 - COMMUNICATION/POSTAGE	1,400	1,400	1,137	(263)	(263)	(18.8)	(18.8)
	\$2,210	\$2,210	\$1,947	(\$263)	(\$263)	(11.9)	(11.9)
5000 - 5999 Services and Other Operating Expenditures	\$68,571,461	\$65,365,564	\$65,237,923	(\$3,333,538)	(\$127,641)	(4.9)	(0.2)
Percent of Total	99.1%	97.0%	97.7%				

Annual Budget Change Report
Fiscal Year 7/1/2017 - 6/30/2018

Fund: 67 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
7600 - 7629 Interfund Transfers Out							
7619 - Other Authorized Interfund Transfers Out							
761900 - TRANSFER TO GENERAL FUND	0	0	0	0	0	N/A	N/A
761914 - TRANSFER TO SPEC RES/CAP PROJ	0	1,380,000	1,137,929	1,137,929	(242,071)	N/A	(17.5)
	\$0	\$1,380,000	\$1,137,929	\$1,137,929	(\$242,071)	N/A	(17.5)
7600 - 7629 Interfund Transfers Out	\$0	\$1,380,000	\$1,137,929	\$1,137,929	(\$242,071)	N/A	(17.5)
Percent of Total	0.0%	2.0%	1.7%				