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CLOVIS UNIFIED SCHOOL DISTRICT

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District Superintendent

Introduction

For the past twenty-seven (27) 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 2019-20 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 12, 2019 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 2019-20 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. 2019-20 REVENUES

A. Local Control Funding Formula (LCFF) Revenues

LCFF Revenues changed from \$393,018,765 at Third Quarter to \$392,892,146 at Annual, a decrease of \$126,619. The decrease is due to prior year adjustments to LCFF Revenues are as follows:

Change from 3rd Quarter to Annual		\$ (126,619)
<u>2019-20 Adopted Budget</u>	<u>2019-20 Annual</u>	<u>Increase/(Decrease)</u>
\$ 392,329,252	\$ 392,892,146	\$ 562,894

B. Federal Revenues

Federal Revenues changed from \$20,215,655 at Third Quarter to \$19,892,201 at Annual, a decrease of \$323,454. The decrease is primarily due to the posting of deferred revenues from Title I/II/III/IV. The deferred revenues will be added into the 2020-21 fiscal year budget and allocated to eligible expenditures. Of note is the increase related to the Federal Emergency Management Agency (FEMA). The District has filed an application with FEMA to be reimbursed for eligible expenditures related to the COVID-19 pandemic. The District will continue request reimbursement for eligible expenditures until the Government determines the pandemic has ended. The adjustments to Federal Revenues are as follows:

<u>Item</u>	<u>Adjustment</u>	
Deferred Revenues	\$	289,501
Special Education		121,890
FEMA		76,613
Title I/II/III/IV		<u>(811,458)</u>
Change from 3rd Quarter to Annual	\$	<u>323,454</u>
<u>2019-20</u>	<u>2019-20</u>	
<u>Adopted Budget</u>	<u>Annual</u>	<u>Increase/(Decrease)</u>
\$ 16,813,782	\$ 19,892,201	\$ 3,078,419

C. Other State Revenues

Other State Revenues changed from \$67,288,700 at Third Quarter to \$71,922,755 at Annual, an increase of \$4,634,055. The increase is primarily due to the updated STRS on behalf entry required to be posted to the District's General Ledger. There is an offsetting expenditure posted to a STRS expenditure account, thus there is no impact to the General Fund. The overall change was also offset by a decrease resulting from unspent State grant funds. These funds are carried over to the next fiscal year to be reallocated. The adjustments to Other State Revenues are as follows:

<u>Item</u>	<u>Adjustment</u>	
STRS on Behalf, GASB 68	\$	7,624,135
Prior Year Adjustments		695,612
Other State Revenues		606,460
Lottery		(270,377)
Deferred Revenues		(1,012,755)
State Grant Carryover		<u>(3,029,020)</u>
Change from 3rd Quarter to Annual	\$	<u>4,634,055</u>
<u>2019-20</u>	<u>2019-20</u>	
<u>Adopted Budget</u>	<u>Annual</u>	<u>Increase/(Decrease)</u>
\$ 57,094,914	\$ 71,922,755	\$ 14,827,841

D. Local Revenues

Local Revenues changed from \$16,339,836 at Third Quarter to \$21,307,285 at Annual, an increase of \$4,967,448. The change is primarily due to increased interest revenue, local grants, and a fair market value (FMV) adjustment. The FMV adjustment is simply an accounting entry required when the auditors examine the return on investments received from the Fresno County Treasurer's Pool. These increases were offset by decreased revenue from fee-based programs, for example, Sports and Recreation as a result of the COVID-19 pandemic. The adjustments to Local Revenues are as follows:

<u>Item</u>	<u>Adjustment</u>	
Fair Market Value Adjustment	\$ 3,373,928	
Local Grant	1,175,801	
Interest	1,170,458	
Other Local	12,405	
Interagency	(21,403)	
Local Fees	(743,741)	
Change from 3rd Quarter to Annual	\$ 4,967,448	
	<u>2019-20</u>	<u>2019-20</u>
	<u>Adopted Budget</u>	<u>Annual</u>
	<u>Increase/(Decrease)</u>	
	\$ 14,377,799	\$ 21,307,285
		\$ 6,929,486

E. Other Transfers In

Other Transfers In changed from \$1,375,311 at Third Quarter to \$1,384,851 at Annual, an increase of \$9,540. The adjustments to Other Transfer In are as follows:

Change from 3rd Quarter to Annual	\$ 9,540	
	<u>2019-20</u>	<u>2019-20</u>
	<u>Adopted Budget</u>	<u>Annual</u>
	<u>Increase/(Decrease)</u>	
	\$ 531,000	\$ 1,384,851
		\$ 853,851

F. Other Financing Sources

Other Financing Sources of \$1,200,000 remain unchanged from Third Quarter to Annual. The adjustments to Other Financing Sources are as follows:

Change from 3rd Quarter to Annual	\$ -0-	
	<u>2019-20</u>	<u>2019-20</u>
	<u>Adopted Budget</u>	<u>Annual</u>
	<u>Increase/(Decrease)</u>	
	\$ 1,200,000	\$ 1,200,000
		\$ -0-

G. Total General Fund Revenues

Total General Fund Revenues changed from \$499,438,268 at Third Quarter to \$508,599,239 at Annual, an increase of \$9,160,971.

Change from 3rd Quarter to Annual	\$ 9,160,971	
	<u>2019-20</u>	<u>2019-20</u>
	<u>Adopted Budget</u>	<u>Annual</u>
	<u>Increase/(Decrease)</u>	
	\$482,346,747	\$508,599,239
		\$ 26,252,492

II. 2019-20 EXPENDITURES

A. Certificated Personnel Salaries

Certificated Personnel Salaries changed from \$199,083,884 at Third Quarter to \$198,196,674 at Annual, a decrease of \$887,210. The decrease is due to actuals coming in below projections for General Education and Special Education teachers' salaries directly related to open positions. In addition, Teacher Subs salaries were reduced due to the suspension of onsite classes due to the COVID-19 pandemic. The adjustments to certificated salaries are as follows:

<u>Item</u>	<u>Adjustment</u>
Other Certificated Salaries	\$ 555,082
Teacher's Hourly/Summer	(55,957)
Certificated Stipends	(172,125)
Psych/Mental Health Specialists	(196,646)
Teacher Subs	(478,201)
Teachers' Salaries	<u>(539,363)</u>
Change from 3rd Quarter to Annual	<u>\$ (887,210)</u>

<u>2019-20</u>	<u>2019-20</u>	<u>Increase/(Decrease)</u>
<u>Adopted Budget</u>	<u>Annual</u>	
\$ 196,798,382	\$ 198,196,674	\$ 1,398,291

B. Classified Personnel Salaries

Classified Personnel Salaries changed from \$83,911,559 at Third Quarter to \$82,898,581 at Annual, a decrease of \$1,012,977. The decrease is primarily due to the decreased need of Classified Support Subs due to the suspension of onsite classes due to the COVID-19 pandemic. In addition, Instructional support salaries came in lower than projected due to open positions. These decreases were offset by a variety of increases to other classified salaries. The adjustments to classified salaries are as follow:

<u>Item</u>	<u>Adjustment</u>
Other Classified Salaries	\$ 205,485
Classified Overtime	(146,565)
Classified Support Subs	(452,382)
Instructional Assistants	<u>(619,515)</u>
Change from 3rd Quarter to Annual	<u>\$ (1,012,977)</u>

<u>2019-20</u>	<u>2019-20</u>	<u>Increase/(Decrease)</u>
<u>Adopted Budget</u>	<u>Annual</u>	
\$ 81,392,199	\$ 82,898,581	\$ 1,506,383

C. Employee Benefits

Employee Benefits changed from \$137,385,285 at Third Quarter to \$143,434,190 at Annual, an increase of \$6,048,905. The increase is primarily due to an adjustment to the GASB 68 STRS on behalf entry. This was offset by decreases in other benefit classifications related to the decreases in salaries previously mentioned. The adjustments to Employee Benefits are as follows:

<u>Item</u>	<u>Adjustment</u>
STRS on Behalf	\$ 7,624,135
Health and Welfare	(63,485)
CalPERS	(109,495)
CalSTRS	(315,375)
Other Benefits	(494,416)
Workers Comp	<u>(590,459)</u>
Change from 3rd Quarter to Annual	\$ <u>6,048,905</u>

<u>2019-20</u>	<u>2019-20</u>	<u>Increase/(Decrease)</u>
<u>Adopted Budget</u>	<u>Annual</u>	
\$ 134,123,597	\$ 143,434,190	\$ 9,310,593

D. Books, Supplies and Other Materials

Books, Supplies and Other Materials changed from \$29,612,859 at Third Quarter to \$20,701,465 at Annual, a decrease of \$8,911,394. The decrease is primarily due to unused grant 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>Adjustment</u>
Site/Department Carryover	\$ (1,208,490)
Other Supplies/Equipment	(1,351,958)
LCAP Carryover	(1,850,667)
Student Computer Refresh	(1,934,067)
Textbooks	<u>(2,566,212)</u>
Change from 3rd Quarter to Annual	\$ <u>(8,911,394)</u>

<u>2019-20</u>	<u>2019-20</u>	<u>Increase/(Decrease)</u>
<u>Adopted Budget</u>	<u>Annual</u>	
\$32,377,780	\$20,701,465	\$ (11,676,315)

D. Contracted Services and Other Operating Expenditures

Contracted Services and Other Operating expenditures changed from \$35,532,726 at Third Quarter to \$33,066,373 at Annual, a decrease of \$2,466,354. The decrease is primarily due to a decrease in overall Consulting Services and Travel and Conference as a result of the COVID-19 pandemic. Special Education non-public school (NPS) 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:

<u>Item</u>	<u>Adjustment</u>
Utilities	\$ 1,636,284
Consulting Services	(1,503,244)
Travel and Conference	(1,326,910)
Special Education NPS	(476,168)
Other Contracted Services	(120,890)
Repairs/Rentals	(675,426)
Change from 3rd Quarter to Annual	\$ (2,466,354)

<u>2019-20 Adopted Budget</u>	<u>2019-20 Annual</u>	<u>Increase/(Decrease)</u>
\$32,443,966	\$33,066,373	\$ 622,406

E. Capital Outlay

Capital Outlay changed from \$3,173,1377 at Third Quarter to \$3,736,845 at Annual, an increase of \$563,708. The increase is primarily due to the Clovis Adult paving project and a tractor purchase for the Plant Operations grounds crew. The adjustments to Capital Outlay Expenditures are as follows:

<u>Item</u>	<u>Adjustment</u>
Clovis Adult Paving Project	\$ 100,636
Other improvements	116,644
Plant Operations Equipment	346,428
Change from 3rd Quarter to Annual	\$ 563,708

<u>2019-20 Adopted Budget</u>	<u>2019-20 Annual</u>	<u>Increase/(Decrease)</u>
\$371,668	\$3,736,845	\$3,365,177

G. Other Outgo

Other Outgo changed from \$1,096,469 at Third Quarter to \$1,004,738 at Annual, a decrease of \$91,732.

Change from 3rd Quarter to Annual		\$ (91,732)
<u>2019-20</u>	<u>2019-20</u>	
<u>Adopted Budget</u>	<u>Annual</u>	<u>Increase/(Decrease)</u>
\$1,067,662	\$1,004,738	\$ (62,924)

H. Inter-fund Transfers Out

Inter-fund Transfers Out changed from \$9,803,108 at Third Quarter to \$9,903,108 at Annual, an increase of \$100,000.

Change from 3rd Quarter to Annual		\$ 100,000
<u>2019-20</u>	<u>2019-20</u>	
<u>Adopted Budget</u>	<u>Annual</u>	<u>Increase/(Decrease)</u>
\$ 7,847,980	\$ 9,903,108	\$ 2,055,128

I. Total General Fund Expenditures

Total General Fund Expenditures changed from \$499,599,027 at Third Quarter to \$492,941,973 at Annual, a decrease of \$6,657,054.

Change from 3rd Quarter to Annual		\$ (6,657,054)
<u>2019-20</u>	<u>2019-20</u>	
<u>Adopted Budget</u>	<u>Annual</u>	<u>Increase/(Decrease)</u>
\$ 486,423,234	\$ 492,941,973	\$ 6,518,739

J. Fund Balance

Total revenues are \$508,599,239 and total expenditures are \$492,941,973 as of the Annual Report. This results in a surplus of \$15,657,266. The ongoing operating deficit is \$7,307,058.

Beginning Fund Balance, Audited 7/1/19	\$ 115,424,613
2019-20 Revenues	508,599,239
2019-20 Expenditures	<u>492,941,973</u>
Surplus/(Deficit) (1)	<u>15,657,266</u>
Ending Fund Balance, 6/30/20, Unaudited	<u>\$ 131,081,878</u>
Components of Fund Balance:	
Non-Spendable:	
Revolving Cash Reserve	144,000
Prepaid Expenditures	261,924
Stores' Inventory Reserve	<u>1,939,527</u>
Restricted:	
Textbook Reserve (Lottery)	3,309,296
State Grants	1,993,463
Routine Maintenance	<u>1,322,530</u>
Assigned	
Textbooks	5,756,916
Student Computer Refresh	4,195,227
Site/Department Carryover	3,690,158
Fair Market Value Adj	3,373,928
LCAP Carryover	3,462,704
SPED Citi-Kids	1,401,197
Grants	607,617
Subtotal of Components	<u>31,458,487</u>
General Reserve 6/30/20	<u>\$ 99,623,391</u>
General Reserve as % of Expenditures	20.21%
One-Time Items in 2019-20	
One-Time Revenues	\$ (8,257,688)
Vacant Special Education Positions	(1,660,000)
Site/Department/Program Carryover	(8,090,993)
Expenditure Reductions due COVID-19	<u>(4,955,643)</u>
Total One-Time (2)	<u>\$ (22,964,324)</u>
Ongoing Operating Deficit (1 + 2)	<u>\$ (7,307,058)</u>

Annual Budget Change Report
Fiscal Year 7/1/2019 - 6/30/2020

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	\$482,346,747	\$499,438,268	\$508,599,239	\$26,252,492	\$9,160,971	5.4	1.8
8010 - 8099 Revenue Limit Sources							
8011 - LCFF State Aid - Current Year							
801100 - REVENUE LIMIT STATE AID	256,861,833	238,967,799	271,637,959	14,776,126	32,670,160	5.8	13.7
	\$256,861,833	\$238,967,799	\$271,637,959	\$14,776,126	\$32,670,160	5.8	13.7
8012 - Education Protection Account State Aid - Current Year							
801200 - EDUCATIONAL PROTECTION ACCT.	57,303,828	67,636,526	35,668,342	(21,635,486)	(31,968,184)	(37.8)	(47.3)
	\$57,303,828	\$67,636,526	\$35,668,342	(\$21,635,486)	(\$31,968,184)	(37.8)	(47.3)
8019 - LCFF/Revenue Limit State Aid - Prior Years							
801900 - RL ST AID PRIOR YEAR	0	0	(159,693)	(159,693)	(159,693)	N/A	N/A
	\$0	\$0	(\$159,693)	(\$159,693)	(\$159,693)	N/A	N/A
8021 - Homeowners' Exemptions							
802100 - RL HOMEOWNERS	686,295	675,821	675,821	(10,474)	0	(1.5)	0.0
	\$686,295	\$675,821	\$675,821	(\$10,474)	\$0	(1.5)	0.0
8029 - Other Subventions/In-Lieu Taxes							
802900 - RL CTY OTH IN-LIEU TAXES	0	30,571	30,571	30,571	0	N/A	0.0
	\$0	\$30,571	\$30,571	\$30,571	\$0	N/A	0.0
8041 - Secured Roll Taxes							
804100 - RL SECURED ROLL TAXES	75,816,256	81,145,530	80,699,473	4,883,217	(446,057)	6.4	(0.5)
	\$75,816,256	\$81,145,530	\$80,699,473	\$4,883,217	(\$446,057)	6.4	(0.5)
8042 - Unsecured Roll Taxes							
804200 - RL UNSECURED ROLL TAXES	3,468,380	3,374,143	3,374,143	(94,237)	0	(2.7)	0.0
	\$3,468,380	\$3,374,143	\$3,374,143	(\$94,237)	\$0	(2.7)	0.0
8043 - Prior Years' Taxes							
804300 - RL PRIOR YRS TAXES	187,912	186,221	186,221	(1,691)	0	(0.9)	0.0
	\$187,912	\$186,221	\$186,221	(\$1,691)	\$0	(0.9)	0.0
8044 - Supplemental Taxes							
804400 - RL SUPPLEMENTAL TAXES	907,223	1,183,062	1,052,460	145,237	(130,602)	16.0	(11.0)
	\$907,223	\$1,183,062	\$1,052,460	\$145,237	(\$130,602)	16.0	(11.0)
8045 - Education Revenue Augmentation Fund (ERAF)							
804500 - RL ERAF	(2,082,468)	(2,199,052)	(2,801,584)	(719,116)	(602,532)	34.5	27.4
	(\$2,082,468)	(\$2,199,052)	(\$2,801,584)	(\$719,116)	(\$602,532)	34.5	27.4

Annual Budget Change Report
Fiscal Year 7/1/2019 - 6/30/2020

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	2,917,904	3,454,223	3,454,223	536,319	N/A	18.4
	\$0	\$2,917,904	\$3,454,223	\$3,454,223	\$536,319	N/A	18.4
8082 - Other In-Lieu Taxes							
808200 - RL OTH IN-LIEU TAXES	0	0	15,529	15,529	15,529	N/A	N/A
	\$0	\$0	\$15,529	\$15,529	\$15,529	N/A	N/A
8089 - Less: Non-LCFF (50 Percent) Adjustment							
808900 - RL LESS NON-RL 50% ADJUSTMENT	0	0	(7,764)	(7,764)	(7,764)	N/A	N/A
	\$0	\$0	(\$7,764)	(\$7,764)	(\$7,764)	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	(820,007)	(899,760)	(933,556)	(113,549)	(33,796)	13.8	3.8
	(\$820,007)	(\$899,760)	(\$933,556)	(\$113,549)	(\$33,796)	13.8	3.8
8010 - 8099 Revenue Limit Sources	\$392,329,252	\$393,018,765	\$392,892,146	\$562,894	(\$126,619)	0.1	0.0
Percent of Total	81.3%	78.7%	77.2%				

Annual Budget Change Report
Fiscal Year 7/1/2019 - 6/30/2020

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	6,888,037	6,888,037	7,008,876	120,839	120,839	1.8	1.8
	\$6,888,037	\$6,888,037	\$7,008,876	\$120,839	\$120,839	1.8	1.8
8182 - Special Education - Discretionary Grants							
818200 - FED SP ED DISCRETIONARY GRANTS	693,658	698,132	699,183	5,525	1,051	0.8	0.2
818201 - FEDERAL DEF REVENUE	0	0	0	0	0	N/A	N/A
	\$693,658	\$698,132	\$699,183	\$5,525	\$1,051	0.8	0.2
8281 - FEMA							
828100 - FEMA REVENUES	0	0	76,613	76,613	76,613	N/A	N/A
	\$0	\$0	\$76,613	\$76,613	\$76,613	N/A	N/A
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	31,292	320,793	320,793	289,501	N/A	925.1
829000 - FED OTH REV	9,232,087	12,598,194	11,786,736	2,554,649	(811,458)	27.7	(6.4)
	\$9,232,087	\$12,629,486	\$12,107,530	\$2,875,443	(\$521,957)	31.1	(4.1)
8100 - 8299 Federal Revenue	\$16,813,782	\$20,215,655	\$19,892,201	\$3,078,419	(\$323,454)	18.3	(1.6)
Percent of Total	3.5%	4.0%	3.9%				

Annual Budget Change Report
Fiscal Year 7/1/2019 - 6/30/2020

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	23,972,774	25,496,579	25,496,579	1,523,805	0	6.4	0.0
	\$23,972,774	\$25,496,579	\$25,496,579	\$1,523,805	\$0	6.4	0.0
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
8550 - Mandated Cost Reimbursements							
855000 - ST MANDATED REIMB	1,706,562	1,706,562	1,694,466	(12,096)	(12,096)	(0.7)	(0.7)
	\$1,706,562	\$1,706,562	\$1,694,466	(\$12,096)	(\$12,096)	(0.7)	(0.7)
8560 - State Lottery Revenue							
856000 - ST LOTTERY	8,768,481	8,866,165	8,463,467	(305,014)	(402,699)	(3.5)	(4.5)
856001 - ST LOTTERY PR YR	0	403,598	535,919	535,919	132,321	N/A	32.8
	\$8,768,481	\$9,269,763	\$8,999,386	\$230,905	(\$270,377)	2.6	(2.9)
8590 - All Other State Revenue							
851000 - ST DEFERRED REVENUE	0	487,412	487,412	487,412	0	N/A	0.0
859000 - ST OTHER REVENUE	22,647,097	30,328,384	35,244,912	12,597,815	4,916,529	55.6	16.2
859001 - ST OTHER REVENUE PR YR	0	0	0	0	0	N/A	N/A
	\$22,647,097	\$30,815,796	\$35,732,324	\$13,085,227	\$4,916,529	57.8	16.0
8300 - 8599 Other State Revenue	\$57,094,914	\$67,288,700	\$71,922,755	\$14,827,841	\$4,634,055	26.0	6.9
Percent of Total	11.8%	13.5%	14.1%				
8600 - 8799 Other Local Revenue							
8631 - Sale of Equipment and Supplies							
863100 - LOC SALE OF EQUIP	25,000	25,000	57,682	32,682	32,682	130.7	130.7
	\$25,000	\$25,000	\$57,682	\$32,682	\$32,682	130.7	130.7
8639 - All Other Sales							
863900 - LOC ALL OTH SALES	104,544	86,348	82,426	(22,118)	(3,923)	(21.2)	(4.5)
863910 - LOC CONCESSION SALES	38,000	0	0	(38,000)	0	(100.0)	N/A
863911 - LOC GATE/TICKET SALES	108,560	0	0	(108,560)	0	(100.0)	N/A
863912 - LOC FUNDRAISING	0	0	0	0	0	N/A	N/A
863922 - LOC TEACHER CENTER SALES	0	0	0	0	0	N/A	N/A
	\$251,104	\$86,348	\$82,426	(\$168,678)	(\$3,923)	(67.2)	(4.5)

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Fund: 01	Adopted	3rd Quarter	Actuals	Diff Btwn	Diff Btwn	Pct Chg	Pct Chg
SubFund: -	Budget	Budget		Actual & Adpt	Actual & Q3	Actual & Adopted	Actual & Q3
8600 - 8799 Other Local Revenue							
8650 - Leases and Rentals							
865000 - LOC LEASES & RENTAL	36,000	36,000	36,000	0	0	0.0	0.0
	\$36,000	\$36,000	\$36,000	\$0	\$0	0.0	0.0
8660 - Interest							
866000 - LOC INTEREST INCOME/TREAS	925,000	2,525,000	3,695,459	2,770,459	1,170,459	299.5	46.4
	\$925,000	\$2,525,000	\$3,695,459	\$2,770,459	\$1,170,459	299.5	46.4
8662 - Net Increase (Decrease) in the Fair Value of Investments							
866200 - NET INC(DEC) FAIR VALUE INVEST	0	0	3,373,928	3,373,928	3,373,928	N/A	N/A
	\$0	\$0	\$3,373,928	\$3,373,928	\$3,373,928	N/A	N/A
8677 - Interagency Services Between LEAs							
867700 - LOC INTERAGENCY	82,620	128,000	106,597	23,977	(21,403)	29.0	(16.7)
	\$82,620	\$128,000	\$106,597	\$23,977	(\$21,403)	29.0	(16.7)
8689 - All Other Fees and Contracts							
868900 - LOC ALL OTH FEES	3,575,039	3,531,731	2,714,024	(861,016)	(817,707)	(24.1)	(23.2)
868901 - LOC SHOP CRD DIR#1	1,800	5,720	5,720	3,920	0	217.8	0.0
868902 - LOC SHOP CRD DIR#2	3,700	7,162	5,302	1,602	(1,860)	43.3	(26.0)
868903 - LOC SHOP CRD DIR#3	0	7,061	7,708	7,708	647	N/A	9.2
868904 - LOC SHOP CRD DIR#4	0	1,062	1,062	1,062	0	N/A	0.0
868905 - LOC SHOP CRD DIR#5	0	2,011	2,011	2,011	0	N/A	0.0
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	12,250	12,150	(20,350)	(100)	(62.6)	(0.8)
868940 - LOC SOS EXTERNAL FEES	1,894,970	1,002,774	1,059,166	(835,804)	56,392	(44.1)	5.6
868941 - LOC SOS CUSD FEES	590,000	528,922	547,809	(42,192)	18,887	(7.2)	3.6
	\$6,098,009	\$5,098,693	\$4,354,951	(\$1,743,058)	(\$743,741)	(28.6)	(14.6)
8691 - Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment							
869100 - NON-REV LIMIT 50% / IN-LIEU	700	700	7,764	7,064	7,064	1009.2	1009.2
	\$700	\$700	\$7,764	\$7,064	\$7,064	1009.2	1009.2
8699 - All Other Local Revenue							
861000 - LOC DEF REVENUE	0	0	0	0	0	N/A	N/A
869900 - LOC OTHER REVENUE	3,078,749	4,209,787	5,385,588	2,306,839	1,175,801	74.9	27.9
869905 - PREPAYMENTS/DEPOSITS	1,000	1,000	(17,253)	(18,253)	(18,253)	(1825.3)	(1825.3)
869910 - LOC REBATE-CCARD	90,000	90,000	93,755	3,755	3,755	4.2	4.2
869915 - REIMB REVENUE	175,000	175,000	180,476	5,476	5,476	3.1	3.1

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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							
869917 - BENEFIT REBATES	0	0	0	0	0	N/A	N/A
869919 - E-RATE REVENUE	25,000	369,424	373,967	348,967	4,543	1395.9	1.2
869920 - NEIGHBORHOOD REV	0	0	0	0	0	N/A	N/A
869930 - DONATION	0	20,959	23,812	23,812	2,854	N/A	13.6
869941 - CVRC/EARLY INTER SUPPL	1,945,632	1,958,132	1,958,132	12,500	0	0.6	0.0
869942 - CLOVIS YOUTH	0	0	0	0	0	N/A	N/A
869943 - SP ED SEMINARS	7,416	1,500	1,495	(5,921)	(5)	(79.8)	(0.3)
869944 - FAMILY RESOURCE CENTER	0	0	0	0	0	N/A	N/A
869945 - MISC SPED GRANTS	0	0	0	0	0	N/A	N/A
869946 - LOCAL MISC REVENUE	0	7,839	12,971	12,971	5,132	N/A	65.5
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	259,922	232,193	204,069	(55,853)	(28,123)	(21.5)	(12.1)
	\$5,582,719	\$7,065,833	\$8,217,012	\$2,634,293	\$1,151,180	47.2	16.3
8783 - All Other Transfers from JPAs							
878300 - TRANSFER FROM JPA	1,376,647	1,374,263	1,375,465	(1,182)	1,202	(0.1)	0.1
	\$1,376,647	\$1,374,263	\$1,375,465	(\$1,182)	\$1,202	(0.1)	0.1
8600 - 8799 Other Local Revenue	\$14,377,799	\$16,339,836	\$21,307,285	\$6,929,486	\$4,967,448	48.2	30.4
Percent of Total	3.0%	3.3%	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	531,000	1,375,311	1,384,851	853,851	9,540	160.8	0.7
891902 - GF TRANSFER FROM RCA	0	0	0	0	0	N/A	N/A
891998 - FROM SFP TO OTHER FUNDS	0	0	0	0	0	N/A	N/A
	\$531,000	\$1,375,311	\$1,384,851	\$853,851	\$9,540	160.8	0.7
8900 - 8929 Interfund Transfers In	\$531,000	\$1,375,311	\$1,384,851	\$853,851	\$9,540	160.8	0.7
Percent of Total	0.1%	0.3%	0.3%				

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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
8930 - 8979 All Other Financing Sources							
8972 - Proceeds from Capital Leases							
897200 - PROCEEDS FROM CAPITAL LEASES	1,200,000	1,200,000	1,200,000	0	0	0.0	0.0
	\$1,200,000	\$1,200,000	\$1,200,000	\$0	\$0	0.0	0.0
8930 - 8979 All Other Financing Sources	\$1,200,000	\$1,200,000	\$1,200,000	\$0	\$0	0.0	0.0
Percent of Total	0.2%	0.2%	0.2%				
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%				

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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	\$486,423,234	\$499,599,027	\$492,941,973	\$6,518,739	(\$6,657,054)	1.3	(1.3)
-							
130060 - CERT SUP & ADM STIPEND	0	0	0	0	0	N/A	N/A
310190 - STRS CERT	0	0	0	0	0	N/A	N/A
310291 - STRS CLASSIFIED	0	0	0	0	0	N/A	N/A
320190 - PERS CERTIFICATED	0	0	0	0	0	N/A	N/A
320290 - PERS CLASSIFIED	0	0	0	0	0	N/A	N/A
330190 - SOCIAL SECURITY CERT	0	0	0	0	0	N/A	N/A
330191 - MEDICARE CERT	0	0	0	0	0	N/A	N/A
330192 - SUPPLEMENTAL RETIREMENT CERT	0	0	0	0	0	N/A	N/A
330290 - SOCIAL SECURITY CLASS	0	0	0	0	0	N/A	N/A
330291 - MEDICARE CLASS	0	0	0	0	0	N/A	N/A
330292 - SUPPLEMENTAL RETIREMENT CLASS	0	0	0	0	0	N/A	N/A
350190 - SUI CERT	0	0	0	0	0	N/A	N/A
350290 - SUI CLASS	0	0	0	0	0	N/A	N/A
360190 - W/C CERT	0	0	0	0	0	N/A	N/A
360290 - W/C CLASS	0	0	0	0	0	N/A	N/A
380190 - PERS REV LIM REDUC CERT	0	0	0	0	0	N/A	N/A
380290 - PERS REV LIM REDUC CLASS	0	0	0	0	0	N/A	N/A
390193 - SELF INSUR CERT	0	0	0	0	0	N/A	N/A
390194 - AB 1522 ACCRUAL	0	0	0	0	0	N/A	N/A
390293 - SELF INSUR CLASS	0	0	0	0	0	N/A	N/A
390294 - AB 1522 ACCRUAL	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				

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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
1000 - 1999 Certificated Personnel Salaries							
1100 - Certificated Teachers' Salaries							
110001 - TEACHER SAL	144,552,260	145,916,903	145,377,541	825,281	(539,363)	0.6	(0.4)
110040 - TEACH SAL SUMMER/HOURLY	2,450,305	2,757,544	2,701,587	251,282	(55,957)	10.3	(2.0)
110050 - TEACH SAL SUB	2,222,601	2,247,581	2,044,198	(178,403)	(203,383)	(8.0)	(9.0)
110051 - TEACH SAL SCH BUS SUB	1,384,994	1,400,499	1,125,682	(259,312)	(274,818)	(18.7)	(19.6)
110055 - TEACH SAL SUB DISTRICT PAID	0	0	0	0	0	N/A	N/A
110060 - TEACH SAL STIPEND	6,654,739	6,425,327	6,597,958	(56,781)	172,631	(0.9)	2.7
110065 - CERT CLASS COVERAGE STIPEND	94,500	52,222	51,447	(43,053)	(775)	(45.6)	(1.5)
110070 - TEACH SAL XTRA PD	2,438,862	2,801,825	2,802,093	363,232	269	14.9	0.0
110099 - TEACHER REIMBURSABLE	0	0	49,386	49,386	49,386	N/A	N/A
	\$159,798,261	\$161,601,901	\$160,749,892	\$951,631	(\$852,009)	0.6	(0.5)
1200 - Certificated Pupil Support Salaries							
120001 - LIBRARIAN SAL	303,935	308,959	311,630	7,696	2,672	2.5	0.9
120002 - GUIDANCE SAL GLS/GIS	8,365,285	8,457,162	8,607,459	242,174	150,297	2.9	1.8
120003 - PSYCH/MENTAL HEALTH SP SAL	6,288,215	6,284,886	6,088,239	(199,976)	(196,646)	(3.2)	(3.1)
120004 - NURSE SAL	2,953,319	3,036,472	2,988,500	35,181	(47,972)	1.2	(1.6)
120040 - PUPIL SUPPORT HRLY	12,581	9,252	16,813	4,232	7,561	33.6	81.7
120050 - PUPIL SUPPORT SUB	197,000	245,235	254,502	57,502	9,268	29.2	3.8
120090 - Pupil Support Extra Time	500	3,200	1,629	1,129	(1,571)	225.8	(49.1)
	\$18,120,834	\$18,345,165	\$18,268,773	\$147,939	(\$76,392)	0.8	(0.4)
1300 - Certificated Supervisors' and Administrators' Salaries							
130001 - PRINCIPAL SAL	5,102,228	5,513,077	5,438,638	336,410	(74,438)	6.6	(1.4)
130002 - COORDINATOR SAL	226,940	231,479	231,479	4,539	0	2.0	0.0
130003 - LEARNING DIRECTOR SAL	3,827,296	3,793,814	3,804,133	(23,163)	10,319	(0.6)	0.3
130005 - DEPUTY PRINCIPAL SAL	824,067	813,437	831,539	7,472	18,102	0.9	2.2
130007 - DIRECTORS ACTI/ATHL/ASST SAL	691,732	670,987	675,755	(15,977)	4,768	(2.3)	0.7
130008 - DIST ADM SAL	4,292,268	4,215,228	4,291,699	(569)	76,472	0.0	1.8
130050 - CERT ADMIN SUB	0	0	0	0	0	N/A	N/A
	\$14,964,531	\$15,238,021	\$15,273,244	\$308,712	\$35,223	2.1	0.2

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Fund: 01	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
SubFund: -							
1000 - 1999 Certificated Personnel Salaries							
1900 - Other Certificated Salaries							
190001 - RESOURCE TEACH SAL	847,387	864,909	872,315	24,928	7,406	2.9	0.9
190003 - TRANSITION COORDINATORS	1,286,885	1,245,070	1,235,537	(51,348)	(9,533)	(4.0)	(0.8)
190005 - PROGRAM SPECIALIST	1,638,710	1,663,244	1,644,014	5,305	(19,230)	0.3	(1.2)
190040 - OTH CERT HOURLY	3,500	3,500	0	(3,500)	(3,500)	(100.0)	(100.0)
190050 - OTH CERT SUB	15,000	0	0	(15,000)	0	(100.0)	N/A
190060 - OTHER CERTIFICATED STIPEND	93,280	92,080	82,755	(10,525)	(9,325)	(11.3)	(10.1)
190090 - CERT OTH SAL	29,994	29,994	27,496	(2,498)	(2,498)	(8.3)	(8.3)
190099 - CERT REIMB SAL	0	0	42,648	42,648	42,648	N/A	N/A
	\$3,914,756	\$3,898,797	\$3,904,765	(\$9,991)	\$5,968	(0.3)	0.2
1000 - 1999 Certificated Personnel Salaries	\$196,798,382	\$199,083,884	\$198,196,674	\$1,398,291	(\$887,210)	0.7	(0.4)
Percent of Total	40.5%	39.8%	40.2%				
2000 - 2999 Classified Personnel Salaries							
2100 - Classified Instructional Salaries							
210001 - INSTR ASSIST/TUTOR	17,096,267	18,644,685	18,121,967	1,025,700	(522,718)	6.0	(2.8)
210002 - EDUCATIONAL INTERPRETER	736,304	664,149	658,527	(77,777)	(5,621)	(10.6)	(0.8)
210003 - INSTR ASSIST/TUTOR 1:1	0	0	0	0	0	N/A	N/A
210040 - INSTRUCTIONAL HOURLY	180,950	210,666	181,716	765	(28,950)	0.4	(13.7)
210050 - INSTR ASSIST SUB	839,642	599,045	536,515	(303,126)	(62,530)	(36.1)	(10.4)
210070 - INSTRUCT ASST OT	0	2,412	2,700	2,700	288	N/A	11.9
210090 - OTHER INSTR CLASSIFIED	0	0	17	17	17	N/A	N/A
210099 - INSTRUCTIONAL ASST. REIMB.	0	0	0	0	0	N/A	N/A
	\$18,853,163	\$20,120,957	\$19,501,442	\$648,280	(\$619,515)	3.4	(3.1)

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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							
2200 - Classified Support Salaries							
220001 - HEALTH AIDE/OCCUP THERAPIST	3,572,099	3,581,722	3,566,190	(5,909)	(15,533)	(0.2)	(0.4)
220002 - INSTR MEDIA/LIBRARY	1,380,042	1,390,746	1,402,795	22,753	12,049	1.6	0.9
220003 - CUSTODIAL SAL	6,915,101	7,025,431	7,189,281	274,181	163,850	4.0	2.3
220005 - GROUNDS SAL	2,743,850	2,687,597	2,664,013	(79,837)	(23,584)	(2.9)	(0.9)
220006 - WAREHOUSE SAL	243,347	248,190	248,173	4,826	(17)	2.0	0.0
220007 - MAINTENANCE SAL	3,318,484	3,339,154	3,352,366	33,883	13,213	1.0	0.4
220008 - MIGRANT ED LIAISON	88,311	87,626	87,908	(403)	281	(0.5)	0.3
220010 - ATTENDANCE OFFICER SAL	251,409	251,409	256,093	4,684	4,684	1.9	1.9
220020 - FOOD SERVICE SAL	296,315	285,083	285,985	(10,329)	903	(3.5)	0.3
220030 - TRANSPORTATION OTHER	880,755	939,942	920,718	39,963	(19,223)	4.5	(2.0)
220031 - BUS DRIVER SAL	3,577,082	3,516,552	3,439,364	(137,718)	(77,188)	(3.9)	(2.2)
220040 - CLASS SUPPORT HOURLY	199,533	235,159	252,253	52,720	17,094	26.4	7.3
220050 - CLASS SUPPORT SUB	1,568,258	1,559,970	1,114,727	(453,530)	(445,242)	(28.9)	(28.5)
220060 - FOOD SERVICE STIPEND	12,079	12,079	12,745	666	666	5.5	5.5
220070 - CLASS SUPPORT OT	726,867	792,045	669,312	(57,555)	(122,733)	(7.9)	(15.5)
220090 - CLASSIFIED SUPPORT OTHER	63,334	63,056	61,100	(2,234)	(1,955)	(3.5)	(3.1)
220099 - M&O REIMB SAL	0	0	18,991	18,991	18,991	N/A	N/A
	\$25,836,863	\$26,015,760	\$25,542,015	(\$294,849)	(\$473,745)	(1.1)	(1.8)
2300 - Classified Supervisors' and Administrators' Salaries							
230001 - CLASS MANAGEMENT SA	9,668,194	9,994,663	9,979,576	311,382	(15,086)	3.2	(0.2)
230016 - BOARD MEMBER SAL	63,000	63,000	61,500	(1,500)	(1,500)	(2.4)	(2.4)
230050 - CLASS SUPV/ADMIN SUB	0	0	0	0	0	N/A	N/A
230070 - OVERTIME CL MGMNT	7,500	44,160	26,175	18,675	(17,985)	249.0	(40.7)
	\$9,738,694	\$10,101,822	\$10,067,251	\$328,557	(\$34,571)	3.4	(0.3)
2400 - Clerical, Technical, and Office Staff Salaries							
240001 - CLASS BUSINESS SUPPORT	16,660,342	16,787,284	16,657,819	(2,524)	(129,465)	0.0	(0.8)
240040 - CLASS BUSINESS SUPPORT HRLY	7,000	8,128	9,863	2,863	1,735	40.9	21.4
240050 - CLASS BUSINESS SUPPORT SUB	339,566	355,092	286,135	(53,432)	(68,958)	(15.7)	(19.4)
240070 - CLASS BUSINESS SUPPORT OT	61,295	65,174	41,342	(19,953)	(23,832)	(32.6)	(36.6)
240090 - CLASS BUSINESS SUPPORT OTHER	43,757	48,142	45,922	2,165	(2,220)	4.9	(4.6)
	\$17,111,960	\$17,263,820	\$17,041,080	(\$70,880)	(\$222,740)	(0.4)	(1.3)
2900 - Other Classified Salaries							
290001 - RECREATION SAL	262,033	262,033	326,650	64,617	64,617	24.7	24.7
290002 - CAMPUS MONITOR SAL	772,116	846,596	812,975	40,859	(33,621)	5.3	(4.0)
290004 - MGMT-SCHL RES OFFCR	84,341	86,023	86,004	1,664	(19)	2.0	0.0
290005 - RESOURCE OFFICER SAL	736,214	736,214	746,263	10,049	10,049	1.4	1.4
290006 - STUDENT LIAISON	2,403,890	2,599,987	2,582,557	178,667	(17,430)	7.4	(0.7)

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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							
290011 - CLASSIFIED TEACHER/THEATRE	318,090	425,059	420,468	102,379	(4,591)	32.2	(1.1)
290040 - OTH CL HOURLY	692,508	667,198	566,917	(125,591)	(100,281)	(18.1)	(15.0)
290050 - OTHER CLASS SUB	124,023	142,627	53,137	(70,886)	(89,490)	(57.2)	(62.7)
290060 - CLASSIFIED STIPEND	4,234,981	4,485,215	4,392,902	157,922	(92,312)	3.7	(2.1)
290070 - OTH CLASSIFIED OT	22,349	25,796	28,554	6,205	2,758	27.8	10.7
290090 - OTHER CLASSIFIED SAL	200,974	132,453	79,638	(121,337)	(52,815)	(60.4)	(39.9)
290099 - CLASSIFIED REIMB	0	0	650,727	650,727	650,727	N/A	N/A
	\$9,851,518	\$10,409,199	\$10,746,793	\$895,274	\$337,593	9.1	3.2
2000 - 2999 Classified Personnel Salaries	\$81,392,199	\$83,911,559	\$82,898,581	\$1,506,383	(\$1,012,977)	1.9	(1.2)
Percent of Total	16.7%	16.8%	16.8%				
3000 - 3999 Employee Benefits							
3101 - State Teachers' Retirement System, certificated positions							
310100 - STRS CERT	47,258,838	49,106,272	55,306,915	8,048,077	6,200,643	17.0	12.6
	\$47,258,838	\$49,106,272	\$55,306,915	\$8,048,077	\$6,200,643	17.0	12.6
3102 - State Teachers' Retirement System, classified positions							
310201 - STRS CLASSIFIED	1,268,485	744,611	1,852,728	584,243	1,108,118	46.1	148.8
	\$1,268,485	\$744,611	\$1,852,728	\$584,243	\$1,108,118	46.1	148.8
3201 - Public Employees' Retirement System, certificated positions							
320100 - PERS CERTIFICATED	277,816	347,778	330,720	52,904	(17,058)	19.0	(4.9)
	\$277,816	\$347,778	\$330,720	\$52,904	(\$17,058)	19.0	(4.9)
3202 - Public Employees' Retirement System, classified positions							
320200 - PERS CLASSIFIED	14,335,917	14,136,074	14,043,636	(292,280)	(92,437)	(2.0)	(0.7)
	\$14,335,917	\$14,136,074	\$14,043,636	(\$292,280)	(\$92,437)	(2.0)	(0.7)
3301 - OASDI/Medicare/Alternative, certificated positions							
330100 - SOCIAL SECURITY CERT	100,797	120,965	114,158	13,361	(6,807)	13.3	(5.6)
330101 - MEDICARE CERT	2,837,067	2,880,090	2,724,430	(112,638)	(155,660)	(4.0)	(5.4)
330102 - SUPPLEMENTAL RETIREMENT CERT	20,467	21,259	27,640	7,172	6,380	35.0	30.0
	\$2,958,332	\$3,022,314	\$2,866,227	(\$92,104)	(\$156,087)	(3.1)	(5.2)
3302 - OASDI/Medicare/Alternative, classified positions							
330200 - SOCIAL SECURITY CLASS	4,676,080	4,554,484	4,366,920	(309,160)	(187,564)	(6.6)	(4.1)
330201 - MEDICARE CLASS	1,150,044	1,192,112	1,154,421	4,377	(37,691)	0.4	(3.2)
330202 - SUPPLEMENTAL RETIREMENT CLASS	173,467	221,330	226,303	52,836	4,973	30.5	2.2
	\$5,999,591	\$5,967,927	\$5,747,644	(\$251,947)	(\$220,282)	(4.2)	(3.7)

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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	29,309,907	30,061,304	30,052,059	742,152	(9,245)	2.5	0.0
340112 - DENTAL CERT	2,278,586	2,241,175	2,241,969	(36,617)	794	(1.6)	0.0
340113 - VISION CERT	455,957	458,261	446,160	(9,797)	(12,101)	(2.1)	(2.6)
340114 - LIFE INS CERT	145,424	150,263	148,102	2,678	(2,160)	1.8	(1.4)
	\$32,189,874	\$32,911,002	\$32,888,290	\$698,416	(\$22,712)	2.2	(0.1)
3402 - Health & Welfare Benefits, classified positions							
340211 - HEALTH CLASS	14,943,108	15,404,079	15,401,459	458,350	(2,621)	3.1	0.0
340212 - DENTAL CLASS	1,204,148	1,197,238	1,179,829	(24,319)	(17,409)	(2.0)	(1.5)
340213 - VISION CLASS	240,731	238,621	234,780	(5,951)	(3,841)	(2.5)	(1.6)
340214 - LIFE INS CLASS	64,576	70,282	72,403	7,826	2,121	12.1	3.0
340216 - DIS CLASS	285,491	276,903	257,880	(27,611)	(19,023)	(9.7)	(6.9)
	\$16,738,054	\$17,187,122	\$17,146,350	\$408,295	(\$40,772)	2.4	(0.2)
3501 - State Unemployment Insurance, certificated positions							
350100 - SUI CERT	97,477	99,658	96,285	(1,192)	(3,374)	(1.2)	(3.4)
	\$97,477	\$99,658	\$96,285	(\$1,192)	(\$3,374)	(1.2)	(3.4)
3502 - State Unemployment Insurance, classified positions							
350200 - SUI CLASS	42,105	43,093	40,171	(1,934)	(2,922)	(4.6)	(6.8)
	\$42,105	\$43,093	\$40,171	(\$1,934)	(\$2,922)	(4.6)	(6.8)
3601 - Workers' Compensation Insurance, certificated positions							
360100 - W/C CERT	1,462,497	2,091,441	1,500,982	38,485	(590,459)	2.6	(28.2)
	\$1,462,497	\$2,091,441	\$1,500,982	\$38,485	(\$590,459)	2.6	(28.2)
3602 - Workers' Compensation Insurance, classified positions							
360200 - W/C CLASS	1,659,969	1,013,904	983,015	(676,955)	(30,889)	(40.8)	(3.0)
	\$1,659,969	\$1,013,904	\$983,015	(\$676,955)	(\$30,889)	(40.8)	(3.0)
3701 - OPEB, Allocated, certificated positions							
370100 - RETIREE BENEFITS CERT	6,629,576	7,270,523	7,222,404	592,829	(48,119)	8.9	(0.7)
	\$6,629,576	\$7,270,523	\$7,222,404	\$592,829	(\$48,119)	8.9	(0.7)
3702 - OPEB, Allocated, classified positions							
370200 - RETIREE BENEFIT CLASSIFIED	2,043,128	2,244,970	2,215,170	172,042	(29,800)	8.4	(1.3)
	\$2,043,128	\$2,244,970	\$2,215,170	\$172,042	(\$29,800)	8.4	(1.3)

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Fund: 01 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Actual & Q3
3000 - 3999 Employee Benefits							
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
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	779,478	799,058	792,783	13,305	(6,276)	1.7	(0.8)
390104 - AB 1522 ACCRUAL	20,729	28,957	45,948	25,219	16,991	121.7	58.7
390105 - PARS CERT GOLDEN HANDSHAKE	0	0	0	0	0	N/A	N/A
	\$800,207	\$828,015	\$838,731	\$38,524	\$10,716	4.8	1.3
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	324,592	338,066	331,546	6,954	(6,520)	2.1	(1.9)
390204 - AB 1522 ACCRUAL	37,141	32,515	23,376	(13,765)	(9,138)	(37.1)	(28.1)
390206 - PARS GOLDEN HANDSHAKE	0	0	0	0	0	N/A	N/A
	\$361,733	\$370,580	\$354,922	(\$6,811)	(\$15,658)	(1.9)	(4.2)
3000 - 3999 Employee Benefits	\$134,123,597	\$137,385,285	\$143,434,190	\$9,310,593	\$6,048,905	6.9	4.4
Percent of Total	27.6%	27.5%	29.1%				
1000 - 3999 Employee Compensation % of Total	84.8%	84.1%	86.1%				
4000 - 4999 Books and Supplies							
4100 - Approved Textbooks and Core Curricula Materials							
410000 - TEXTBOOKS	4,813,193	2,023,164	2,199,884	(2,613,309)	176,720	(54.3)	8.7
	\$4,813,193	\$2,023,164	\$2,199,884	(\$2,613,309)	\$176,720	(54.3)	8.7
4200 - Books and Other Reference Materials							
420000 - OTH BOOKS/LIBRARY	433,067	316,375	205,297	(227,771)	(111,079)	(52.6)	(35.1)
420099 - BOOKS REIMB	0	0	0	0	0	N/A	N/A
	\$433,067	\$316,375	\$205,297	(\$227,771)	(\$111,079)	(52.6)	(35.1)
4300 - Materials and Supplies							
430000 - INSTRUCTIONAL SUPPLIES	6,296,353	7,557,420	4,360,756	(1,935,598)	(3,196,664)	(30.7)	(42.3)
430001 - SUPPLIES CARRYOVER	0	6,823,636	17,570	17,570	(6,806,066)	N/A	(99.7)
430002 - HOLDING INSTR SUPP	3,363,942	(4,527,213)	21,777	(3,342,165)	4,548,990	(99.4)	(100.5)
430004 - PRINTING/PUBLISHING	82,436	62,113	49,909	(32,527)	(12,205)	(39.5)	(19.6)

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Fund: 01	Adopted	3rd Quarter	Actuals	Diff Btwn	Diff Btwn	Pct Chg	Pct Chg
SubFund: -	Budget	Budget		Actual & Adpt	Actual & Q3	Actual & Adopted	Actual & Q3
4000 - 4999 Books and Supplies							
4300 - Materials and Supplies							
430005 - FOOD/IN-HOUSE MEETINGS	383,082	545,439	304,747	(78,335)	(240,692)	(20.4)	(44.1)
430006 - FOOD SUP SIERRA OUTDOOR	246,093	176,901	186,789	(59,305)	9,888	(24.1)	5.6
430007 - SUPPLIES/SOFTWARE	22,807	6,302	9,398	(13,409)	3,096	(58.8)	49.1
430008 - SUPPLIES NON-CLASSROOM	4,454,083	4,986,934	3,806,833	(647,249)	(1,180,100)	(14.5)	(23.7)
430010 - SUPPLIES IMMUNIZATION	0	0	0	0	0	N/A	N/A
430011 - BLUEPRINTS/BIDS	0	0	0	0	0	N/A	N/A
430012 - ERGONOMICS/PURCHASING	10,000	6,416	3,600	(6,400)	(2,816)	(64.0)	(43.9)
430016 - SOFTWARE REIMBURSEMENT	0	0	0	0	0	N/A	N/A
430023 - SALES/USE TAX	3,000	1,959	1,959	(1,041)	0	(34.7)	0.0
430026 - FACILITY USE SUPPLIES	31,500	31,500	23,842	(7,658)	(7,658)	(24.3)	(24.3)
430031 - VANDALISM	150,000	150,000	138,475	(11,525)	(11,525)	(7.7)	(7.7)
430038 - UNIFORMS	129,729	148,629	136,754	7,025	(11,876)	5.4	(8.0)
430050 - SUPPLIES M&O	1,916,722	1,884,133	1,877,121	(39,601)	(7,012)	(2.1)	(0.4)
430051 - SMALL TOOLS M&O	0	0	1,114	1,114	1,114	N/A	N/A
430052 - ASBESTOS/CONCRETE M&O	10,000	10,000	0	(10,000)	(10,000)	(100.0)	(100.0)
430053 - LAMP REPLACEMENT M&O	0	0	0	0	0	N/A	N/A
430054 - SUPP M&O SAFETY	1,000	1,000	404	(596)	(596)	(59.6)	(59.6)
430055 - SUPPLIES POOL	300,000	300,000	348,635	48,635	48,635	16.2	16.2
430060 - SUPPLIES GROUNDS	434,812	388,512	390,702	(44,109)	2,191	(10.1)	0.6
430061 - SUPPLIES HAZARDOUS WASTE	50,000	5,000	0	(50,000)	(5,000)	(100.0)	(100.0)
430062 - SUPPLIES FIBAR M&O	55,000	55,000	34,767	(20,233)	(20,233)	(36.8)	(36.8)
430063 - SUPPLIES IRRIGATION	175,000	155,000	165,274	(9,726)	10,274	(5.6)	6.6
430064 - CHEMICAL PRE-EMERGENT	0	50,000	18,155	18,155	(31,845)	N/A	(63.7)
430065 - SUPP VARSITY FIELD	60,000	65,000	73,364	13,364	8,364	22.3	12.9
430066 - SUPP BASEBALL FIELD ELEM	0	0	76	76	76	N/A	N/A
430070 - SUPPLIES/TRANSP	113,628	141,695	72,531	(41,096)	(69,164)	(36.2)	(48.8)
430071 - SHOP TOOLS	2,848	6,437	8,556	5,708	2,119	200.4	32.9
430072 - GAS	317,800	317,800	300,895	(16,905)	(16,905)	(5.3)	(5.3)
430073 - DIESEL	626,600	729,880	488,280	(138,320)	(241,600)	(22.1)	(33.1)
430074 - SUPP OIL & GR TRANSP	103,305	111,705	51,396	(51,909)	(60,309)	(50.2)	(54.0)
430075 - TIRES/OTH VEHICLES	264,670	250,681	193,218	(71,452)	(57,463)	(27.0)	(22.9)
430076 - REPAIR SUPP TRANSP	952,445	836,912	714,665	(237,780)	(122,247)	(25.0)	(14.6)
430082 - INVENTORY ADJUSTMENT	10,169	5,204	625	(9,545)	(4,580)	(93.9)	(88.0)
430091 - OFFSET FOR 5700 OBJECTS	0	(36,072)	0	0	36,072	N/A	(100.0)
430092 - PURCHASING BIDS	0	0	0	0	0	N/A	N/A
430099 - REIMB SUPPLY	0	876	(148,515)	(148,515)	(149,391)	N/A	(17050.9)
	\$20,567,022	\$21,248,798	\$13,653,671	(\$6,913,351)	(\$7,595,127)	(33.6)	(35.7)

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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
4000 - 4999 Books and Supplies							
4400 - Noncapitalized Equipment							
440000 - EQUIP \$500-\$24999	6,541,575	6,001,600	4,487,790	(2,053,785)	(1,513,810)	(31.4)	(25.2)
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	154,823	154,823	154,823	N/A	N/A
	\$6,564,497	\$6,024,522	\$4,642,613	(\$1,921,884)	(\$1,381,909)	(29.3)	(22.9)
4000 - 4999 Books and Supplies	\$32,377,780	\$29,612,859	\$20,701,465	(\$11,676,315)	(\$8,911,394)	(36.1)	(30.1)
Percent of Total	6.7%	5.9%	4.2%				
5000 - 5999 Services and Other Operating Expenditures							
5100 - Subagreements for Services							
510000 - SUBAGREEMENTS FOR SERVICES	2,990,551	4,025,935	3,549,768	559,216	(476,168)	18.7	(11.8)
	\$2,990,551	\$4,025,935	\$3,549,768	\$559,216	(\$476,168)	18.7	(11.8)
5200 - Travel and Conferences							
520000 - CONF/TRAVEL	1,309,618	2,752,552	1,367,067	57,449	(1,385,485)	4.4	(50.3)
520010 - FIXED MILEAGE ALLOWANCE	317,408	236,448	263,721	(53,687)	27,273	(16.9)	11.5
520012 - FIXED MILEAGE/CLASSIFIED	49,000	42,000	43,621	(5,379)	1,621	(11.0)	3.9
520099 - CONF/TRAVEL REIM	0	1,138	30,818	30,818	29,681	N/A	2608.7
	\$1,676,026	\$3,032,138	\$1,705,227	\$29,201	(\$1,326,910)	1.7	(43.8)
5300 - Dues and Memberships							
530000 - DUES & MEMBERSHIP	53,550	58,979	54,515	964	(4,464)	1.8	(7.6)
	\$53,550	\$58,979	\$54,515	\$964	(\$4,464)	1.8	(7.6)
5400 - Insurance							
545001 - PROPERTY INS	676,135	710,636	710,636	34,501	0	5.1	0.0
545002 - LIABILITY INS	2,169,392	2,417,160	2,419,452	250,060	2,292	11.5	0.1
545003 - OTHER INS	34,607	49,607	3,229	(31,378)	(46,378)	(90.7)	(93.5)
545004 - SELF INS CREDIT FR PROGRAMS	(1,181,550)	(1,181,550)	(1,206,479)	(24,929)	(24,929)	2.1	2.1
	\$1,698,583	\$1,995,853	\$1,926,837	\$228,254	(\$69,015)	13.4	(3.5)

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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							
5500 - Operations and Housekeeping Services							
550030 - WATER/SEWER	1,685,567	1,684,237	1,589,257	(96,310)	(94,980)	(5.7)	(5.6)
550040 - GARBAGE	545,900	589,036	535,596	(10,304)	(53,439)	(1.9)	(9.1)
550050 - PEST CONTROL	112,000	86,930	73,295	(38,705)	(13,635)	(34.6)	(15.7)
550060 - TOWEL SERVICE	540	750	2,714	2,174	1,964	402.6	261.9
550061 - DUST MOP SERVICE	27,000	25,907	16,235	(10,765)	(9,672)	(39.9)	(37.3)
550070 - FUEL OIL UTILITY	108,000	96,271	80,790	(27,210)	(15,481)	(25.2)	(16.1)
550080 - PG&E	6,715,360	6,349,367	8,324,863	1,609,502	1,975,496	24.0	31.1
550085 - SPURR	1,200,000	1,200,000	1,046,031	(153,969)	(153,969)	(12.8)	(12.8)
	\$10,394,367	\$10,032,497	\$11,668,781	\$1,274,414	\$1,636,284	12.3	16.3
5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements							
560001 - NONCAPITALIZED IMPROVEMENTS	809,660	750,395	669,174	(140,486)	(81,221)	(17.4)	(10.8)
560002 - MAINTENANCE AGREEMENTS	2,986,497	2,922,511	2,945,652	(40,844)	23,141	(1.4)	0.8
560003 - ALARM SYSTEM	320,567	319,735	353,804	33,237	34,069	10.4	10.7
560004 - ALARM ADDITIONAL CHARGES	7,880	6,445	150	(7,730)	(6,295)	(98.1)	(97.7)
560005 - RENTAL	215,453	207,126	84,922	(130,531)	(122,204)	(60.6)	(59.0)
560006 - REPAIR EQUIP	288,547	297,868	181,387	(107,160)	(116,482)	(37.1)	(39.1)
560007 - MUSIC REPAIR	111,543	109,978	84,147	(27,396)	(25,831)	(24.6)	(23.5)
560009 - FIRE EXT SERV	33,400	42,400	39,290	5,890	(3,110)	17.6	(7.3)
560010 - BLDG LEASE/RENTS	58,600	59,200	55,000	(3,600)	(4,200)	(6.1)	(7.1)
560031 - REPAIR VANDALISM	0	0	0	0	0	N/A	N/A
560050 - REPAIR EQ M&O	871,856	915,856	678,070	(193,786)	(237,786)	(22.2)	(26.0)
560051 - REPAIR EQ, POOL	25,000	35,000	24,123	(877)	(10,877)	(3.5)	(31.1)
560070 - OUT SERVICE TRANSP	74,500	78,950	59,642	(14,858)	(19,308)	(19.9)	(24.5)
560071 - OUT SERV MECHANICAL	314,799	396,464	265,344	(49,454)	(131,120)	(15.7)	(33.1)
560072 - EQ REPAIR/TRANSP	122,000	0	0	(122,000)	0	(100.0)	N/A
560085 - REP/EQ GAD DEPT	9,500	0	0	(9,500)	0	(100.0)	N/A
560099 - NON/CAPITAL/RENTAL REIMB	0	0	25,796	25,796	25,796	N/A	N/A
	\$6,249,801	\$6,141,927	\$5,466,501	(\$783,300)	(\$675,426)	(12.5)	(11.0)
5710 - Transfers of Direct Costs							
571000 - DIRECT COST/TRF OF SERVICE	0	0	0	0	0	N/A	N/A
571002 - DIRECT COST CUSD TODAY	0	0	0	0	0	N/A	N/A
571003 - DIRECT COST/UTILITIES	0	0	0	0	0	N/A	N/A
571004 - DIRECT COST SPORTS REC	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	0	0	0	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

Annual Budget Change Report
Fiscal Year 7/1/2019 - 6/30/2020

Fund: 01	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							
5710 - Transfers of Direct Costs							
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	0	0	0	0	N/A	N/A
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	\$0	\$0	\$0	\$0	N/A	N/A
5750 - Transfers of Direct Costs - Interfund							
575000 - DIRECT COST/INTERFUND TRF	(105,272)	(106,272)	(95,428)	9,844	10,844	(9.4)	(10.2)
575002 - DIRECT COST/CUSD TODAY INTERFN	0	0	(3,825)	(3,825)	(3,825)	N/A	N/A
575003 - DIRECT COST/UTILITY INTERFUND	(175,000)	(135,000)	(175,000)	0	(40,000)	0.0	29.6
575010 - DIRECT COST/MTCE INTERFUND	(17,682)	(17,182)	(8,698)	8,985	8,485	(50.8)	(49.4)
575020 - DIRECT COST/TRANSP INTERFUND	(39,130)	(34,630)	(15,900)	23,230	18,730	(59.4)	(54.1)
575030 - DIRECT COST/FOOD SVC INTERFUND	0	0	0	0	0	N/A	N/A
575040 - DIRECT COST/GAD/INTERF	(37,741)	(37,754)	(28,945)	8,797	8,810	(23.3)	(23.3)
575047 - DIRECT COST/SEMINARS INTERFUND	(200)	(125)	(125)	75	0	(37.5)	0.0
575050 - DIRECT COST/COPIER INTERFUND	(7,803)	(8,303)	(6,037)	1,766	2,266	(22.6)	(27.3)
575052 - DIRECT COST/SCANBACK INTERFUND	(1,350)	(1,350)	(926)	424	424	(31.4)	(31.4)
575060 - DIRECT COST/TECH INTERFUND	(28,565)	0	0	28,565	0	(100.0)	N/A
575070 - DIRECT COST/TCH CTR INTERFUND	(41,331)	(32,251)	(19,690)	21,641	12,561	(52.4)	(38.9)
575080 - INTER-FUND DIRECT COST FUEL	(15,300)	(18,350)	(12,062)	3,238	6,288	(21.2)	(34.3)
575081 - DIRECT COST/MET PAC INTERFUND	(3,250)	0	0	3,250	0	(100.0)	N/A
	(\$472,625)	(\$391,217)	(\$366,635)	\$105,990	\$24,582	(22.4)	(6.3)
5800 - Professional/Consulting Services and Operating Expenditures							
580001 - CONT FOR PER SERV/INDIVIDUAL	328,217	292,036	187,162	(141,055)	(104,874)	(43.0)	(35.9)
580002 - CONTRACT SERVICES	3,774,993	4,167,212	3,404,078	(370,914)	(763,134)	(9.8)	(18.3)
580003 - CHARTER BUS	785,019	670,519	696,708	(88,311)	26,189	(11.2)	3.9
580005 - LEGAL SERVICES	1,387,500	1,155,685	842,047	(545,453)	(313,638)	(39.3)	(27.1)
580006 - ADVERTISING	47,073	50,608	56,666	9,593	6,058	20.4	12.0
580007 - FEES/ADMINISTRATIVE	28,484	33,077	31,698	3,214	(1,379)	11.3	(4.2)
580008 - FEES/ADMISSION - STUDENTS	501,833	415,426	308,800	(193,032)	(106,626)	(38.5)	(25.7)
580009 - FEES / OTHER	209,333	715,354	785,695	576,362	70,341	275.3	9.8
580010 - SOFTWARE LICENSE	1,013,699	1,380,911	1,282,052	268,354	(98,859)	26.5	(7.2)
580011 - FCOE STRS PENALTIES	1,000	1,000	0	(1,000)	(1,000)	(100.0)	(100.0)
580012 - SOFTWARE LICENSE CURRICULUM	0	9,499	380,242	380,242	370,743	N/A	3903.0
580021 - LEGAL SETTLEMENTS	100,000	200,000	153,261	53,261	(46,739)	53.3	(23.4)

Annual Budget Change Report
Fiscal Year 7/1/2019 - 6/30/2020

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							
5800 - Professional/Consulting Services and Operating Expenditures							
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	3,790	0	0	(3,790)	0	(100.0)	N/A
580050 - ACTUARIAL ADJUST	0	0	0	0	0	N/A	N/A
580090 - BUDGET RESERVE	705,466	555,654	0	(705,466)	(555,654)	(100.0)	(100.0)
580099 - CONTRACT REIMB	0	0	27,821	27,821	27,821	N/A	N/A
	\$8,898,906	\$9,659,481	\$8,156,232	(\$742,674)	(\$1,503,249)	(8.3)	(15.6)
5900 - Communications							
590001 - PHONE CERTIFICATED	488,491	487,005	457,482	(31,008)	(29,523)	(6.3)	(6.1)
590002 - PHONE CLASSIFIED	145,060	154,714	159,291	14,231	4,577	9.8	3.0
590005 - COMMUNICATION/POSTAGE	321,255	335,415	288,373	(32,882)	(47,042)	(10.2)	(14.0)
590009 - TELEPHONE/E-RATE/DAS	0	0	0	0	0	N/A	N/A
590099 - COMMUNICATIONS REIMBURSABLE	0	0	0	0	0	N/A	N/A
	\$954,805	\$977,134	\$905,147	(\$49,659)	(\$71,987)	(5.2)	(7.4)
5000 - 5999 Services and Other Operating Expenditures	\$32,443,966	\$35,532,726	\$33,066,373	\$622,406	(\$2,466,354)	1.9	(6.9)
Percent of Total	6.7%	7.1%	6.7%				

Annual Budget Change Report
Fiscal Year 7/1/2019 - 6/30/2020

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
6000 - 6999 Capital Outlay							
6170 - Land Improvements							
617000 - LAND IMPROVEMENTS	50,440	392,488	481,146	430,706	88,658	853.9	22.6
617006 - SITE IMPRV CONSTRUCTION	0	0	112,267	112,267	112,267	N/A	N/A
617014 - SITE IMPRV OTH CONSTRUCTION	0	0	0	0	0	N/A	N/A
617099 - LAND IMPRV REIMB	0	0	0	0	0	N/A	N/A
	\$50,440	\$392,488	\$593,413	\$542,973	\$200,925	1076.5	51.2
6200 - Buildings and Improvements of Buildings							
620000 - BLDG/IMPRV OF BLDG	0	309,678	326,033	326,033	16,355	N/A	5.3
620006 - CONSTRUCTION	0	0	0	0	0	N/A	N/A
620099 - BLDG/IMPRV OF BLDG REIMB	0	0	0	0	0	N/A	N/A
	\$0	\$309,678	\$326,033	\$326,033	\$16,355	N/A	5.3
6400 - Equipment							
640090 - EQUIPMENT \$25,000+	321,228	2,470,971	2,795,516	2,474,287	324,545	770.3	13.1
640099 - EQUIP REIMB \$25,000 +	0	0	21,883	21,883	21,883	N/A	N/A
	\$321,228	\$2,470,971	\$2,817,399	\$2,496,170	\$346,428	777.1	14.0
6000 - 6999 Capital Outlay	\$371,668	\$3,173,137	\$3,736,845	\$3,365,177	\$563,708	905.4	17.8
Percent of Total	0.1%	0.6%	0.8%				

Annual Budget Change Report
Fiscal Year 7/1/2019 - 6/30/2020

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	16,480	(3,520)	(3,520)	(17.6)	(17.6)
	\$20,000	\$20,000	\$16,480	(\$3,520)	(\$3,520)	(17.6)	(17.6)
7283 - All Other Transfers to JPAs							
722300 - TRANSFER OUT TO JPA CART	1,000,487	1,025,315	1,047,647	47,160	22,333	4.7	2.2
	\$1,000,487	\$1,025,315	\$1,047,647	\$47,160	\$22,333	4.7	2.2
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	(1,476,213)	(1,472,233)	(1,582,777)	(106,564)	(110,544)	7.2	7.5
	(\$1,476,213)	(\$1,472,233)	(\$1,582,777)	(\$106,564)	(\$110,544)	7.2	7.5
7438 - Debt Service - Interest							
743800 - DEBT SERVICE/INTEREST	51,498	51,498	43,727	(7,771)	(7,771)	(15.1)	(15.1)
	\$51,498	\$51,498	\$43,727	(\$7,771)	(\$7,771)	(15.1)	(15.1)
7439 - Other Debt Service - Principal							
743900 - DEBT SERVICE/PRINCIPAL	1,471,890	1,471,890	1,479,661	7,771	7,771	0.5	0.5
	\$1,471,890	\$1,471,890	\$1,479,661	\$7,771	\$7,771	0.5	0.5
7000 - 7499 Other Outgo	\$1,067,662	\$1,096,469	\$1,004,738	(\$62,924)	(\$91,732)	(5.9)	(8.4)
Percent of Total	0.2%	0.2%	0.2%				

Annual Budget Change Report
Fiscal Year 7/1/2019 - 6/30/2020

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	275,000	275,000	275,000	0	0	0.0	0.0
761237 - TRANSFER GF TO SRCPF	2,200,000	2,200,000	2,200,000	0	0	0.0	0.0
	\$2,475,000	\$2,475,000	\$2,475,000	\$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	1,726,100	1,726,100	1,726,100	0	0	0.0	0.0
761905 - TRANSFER TO RCA	0	0	0	0	0	N/A	N/A
761906 - TRANSFER TO SFP	0	500,000	500,000	500,000	0	N/A	0.0
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	2,800,000	4,255,128	4,355,128	1,555,128	100,000	55.5	2.4
	\$5,372,980	\$7,328,108	\$7,428,108	\$2,055,128	\$100,000	38.2	1.4
7600 - 7629 Interfund Transfers Out	\$7,847,980	\$9,803,108	\$9,903,108	\$2,055,128	\$100,000	26.2	1.0
Percent of Total	1.6%	2.0%	2.0%				

SUMMARY OF REVISIONS
2019-2020 CHARTER SCHOOL FUND BUDGET

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

I. 2019-20 Charter School Revenues

A. Local Control Funding Formula (LCFF)

LCFF Revenues changed from \$4,684,308 at Third Quarter to \$4,685,649 at Annual, an increase of \$1,341. This small increase is primarily due to the recalculation of LCFF revenue based on the Charter’s ADA at P-2 Revise of 468.03.

Change from 3rd Quarter to Annual		\$ 1,341
<u>2019-20</u>	<u>2019-20</u>	
<u>Adopted Budget</u>	<u>Annual</u>	<u>Increase/(Decrease)</u>
\$ 4,391,911	\$ 4,685,649	\$ 293,738

B. State Revenues

State Revenues changed from \$152,244 at Third Quarter to \$151,495 at Annual, a decrease of \$748. This adjustment was due to the recalculation of Lottery revenues based on recommended 4th Quarter accrual values from the California Department of Education.

Change from 3rd Quarter to Annual		\$ (748)
<u>2019-20</u>	<u>2019-20</u>	
<u>Adopted Budget</u>	<u>Annual</u>	<u>Increase/(Decrease)</u>
\$ 114,151	\$ 151,495	\$ 37,344

C. Local Revenues

Local Revenues changed from \$117,969 at Third Quarter to \$112,662 at Annual, a decrease of \$5,307. This change was primarily due to lower than anticipated attendance in fee-based summer school due to the COVID-19 pandemic. Additionally, AP Testing reimbursements were lower than projected. When the College Board moved AP Testing to an online format, student participation decreased.

Change from 3rd Quarter to Annual		\$ (5,307)
<u>2019-20</u>	<u>2019-20</u>	
<u>Adopted Budget</u>	<u>Annual</u>	<u>Increase/(Decrease)</u>
\$ 72,035	\$ 112,662	\$ 40,627

D. Total Charter School Revenues

Total Charter School Revenues changed from \$4,954,521 at Third Quarter to \$4,949,806 at Annual, a decrease of \$4,714.

Change from 3rd Quarter to Annual		\$ (4,714)
<u>2019-20</u>	<u>2019-20</u>	
<u>Adopted Budget</u>	<u>Annual</u>	<u>Increase/(Decrease)</u>
\$ 4,578,097	\$ 4,949,806	\$ 371,709

II. 2019-2020 Charter School Fund Expenditures

A. Certificated Personnel Salaries

Certificated Personnel Salaries changed from \$2,106,652 at Third Quarter to \$2,148,294 at Annual, an increase of \$41,642. The increase is the net result of increased teacher timesheet hours and a funding change for an existing position. The funding change is due to a decision to partially fund the Assistant Superintendent of Educational Services in the Charter School Fund due to his role of oversight.

<u>Item</u>	<u>Adjustment</u>	
Pupil/Admin Support	\$	48,591
Teacher Hours		14,531
Teacher Stipends		(21,480)
Change from 3rd Quarter to Annual	\$	<u>41,642</u>
<u>2019-20</u>	<u>2019-20</u>	
<u>Adopted Budget</u>	<u>Annual</u>	<u>Increase/(Decrease)</u>
\$ 1,951,601	\$ 2,148,294	\$ 196,693

B. Classified Personnel Salaries

Classified Personnel Salaries changed from \$300,629 at Third Quarter to \$306,144 at Annual, an increase of \$5,514. This change was the net result of an increase in student/admin support and lower than budgeted salary expense for a new Student Relations Liaison position added in April 2020.

<u>Item</u>	<u>Adjustment</u>	
Student/ Admin Support	\$	7,914
SRL Position		(2,400)
Change from 3rd Quarter to Annual	\$	5,514

<u>2019-20 Adopted Budget</u>	<u>2019-20 Annual</u>	<u>Increase/(Decrease)</u>
\$ 297,246	\$ 306,144	\$ 8,898

C. Employee Benefits

Employee Benefits changed from \$1,022,367 at Third Quarter to \$1,000,330 at Annual, a decrease of \$22,037. This decrease was due to lower than projected employee benefit costs for the year.

Change from 3rd Quarter to Annual	\$ (22,037)	
<u>2019-20 Adopted Budget</u>	<u>2019-20 Annual</u>	<u>Increase/(Decrease)</u>
\$ 982,748	\$ 1,000,330	\$ 17,582

D. Books, Supplies and Other Materials

Books, Supplies and Other Materials changed from \$249,281 at Third Quarter to \$221,209 at Annual, a decrease of \$28,072. This change was primarily due to equipment ordered but not received until after the end of the fiscal year, possibly due to the COVID-19 pandemic. These expenditures will post to the 2020-21 fiscal year.

Change from 3rd Quarter to Annual	\$ (28,072)	
<u>2019-20 Adopted Budget</u>	<u>2019-20 Annual</u>	<u>Increase/(Decrease)</u>
\$ 54,846	\$ 221,209	\$ 166,363

E. Contracted Services and Other Operating Expenditures

Contracted Services and Other Operating Expenditures changed from \$407,312 at Third Quarter to \$397,899 at Annual, a decrease of \$9,414.

Change from 3rd Quarter to Annual		\$ (9,414)
<u>2019-20 Adopted Budget</u>	<u>2019-20 Annual</u>	<u>Increase/(Decrease)</u>
\$ 348,450	\$ 397,899	\$ 49,449

F. Other Outgo

Other Outgo changed from \$140,731 at Third Quarter to \$151,820 at Annual, an increase of \$11,089. This increase was due to an adjustment to indirect cost.

Change from 3rd Quarter to Annual		\$ 11,089
<u>2019-20 Adopted Budget</u>	<u>2019-20 Annual</u>	<u>Increase/(Decrease)</u>
\$ 100,816	\$ 151,820	\$ 51,004

G. Inter-fund Transfers Out

Inter-fund Transfers out has no activity for the 2019-20 fiscal year.

Change from 3rd Quarter to Annual		\$ -0-
<u>2019-20 Adopted Budget</u>	<u>2019-20 Annual</u>	<u>Increase/(Decrease)</u>
\$ -0-	\$ -0-	\$ -0-

H. Total Charter School Fund Expenditures

Total Charter School Fund Expenditures changed from \$4,226,974 at Third Quarter to \$4,225,696 at Annual, a decrease of \$1,278.

Change from 3rd Quarter to Annual		\$ (1,278)
2019-20 Adopted Budget	2019-20 Annual	Increase/(Decrease)
\$ 3,735,707	\$ 4,225,696	\$ 489,989

III. Charter School Fund Balance

Total revenues are \$4,949,806 and total expenditures of \$4,225,696 at Annual, a surplus of \$724,110. The 2019-20 fund balance is as follows:

Beginning Fund Balance, Audited 7/1/19	\$ 5,153,767
Revenues	4,949,806
Expenditures	<u>4,225,696</u>
Surplus/(Deficit)	<u>724,110</u>
Ending Fund Balance, 6/30/20, Unaudited	<u>\$ 5,877,877</u>
Components of the Ending Fund Balance:	
Restricted:	
Low-Performing Students Block Grant	\$ 3,508
Classified Prof. Dev. Block Grant	891
Assigned:	
Capital Outlay	<u>\$ 5,662,193</u>
Sub-Total of Components	<u>\$ 5,666,592</u>
General Reserve. 6/30/20	<u>\$ 211,285</u>
General Reserve as a % of Expenditures	5%

Annual Budget Change Report
Fiscal Year 7/1/2019 - 6/30/2020

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	\$4,578,097	\$4,954,521	\$4,949,806	\$371,709	(\$4,714)	8.1	(0.1)
8010 - 8099 Revenue Limit Sources							
8011 - LCFF State Aid - Current Year							
801100 - REVENUE LIMIT STATE AID	2,892,143	2,886,869	3,292,157	400,014	405,288	13.8	14.0
	\$2,892,143	\$2,886,869	\$3,292,157	\$400,014	\$405,288	13.8	14.0
8012 - Education Protection Account State Aid - Current Year							
801200 - EDUCATIONAL PROTECTION ACCT.	688,185	897,679	460,079	(228,106)	(437,600)	(33.1)	(48.7)
	\$688,185	\$897,679	\$460,079	(\$228,106)	(\$437,600)	(33.1)	(48.7)
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	(143)	(143)	(143)	N/A	N/A
	\$0	\$0	(\$143)	(\$143)	(\$143)	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	811,583	899,760	933,556	121,973	33,796	15.0	3.8
	\$811,583	\$899,760	\$933,556	\$121,973	\$33,796	15.0	3.8
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	\$4,391,911	\$4,684,308	\$4,685,649	\$293,738	\$1,341	6.7	0.0
Percent of Total	95.9%	94.5%	94.7%				

Annual Budget Change Report
Fiscal Year 7/1/2019 - 6/30/2020

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	18,711	18,739	18,739	28	0	0.1	0.0
	\$18,711	\$18,739	\$18,739	\$28	\$0	0.1	0.0
8560 - State Lottery Revenue							
856000 - ST LOTTERY	95,440	94,074	92,082	(3,358)	(1,992)	(3.5)	(2.1)
856001 - ST LOTTERY PR YR	0	13,172	14,415	14,415	1,244	N/A	9.4
	\$95,440	\$107,246	\$106,497	\$11,057	(\$748)	11.6	(0.7)
8590 - All Other State Revenue							
859000 - ST OTHER REVENUE	0	26,259	26,259	26,259	0	N/A	0.0
859001 - ST OTHER REVENUE PR YR	0	0	0	0	0	N/A	N/A
	\$0	\$26,259	\$26,259	\$26,259	\$0	N/A	0.0
8300 - 8599 Other State Revenue	\$114,151	\$152,244	\$151,495	\$37,344	(\$748)	32.7	(0.5)
Percent of Total	2.5%	3.1%	3.1%				
8600 - 8799 Other Local Revenue							
8660 - Interest							
866000 - LOC INTEREST INCOME/TREAS	60,000	105,786	106,838	46,838	1,052	78.1	1.0
	\$60,000	\$105,786	\$106,838	\$46,838	\$1,052	78.1	1.0
8662 - Net Increase (Decrease) in the Fair Value of Investments							
866200 - NET INC(DEC) FAIR VALUE INVEST	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8689 - All Other Fees and Contracts							
868900 - LOC ALL OTH FEES	12,035	12,183	5,824	(6,211)	(6,359)	(51.6)	(52.2)
	\$12,035	\$12,183	\$5,824	(\$6,211)	(\$6,359)	(51.6)	(52.2)
8600 - 8799 Other Local Revenue	\$72,035	\$117,969	\$112,662	\$40,627	(\$5,307)	56.4	(4.5)
Percent of Total	1.6%	2.4%	2.3%				

Annual Budget Change Report
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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%				

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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	\$3,735,707	\$4,226,974	\$4,225,696	\$489,989	(\$1,278)	13.1	0.0
-							
310190 - STRS CERT	0	0	0	0	0	N/A	N/A
320290 - PERS CLASSIFIED	0	0	0	0	0	N/A	N/A
330191 - MEDICARE CERT	0	0	0	0	0	N/A	N/A
330290 - SOCIAL SECURITY CLASS	0	0	0	0	0	N/A	N/A
330291 - MEDICARE CLASS	0	0	0	0	0	N/A	N/A
330292 - SUPPLEMENTAL RETIREMENT CLASS	0	0	0	0	0	N/A	N/A
350190 - SUI CERT	0	0	0	0	0	N/A	N/A
350290 - SUI CLASS	0	0	0	0	0	N/A	N/A
360190 - W/C CERT	0	0	0	0	0	N/A	N/A
360290 - W/C CLASS	0	0	0	0	0	N/A	N/A
390193 - SELF INSUR CERT	0	0	0	0	0	N/A	N/A
390194 - AB 1522 ACCRUAL	0	0	0	0	0	N/A	N/A
390293 - SELF INSUR CLASS	0	0	0	0	0	N/A	N/A
390294 - AB 1522 ACCRUAL	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				

Annual Budget Change Report
Fiscal Year 7/1/2019 - 6/30/2020

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
1000 - 1999 Certificated Personnel Salaries							
1100 - Certificated Teachers' Salaries							
110001 - TEACHER SAL	1,315,150	1,358,084	1,354,847	39,697	(3,237)	3.0	(0.2)
110040 - TEACH SAL SUMMER/HOURLY	62,243	54,218	72,127	9,884	17,909	15.9	33.0
110051 - TEACH SAL SCH BUS SUB	140	140	0	(140)	(140)	(100.0)	(100.0)
110060 - TEACH SAL STIPEND	130,601	208,930	187,450	56,849	(21,480)	43.5	(10.3)
110070 - TEACH SAL XTRA PD	0	0	0	0	0	N/A	N/A
	\$1,508,134	\$1,621,372	\$1,614,424	\$106,290	(\$6,949)	7.0	(0.4)
1200 - Certificated Pupil Support Salaries							
120002 - GUIDANCE SAL GLS/GIS	222,657	272,705	272,706	50,049	1	22.5	0.0
120003 - PSYCH/MENTAL HEALTH SP SAL	87,518	78,321	78,322	(9,196)	1	(10.5)	0.0
120040 - PUPIL SUPPORT HRLY	0	0	8,348	8,348	8,348	N/A	N/A
120050 - PUPIL SUPPORT SUB	0	0	0	0	0	N/A	N/A
	\$310,175	\$351,026	\$359,376	\$49,201	\$8,350	15.9	2.4
1300 - Certificated Supervisors' and Administrators' Salaries							
130001 - PRINCIPAL SAL	99,288	104,612	108,868	9,580	4,256	9.6	4.1
130003 - LEARNING DIRECTOR SAL	0	0	0	0	0	N/A	N/A
130008 - DIST ADM SAL	34,004	0	35,985	1,981	35,985	5.8	N/A
	\$133,292	\$104,612	\$144,853	\$11,561	\$40,241	8.7	38.5
1900 - Other Certificated Salaries							
190003 - TRANSITION COORDINATORS	0	29,642	29,641	29,641	(1)	N/A	0.0
190040 - OTH CERT HOURLY	0	0	0	0	0	N/A	N/A
	\$0	\$29,642	\$29,641	\$29,641	(\$1)	N/A	0.0
1000 - 1999 Certificated Personnel Salaries	\$1,951,601	\$2,106,652	\$2,148,294	\$196,693	\$41,642	10.1	2.0
Percent of Total	52.2%	49.8%	50.8%				

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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	33,526	30,131	30,843	(2,683)	712	(8.0)	2.4
210040 - INSTRUCTIONAL HOURLY	0	0	0	0	0	N/A	N/A
210050 - INSTR ASSIST SUB	77	0	0	(77)	0	(100.0)	N/A
	\$33,603	\$30,131	\$30,843	(\$2,760)	\$712	(8.2)	2.4
2300 - Classified Supervisors' and Administrators' Salaries							
230001 - CLASS MANAGEMENT SA	19,194	0	0	(19,194)	0	(100.0)	N/A
	\$19,194	\$0	\$0	(\$19,194)	\$0	(100.0)	N/A
2400 - Clerical, Technical, and Office Staff Salaries							
240001 - CLASS BUSINESS SUPPORT	205,591	201,540	208,742	3,151	7,202	1.5	3.6
240040 - CLASS BUSINESS SUPPORT HRLY	0	0	0	0	0	N/A	N/A
240050 - CLASS BUSINESS SUPPORT SUB	500	12,344	12,344	11,844	0	2368.9	0.0
240070 - CLASS BUSINESS SUPPORT OT	500	1,487	1,487	987	0	197.3	0.0
	\$206,591	\$215,371	\$222,573	\$15,982	\$7,202	7.7	3.3
2900 - Other Classified Salaries							
290005 - RESOURCE OFFICER SAL	0	0	0	0	0	N/A	N/A
290006 - STUDENT LIAISON	37,858	55,127	52,727	14,869	(2,400)	39.3	(4.4)
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	0	0	0	N/A	N/A
290090 - OTHER CLASSIFIED SAL	0	0	0	0	0	N/A	N/A
	\$37,858	\$55,127	\$52,727	\$14,869	(\$2,400)	39.3	(4.4)
2000 - 2999 Classified Personnel Salaries	\$297,246	\$300,629	\$306,144	\$8,898	\$5,514	3.0	1.8
Percent of Total	8.0%	7.1%	7.2%				
3000 - 3999 Employee Benefits							
3101 - State Teachers' Retirement System, certificated positions							
310100 - STRS CERT	333,757	358,613	354,984	21,227	(3,629)	6.4	(1.0)
	\$333,757	\$358,613	\$354,984	\$21,227	(\$3,629)	6.4	(1.0)
3102 - State Teachers' Retirement System, classified positions							
310201 - STRS CLASSIFIED	0	0	1,311	1,311	1,311	N/A	N/A
	\$0	\$0	\$1,311	\$1,311	\$1,311	N/A	N/A

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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							
3201 - Public Employees' Retirement System, certificated positions							
320100 - PERS CERTIFICATED	0	2,118	2,118	2,118	0	N/A	0.0
	\$0	\$2,118	\$2,118	\$2,118	\$0	N/A	0.0
3202 - Public Employees' Retirement System, classified positions							
320200 - PERS CLASSIFIED	58,954	55,858	54,299	(4,655)	(1,559)	(7.9)	(2.8)
	\$58,954	\$55,858	\$54,299	(\$4,655)	(\$1,559)	(7.9)	(2.8)
3301 - OASDI/Medicare/Alternative, certificated positions							
330100 - SOCIAL SECURITY CERT	0	1,869	1,850	1,850	(19)	N/A	(1.0)
330101 - MEDICARE CERT	28,299	30,619	29,895	1,596	(724)	5.6	(2.4)
330102 - SUPPLEMENTAL RETIREMENT CERT	0	0	0	0	0	N/A	N/A
	\$28,299	\$32,488	\$31,745	\$3,446	(\$743)	12.2	(2.3)
3302 - OASDI/Medicare/Alternative, classified positions							
330200 - SOCIAL SECURITY CLASS	18,428	17,707	16,411	(2,017)	(1,296)	(10.9)	(7.3)
330201 - MEDICARE CLASS	4,309	4,243	4,151	(158)	(92)	(3.7)	(2.2)
330202 - SUPPLEMENTAL RETIREMENT CLASS	486	325	349	(137)	24	(28.2)	7.4
	\$23,223	\$22,275	\$20,911	(\$2,312)	(\$1,364)	(10.0)	(6.1)
3401 - Health & Welfare Benefits, certificated positions							
340111 - HEALTH CERT	271,928	286,728	283,268	11,340	(3,460)	4.2	(1.2)
340112 - DENTAL CERT	20,681	21,807	21,277	596	(530)	2.9	(2.4)
340113 - VISION CERT	4,115	4,340	4,234	119	(106)	2.9	(2.4)
340114 - LIFE INS CERT	1,336	1,440	1,427	91	(13)	6.8	(0.9)
	\$298,060	\$314,315	\$310,206	\$12,146	(\$4,109)	4.1	(1.3)
3402 - Health & Welfare Benefits, classified positions							
340211 - HEALTH CLASS	90,273	89,619	88,734	(1,539)	(885)	(1.7)	(1.0)
340212 - DENTAL CLASS	6,866	6,816	6,748	(118)	(68)	(1.7)	(1.0)
340213 - VISION CLASS	1,366	1,356	1,343	(23)	(13)	(1.7)	(0.9)
340214 - LIFE INS CLASS	384	369	371	(13)	2	(3.4)	0.5
340216 - DIS CLASS	1,802	1,810	1,670	(132)	(140)	(7.3)	(7.7)
	\$100,691	\$99,970	\$98,866	(\$1,825)	(\$1,104)	(1.8)	(1.1)
3501 - State Unemployment Insurance, certificated positions							
350100 - SUI CERT	976	1,056	1,046	70	(11)	7.1	(1.0)
	\$976	\$1,056	\$1,046	\$70	(\$11)	7.1	(1.0)

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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							
3502 - State Unemployment Insurance, classified positions							
350200 - SUI CLASS	149	149	146	(3)	(3)	(2.1)	(2.1)
	\$149	\$149	\$146	(\$3)	(\$3)	(2.1)	(2.1)
3601 - Workers' Compensation Insurance, certificated positions							
360100 - W/C CERT	40,785	25,270	25,780	(15,005)	510	(36.8)	2.0
	\$40,785	\$25,270	\$25,780	(\$15,005)	\$510	(36.8)	2.0
3602 - Workers' Compensation Insurance, classified positions							
360200 - W/C CLASS	6,212	3,580	3,656	(2,556)	76	(41.1)	2.1
	\$6,212	\$3,580	\$3,656	(\$2,556)	\$76	(41.1)	2.1
3701 - OPEB, Allocated, certificated positions							
370100 - RETIREE BENEFITS CERT	72,204	85,294	73,745	1,541	(11,549)	2.1	(13.5)
	\$72,204	\$85,294	\$73,745	\$1,541	(\$11,549)	2.1	(13.5)
3702 - OPEB, Allocated, classified positions							
370200 - RETIREE BENEFIT CLASSIFIED	10,445	11,423	11,381	936	(43)	9.0	(0.4)
	\$10,445	\$11,423	\$11,381	\$936	(\$43)	9.0	(0.4)
3901 - Other Benefits, certificated positions							
390103 - SELF INSUR CERT	7,804	8,422	8,593	789	171	10.1	2.0
390104 - AB 1522 ACCRUAL	0	221	195	195	(26)	N/A	(11.7)
	\$7,804	\$8,643	\$8,788	\$984	\$145	12.6	1.7
3902 - Other Benefits, classified positions							
390203 - SELF INSUR CLASS	1,189	1,192	1,225	36	33	3.0	2.8
390204 - AB 1522 ACCRUAL	0	123	123	123	0	N/A	0.0
	\$1,189	\$1,315	\$1,348	\$159	\$33	13.4	2.5
3000 - 3999 Employee Benefits	\$982,748	\$1,022,367	\$1,000,330	\$17,582	(\$22,037)	1.8	(2.2)
Percent of Total	26.3%	24.2%	23.7%				
1000 - 3999 Employee Compensation % of Total	86.5%	81.1%	81.8%				

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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
4000 - 4999 Books and Supplies							
4300 - Materials and Supplies							
430000 - INSTRUCTIONAL SUPPLIES	14,108	18,596	35,502	21,394	16,906	151.6	90.9
430001 - SUPPLIES CARRYOVER	0	8,893	0	0	(8,893)	N/A	(100.0)
430002 - HOLDING INSTR SUPP	0	0	0	0	0	N/A	N/A
430005 - FOOD/IN-HOUSE MEETINGS	5,275	11,908	3,640	(1,635)	(8,267)	(31.0)	(69.4)
430008 - SUPPLIES NON-CLASSROOM	2,575	2,785	2,162	(413)	(623)	(16.0)	(22.4)
	\$21,958	\$42,182	\$41,304	\$19,346	(\$878)	88.1	(2.1)
4400 - Noncapitalized Equipment							
440000 - EQUIP \$500-\$24999	32,888	207,099	179,905	147,017	(27,194)	447.0	(13.1)
	\$32,888	\$207,099	\$179,905	\$147,017	(\$27,194)	447.0	(13.1)
4000 - 4999 Books and Supplies	\$54,846	\$249,281	\$221,209	\$166,363	(\$28,072)	303.3	(11.3)
Percent of Total	1.5%	5.9%	5.2%				
5000 - 5999 Services and Other Operating Expenditures							
5200 - Travel and Conferences							
520000 - CONF/TRAVEL	10,000	16,796	18,874	8,874	2,078	88.7	12.4
520010 - FIXED MILEAGE ALLOWANCE	1,027	0	1,086	59	1,086	5.7	N/A
	\$11,027	\$16,796	\$19,960	\$8,933	\$3,164	81.0	18.8
5300 - Dues and Memberships							
530000 - DUES & MEMBERSHIP	1,520	1,530	1,915	395	385	26.0	25.2
	\$1,520	\$1,530	\$1,915	\$395	\$385	26.0	25.2
5500 - Operations and Housekeeping Services							
550030 - WATER/SEWER	3,000	3,000	1,934	(1,066)	(1,066)	(35.5)	(35.5)
550080 - PG&E	10,000	10,000	8,209	(1,791)	(1,791)	(17.9)	(17.9)
	\$13,000	\$13,000	\$10,144	(\$2,856)	(\$2,856)	(22.0)	(22.0)
5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements							
560001 - NONCAPITALIZED IMPROVEMENTS	0	9,700	9,414	9,414	(286)	N/A	(3.0)
560003 - ALARM SYSTEM	950	950	1,052	102	102	10.8	10.8
560004 - ALARM ADDITIONAL CHARGES	150	0	0	(150)	0	(100.0)	N/A
560005 - RENTAL	2,000	1,590	0	(2,000)	(1,590)	(100.0)	(100.0)
560010 - BLDG LEASE/RENTS	37,200	34,800	34,800	(2,400)	0	(6.5)	0.0
	\$40,300	\$47,040	\$45,266	\$4,966	(\$1,774)	12.3	(3.8)

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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							
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
571070 - DIRECT COST/TEACH CTR	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	150	150	55	(95)	(95)	(63.3)	(63.3)
575020 - DIRECT COST/TRANSP INTERFUND	2,580	2,580	252	(2,328)	(2,328)	(90.2)	(90.2)
575040 - DIRECT COST/GAD/INTERF	900	900	1,256	356	356	39.5	39.5
575047 - DIRECT COST/SEMINARS INTERFUND	200	125	125	(75)	0	(37.5)	0.0
575050 - DIRECT COST/COPIER INTERFUND	703	703	346	(357)	(357)	(50.8)	(50.8)
575052 - DIRECT COST/SCANBACK INTERFUND	400	400	142	(258)	(258)	(64.4)	(64.4)
575070 - DIRECT COST/TCH CTR INTERFUND	600	600	3	(597)	(597)	(99.5)	(99.5)
	\$5,573	\$5,498	\$2,179	(\$3,394)	(\$3,319)	(60.9)	(60.4)
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	23,490	2,575	2,500	(20,990)	(75)	(89.4)	(2.9)
580006 - ADVERTISING	55,000	54,490	49,947	(5,053)	(4,543)	(9.2)	(8.3)
580008 - FEES/ADMISSION - STUDENTS	0	0	0	0	0	N/A	N/A
580009 - FEES / OTHER	0	0	232	232	232	N/A	N/A
580010 - SOFTWARE LICENSE	190,000	233,781	233,781	43,781	0	23.0	0.0
580090 - BUDGET RESERVE	0	0	0	0	0	N/A	N/A
	\$268,490	\$290,846	\$286,460	\$17,970	(\$4,386)	6.7	(1.5)
5900 - Communications							
590001 - PHONE CERTIFICATED	216	25,479	25,854	25,638	375	11869.4	1.5
590002 - PHONE CLASSIFIED	4,324	4,324	4,385	61	61	1.4	1.4
590005 - COMMUNICATION/POSTAGE	4,000	2,800	1,736	(2,264)	(1,064)	(56.6)	(38.0)
	\$8,540	\$32,603	\$31,976	\$23,436	(\$627)	274.4	(1.9)
5000 - 5999 Services and Other Operating Expenditures	\$348,450	\$407,312	\$397,899	\$49,449	(\$9,414)	14.2	(2.3)
Percent of Total	9.3%	9.6%	9.4%				

Annual Budget Change Report
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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
7000 - 7499 Other Outgo							
7350 - Transfers of Indirect Costs - Interfund							
735000 - TRF OF DIRECT COST-INTERFUND	100,816	140,731	151,820	51,004	11,089	50.6	7.9
	\$100,816	\$140,731	\$151,820	\$51,004	\$11,089	50.6	7.9
7000 - 7499 Other Outgo	\$100,816	\$140,731	\$151,820	\$51,004	\$11,089	50.6	7.9
Percent of Total	2.7%	3.3%	3.6%				
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%				

SUMMARY OF REVISIONS
2019-2020 ADULT FUND BUDGET

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

I. 2019-20 Adult Fund Revenues

A. Federal Revenues

Federal Revenues changed from \$1,235,354 at Third Quarter to \$1,093,809 at Annual, a decrease of \$141,545. This decrease is due to lower than anticipated Pell Grant awards to students. Federal restrictions paused any new Pell grant activity in the fourth quarter of the year due to the Covid-19 pandemic.

Change from 3rd Quarter to Annual		\$ (141,545)
<u>2019-20</u>	<u>2019-20</u>	
<u>Adopted Budget</u>	<u>Annual</u>	<u>Increase/(Decrease)</u>
\$ 1,105,000	\$ 1,093,809	\$ (11,191)

B. State Revenues

State Revenues changed from \$2,592,344 to \$2,609,999 at Annual, an increase of \$17,655. This increase is due to an increase in the CalWORKs apportionment.

Change from 3rd Quarter to Annual		\$ 17,655
<u>2019-20</u>	<u>2019-20</u>	
<u>Adopted Budget</u>	<u>Annual</u>	<u>Increase/(Decrease)</u>
\$ 2,590,000	\$ 2,609,999	\$ 19,999

C. Local Revenues

Local Revenues changed from \$1,787,455 at Third Quarter to \$1,500,002 at Annual, a decrease of \$287,453. The decrease is primarily due to the cancelation of the Summer Fun program and reduced enrollment for the Career Technical Education (CTE) programs during the COVID-19 pandemic.

<u>Item</u>	<u>Adjustment</u>	
Interest	\$	18,508
CTE Class Fees		(68,409)
Summer Fun Program		(237,552)
Change from 3rd Quarter to Annual	\$	(287,453)
<u>2019-20 Adopted Budget</u>	<u>2019-20 Annual</u>	<u>Increase/(Decrease)</u>
\$ 1,887,000	\$ 1,500,002	\$ (386,998)

D. Other Transfers In

Other Transfers In of \$846,880 remain unchanged from Third Quarter.

Change from 3rd Quarter to Annual	\$ -0-	
<u>2019-20 Adopted Budget</u>	<u>2019-20 Annual</u>	<u>Increase/(Decrease)</u>
\$ 846,880	\$ 846,880	\$ -0

E. Total Adult Fund Revenues

Total Adult Fund Revenues changed from \$6,462,033 at Third Quarter to \$6,050,690 at Annual, a decrease of \$411,343.

Change from 3rd Quarter to Annual	\$ (411,343)	
<u>2019-20 Adopted Budget</u>	<u>2019-20 Annual</u>	<u>Increase/(Decrease)</u>
\$ 6,428,880	\$ 6,050,690	\$ (378,190)

II. 2019-20 Adult Fund Expenditures

A. Certificated Personnel Salaries

Certificated Personnel Salaries changed from \$1,965,685 at Third Quarter to \$2,019,170 at Annual, an increase of \$53,485. The increase is primarily due to added timesheet hours in Academics and CTE Business.

<u>Item</u>	<u>Adjustment</u>	
Certificated Hourly	\$	53,937
Certificated Substitutes		27,579
Other Certificated		(28,031)
Change from 3rd Quarter to Annual	\$	53,485
<u>2019-20 Adopted Budget</u>	<u>2019-20 Annual</u>	<u>Increase/(Decrease)</u>
\$ 1,929,814	\$ 2,019,170	\$ 89,356

B. Classified Personnel Salaries

Classified Personnel Salaries changed from \$1,475,312 at Third Quarter to \$1,386,488 at Annual, a decrease of \$88,824. The decrease is primarily due to open IA positions in CTE Business and the cancelation of the Community Education Summer Fun program due to the Covid-19 pandemic.

<u>Item</u>			<u>Adjustment</u>
Other Classified			\$ 65,895
Summer Fun Program			(44,208)
Instructional Assistants			(110,511)
Change from 3rd Quarter to Annual			\$ (88,824)
	<u>2019-20 Adopted Budget</u>	<u>2019-20 Annual</u>	<u>Increase/(Decrease)</u>
	\$ 1,387,776	\$ 1,386,488	\$ (1,287)

C. Employee Benefits

Employee Benefits changed from \$1,485,848 at Third Quarter to \$1,442,677 at Annual, a decrease of \$43,170. The decrease is directly related to the classified and certificated salary adjustments.

Change from 3rd Quarter to Annual			\$ (43,170)
	<u>2019-20 Adopted Budget</u>	<u>2019-20 Annual</u>	<u>Increase/(Decrease)</u>
	\$ 1,474,227	\$ 1,442,677	\$ (31,550)

D. Books, Supplies and Other Materials

Books, Supplies and Other Materials changed from \$543,074 at Third Quarter to \$434,629 at Annual, a decrease of \$108,446. The decrease is primarily due to the response to the Covid-19 pandemic by reducing on-site classes, and reducing the need for books, supplies and equipment.

<u>Item</u>			<u>Adjustment</u>
Supplies			\$ (69,846)
Textbooks			(5,670)
Equipment			(32,930)
Change from 3rd Quarter to Annual			\$ (108,446)
	<u>2019-20 Adopted Budget</u>	<u>2019-20 Annual</u>	<u>Increase/(Decrease)</u>
	\$ 594,994	\$ 434,629	\$ (160,365)

E. Contracted Services and Other Operating Expenditures

Contracted Services and Other Operating expenditures changed from \$1,138,855 at Third Quarter to \$785,438 at Annual, a decrease of \$353,417. The decrease is primarily due to reduced travel and the lower than anticipated Pell Grant awards to students due to the Federal restriction that paused any new Pell grant activity in the fourth quarter of the year due to the Covid-19 pandemic.

<u>Item</u>	<u>Adjustment</u>	
Travel/Conference	\$	(20,887)
Other Contracted Services		(31,802)
Pell Grants		(300,728)
Change from 3rd Quarter to Annual	\$	(353,417)
	<u>2019-20</u>	<u>2019-20</u>
	<u>Adopted Budget</u>	<u>Annual</u>
	<u>Increase/(Decrease)</u>	
	\$ 1,127,369	\$ 785,438
		\$ (341,931)

F. Capital Outlay

Capital Outlay expenditures changed from \$677,183 at Third Quarter to \$580,521 at Annual, a decrease of \$96,662. The decrease is primarily due to a delay in the completion of a construction project. The project will be completed in fiscal year 2020-21.

Change from 3rd Quarter to Annual	\$ (96,662)	
	<u>2019-20</u>	<u>2019-20</u>
	<u>Adopted Budget</u>	<u>Annual</u>
	<u>Increase/(Decrease)</u>	
	\$ 400,000	580,521
		\$ 180,521

G. Other Outgo

Other Outgo expenditures remain unchanged from Third Quarter.

Change from 3rd Quarter to Annual	\$ 0	
	<u>2019-20</u>	<u>2019-20</u>
	<u>Adopted Budget</u>	<u>Annual</u>
	<u>Increase/(Decrease)</u>	
	\$ 118,366	\$ 109,009
		\$ (9,357)

H. Total Adult Fund Expenditures

Total Adult Fund Expenditures changed from \$7,394,966 at Third Quarter to \$6,757,932 at Annual, a decrease of \$637,033.

Change from 3rd Quarter to Annual		\$ (637,033)
2019-20 Adopted Budget	2019-20 Annual	Increase/(Decrease)
\$ 7,032,546	\$ 6,757,932	\$ (274,613)

III. Adult Fund Balance

Total revenues are \$6,050,690 and total expenditures are \$6,757,932 at Annual. This results in a deficit of \$707,242. The ongoing operating deficit is \$106,721. The projected fund balance for the 2019-20 fiscal year is:

Beginning Fund Balance, Audited 7/1/19	\$ 4,591,701
2019-20 Revenues	6,050,690
2019-20 Expenditures	<u>6,757,932</u>
Surplus/(Deficit) (1)	<u>(707,242)</u>
Ending Fund Balance, 6/30/20, Unaudited	<u>\$ 3,884,459</u>
Assigned:	
 Capital Improvements	<u>2,850,000</u>
General Reserve	<u>\$ 1,034,459</u>
Reserve as a Percentage of Expenditures	15.31%
One-Time Items in 2019-20:	
 New Technology Workstation/Office	\$ 479,886
 Paving Rehabilitation Project	100,635
 Other One-Time Expenses	<u>20,000</u>
Total One-Time Items (2)	\$ 600,521
Ongoing Operating Deficit (1+2)	<u>\$ (106,721)</u>

Annual Budget Change Report
Fiscal Year 7/1/2019 - 6/30/2020

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	\$6,428,880	\$6,462,033	\$6,050,690	(\$378,190)	(\$411,343)	(5.9)	(6.4)
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	1,105,000	1,235,354	1,093,809	(11,191)	(141,545)	(1.0)	(11.5)
	\$1,105,000	\$1,235,354	\$1,093,809	(\$11,191)	(\$141,545)	(1.0)	(11.5)
8100 - 8299 Federal Revenue	\$1,105,000	\$1,235,354	\$1,093,809	(\$11,191)	(\$141,545)	(1.0)	(11.5)
Percent of Total	17.2%	19.1%	18.1%				
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	2,590,000	2,592,344	2,609,999	19,999	17,655	0.8	0.7
	\$2,590,000	\$2,592,344	\$2,609,999	\$19,999	\$17,655	0.8	0.7
8300 - 8599 Other State Revenue	\$2,590,000	\$2,592,344	\$2,609,999	\$19,999	\$17,655	0.8	0.7
Percent of Total	40.3%	40.1%	43.1%				

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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	50,000	50,000	68,508	18,508	18,508	37.0	37.0
	\$50,000	\$50,000	\$68,508	\$18,508	\$18,508	37.0	37.0
8662 - Net Increase (Decrease) in the Fair Value of Investments							
866200 - NET INC(DEC) FAIR VALUE INVEST	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8671 - Adult Education Fees							
867100 - LOC ADULT ED FEES	1,415,000	1,350,455	1,112,902	(302,098)	(237,553)	(21.3)	(17.6)
	\$1,415,000	\$1,350,455	\$1,112,902	(\$302,098)	(\$237,553)	(21.3)	(17.6)
8677 - Interagency Services Between LEAs							
867700 - LOC INTERAGENCY	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8699 - All Other Local Revenue							
869900 - LOC OTHER REVENUE	305,000	270,000	203,431	(101,569)	(66,569)	(33.3)	(24.7)
869907 - LOC BOOKSTORE TEXTBOOKS	117,000	117,000	115,161	(1,839)	(1,839)	(1.6)	(1.6)
	\$422,000	\$387,000	\$318,591	(\$103,409)	(\$68,409)	(24.5)	(17.7)
8600 - 8799 Other Local Revenue	\$1,887,000	\$1,787,455	\$1,500,002	(\$386,998)	(\$287,453)	(20.5)	(16.1)
Percent of Total	29.4%	27.7%	24.8%				
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	13.2%	13.1%	14.0%				
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 7/1/2019 - 6/30/2020

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	\$7,032,546	\$7,394,966	\$6,757,932	(\$274,613)	(\$637,033)	(3.9)	(8.6)
-							
310190 - STRS CERT	0	0	0	0	0	N/A	N/A
310291 - STRS CLASSIFIED	0	0	0	0	0	N/A	N/A
320290 - PERS CLASSIFIED	0	0	0	0	0	N/A	N/A
330191 - MEDICARE CERT	0	0	0	0	0	N/A	N/A
330192 - SUPPLEMENTAL RETIREMENT CERT	0	0	0	0	0	N/A	N/A
330290 - SOCIAL SECURITY CLASS	0	0	0	0	0	N/A	N/A
330291 - MEDICARE CLASS	0	0	0	0	0	N/A	N/A
330292 - SUPPLEMENTAL RETIREMENT CLASS	0	0	0	0	0	N/A	N/A
350190 - SUI CERT	0	0	0	0	0	N/A	N/A
350290 - SUI CLASS	0	0	0	0	0	N/A	N/A
360190 - W/C CERT	0	0	0	0	0	N/A	N/A
360290 - W/C CLASS	0	0	0	0	0	N/A	N/A
390193 - SELF INSUR CERT	0	0	0	0	0	N/A	N/A
390293 - SELF INSUR CLASS	0	0	0	0	0	N/A	N/A
390294 - AB 1522 ACCRUAL	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				

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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
1000 - 1999 Certificated Personnel Salaries							
1100 - Certificated Teachers' Salaries							
110001 - TEACHER SAL	1,180,461	1,181,487	1,156,456	(24,005)	(25,032)	(2.0)	(2.1)
110005 - TEACHER SAL TC	0	0	0	0	0	N/A	N/A
110040 - TEACH SAL SUMMER/HOURLY	139,284	80,421	123,399	(15,885)	42,978	(11.4)	53.4
110050 - TEACH SAL SUB	8,000	5,000	15,165	7,165	10,165	89.6	203.3
110060 - TEACH SAL STIPEND	11,100	6,234	0	(11,100)	(6,234)	(100.0)	(100.0)
	\$1,338,845	\$1,273,142	\$1,295,020	(\$43,825)	\$21,877	(3.3)	1.7
1200 - Certificated Pupil Support Salaries							
120002 - GUIDANCE SAL GLS/GIS	247,572	251,589	251,589	4,017	0	1.6	0.0
	\$247,572	\$251,589	\$251,589	\$4,017	\$0	1.6	0.0
1300 - Certificated Supervisors' and Administrators' Salaries							
130001 - PRINCIPAL SAL	122,685	122,685	122,685	0	0	0.0	0.0
130002 - COORDINATOR SAL	95,790	97,706	97,706	1,916	0	2.0	0.0
130003 - LEARNING DIRECTOR SAL	103,114	105,176	105,176	2,062	0	2.0	0.0
130008 - DIST ADM SAL	15,608	16,153	16,153	545	0	3.5	0.0
130040 - SUPV ADM HRLY	0	90,000	90,218	90,218	218	N/A	0.2
130050 - CERT ADMIN SUB	0	0	17,414	17,414	17,414	N/A	N/A
	\$337,197	\$431,720	\$449,352	\$112,155	\$17,632	33.3	4.1
1900 - Other Certificated Salaries							
190001 - RESOURCE TEACH SAL	0	0	0	0	0	N/A	N/A
190040 - OTH CERT HOURLY	0	0	10,741	10,741	10,741	N/A	N/A
190060 - OTHER CERTIFICATED STIPEND	6,200	9,234	12,468	6,268	3,234	101.1	35.0
190090 - CERT OTH SAL	0	0	0	0	0	N/A	N/A
	\$6,200	\$9,234	\$23,209	\$17,009	\$13,975	274.3	151.3
1000 - 1999 Certificated Personnel Salaries	\$1,929,814	\$1,965,685	\$2,019,170	\$89,356	\$53,485	4.6	2.7
Percent of Total	27.4%	26.6%	29.9%				

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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
2000 - 2999 Classified Personnel Salaries							
2100 - Classified Instructional Salaries							
210001 - INSTR ASSIST/TUTOR	111,134	143,915	43,483	(67,651)	(100,432)	(60.9)	(69.8)
210040 - INSTRUCTIONAL HOURLY	0	1,438	1,015	1,015	(423)	N/A	(29.4)
210050 - INSTR ASSIST SUB	20,000	43,203	33,546	13,546	(9,657)	67.7	(22.4)
	\$131,134	\$188,556	\$78,045	(\$53,089)	(\$110,511)	(40.5)	(58.6)
2200 - Classified Support Salaries							
220003 - CUSTODIAL SAL	79,360	79,355	81,446	2,086	2,092	2.6	2.6
220050 - CLASS SUPPORT SUB	0	0	0	0	0	N/A	N/A
220070 - CLASS SUPPORT OT	0	0	0	0	0	N/A	N/A
	\$79,360	\$79,355	\$81,446	\$2,086	\$2,092	2.6	2.6
2300 - Classified Supervisors' and Administrators' Salaries							
230001 - CLASS MANAGEMENT SA	216,052	217,636	217,601	1,549	(35)	0.7	0.0
	\$216,052	\$217,636	\$217,601	\$1,549	(\$35)	0.7	0.0
2400 - Clerical, Technical, and Office Staff Salaries							
240001 - CLASS BUSINESS SUPPORT	766,827	765,362	830,631	63,804	65,269	8.3	8.5
240040 - CLASS BUSINESS SUPPORT HRLY	2,100	2,100	3,416	1,316	1,316	62.7	62.7
240050 - CLASS BUSINESS SUPPORT SUB	10,203	20,203	17,457	7,254	(2,746)	71.1	(13.6)
240090 - CLASS BUSINESS SUPPORT OTHER	0	0	0	0	0	N/A	N/A
	\$779,130	\$787,665	\$851,504	\$72,374	\$63,839	9.3	8.1
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	7,100	7,100	6,872	(228)	(228)	(3.2)	(3.2)
290060 - CLASSIFIED STIPEND	0	0	0	0	0	N/A	N/A
290090 - OTHER CLASSIFIED SAL	175,000	195,000	151,019	(23,981)	(43,981)	(13.7)	(22.6)
	\$182,100	\$202,100	\$157,892	(\$24,208)	(\$44,208)	(13.3)	(21.9)
2000 - 2999 Classified Personnel Salaries	\$1,387,776	\$1,475,312	\$1,386,488	(\$1,287)	(\$88,824)	(0.1)	(6.0)
Percent of Total	19.7%	20.0%	20.5%				
3000 - 3999 Employee Benefits							
3101 - State Teachers' Retirement System, certificated positions							
310100 - STRS CERT	306,394	329,043	303,831	(2,563)	(25,212)	(0.8)	(7.7)
	\$306,394	\$329,043	\$303,831	(\$2,563)	(\$25,212)	(0.8)	(7.7)

Annual Budget Change Report
Fiscal Year 7/1/2019 - 6/30/2020

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							
3102 - State Teachers' Retirement System, classified positions							
310201 - STRS CLASSIFIED	14,400	14,400	14,257	(143)	(143)	(1.0)	(1.0)
	\$14,400	\$14,400	\$14,257	(\$143)	(\$143)	(1.0)	(1.0)
3201 - Public Employees' Retirement System, certificated positions							
320100 - PERS CERTIFICATED	0	0	10,972	10,972	10,972	N/A	N/A
	\$0	\$0	\$10,972	\$10,972	\$10,972	N/A	N/A
3202 - Public Employees' Retirement System, classified positions							
320200 - PERS CLASSIFIED	225,497	223,695	225,545	48	1,850	0.0	0.8
	\$225,497	\$223,695	\$225,545	\$48	\$1,850	0.0	0.8
3301 - OASDI/Medicare/Alternative, certificated positions							
330100 - SOCIAL SECURITY CERT	3,199	2,774	3,774	575	1,000	18.0	36.0
330101 - MEDICARE CERT	20,578	22,352	26,570	5,992	4,218	29.1	18.9
330102 - SUPPLEMENTAL RETIREMENT CERT	603	53	341	(262)	288	(43.4)	543.8
	\$24,380	\$25,179	\$30,684	\$6,304	\$5,505	25.9	21.9
3302 - OASDI/Medicare/Alternative, classified positions							
330200 - SOCIAL SECURITY CLASS	77,561	77,563	67,591	(9,970)	(9,972)	(12.9)	(12.9)
330201 - MEDICARE CLASS	19,942	20,231	18,981	(961)	(1,250)	(4.8)	(6.2)
330202 - SUPPLEMENTAL RETIREMENT CLASS	5,975	6,330	4,720	(1,255)	(1,610)	(21.0)	(25.4)
	\$103,478	\$104,124	\$91,292	(\$12,186)	(\$12,832)	(11.8)	(12.3)
3401 - Health & Welfare Benefits, certificated positions							
340111 - HEALTH CERT	314,387	318,524	308,628	(5,759)	(9,896)	(1.8)	(3.1)
340112 - DENTAL CERT	26,011	24,133	23,174	(2,838)	(960)	(10.9)	(4.0)
340113 - VISION CERT	5,438	5,000	4,611	(827)	(389)	(15.2)	(7.8)
340114 - LIFE INS CERT	1,608	1,532	1,549	(59)	16	(3.7)	1.1
	\$347,444	\$349,189	\$337,962	(\$9,482)	(\$11,228)	(2.7)	(3.2)
3402 - Health & Welfare Benefits, classified positions							
340211 - HEALTH CLASS	235,899	231,439	240,204	4,305	8,765	1.8	3.8
340212 - DENTAL CLASS	19,030	17,601	17,970	(1,060)	369	(5.6)	2.1
340213 - VISION CLASS	3,922	3,627	3,576	(346)	(51)	(8.8)	(1.4)
340214 - LIFE INS CLASS	1,167	1,034	1,153	(14)	119	(1.2)	11.5
340216 - DIS CLASS	5,896	7,501	4,512	(1,385)	(2,989)	(23.5)	(39.9)
	\$265,914	\$261,202	\$267,415	\$1,500	\$6,213	0.6	2.4

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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							
3501 - State Unemployment Insurance, certificated positions							
350100 - SUI CERT	883	925	984	100	58	11.4	6.3
	\$883	\$925	\$984	\$100	\$58	11.4	6.3
3502 - State Unemployment Insurance, classified positions							
350200 - SUI CLASS	703	699	675	(28)	(24)	(3.9)	(3.4)
	\$703	\$699	\$675	(\$28)	(\$24)	(3.9)	(3.4)
3601 - Workers' Compensation Insurance, certificated positions							
360100 - W/C CERT	36,671	26,453	24,230	(12,441)	(2,223)	(33.9)	(8.4)
	\$36,671	\$26,453	\$24,230	(\$12,441)	(\$2,223)	(33.9)	(8.4)
3602 - Workers' Compensation Insurance, classified positions							
360200 - W/C CLASS	28,985	18,382	16,435	(12,550)	(1,946)	(43.3)	(10.6)
	\$28,985	\$18,382	\$16,435	(\$12,550)	(\$1,946)	(43.3)	(10.6)
3701 - OPEB, Allocated, certificated positions							
370100 - RETIREE BENEFITS CERT	62,747	71,247	64,189	1,442	(7,058)	2.3	(9.9)
	\$62,747	\$71,247	\$64,189	\$1,442	(\$7,058)	2.3	(9.9)
3702 - OPEB, Allocated, classified positions							
370200 - RETIREE BENEFIT CLASSIFIED	43,062	47,637	37,718	(5,345)	(9,919)	(12.4)	(20.8)
	\$43,062	\$47,637	\$37,718	(\$5,345)	(\$9,919)	(12.4)	(20.8)
3901 - Other Benefits, certificated positions							
390103 - SELF INSUR CERT	6,808	7,418	8,077	1,269	658	18.6	8.9
390104 - AB 1522 ACCRUAL	84	0	1,462	1,378	1,462	1640.7	N/A
390105 - PARS CERT GOLDEN HANDSHAKE	0	0	0	0	0	N/A	N/A
	\$6,892	\$7,418	\$9,539	\$2,647	\$2,121	38.4	28.6
3902 - Other Benefits, classified positions							
390203 - SELF INSUR CLASS	5,507	5,604	5,546	39	(58)	0.7	(1.0)
390204 - AB 1522 ACCRUAL	1,270	650	1,405	135	755	10.6	116.0
390206 - PARS GOLDEN HANDSHAKE	0	0	0	0	0	N/A	N/A
	\$6,777	\$6,254	\$6,951	\$174	\$696	2.6	11.1
3000 - 3999 Employee Benefits	\$1,474,227	\$1,485,848	\$1,442,677	(\$31,550)	(\$43,170)	(2.1)	(2.9)
Percent of Total	21.0%	20.1%	21.3%				
1000 - 3999 Employee Compensation % of Total	68.1%	66.6%	71.7%				
4000 - 4999 Books and Supplies							

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4100 - Approved Textbooks and Core Curricula Materials							
410000 - TEXTBOOKS	122,900	108,606	81,825	(41,075)	(26,782)	(33.4)	(24.7)
410001 - BOOKSTORE INV ADJ	0	0	21,112	21,112	21,112	N/A	N/A
	\$122,900	\$108,606	\$102,937	(\$19,963)	(\$5,670)	(16.2)	(5.2)
4300 - Materials and Supplies							
430000 - INSTRUCTIONAL SUPPLIES	87,936	84,568	42,693	(45,244)	(41,876)	(51.5)	(49.5)
430004 - PRINTING/PUBLISHING	97,200	98,500	94,464	(2,736)	(4,036)	(2.8)	(4.1)
430005 - FOOD/IN-HOUSE MEETINGS	9,000	8,000	3,662	(5,338)	(4,338)	(59.3)	(54.2)
430008 - SUPPLIES NON-CLASSROOM	36,500	56,850	40,714	4,214	(16,136)	11.5	(28.4)
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	9,500	9,500	6,041	(3,459)	(3,459)	(36.4)	(36.4)
	\$240,136	\$257,418	\$187,573	(\$52,564)	(\$69,846)	(21.9)	(27.1)
4400 - Noncapitalized Equipment							
440000 - EQUIP \$500-\$24999	231,958	177,050	144,119	(87,839)	(32,931)	(37.9)	(18.6)
	\$231,958	\$177,050	\$144,119	(\$87,839)	(\$32,931)	(37.9)	(18.6)
4000 - 4999 Books and Supplies	\$594,994	\$543,074	\$434,629	(\$160,365)	(\$108,446)	(27.0)	(20.0)
Percent of Total	8.5%	7.3%	6.4%				
5000 - 5999 Services and Other Operating Expenditures							
5200 - Travel and Conferences							
520000 - CONF/TRAVEL	75,111	52,664	33,515	(41,596)	(19,149)	(55.4)	(36.4)
520010 - FIXED MILEAGE ALLOWANCE	3,280	3,280	1,543	(1,737)	(1,737)	(53.0)	(53.0)
	\$78,391	\$55,944	\$35,058	(\$43,333)	(\$20,887)	(55.3)	(37.3)
5300 - Dues and Memberships							
530000 - DUES & MEMBERSHIP	5,095	5,245	4,120	(975)	(1,125)	(19.1)	(21.4)
	\$5,095	\$5,245	\$4,120	(\$975)	(\$1,125)	(19.1)	(21.4)
5500 - Operations and Housekeeping Services							
550030 - WATER/SEWER	7,500	7,500	4,410	(3,090)	(3,090)	(41.2)	(41.2)
550050 - PEST CONTROL	900	900	770	(130)	(130)	(14.4)	(14.4)
550080 - PG&E	40,000	40,000	15,464	(24,536)	(24,536)	(61.3)	(61.3)
	\$48,400	\$48,400	\$20,644	(\$27,756)	(\$27,756)	(57.3)	(57.3)

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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	10,000	0	0	(10,000)	0	(100.0)	N/A
560002 - MAINTENANCE AGREEMENTS	0	0	0	0	0	N/A	N/A
560003 - ALARM SYSTEM	4,000	3,000	5,263	1,263	2,263	31.6	75.4
560004 - ALARM ADDITIONAL CHARGES	0	0	0	0	0	N/A	N/A
560005 - RENTAL	0	0	0	0	0	N/A	N/A
560006 - REPAIR EQUIP	3,000	3,600	507	(2,493)	(3,093)	(83.1)	(85.9)
560010 - BLDG LEASE/RENTS	2,000	2,000	780	(1,220)	(1,220)	(61.0)	(61.0)
	\$19,000	\$8,600	\$6,549	(\$12,451)	(\$2,051)	(65.5)	(23.8)
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	1,230	7,230	4,617	3,387	(2,613)	275.4	(36.1)
575010 - DIRECT COST/MTCE INTERFUND	600	100	60	(540)	(40)	(90.0)	(40.0)
575020 - DIRECT COST/TRANSP INTERFUND	7,250	1,750	1,098	(6,152)	(652)	(84.9)	(37.3)
575030 - DIRECT COST/FOOD SVC INTERFUND	0	0	0	0	0	N/A	N/A
575040 - DIRECT COST/GAD/INTERF	950	950	24	(926)	(926)	(97.4)	(97.4)
575060 - DIRECT COST/TECH INTERFUND	0	0	0	0	0	N/A	N/A
575070 - DIRECT COST/TCH CTR INTERFUND	800	720	232	(568)	(488)	(71.0)	(67.8)
575080 - INTER-FUND DIRECT COST FUEL	0	600	230	230	(370)	N/A	(61.7)
575081 - DIRECT COST/MET PAC INTERFUND	3,250	0	0	(3,250)	0	(100.0)	N/A
	\$14,080	\$11,350	\$6,261	(\$7,819)	(\$5,089)	(55.5)	(44.8)
5800 - Professional/Consulting Services and Operating Expenditures							
580001 - CONT FOR PER SERV/INDIVIDUAL	425,000	425,000	124,272	(300,728)	(300,728)	(70.8)	(70.8)
580002 - CONTRACT SERVICES	360,689	398,376	428,235	67,546	29,859	18.7	7.5
580005 - LEGAL SERVICES	1,000	1,000	0	(1,000)	(1,000)	(100.0)	(100.0)
580006 - ADVERTISING	46,714	20,751	9,550	(37,164)	(11,201)	(79.6)	(54.0)
580008 - FEES/ADMISSION - STUDENTS	0	2,800	3,510	3,510	710	N/A	25.4
580009 - FEES / OTHER	23,000	23,900	14,016	(8,984)	(9,884)	(39.1)	(41.4)
580010 - SOFTWARE LICENSE	66,200	97,169	92,968	26,768	(4,201)	40.4	(4.3)
	\$922,603	\$968,996	\$672,551	(\$250,052)	(\$296,446)	(27.1)	(30.6)
5900 - Communications							
590001 - PHONE CERTIFICATED	1,450	1,450	1,177	(273)	(273)	(18.8)	(18.8)
590002 - PHONE CLASSIFIED	1,000	1,000	1,037	37	37	3.7	3.7
590005 - COMMUNICATION/POSTAGE	37,350	37,870	38,042	692	172	1.9	0.5
	\$39,800	\$40,320	\$40,256	\$456	(\$64)	1.1	(0.2)

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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
5000 - 5999 Services and Other Operating Expenditures	\$1,127,369	\$1,138,855	\$785,438	(\$341,931)	(\$353,417)	(30.3)	(31.0)
Percent of Total	16.0%	15.4%	11.6%				
6000 - 6999 Capital Outlay							
6170 - Land Improvements							
617000 - LAND IMPROVEMENTS	200,000	138,510	100,636	(99,365)	(37,875)	(49.7)	(27.3)
	\$200,000	\$138,510	\$100,636	(\$99,365)	(\$37,875)	(49.7)	(27.3)
6200 - Buildings and Improvements of Buildings							
620006 - CONSTRUCTION	200,000	538,673	479,886	279,886	(58,787)	139.9	(10.9)
	\$200,000	\$538,673	\$479,886	\$279,886	(\$58,787)	139.9	(10.9)
6000 - 6999 Capital Outlay	\$400,000	\$677,183	\$580,521	\$180,521	(\$96,662)	45.1	(14.3)
Percent of Total	5.7%	9.2%	8.6%				
7000 - 7499 Other Outgo							
7350 - Transfers of Indirect Costs - Interfund							
735000 - TRF OF DIRECT COST-INTERFUND	118,366	109,009	109,009	(9,357)	0	(7.9)	0.0
	\$118,366	\$109,009	\$109,009	(\$9,357)	\$0	(7.9)	0.0
7000 - 7499 Other Outgo	\$118,366	\$109,009	\$109,009	(\$9,357)	\$0	(7.9)	0.0
Percent of Total	1.7%	1.5%	1.6%				
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
2019-2020 Child Development Fund Budget

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

I. 2019-20 Child Development Revenues

A. State Revenues

State Revenues changed from \$5,072,886 at Third Quarter to \$5,210,519 at Annual, an increase of \$137,633. The increase is due to transfer of funds from the State Preschool Reserve account into the State Preschool budget in order to meet the needs for distance learning in the State Preschool Program.

Change from 3rd Quarter to Annual		\$ 137,633
<u>2019-20</u>	<u>2019-20</u>	
<u>Adopted Budget</u>	<u>Annual</u>	<u>Increase/(Decrease)</u>
\$ 4,684,692	\$ 5,210,519	\$ 525,827

B. Local Revenues

Local Revenues changed from \$6,288,742 at Third Quarter to \$6,738,760 at Annual, an increase of \$450,018. At Third Quarter revenues were adjusted with the assumption of students returning to campus mid-April. Due to the pandemic this did not happen. Revenues from Private Pay Preschool came in lower than projected and refunds were issues to families. The decision to open up Summer Campus Club at minimal sites boosted Campus Club revenues at the end of the year.

<u>Item</u>	<u>Adjustment</u>	
Campus Club Fees	\$ 597,380	
Interest	30,519	
Private Pay Preschool	<u>(177,880)</u>	
Change from 3rd Quarter to Annual	<u>\$ 450,018</u>	
<u>2019-20</u>	<u>2019-20</u>	
<u>Adopted Budget</u>	<u>Annual</u>	<u>Increase/(Decrease)</u>
\$ 8,412,642	\$ 6,738,760	\$ (1,673,882)

C. All Other Financing Sources

All Other Financing Sources changed from \$0 at Third Quarter to \$252,000 at Annual, an increase of \$252,000. The increase is due to receipt of a childcare facility loan for the portable at Reagan Elementary. This portable will be used by the State Preschool Program.

Change from 3rd Quarter to Annual		\$ 252,000
2019-20 <u>Adopted Budget</u>	2019-20 <u>Annual</u>	<u>Increase/(Decrease)</u>
\$ -0-	\$ 252,000	\$ 252,000

D. Total Child Development Fund Revenues

Total Child Development Fund Revenues increased from \$11,361,628 at Third Quarter to \$12,201,279 at Annual, an increase of \$839,651.

Change from 3rd Quarter to Annual		\$ 839,651
2019-20 <u>Adopted Budget</u>	2019-20 <u>Annual</u>	<u>Increase/(Decrease)</u>
\$ 13,097,334	\$ 12,201,279	\$ (896,055)

II. 2019-20 Child Development Expenditures

A. Certificated Personnel Salaries

Certificated Personnel Salaries changed from \$2,193,574 at Third Quarter to \$2,340,744 at Annual, an increase of \$147,171. The increase is due to a higher need for staff in the summer Campus Club program in order to safely maintain social distancing due to the COVID-19 pandemic.

Change from 3rd Quarter to Annual		\$ 147,171
2019-20 <u>Adopted Budget</u>	2019-20 <u>Annual</u>	<u>Increase/(Decrease)</u>
\$ 2,066,836	\$ 2,340,744	\$ 273,908

B. Classified Personnel Salaries

Classified Personnel Salaries changed from \$6,171,720 at Third Quarter to \$6,197,692 at Annual, an increase of \$25,972. The increase is due to additional staff needed as a result of increased needs to operate the summer Campus Club program in order to safely maintain social distancing due to the COVID-19 pandemic. This consists of a variety of positions including Campus Club instructors, aides, school site supervisors, clerical and financial support.

Change from 3rd Quarter to Annual		\$ 25,972
<u>2019-20 Adopted Budget</u>	<u>2019-20 Annual</u>	<u>Increase/(Decrease)</u>
\$ 5,965,390	\$ 6,197,692	\$ 232,302

C. Employee Benefits

Employee Benefits changed from \$2,507,066 at Third Quarter to \$2,462,706 at Annual, a decrease of \$44,360. The decrease is primarily due to over projecting CalSTRS expenditures as of Third Quarter.

Change from 3rd Quarter to Annual		\$ (44,360)
<u>2019-20 Adopted Budget</u>	<u>2019-20 Annual</u>	<u>Increase/(Decrease)</u>
\$ 2,276,034	\$ 2,462,706	\$ 186,672

Books, Supplies and Other Materials

Books, Supplies and Other Materials changed from \$1,060,516 at Third Quarter to \$941,843 at Annual, a decrease of \$118,673. The decrease is primarily due to program closures related to the COVID-19 pandemic.

<u>Item</u>	<u>Adjustment</u>	
Supplies	\$ 12,351	
Food/In-House Meetings	(6,140)	
Supplies Non-Classroom	(16,765)	
Supplies	<u>(108,119)</u>	
Change from 3rd Quarter to Annual	\$ <u>(118,673)</u>	
<u>2019-20 Adopted Budget</u>	<u>2019-20 Annual</u>	<u>Increase/(Decrease)</u>
\$ 997,723	\$ 941,843	\$ (55,880)

D. Contracted Services and Other Operating Expenditures

Contracted Services and Other Operating Expenditures changed from \$875,554 at Third Quarter to \$880,737 at Annual, an increase of \$5,183. Travel/conference and outside contracted services decreased due to program closures related to the COVID-19 pandemic. This decrease was offset by the increased costs of noncapitalized improvements for the California State Preschool Program. Improvements were completed earlier than expected.

<u>Item</u>	<u>Adjustment</u>	
Noncapitalized Improvements	\$	51,431
Conference and Travel		(11,258)
Professional Consulting		(18,748)
Other Contracted Services		(16,242)
Professional Consulting		(18,743)
Change from 3rd Quarter to Annual	\$	<u>5,183</u>
2019-20	2019-20	
<u>Adopted Budget</u>	<u>Annual</u>	<u>Increase/(Decrease)</u>
\$ 865,868	\$ 880,737	\$ 14,869

E. Capital Outlay

Capital Outlay changed from \$180,120 at Third Quarter to \$99,865 at Annual, a decrease of \$80,255. The decrease was due to play structure improvements being postponed due to the COVID-19 pandemic.

<u>Item</u>	<u>Adjustment</u>	
Building Improvements	\$	(8,353)
Land Improvements		(71,902)
Change from 3rd Quarter to Annual	\$	<u>(80,255)</u>
2019-20	2019-20	
<u>Adopted Budget</u>	<u>Annual</u>	<u>Increase/(Decrease)</u>
\$ 55,000	\$ 99,865	\$ 44,865

F. Other Outgo

Other Outgo changed from \$577,596 at Third Quarter to \$698,024 at Annual, an increase of \$120,428. The increase is directly related to indirect costs which are based on actual expenditures.

Change from 3rd Quarter to Annual		\$ 120,428
<u>2019-20 Adopted Budget</u>	<u>2019-20 Annual</u>	<u>Increase/(Decrease)</u>
\$ 640,596	\$ 698,024	\$ 57,428

G. Interfund Transfers Out

Interfund Transfers Out changed from \$362,848 at Third Quarter to \$614,848 at Annual, an increase of \$252,000. The increase is due to transfer of funds to the Special Reserve for Capital Projects Fund to reimburse the fund for construction costs related to the Reagan Elementary Preschool portable.

Change from 3rd Quarter to Annual		\$ 252,000
<u>2019-20 Adopted Budget</u>	<u>2019-20 Annual</u>	<u>Increase/(Decrease)</u>
\$ -0-	\$ 614,848	\$ 614,848

II. Total Child Development Fund Expenditures

Total Child Development Fund Expenditures are as follows:

Change from 3rd Quarter to Annual		\$ 307,466
<u>2019-20 Adopted Budget</u>	<u>2019-20 Annual</u>	<u>Increase/(Decrease)</u>
\$ 12,867,447	\$ 14,236,459	\$ 1,369,011

III. Fund Balance

Total revenues are \$12,201,279 and total expenditures are \$14,236,459 at Annual, a deficit of \$2,035,180. The analysis of the Fund Balance for the 2019-20 fiscal year is as follows:

Beginning Fund Balance, Audited 7/1/19	\$ 2,819,485
2019-20 Revenues	12,201,279
2019-20 Expenditures	<u>14,236,459</u>
Surplus/(Deficit)	<u>\$ (2,035,180)</u>
Ending Fund Balance, 6/30/20, Unaudited	<u>\$ 784,305</u>
General Reserve Percentage	5.5%

Annual Budget Change Report
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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	\$13,097,334	\$11,361,628	\$12,201,279	(\$896,055)	\$839,651	(6.8)	7.4
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	4,684,692	5,072,886	5,210,519	525,827	137,633	11.2	2.7
	\$4,684,692	\$5,072,886	\$5,210,519	\$525,827	\$137,633	11.2	2.7
8300 - 8599 Other State Revenue	\$4,684,692	\$5,072,886	\$5,210,519	\$525,827	\$137,633	11.2	2.7
Percent of Total	35.8%	44.6%	42.7%				
8600 - 8799 Other Local Revenue							
8660 - Interest							
866000 - LOC INTEREST INCOME/TREAS	25,000	25,000	55,519	30,519	30,519	122.1	122.1
	\$25,000	\$25,000	\$55,519	\$30,519	\$30,519	122.1	122.1
8673 - Child Development Parent Fees							
867301 - LOC CHILD DEV PARENT FEES	267,362	198,789	20,908	(246,453)	(177,880)	(92.2)	(89.5)
	\$267,362	\$198,789	\$20,908	(\$246,453)	(\$177,880)	(92.2)	(89.5)
8689 - All Other Fees and Contracts							
868900 - LOC ALL OTH FEES	8,120,280	6,064,953	6,662,333	(1,457,947)	597,380	(18.0)	9.8
	\$8,120,280	\$6,064,953	\$6,662,333	(\$1,457,947)	\$597,380	(18.0)	9.8
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	\$8,412,642	\$6,288,742	\$6,738,760	(\$1,673,882)	\$450,018	(19.9)	7.2
Percent of Total	64.2%	55.4%	55.2%				
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%				

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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	252,000	252,000	252,000	N/A	N/A
	\$0	\$0	\$252,000	\$252,000	\$252,000	N/A	N/A
8930 - 8979 All Other Financing Sources	\$0	\$0	\$252,000	\$252,000	\$252,000	N/A	N/A
Percent of Total	0.0%	0.0%	2.1%				
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%				

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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	\$12,867,447	\$13,928,992	\$14,236,459	\$1,369,011	\$307,466	10.6	2.2
-							
310190 - STRS CERT	0	0	0	0	0	N/A	N/A
310291 - STRS CLASSIFIED	0	0	0	0	0	N/A	N/A
320190 - PERS CERTIFICATED	0	0	0	0	0	N/A	N/A
320290 - PERS CLASSIFIED	0	0	0	0	0	N/A	N/A
330190 - SOCIAL SECURITY CERT	0	0	0	0	0	N/A	N/A
330191 - MEDICARE CERT	0	0	0	0	0	N/A	N/A
330192 - SUPPLEMENTAL RETIREMENT CERT	0	0	0	0	0	N/A	N/A
330290 - SOCIAL SECURITY CLASS	0	0	0	0	0	N/A	N/A
330291 - MEDICARE CLASS	0	0	0	0	0	N/A	N/A
330292 - SUPPLEMENTAL RETIREMENT CLASS	0	0	0	0	0	N/A	N/A
350190 - SUI CERT	0	0	0	0	0	N/A	N/A
350290 - SUI CLASS	0	0	0	0	0	N/A	N/A
360190 - W/C CERT	0	0	0	0	0	N/A	N/A
360290 - W/C CLASS	0	0	0	0	0	N/A	N/A
390193 - SELF INSUR CERT	0	0	0	0	0	N/A	N/A
390194 - AB 1522 ACCRUAL	0	0	0	0	0	N/A	N/A
390293 - SELF INSUR CLASS	0	0	0	0	0	N/A	N/A
390294 - AB 1522 ACCRUAL	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				

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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
1000 - 1999 Certificated Personnel Salaries							
1100 - Certificated Teachers' Salaries							
110001 - TEACHER SAL	1,539,533	1,670,714	1,808,226	268,693	137,512	17.5	8.2
110015 - TEACHER ASSIST	33,500	9,241	9,681	(23,820)	439	(71.1)	4.8
110040 - TEACH SAL SUMMER/HOURLY	0	0	651	651	651	N/A	N/A
110050 - TEACH SAL SUB	76,800	65,500	66,346	(10,454)	846	(13.6)	1.3
110060 - TEACH SAL STIPEND	2,800	9,300	14,450	11,650	5,150	416.1	55.4
	\$1,652,633	\$1,754,756	\$1,899,354	\$246,721	\$144,599	14.9	8.2
1200 - Certificated Pupil Support Salaries							
120004 - NURSE SAL	103,620	118,554	121,126	17,506	2,572	16.9	2.2
	\$103,620	\$118,554	\$121,126	\$17,506	\$2,572	16.9	2.2
1300 - Certificated Supervisors' and Administrators' Salaries							
130002 - COORDINATOR SAL	0	0	0	0	0	N/A	N/A
130008 - DIST ADM SAL	310,583	320,264	320,264	9,681	0	3.1	0.0
	\$310,583	\$320,264	\$320,264	\$9,681	\$0	3.1	0.0
1000 - 1999 Certificated Personnel Salaries	\$2,066,836	\$2,193,574	\$2,340,744	\$273,908	\$147,171	13.3	6.7
Percent of Total	16.1%	15.7%	16.4%				

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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	1,064,327	1,080,423	1,049,579	(14,748)	(30,844)	(1.4)	(2.9)
210040 - INSTRUCTIONAL HOURLY	0	0	0	0	0	N/A	N/A
210050 - INSTR ASSIST SUB	97,000	80,177	83,395	(13,605)	3,218	(14.0)	4.0
	\$1,161,327	\$1,160,600	\$1,132,974	(\$28,353)	(\$27,626)	(2.4)	(2.4)
2200 - Classified Support Salaries							
220050 - CLASS SUPPORT SUB	0	0	0	0	0	N/A	N/A
220070 - CLASS SUPPORT OT	0	300	0	0	(300)	N/A	(100.0)
	\$0	\$300	\$0	\$0	(\$300)	N/A	(100.0)
2300 - Classified Supervisors' and Administrators' Salaries							
230001 - CLASS MANAGEMENT SA	350,003	300,515	302,015	(47,988)	1,500	(13.7)	0.5
	\$350,003	\$300,515	\$302,015	(\$47,988)	\$1,500	(13.7)	0.5
2400 - Clerical, Technical, and Office Staff Salaries							
240001 - CLASS BUSINESS SUPPORT	421,678	458,547	449,323	27,645	(9,225)	6.6	(2.0)
240050 - CLASS BUSINESS SUPPORT SUB	10,500	26,500	24,653	14,153	(1,847)	134.8	(7.0)
240090 - CLASS BUSINESS SUPPORT OTHER	0	0	280	280	280	N/A	N/A
	\$432,178	\$485,047	\$474,255	\$42,077	(\$10,792)	9.7	(2.2)
2900 - Other Classified Salaries							
290040 - OTH CL HOURLY	0	0	423	423	423	N/A	N/A
290050 - OTHER CLASS SUB	0	0	2,368	2,368	2,368	N/A	N/A
290060 - CLASSIFIED STIPEND	382	400	0	(382)	(400)	(100.0)	(100.0)
290090 - OTHER CLASSIFIED SAL	4,021,500	4,224,857	4,285,656	264,156	60,799	6.6	1.4
	\$4,021,882	\$4,225,257	\$4,288,447	\$266,565	\$63,190	6.6	1.5
2000 - 2999 Classified Personnel Salaries	\$5,965,390	\$6,171,720	\$6,197,692	\$232,302	\$25,972	3.9	0.4
Percent of Total	46.4%	44.3%	43.5%				
3000 - 3999 Employee Benefits							
3101 - State Teachers' Retirement System, certificated positions							
310100 - STRS CERT	306,385	377,400	333,543	27,158	(43,857)	8.9	(11.6)
	\$306,385	\$377,400	\$333,543	\$27,158	(\$43,857)	8.9	(11.6)
3102 - State Teachers' Retirement System, classified positions							
310201 - STRS CLASSIFIED	53,867	60,435	65,905	12,038	5,470	22.3	9.1
	\$53,867	\$60,435	\$65,905	\$12,038	\$5,470	22.3	9.1

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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							
3201 - Public Employees' Retirement System, certificated positions							
320100 - PERS CERTIFICATED	1,675	1,355	521	(1,154)	(834)	(68.9)	(61.5)
	\$1,675	\$1,355	\$521	(\$1,154)	(\$834)	(68.9)	(61.5)
3202 - Public Employees' Retirement System, classified positions							
320200 - PERS CLASSIFIED	788,880	905,703	899,333	110,453	(6,370)	14.0	(0.7)
	\$788,880	\$905,703	\$899,333	\$110,453	(\$6,370)	14.0	(0.7)
3301 - OASDI/Medicare/Alternative, certificated positions							
330100 - SOCIAL SECURITY CERT	5,163	7,010	6,587	1,424	(424)	27.6	(6.0)
330101 - MEDICARE CERT	31,104	32,028	33,597	2,493	1,569	8.0	4.9
330102 - SUPPLEMENTAL RETIREMENT CERT	12,825	13,198	12,307	(518)	(891)	(4.0)	(6.7)
	\$49,092	\$52,237	\$52,490	\$3,399	\$254	6.9	0.5
3302 - OASDI/Medicare/Alternative, classified positions							
330200 - SOCIAL SECURITY CLASS	269,658	284,667	280,310	10,652	(4,356)	4.0	(1.5)
330201 - MEDICARE CLASS	82,714	89,115	88,897	6,183	(218)	7.5	(0.2)
330202 - SUPPLEMENTAL RETIREMENT CLASS	41,037	49,394	46,549	5,512	(2,845)	13.4	(5.8)
	\$393,409	\$423,175	\$415,756	\$22,348	(\$7,419)	5.7	(1.8)
3401 - Health & Welfare Benefits, certificated positions							
340111 - HEALTH CERT	42,259	94,355	102,185	59,926	7,830	141.8	8.3
340112 - DENTAL CERT	29,204	23,003	25,482	(3,722)	2,479	(12.7)	10.8
340113 - VISION CERT	6,402	4,578	5,071	(1,331)	493	(20.8)	10.8
340114 - LIFE INS CERT	368	485	611	242	126	65.8	26.0
	\$78,233	\$122,420	\$133,349	\$55,116	\$10,929	70.5	8.9
3402 - Health & Welfare Benefits, classified positions							
340211 - HEALTH CLASS	280,525	299,216	299,352	18,827	137	6.7	0.0
340212 - DENTAL CLASS	41,285	35,691	35,702	(5,583)	10	(13.5)	0.0
340213 - VISION CLASS	8,845	7,102	7,104	(1,741)	2	(19.7)	0.0
340214 - LIFE INS CLASS	1,866	1,856	1,857	(9)	1	(0.5)	0.0
340216 - DIS CLASS	4,040	3,267	3,017	(1,023)	(250)	(25.3)	(7.6)
	\$336,561	\$347,133	\$347,033	\$10,471	(\$100)	3.1	0.0
3501 - State Unemployment Insurance, certificated positions							
350100 - SUI CERT	1,086	1,101	1,158	72	57	6.6	5.2
	\$1,086	\$1,101	\$1,158	\$72	\$57	6.6	5.2

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3000 - 3999 Employee Benefits							
3502 - State Unemployment Insurance, classified positions							
350200 - SUI CLASS	3,140	3,103	3,070	(70)	(33)	(2.2)	(1.1)
	\$3,140	\$3,103	\$3,070	(\$70)	(\$33)	(2.2)	(1.1)
3601 - Workers' Compensation Insurance, certificated positions							
360100 - W/C CERT	44,758	25,443	28,089	(16,669)	2,646	(37.2)	10.4
	\$44,758	\$25,443	\$28,089	(\$16,669)	\$2,646	(37.2)	10.4
3602 - Workers' Compensation Insurance, classified positions							
360200 - W/C CLASS	126,795	79,540	74,368	(52,428)	(5,172)	(41.3)	(6.5)
	\$126,795	\$79,540	\$74,368	(\$52,428)	(\$5,172)	(41.3)	(6.5)
3701 - OPEB, Allocated, certificated positions							
370100 - RETIREE BENEFITS CERT	13,739	26,845	22,635	8,896	(4,210)	64.7	(15.7)
	\$13,739	\$26,845	\$22,635	\$8,896	(\$4,210)	64.7	(15.7)
3702 - OPEB, Allocated, classified positions							
370200 - RETIREE BENEFIT CLASSIFIED	43,974	45,527	50,048	6,074	4,522	13.8	9.9
	\$43,974	\$45,527	\$50,048	\$6,074	\$4,522	13.8	9.9
3901 - Other Benefits, certificated positions							
390103 - SELF INSUR CERT	8,584	8,481	9,363	779	882	9.1	10.4
390104 - AB 1522 ACCRUAL	95	62	62	(33)	0	(35.0)	(0.5)
390105 - PARS CERT GOLDEN HANDSHAKE	0	0	0	0	0	N/A	N/A
	\$8,679	\$8,543	\$9,425	\$746	\$882	8.6	10.3
3902 - Other Benefits, classified positions							
390203 - SELF INSUR CLASS	24,396	25,372	24,794	398	(577)	1.6	(2.3)
390204 - AB 1522 ACCRUAL	1,365	1,735	1,188	(177)	(547)	(13.0)	(31.5)
390206 - PARS GOLDEN HANDSHAKE	0	0	0	0	0	N/A	N/A
	\$25,761	\$27,106	\$25,982	\$221	(\$1,124)	0.9	(4.1)
3000 - 3999 Employee Benefits	\$2,276,034	\$2,507,066	\$2,462,706	\$186,672	(\$44,360)	8.2	(1.8)
Percent of Total	17.7%	18.0%	17.3%				
1000 - 3999 Employee Compensation % of Total	80.1%	78.1%	77.3%				

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4000 - 4999 Books and Supplies							
4300 - Materials and Supplies							
430000 - INSTRUCTIONAL SUPPLIES	583,031	617,759	509,640	(73,391)	(108,119)	(12.6)	(17.5)
430005 - FOOD/IN-HOUSE MEETINGS	11,825	19,550	13,410	1,585	(6,140)	13.4	(31.4)
430007 - SUPPLIES/SOFTWARE	0	0	0	0	0	N/A	N/A
430008 - SUPPLIES NON-CLASSROOM	305,267	321,677	304,912	(355)	(16,765)	(0.1)	(5.2)
	\$900,123	\$958,986	\$827,961	(\$72,161)	(\$131,024)	(8.0)	(13.7)
4400 - Noncapitalized Equipment							
440000 - EQUIP \$500-\$24999	97,601	101,530	113,881	16,281	12,351	16.7	12.2
	\$97,601	\$101,530	\$113,881	\$16,281	\$12,351	16.7	12.2
4000 - 4999 Books and Supplies	\$997,723	\$1,060,516	\$941,843	(\$55,880)	(\$118,673)	(5.6)	(11.2)
Percent of Total	7.8%	7.6%	6.6%				
5000 - 5999 Services and Other Operating Expenditures							
5200 - Travel and Conferences							
520000 - CONF/TRAVEL	50,457	38,902	28,841	(21,616)	(10,061)	(42.8)	(25.9)
520010 - FIXED MILEAGE ALLOWANCE	5,860	5,860	4,663	(1,197)	(1,197)	(20.4)	(20.4)
	\$56,317	\$44,762	\$33,504	(\$22,813)	(\$11,258)	(40.5)	(25.2)
5300 - Dues and Memberships							
530000 - DUES & MEMBERSHIP	0	1,150	1,249	1,249	99	N/A	8.6
	\$0	\$1,150	\$1,249	\$1,249	\$99	N/A	8.6
5500 - Operations and Housekeeping Services							
550050 - PEST CONTROL	1,925	1,925	0	(1,925)	(1,925)	(100.0)	(100.0)
	\$1,925	\$1,925	\$0	(\$1,925)	(\$1,925)	(100.0)	(100.0)
5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements							
560001 - NONCAPITALIZED IMPROVEMENTS	61,633	214,933	273,526	211,893	58,593	343.8	27.3
560002 - MAINTENANCE AGREEMENTS	2,000	1,000	0	(2,000)	(1,000)	(100.0)	(100.0)
560003 - ALARM SYSTEM	0	0	0	0	0	N/A	N/A
560005 - RENTAL	9,400	16,200	13,032	3,632	(3,168)	38.6	(19.6)
560006 - REPAIR EQUIP	7,100	7,000	4,006	(3,094)	(2,994)	(43.6)	(42.8)
	\$80,133	\$239,133	\$290,564	\$210,431	\$51,431	262.6	21.5

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5000 - 5999 Services and Other Operating Expenditures							
5750 - Transfers of Direct Costs - Interfund							
575000 - DIRECT COST/INTERFUND TRF	94,102	89,102	84,826	(9,276)	(4,276)	(9.9)	(4.8)
575002 - DIRECT COST/CUSD TODAY INTERFN	0	0	3,825	3,825	3,825	N/A	N/A
575003 - DIRECT COST/UTILITY INTERFUND	175,000	135,000	175,000	0	40,000	0.0	29.6
575010 - DIRECT COST/MTCE INTERFUND	16,932	16,932	8,583	(8,350)	(8,350)	(49.3)	(49.3)
575020 - DIRECT COST/TRANSP INTERFUND	28,350	29,350	13,666	(14,684)	(15,684)	(51.8)	(53.4)
575030 - DIRECT COST/FOOD SVC INTERFUND	34,000	26,000	21,017	(12,983)	(4,983)	(38.2)	(19.2)
575040 - DIRECT COST/GAD/INTERF	15,500	15,500	11,603	(3,897)	(3,897)	(25.1)	(25.1)
575050 - DIRECT COST/COPIER INTERFUND	5,500	5,500	4,708	(792)	(792)	(14.4)	(14.4)
575052 - DIRECT COST/SCANBACK INTERFUND	750	750	575	(175)	(175)	(23.3)	(23.3)
575060 - DIRECT COST/TECH INTERFUND	28,565	0	0	(28,565)	0	(100.0)	N/A
575070 - DIRECT COST/TCH CTR INTERFUND	39,931	30,931	19,451	(20,480)	(11,480)	(51.3)	(37.1)
575080 - INTER-FUND DIRECT COST FUEL	1,300	1,300	2,499	1,199	1,199	92.2	92.2
	\$439,930	\$350,365	\$345,753	(\$94,178)	(\$4,613)	(21.4)	(1.3)
5800 - Professional/Consulting Services and Operating Expenditures							
580001 - CONT FOR PER SERV/INDIVIDUAL	6,130	2,130	1,260	(4,870)	(870)	(79.4)	(40.8)
580002 - CONTRACT SERVICES	34,130	158,635	135,635	101,505	(23,000)	297.4	(14.5)
580006 - ADVERTISING	8,700	8,700	4,980	(3,720)	(3,720)	(42.8)	(42.8)
580007 - FEES/ADMINISTRATIVE	0	0	2,168	2,168	2,168	N/A	N/A
580008 - FEES/ADMISSION - STUDENTS	45,378	22,878	14,562	(30,817)	(8,317)	(67.9)	(36.4)
580009 - FEES / OTHER	500	1,725	16,716	16,216	14,991	3243.1	869.0
580010 - SOFTWARE LICENSE	8,500	8,500	8,500	0	0	0.0	0.0
580090 - BUDGET RESERVE	148,575	0	0	(148,575)	0	(100.0)	N/A
	\$251,913	\$202,568	\$183,820	(\$68,093)	(\$18,748)	(27.0)	(9.3)
5900 - Communications							
590001 - PHONE CERTIFICATED	3,660	3,660	2,544	(1,116)	(1,116)	(30.5)	(30.5)
590002 - PHONE CLASSIFIED	13,190	13,190	11,790	(1,400)	(1,400)	(10.6)	(10.6)
590005 - COMMUNICATION/POSTAGE	18,800	18,800	11,514	(7,286)	(7,286)	(38.8)	(38.8)
	\$35,650	\$35,650	\$25,848	(\$9,802)	(\$9,802)	(27.5)	(27.5)
5000 - 5999 Services and Other Operating Expenditures	\$865,868	\$875,554	\$880,737	\$14,869	\$5,183	1.7	0.6
Percent of Total	6.7%	6.3%	6.2%				

Annual Budget Change Report
Fiscal Year 7/1/2019 - 6/30/2020

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							
6170 - Land Improvements							
617000 - LAND IMPROVEMENTS	55,000	160,320	88,418	33,418	(71,902)	60.8	(44.8)
	\$55,000	\$160,320	\$88,418	\$33,418	(\$71,902)	60.8	(44.8)
6200 - Buildings and Improvements of Buildings							
620000 - BLDG/IMPRV OF BLDG	0	19,800	11,447	11,447	(8,353)	N/A	(42.2)
	\$0	\$19,800	\$11,447	\$11,447	(\$8,353)	N/A	(42.2)
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	\$55,000	\$180,120	\$99,865	\$44,865	(\$80,255)	81.6	(44.6)
Percent of Total	0.4%	1.3%	0.7%				
7000 - 7499 Other Outgo							
7350 - Transfers of Indirect Costs - Interfund							
735000 - TRF OF DIRECT COST-INTERFUND	514,596	514,596	635,024	120,428	120,428	23.4	23.4
	\$514,596	\$514,596	\$635,024	\$120,428	\$120,428	23.4	23.4
7439 - Other Debt Service - Principal							
743900 - DEBT SERVICE/PRINCIPAL	126,000	63,000	63,000	(63,000)	0	(50.0)	0.0
	\$126,000	\$63,000	\$63,000	(\$63,000)	\$0	(50.0)	0.0
7000 - 7499 Other Outgo	\$640,596	\$577,596	\$698,024	\$57,428	\$120,428	9.0	20.8
Percent of Total	5.0%	4.1%	4.9%				
7600 - 7629 Interfund Transfers Out							
7619 - Other Authorized Interfund Transfers Out							
761900 - TRANSFER TO GENERAL FUND	0	362,848	362,848	362,848	0	N/A	0.0
761914 - TRANSFER TO SPEC RES/CAP PROJ	0	0	252,000	252,000	252,000	N/A	N/A
	\$0	\$362,848	\$614,848	\$614,848	\$252,000	N/A	69.5
7600 - 7629 Interfund Transfers Out	\$0	\$362,848	\$614,848	\$614,848	\$252,000	N/A	69.5
Percent of Total	0.0%	2.6%	4.3%				

SUMMARY OF REVISIONS
2019-2020 CAFETERIA FUND BUDGET

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

I. 2019-20 Cafeteria Fund Revenues

A. Federal Revenues

Federal Revenues changed from \$10,927,759 at Third Quarter to \$11,004,645 at Annual, an increase of \$76,886. The change is due to higher than projected Federal meal reimbursements, and less donated commodities received than previously projected. Meals served from the start of suspension of onsite classes in March through the end of the fiscal year were reimbursed at the rate received for students eligible for free meals, regardless of their status. This resulted in increased federal reimbursements. This increase was offset by a decrease in federal food commodities purchased.

<u>Item</u>	<u>Adjustment</u>		
Federal meal reimbursements	\$ 181,399		
Federal donated commodities	(104,513)		
Change from 3rd Quarter to Annual	\$ 76,886		
	<u>2019-20</u> <u>Adopted Budget</u>	<u>2019-20</u> <u>Annual</u>	<u>Increase/(Decrease)</u>
	\$ 11,280,917	\$ 11,004,645	\$ (276,272)

B. State Revenues

State Revenues changed from \$698,119 at Third Quarter to \$766,839 at Annual, an increase of \$68,720. All meals served during the suspension of onsite classes, regardless of the student's socioeconomic status, were reimbursed by the State resulting in increased revenues.

Change from 3rd Quarter to Annual	\$ 68,720		
	<u>2019-20</u> <u>Adopted Budget</u>	<u>2019-20</u> <u>Annual</u>	<u>Increase/(Decrease)</u>
	\$ 737,510	\$ 766,839	\$ 29,329

C. Local Revenues

Local Revenues changed from \$3,625,002 at Third Quarter to \$3,038,798 at Annual, a decrease of \$586,204. Local revenues significantly decreased from March through the end of the fiscal year due to the COVID-19 pandemic and the suspension of onsite classes. The decrease to student sales was offset by an increase to federal and state reimbursement revenues.

<u>Item</u>	<u>Adjustment</u>	
Interest	\$	7,909
Adult ala carte sales		(1,465)
Other		(2,967)
Special events		(21,126)
Student Sales		(568,555)
Change from 3rd Quarter to Annual	\$	(586,204)

<u>2019-20 Adopted Budget</u>	<u>2019-20 Annual</u>	<u>Increase/(Decrease)</u>
\$ 4,418,090	\$ 3,038,798	\$ (1,379,292)

D. Total Cafeteria Fund Revenues

Total Cafeteria Fund Revenues changed from \$15,250,881 at Third Quarter to \$14,810,282 at Annual, a decrease of \$440,599.

Change from 3rd Quarter to Annual	\$	(440,599)
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<u>2019-20 Adopted Budget</u>	<u>2019-20 Annual</u>	<u>Increase/(Decrease)</u>
\$ 16,436,517	\$ 14,810,282	\$ (1,626,235)

II. 2019-20 Cafeteria Fund Expenditures

A. Classified Personnel Salaries

Classified Personnel Salaries changed from \$5,113,059 at Third Quarter to \$5,104,951 at Annual, a decrease of \$8,109. The decrease is due to minor changes that occurred since Third Quarter.

<u>Item</u>	<u>Adjustment</u>	
Clerical and office salaries	\$	3,450
Classified supervisor salaries		239
Other classified salaries		(2,779)
Classified support salaries		(9,019)
Change from 3rd Quarter to Annual	\$	(8,109)

<u>2019-20 Adopted Budget</u>	<u>2019-20 Annual</u>	<u>Increase/(Decrease)</u>
\$ 5,126,054	\$ 5,104,951	\$ (21,103)

B. Employee Benefits

Employee Benefits changed from \$2,891,636 at Third Quarter to \$2,837,000 at Annual, a decrease of \$54,636. The changes are directly related to the previously mentioned adjustments to salary accounts.

<u>Item</u>	<u>Adjustment</u>	
Health and welfare	\$	4,758
Other employee benefits		(7,661)
CalPERS		(25,441)
OASDI/Medicare		<u>(26,292)</u>
Change from 3rd Quarter to Annual	\$	<u>(54,636)</u>

<u>2019-20 Adopted Budget</u>	<u>2019-20 Annual</u>	<u>Increase/(Decrease)</u>
\$ 2,939,622	\$ 2,837,000	\$ (102,622)

C. Books, Supplies and Other Materials

Books, Supplies and Other Materials changed from \$7,104,072 at Third Quarter to \$6,648,802 at Annual, a decrease of \$455,270. The decrease was in large part due to the suspension of onsite classes due to the COVID-19 pandemic. The number of meals served decreased significantly and less of a variety was offered, resulting in decreased food purchases. With the uncertainty brought on by the pandemic, Campus Catering decided to hold on purchasing equipment resulting in a decrease from Third Quarter to Annual.

<u>Item</u>	<u>Adjustment</u>	
Supplies	\$	7,014
Noncapitalized equipment		(151,649)
Food		<u>(310,635)</u>
Change from 3rd Quarter to Annual	\$	<u>(455,270)</u>

<u>2019-20 Adopted Budget</u>	<u>2019-20 Annual</u>	<u>Increase/(Decrease)</u>
\$ 7,454,555	\$ 6,648,802	\$ (805,753)

D. Contracted Services and Other Operating Expenditures

Contracted Services and Other Operating Expenditures changed from \$335,639 at Third Quarter to \$326,146 at Annual, a decrease of \$9,493. This is due to minor overall variances between Third Quarter and Annual.

<u>Item</u>	<u>Adjustment</u>
Rent, leases & repairs	\$ 12,113
Communications	(200)
Dues and memberships	(203)
Professional services	(4,002)
Conference/Travel	(5,740)
Transfer of direct costs	(11,461)
Change from 3rd Quarter to Annual	\$ (9,493)

<u>2019-20 Adopted Budget</u>	<u>2019-20 Annual</u>	<u>Increase/(Decrease)</u>
\$ 520,907	\$ 326,146	\$ (194,761)

F. Capital Outlay

Other Outgo changed from \$295,000 at Third Quarter to \$34,627 at Annual, a decrease of \$260,373. The decrease is due to a planned vehicle purchase that was delayed due to the COVID-19 pandemic. In addition, the planned backup generator project was ultimately cancelled due to the uncertainty related to future revenues.

Change from 3rd Quarter to Annual	\$ (260,373)
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<u>2019-20 Adopted Budget</u>	<u>2019-20 Annual</u>	<u>Increase/(Decrease)</u>
\$ -0-	\$ 34,627	\$ 34,627

G. Other Outgo

Other Outgo changed from \$707,897 at Third Quarter to \$686,924 at Annual, a decrease of \$20,973. The decrease is due to overall decreases in expenditures resulting in a decrease to indirect costs.

Change from 3rd Quarter to Annual		\$ (20,973)
<u>2019-20 Adopted Budget</u>	<u>2019-20 Annual</u>	<u>Increase/(Decrease)</u>
\$ 742,435	\$ 686,924	\$ (55,511)

H. Total Cafeteria Fund Expenditures

Total Cafeteria Fund Expenditures changed from \$16,447,304 at Third Quarter to \$15,638,449 at Annual, a decrease of \$808,855.

Change from 3rd Quarter to Annual		\$ (808,855)
<u>2019-20 Adopted Budget</u>	<u>2019-20 Annual</u>	<u>Increase/(Decrease)</u>
\$ 16,783,573	\$ 15,638,449	\$ (1,145,124)

III. Cafeteria Fund Balance

Total revenues are \$14,810,282 and total expenditures are \$15,638,449 at Annual. The projected Fund Balance for the 2019-20 fiscal year is as follows:

Beginning Fund Balance, Audited 7/1/19	\$ 8,153,166
Revenues	14,810,282
Expenditures	<u>15,638,449</u>
Surplus/(Deficit) (1)	<u>(828,167)</u>
Ending Fund Balance, 6/30/20, Unaudited	\$ <u>7,324,999</u>
Assigned:	
New Building Lease	<u>6,543,077</u>
Sub Total of Components	6,543,077
General Reserve	<u>\$ 781,922</u>
General Reserve Percentage	5%
COVID 19 One-Time changes:	
Revenues	\$ 1,917,688
Expenditures	<u>(1,331,173)</u>
Total One-Time due to COVID (2)	\$ 586,515
One-Time costs in 2019-20:	
Administrative office equipment	<u>\$ 109,901</u>
Total One-Time (3)	\$ 109,901
Ongoing Surplus/(Deficit) (1 + 2 + 3)	<u>\$ (131,751)</u>

Annual Budget Change Report
Fiscal Year 7/1/2019 - 6/30/2020

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	\$16,436,517	\$15,250,881	\$14,810,282	(\$1,626,235)	(\$440,599)	(9.9)	(2.9)
8100 - 8299 Federal Revenue							
8220 - Child Nutrition Programs							
822000 - FED CHILD NUTRITION	10,180,917	9,727,759	9,909,158	(271,759)	181,398	(2.7)	1.9
	\$10,180,917	\$9,727,759	\$9,909,158	(\$271,759)	\$181,398	(2.7)	1.9
8221 - Donated Food Commodities							
822100 - FED DONATED FOOD COMMODITIES	1,100,000	1,200,000	1,095,487	(4,513)	(104,513)	(0.4)	(8.7)
	\$1,100,000	\$1,200,000	\$1,095,487	(\$4,513)	(\$104,513)	(0.4)	(8.7)
8100 - 8299 Federal Revenue	\$11,280,917	\$10,927,759	\$11,004,645	(\$276,272)	\$76,885	(2.4)	0.7
Percent of Total	68.6%	71.7%	74.3%				
8300 - 8599 Other State Revenue							
8520 - Child Nutrition							
852000 - ST CHILD NUTRITION	737,510	698,119	766,839	29,329	68,719	4.0	9.8
	\$737,510	\$698,119	\$766,839	\$29,329	\$68,719	4.0	9.8
8300 - 8599 Other State Revenue	\$737,510	\$698,119	\$766,839	\$29,329	\$68,719	4.0	9.8
Percent of Total	4.5%	4.6%	5.2%				
8600 - 8799 Other Local Revenue							
8634 - Food Service Sales							
863401 - FS STUDENT FOOD SALES/LUNCH	3,133,832	2,498,457	2,047,522	(1,086,310)	(450,934)	(34.7)	(18.0)
863402 - FS STUDENT FOOD SALES/BKFT	273,881	228,260	190,298	(83,583)	(37,962)	(30.5)	(16.6)
863403 - FS CHILD CARE INC	0	0	0	0	0	N/A	N/A
863404 - FS STUDENT ALA CARTE	738,031	605,910	526,252	(211,779)	(79,658)	(28.7)	(13.1)
863405 - FS ADULT ALA CARTE	11,655	54,750	53,285	41,630	(1,465)	357.2	(2.7)
863406 - FS SPECIAL EVENT INCOME	140,352	101,997	80,871	(59,481)	(21,126)	(42.4)	(20.7)
863407 - FS OTHER INCOME	17,785	12,413	22,402	4,617	9,989	26.0	80.5
863408 - FS OVER/SHORT	56,402	61,839	48,882	(7,520)	(12,956)	(13.3)	(21.0)
	\$4,371,939	\$3,563,626	\$2,969,514	(\$1,402,426)	(\$594,113)	(32.1)	(16.7)
8660 - Interest							
866000 - LOC INTEREST INCOME/TREAS	46,150	61,376	69,285	23,135	7,909	50.1	12.9
	\$46,150	\$61,376	\$69,285	\$23,135	\$7,909	50.1	12.9
8600 - 8799 Other Local Revenue	\$4,418,090	\$3,625,002	\$3,038,798	(\$1,379,291)	(\$586,204)	(31.2)	(16.2)
Percent of Total	26.9%	23.8%	20.5%				

Annual Budget Change Report
Fiscal Year 7/1/2019 - 6/30/2020

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	\$16,783,573	\$16,447,304	\$15,638,449	(\$1,145,124)	(\$808,854)	(6.8)	(4.9)
-							
320290 - PERS CLASSIFIED	0	0	0	0	0	N/A	N/A
330290 - SOCIAL SECURITY CLASS	0	0	0	0	0	N/A	N/A
330291 - MEDICARE CLASS	0	0	0	0	0	N/A	N/A
330292 - SUPPLEMENTAL RETIREMENT CLASS	0	0	0	0	0	N/A	N/A
350290 - SUI CLASS	0	0	0	0	0	N/A	N/A
360290 - W/C CLASS	0	0	0	0	0	N/A	N/A
390293 - SELF INSUR CLASS	0	0	0	0	0	N/A	N/A
390294 - AB 1522 ACCRUAL	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				

Annual Budget Change Report
Fiscal Year 7/1/2019 - 6/30/2020

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
2000 - 2999 Classified Personnel Salaries							
2200 - Classified Support Salaries							
220006 - WAREHOUSE SAL	125,893	127,041	126,947	1,054	(95)	0.8	(0.1)
220007 - MAINTENANCE SAL	136,015	141,099	141,099	5,084	0	3.7	0.0
220020 - FOOD SERVICE SAL	2,974,732	3,003,467	2,989,861	15,129	(13,606)	0.5	(0.5)
220040 - CLASS SUPPORT HOURLY	220,437	173,381	190,747	(29,690)	17,366	(13.5)	10.0
220050 - CLASS SUPPORT SUB	169,087	116,506	103,852	(65,234)	(12,654)	(38.6)	(10.9)
220070 - CLASS SUPPORT OT	0	250	219	219	(32)	N/A	(12.6)
220090 - CLASSIFIED SUPPORT OTHER	100	0	0	(100)	0	(100.0)	N/A
	\$3,626,263	\$3,561,744	\$3,552,725	(\$73,539)	(\$9,019)	(2.0)	(0.3)
2300 - Classified Supervisors' and Administrators' Salaries							
230001 - CLASS MANAGEMENT SA	1,312,807	1,369,848	1,370,088	57,281	239	4.4	0.0
	\$1,312,807	\$1,369,848	\$1,370,088	\$57,281	\$239	4.4	0.0
2400 - Clerical, Technical, and Office Staff Salaries							
240001 - CLASS BUSINESS SUPPORT	157,953	162,892	166,342	8,389	3,450	5.3	2.1
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
	\$157,953	\$162,892	\$166,342	\$8,389	\$3,450	5.3	2.1
2900 - Other Classified Salaries							
290090 - OTHER CLASSIFIED SAL	29,030	18,575	15,796	(13,234)	(2,779)	(45.6)	(15.0)
	\$29,030	\$18,575	\$15,796	(\$13,234)	(\$2,779)	(45.6)	(15.0)
2000 - 2999 Classified Personnel Salaries	\$5,126,054	\$5,113,059	\$5,104,951	(\$21,103)	(\$8,109)	(0.4)	(0.2)
Percent of Total	30.5%	31.1%	32.6%				
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	862,578	878,387	852,946	(9,632)	(25,441)	(1.1)	(2.9)
	\$862,578	\$878,387	\$852,946	(\$9,632)	(\$25,441)	(1.1)	(2.9)
3302 - OASDI/Medicare/Alternative, classified positions							
330200 - SOCIAL SECURITY CLASS	246,186	276,152	252,053	5,866	(24,099)	2.4	(8.7)
330201 - MEDICARE CLASS	70,998	72,665	69,630	(1,369)	(3,036)	(1.9)	(4.2)
330202 - SUPPLEMENTAL RETIREMENT CLASS	36,472	26,762	27,605	(8,867)	843	(24.3)	3.1
	\$353,656	\$375,580	\$349,287	(\$4,369)	(\$26,292)	(1.2)	(7.0)

Annual Budget Change Report
Fiscal Year 7/1/2019 - 6/30/2020

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	1,306,992	1,255,968	1,263,646	(43,346)	7,678	(3.3)	0.6
340212 - DENTAL CLASS	106,167	98,107	98,107	(8,060)	0	(7.6)	0.0
340213 - VISION CLASS	21,127	21,127	19,523	(1,604)	(1,604)	(7.6)	(7.6)
340214 - LIFE INS CLASS	6,647	6,647	6,475	(173)	(173)	(2.6)	(2.6)
340216 - DIS CLASS	15,257	16,001	14,857	(399)	(1,144)	(2.6)	(7.1)
	\$1,456,189	\$1,397,850	\$1,402,607	(\$53,581)	\$4,758	(3.7)	0.3
3502 - State Unemployment Insurance, classified positions							
350200 - SUI CLASS	2,509	2,566	2,448	(62)	(118)	(2.5)	(4.6)
	\$2,509	\$2,566	\$2,448	(\$62)	(\$118)	(2.5)	(4.6)
3602 - Workers' Compensation Insurance, classified positions							
360200 - W/C CLASS	108,237	62,802	61,153	(47,084)	(1,650)	(43.5)	(2.6)
	\$108,237	\$62,802	\$61,153	(\$47,084)	(\$1,650)	(43.5)	(2.6)
3702 - OPEB, Allocated, classified positions							
370200 - RETIREE BENEFIT CLASSIFIED	134,042	150,441	146,982	12,940	(3,459)	9.7	(2.3)
	\$134,042	\$150,441	\$146,982	\$12,940	(\$3,459)	9.7	(2.3)
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	0	0	0	0	0	N/A	N/A
390203 - SELF INSUR CLASS	20,775	22,874	20,421	(354)	(2,452)	(1.7)	(10.7)
390204 - AB 1522 ACCRUAL	1,636	1,136	1,156	(481)	19	(29.4)	1.7
390206 - PARS GOLDEN HANDSHAKE	0	0	0	0	0	N/A	N/A
	\$22,412	\$24,010	\$21,577	(\$834)	(\$2,433)	(3.7)	(10.1)
3000 - 3999 Employee Benefits	\$2,939,622	\$2,891,636	\$2,837,000	(\$102,622)	(\$54,636)	(3.5)	(1.9)
Percent of Total	17.5%	17.6%	18.1%				
1000 - 3999 Employee Compensation % of Total	48.1%	48.7%	50.8%				

Annual Budget Change Report
Fiscal Year 7/1/2019 - 6/30/2020

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	0	0	0	0	0	N/A	N/A
430008 - SUPPLIES NON-CLASSROOM	240,175	375,175	382,189	142,014	7,014	59.1	1.9
430072 - GAS	0	0	0	0	0	N/A	N/A
430082 - INVENTORY ADJUSTMENT	0	0	0	0	0	N/A	N/A
	\$240,175	\$375,175	\$382,189	\$142,014	\$7,014	59.1	1.9
4400 - Noncapitalized Equipment							
440000 - EQUIP \$500-\$24999	295,950	454,950	303,301	7,351	(151,649)	2.5	(33.3)
	\$295,950	\$454,950	\$303,301	\$7,351	(\$151,649)	2.5	(33.3)
4700 - Food							
470000 - FOOD	5,353,430	4,681,347	4,542,515	(810,915)	(138,833)	(15.1)	(3.0)
470001 - FOOD SVC SUPPLY COST	400,000	350,000	290,958	(109,042)	(59,042)	(27.3)	(16.9)
470002 - FOOD FED DONATED	1,100,000	1,200,000	1,095,487	(4,513)	(104,513)	(0.4)	(8.7)
470023 - FOOD EARNED MEALS	65,000	42,600	34,353	(30,648)	(8,248)	(47.2)	(19.4)
	\$6,918,430	\$6,273,947	\$5,963,312	(\$955,118)	(\$310,635)	(13.8)	(5.0)
4000 - 4999 Books and Supplies	\$7,454,555	\$7,104,072	\$6,648,802	(\$805,753)	(\$455,270)	(10.8)	(6.4)
Percent of Total	44.4%	43.2%	42.5%				
5000 - 5999 Services and Other Operating Expenditures							
5200 - Travel and Conferences							
520000 - CONF/TRAVEL	25,000	18,000	12,260	(12,740)	(5,740)	(51.0)	(31.9)
	\$25,000	\$18,000	\$12,260	(\$12,740)	(\$5,740)	(51.0)	(31.9)
5300 - Dues and Memberships							
530000 - DUES & MEMBERSHIP	0	3,580	3,377	3,377	(203)	N/A	(5.7)
	\$0	\$3,580	\$3,377	\$3,377	(\$203)	N/A	(5.7)
5500 - Operations and Housekeeping Services							
550080 - PG&E	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							
560002 - MAINTENANCE AGREEMENTS	15,659	10,718	10,718	(4,941)	0	(31.6)	0.0
560005 - RENTAL	0	0	0	0	0	N/A	N/A
560006 - REPAIR EQUIP	108,806	131,747	143,860	35,054	12,113	32.2	9.2
560010 - BLDG LEASE/RENTS	325,330	129,947	129,947	(195,383)	0	(60.1)	0.0
	\$449,795	\$272,412	\$284,525	(\$165,270)	\$12,113	(36.7)	4.4

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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							
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	9,900	9,900	5,985	(3,915)	(3,915)	(39.5)	(39.5)
575010 - DIRECT COST/MTCE INTERFUND	0	0	0	0	0	N/A	N/A
575020 - DIRECT COST/TRANSP INTERFUND	950	950	884	(66)	(66)	(6.9)	(6.9)
575030 - DIRECT COST/FOOD SVC INTERFUND	(34,000)	(26,000)	(21,017)	12,983	4,983	(38.2)	(19.2)
575040 - DIRECT COST/GAD/INTERF	19,891	19,891	15,936	(3,955)	(3,955)	(19.9)	(19.9)
575050 - DIRECT COST/COPIER INTERFUND	1,600	1,600	200	(1,400)	(1,400)	(87.5)	(87.5)
575052 - DIRECT COST/SCANBACK INTERFUND	200	200	209	9	9	4.3	4.3
575080 - INTER-FUND DIRECT COST FUEL	14,000	16,450	9,333	(4,667)	(7,117)	(33.3)	(43.3)
	\$12,541	\$22,991	\$11,531	(\$1,011)	(\$11,461)	(8.1)	(49.8)
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	18,000	4,000	0	(18,000)	(4,000)	(100.0)	(100.0)
580005 - LEGAL SERVICES	0	640	638	638	(2)	N/A	(0.3)
580009 - FEES / OTHER	55	0	0	(55)	0	(100.0)	N/A
	\$18,055	\$4,640	\$638	(\$17,417)	(\$4,002)	(96.5)	(86.2)
5900 - Communications							
590001 - PHONE CERTIFICATED	0	0	0	0	0	N/A	N/A
590002 - PHONE CLASSIFIED	5,616	5,616	5,616	0	0	0.0	0.0
590005 - COMMUNICATION/POSTAGE	9,900	8,400	8,199	(1,701)	(201)	(17.2)	(2.4)
	\$15,516	\$14,016	\$13,815	(\$1,701)	(\$201)	(11.0)	(1.4)
5000 - 5999 Services and Other Operating Expenditures	\$520,907	\$335,639	\$326,146	(\$194,761)	(\$9,493)	(37.4)	(2.8)
Percent of Total	3.1%	2.0%	2.1%				

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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	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
6400 - Equipment							
640090 - EQUIPMENT \$25,000+	0	295,000	34,627	34,627	(260,374)	N/A	(88.3)
	\$0	\$295,000	\$34,627	\$34,627	(\$260,374)	N/A	(88.3)
6000 - 6999 Capital Outlay	\$0	\$295,000	\$34,627	\$34,627	(\$260,374)	N/A	(88.3)
Percent of Total	0.0%	1.8%	0.2%				
7000 - 7499 Other Outgo							
7350 - Transfers of Indirect Costs - Interfund							
735000 - TRF OF DIRECT COST-INTERFUND	742,435	707,897	686,924	(55,511)	(20,973)	(7.5)	(3.0)
	\$742,435	\$707,897	\$686,924	(\$55,511)	(\$20,973)	(7.5)	(3.0)
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	\$742,435	\$707,897	\$686,924	(\$55,511)	(\$20,973)	(7.5)	(3.0)
Percent of Total	4.4%	4.3%	4.4%				
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%				

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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	\$4,101,000	\$4,101,000	\$4,024,975	(\$76,025)	(\$76,025)	(1.9)	(1.9)
8600 - 8799 Other Local Revenue							
8660 - Interest							
866000 - LOC INTEREST INCOME/TREAS	1,000	1,000	24,932	23,932	23,932	2393.2	2393.2
	\$1,000	\$1,000	\$24,932	\$23,932	\$23,932	2393.2	2393.2
8699 - All Other Local Revenue							
869900 - LOC OTHER REVENUE	0	0	43	43	43	N/A	N/A
	\$0	\$0	\$43	\$43	\$43	N/A	N/A
8600 - 8799 Other Local Revenue	\$1,000	\$1,000	\$24,975	\$23,975	\$23,975	2397.5	2397.5
Percent of Total	0.0%	0.0%	0.6%				
8900 - 8929 Interfund Transfers In							
8919 - Other Authorized Interfund Transfers In							
891901 - OTH INTERFUND TRANSFER IN	4,100,000	4,100,000	4,000,000	(100,000)	(100,000)	(2.4)	(2.4)
	\$4,100,000	\$4,100,000	\$4,000,000	(\$100,000)	(\$100,000)	(2.4)	(2.4)
8900 - 8929 Interfund Transfers In	\$4,100,000	\$4,100,000	\$4,000,000	(\$100,000)	(\$100,000)	(2.4)	(2.4)
Percent of Total	100.0%	100.0%	99.4%				

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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	\$4,101,000	\$4,081,234	\$4,035,875	(\$65,125)	(\$45,359)	(1.6)	(1.1)
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

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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
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	0.0%	0.0%	0.0%				
1000 - 3999 Employee Compensation % of Total	0.0%	0.0%	0.0%				
4000 - 4999 Books and Supplies							
4400 - Noncapitalized Equipment							
440000 - EQUIP \$500-\$24999	0	15,681	14,181	14,181	(1,500)	N/A	(9.6)
	\$0	\$15,681	\$14,181	\$14,181	(\$1,500)	N/A	(9.6)
4000 - 4999 Books and Supplies	\$0	\$15,681	\$14,181	\$14,181	(\$1,500)	N/A	(9.6)
Percent of Total	0.0%	0.4%	0.4%				
5000 - 5999 Services and Other Operating Expenditures							
5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements							
560001 - NONCAPITALIZED IMPROVEMENTS	2,601,000	1,716,444	1,892,258	(708,742)	175,814	(27.2)	10.2
	\$2,601,000	\$1,716,444	\$1,892,258	(\$708,742)	\$175,814	(27.2)	10.2
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	\$2,601,000	\$1,716,444	\$1,892,258	(\$708,742)	\$175,814	(27.2)	10.2
Percent of Total	63.4%	42.1%	46.9%				

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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
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	1,500,000	2,349,108	2,129,435	629,435	(219,673)	42.0	(9.4)
	\$1,500,000	\$2,349,108	\$2,129,435	\$629,435	(\$219,673)	42.0	(9.4)
6000 - 6999 Capital Outlay	\$1,500,000	\$2,349,108	\$2,129,435	\$629,435	(\$219,673)	42.0	(9.4)
Percent of Total	36.6%	57.6%	52.8%				
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	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%				

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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	\$1,741,100	\$5,006,284	\$4,231,117	\$2,490,017	(\$775,168)	143.0	(15.5)
8600 - 8799 Other Local Revenue							
8625 - Community Redevelopment Funds Not Subject to LCFF Deduction							
862500 - COMM REDEV FUNDS	0	272,402	544,803	544,803	272,402	N/A	100.0
	\$0	\$272,402	\$544,803	\$544,803	\$272,402	N/A	100.0
8660 - Interest							
866000 - LOC INTEREST INCOME/TREAS	15,000	20,414	85,648	70,648	65,234	471.0	319.6
	\$15,000	\$20,414	\$85,648	\$70,648	\$65,234	471.0	319.6
8662 - Net Increase (Decrease) in the Fair Value of Investments							
866200 - NET INC(DEC) FAIR VALUE INVEST	0	0	(619,873)	(619,873)	(619,873)	N/A	N/A
	\$0	\$0	(\$619,873)	(\$619,873)	(\$619,873)	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	\$15,000	\$292,815	\$10,578	(\$4,422)	(\$282,237)	(29.5)	(96.4)
Percent of Total	0.9%	5.8%	0.3%				
8900 - 8929 Interfund Transfers In							
8919 - Other Authorized Interfund Transfers In							
891901 - OTH INTERFUND TRANSFER IN	1,726,100	4,713,469	4,220,539	2,494,439	(492,930)	144.5	(10.5)
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
	\$1,726,100	\$4,713,469	\$4,220,539	\$2,494,439	(\$492,930)	144.5	(10.5)
8900 - 8929 Interfund Transfers In	\$1,726,100	\$4,713,469	\$4,220,539	\$2,494,439	(\$492,930)	144.5	(10.5)
Percent of Total	99.1%	94.2%	99.7%				

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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%				

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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	\$1,921,100	\$9,667,428	\$7,853,346	\$5,932,246	(\$1,814,083)	308.8	(18.8)
2000 - 2999 Classified Personnel Salaries							
2300 - Classified Supervisors' and Administrators' Salaries							
230001 - CLASS MANAGEMENT SA	0	218,585	218,550	218,550	(35)	N/A	0.0
	\$0	\$218,585	\$218,550	\$218,550	(\$35)	N/A	0.0
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	\$218,585	\$218,550	\$218,550	(\$35)	N/A	0.0
Percent of Total	0.0%	2.3%	2.8%				

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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	21,236	21,236	21,236	0	N/A	0.0
	\$0	\$21,236	\$21,236	\$21,236	\$0	N/A	0.0
3202 - Public Employees' Retirement System, classified positions							
320200 - PERS CLASSIFIED	0	18,616	18,609	18,609	(7)	N/A	0.0
	\$0	\$18,616	\$18,609	\$18,609	(\$7)	N/A	0.0
3302 - OASDI/Medicare/Alternative, classified positions							
330200 - SOCIAL SECURITY CLASS	0	5,853	5,782	5,782	(71)	N/A	(1.2)
330201 - MEDICARE CLASS	0	3,169	3,122	3,122	(47)	N/A	(1.5)
330202 - SUPPLEMENTAL RETIREMENT CLASS	0	0	0	0	0	N/A	N/A
	\$0	\$9,022	\$8,904	\$8,904	(\$119)	N/A	(1.3)
3402 - Health & Welfare Benefits, classified positions							
340211 - HEALTH CLASS	0	26,166	26,166	26,166	0	N/A	0.0
340212 - DENTAL CLASS	0	1,990	1,990	1,990	0	N/A	0.0
340213 - VISION CLASS	0	396	396	396	0	N/A	0.0
340214 - LIFE INS CLASS	0	162	216	216	54	N/A	33.3
340216 - DIS CLASS	0	0	0	0	0	N/A	N/A
	\$0	\$28,714	\$28,768	\$28,768	\$54	N/A	0.2
3502 - State Unemployment Insurance, classified positions							
350200 - SUI CLASS	0	109	107	107	(3)	N/A	(2.5)
	\$0	\$109	\$107	\$107	(\$3)	N/A	(2.5)
3602 - Workers' Compensation Insurance, classified positions							
360200 - W/C CLASS	0	2,623	2,623	2,623	0	N/A	0.0
	\$0	\$2,623	\$2,623	\$2,623	\$0	N/A	0.0
3702 - OPEB, Allocated, classified positions							
370200 - RETIREE BENEFIT CLASSIFIED	0	8,853	8,788	8,788	(65)	N/A	(0.7)
	\$0	\$8,853	\$8,788	\$8,788	(\$65)	N/A	(0.7)
3902 - Other Benefits, classified positions							
390203 - SELF INSUR CLASS	0	874	874	874	0	N/A	0.0
	\$0	\$874	\$874	\$874	\$0	N/A	0.0
3000 - 3999 Employee Benefits	\$0	\$90,048	\$89,908	\$89,908	(\$140)	N/A	(0.2)
Percent of Total	0.0%	0.9%	1.1%				
1000 - 3999 Employee Compensation % of Total	0.0%	3.2%	3.9%				

Annual Budget Change Report
Fiscal Year 7/1/2019 - 6/30/2020

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	0	0	0	0	N/A	N/A
430076 - REPAIR SUPP TRANSP	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	76,014	65,416	65,416	(10,598)	N/A	(13.9)
	\$0	\$76,014	\$65,416	\$65,416	(\$10,598)	N/A	(13.9)
4000 - 4999 Books and Supplies	\$0	\$76,014	\$65,416	\$65,416	(\$10,598)	N/A	(13.9)
Percent of Total	0.0%	0.8%	0.8%				

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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	0	0	0	0	N/A	N/A
560002 - MAINTENANCE AGREEMENTS	0	0	0	0	0	N/A	N/A
560010 - BLDG LEASE/RENTS	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
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	0	18,000	18,000	18,000	N/A	N/A
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	1,650	1,650	1,650	N/A	N/A
580090 - BUDGET RESERVE	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$19,650	\$19,650	\$19,650	N/A	N/A
5900 - Communications							
590002 - PHONE CLASSIFIED	0	2,160	2,160	2,160	0	N/A	0.0
590005 - COMMUNICATION/POSTAGE	0	0	0	0	0	N/A	N/A
	\$0	\$2,160	\$2,160	\$2,160	\$0	N/A	0.0
5000 - 5999 Services and Other Operating Expenditures	\$0	\$2,160	\$21,810	\$21,810	\$19,650	N/A	909.7
Percent of Total	0.0%	0.0%	0.3%				

Annual Budget Change Report
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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	6,725	1,725	1,725	(5,000)	N/A	(74.3)
	\$0	\$6,725	\$1,725	\$1,725	(\$5,000)	N/A	(74.3)
6200 - Buildings and Improvements of Buildings							
620000 - BLDG/IMPRV OF BLDG	0	6,508,485	3,447,931	3,447,931	(3,060,554)	N/A	(47.0)
620019 - CONSTRUCTION CONTINGENCY	0	0	0	0	0	N/A	N/A
	\$0	\$6,508,485	\$3,447,931	\$3,447,931	(\$3,060,554)	N/A	(47.0)
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	\$6,515,210	\$3,449,656	\$3,449,656	(\$3,065,554)	N/A	(47.1)
Percent of Total	0.0%	67.4%	43.9%				

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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
7000 - 7499 Other Outgo							
7283 - All Other Transfers to JPAs							
722300 - TRANSFER OUT TO JPA CART	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
7438 - Debt Service - Interest							
743801 - COP REPAY INTEREST	0	0	189,888	189,888	189,888	N/A	N/A
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	59,000	59,000	0	(59,000)	(59,000)	(100.0)	(100.0)
743811 - COP '11 INTEREST	132,100	132,100	0	(132,100)	(132,100)	(100.0)	(100.0)
	\$191,100	\$191,100	\$189,888	(\$1,212)	(\$1,212)	(0.6)	(0.6)
7439 - Other Debt Service - Principal							
743900 - DEBT SERVICE/PRINCIPAL	0	0	1,535,000	1,535,000	1,535,000	N/A	N/A
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	1,250,000	1,250,000	0	(1,250,000)	(1,250,000)	(100.0)	(100.0)
743911 - COP '11 PRINCIPAL	285,000	285,000	0	(285,000)	(285,000)	(100.0)	(100.0)
	\$1,535,000	\$1,535,000	\$1,535,000	\$0	\$0	0.0	0.0
7000 - 7499 Other Outgo	\$1,726,100	\$1,726,100	\$1,724,888	(\$1,212)	(\$1,212)	(0.1)	(0.1)
Percent of Total	89.8%	17.9%	22.0%				
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	1,243,807	1,243,807	1,243,807	N/A	N/A
	\$0	\$0	\$1,243,807	\$1,243,807	\$1,243,807	N/A	N/A
7619 - Other Authorized Interfund Transfers Out							
761900 - TRANSFER TO GENERAL FUND	195,000	1,039,311	1,039,311	844,311	0	433.0	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
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
	\$195,000	\$1,039,311	\$1,039,311	\$844,311	\$0	433.0	0.0
7600 - 7629 Interfund Transfers Out	\$195,000	\$1,039,311	\$2,283,118	\$2,088,118	\$1,243,807	1070.8	119.7
Percent of Total	10.2%	10.8%	29.1%				

Annual Budget Change Report
Fiscal Year 7/1/2019 - 6/30/2020

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	\$11,340,000	\$13,400,000	\$18,722,696	\$7,382,696	\$5,322,696	65.1	39.7
8600 - 8799 Other Local Revenue							
8660 - Interest							
866000 - LOC INTEREST INCOME/TREAS	35,000	35,000	430,914	395,914	395,914	1131.2	1131.2
	\$35,000	\$35,000	\$430,914	\$395,914	\$395,914	1131.2	1131.2
8662 - Net Increase (Decrease) in the Fair Value of Investments							
866200 - NET INC(DEC) FAIR VALUE INVEST	0	0	560,501	560,501	560,501	N/A	N/A
	\$0	\$0	\$560,501	\$560,501	\$560,501	N/A	N/A
8681 - Mitigation/Developer Fees							
868100 - LOC DEV FEES	11,300,000	13,360,000	17,722,931	6,422,931	4,362,931	56.8	32.7
	\$11,300,000	\$13,360,000	\$17,722,931	\$6,422,931	\$4,362,931	56.8	32.7
8699 - All Other Local Revenue							
869900 - LOC OTHER REVENUE	5,000	5,000	8,350	3,350	3,350	67.0	67.0
	\$5,000	\$5,000	\$8,350	\$3,350	\$3,350	67.0	67.0
8600 - 8799 Other Local Revenue	\$11,340,000	\$13,400,000	\$18,722,696	\$7,382,696	\$5,322,696	65.1	39.7
Percent of Total	100.0%	100.0%	100.0%				
8900 - 8929 Interfund Transfers In							
8919 - Other Authorized Interfund Transfers In							
891919 - FROM DEV FEES	0	0	0	0	0	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	\$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 7/1/2019 - 6/30/2020

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
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
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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	\$11,340,000	\$18,533,990	\$15,663,913	\$4,323,913	(\$2,870,077)	38.1	(15.5)
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	446,227	433,862	437,386	(8,841)	3,524	(2.0)	0.8
	\$446,227	\$433,862	\$437,386	(\$8,841)	\$3,524	(2.0)	0.8
2400 - Clerical, Technical, and Office Staff Salaries							
240001 - CLASS BUSINESS SUPPORT	144,991	147,874	147,854	2,863	(20)	2.0	0.0
240050 - CLASS BUSINESS SUPPORT SUB	0	0	0	0	0	N/A	N/A
	\$144,991	\$147,874	\$147,854	\$2,863	(\$20)	2.0	0.0
2000 - 2999 Classified Personnel Salaries	\$591,218	\$581,735	\$585,239	(\$5,979)	\$3,504	(1.0)	0.6
Percent of Total	5.2%	3.1%	3.7%				
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	23,283	21,130	21,460	(1,823)	330	(7.8)	1.6
	\$23,283	\$21,130	\$21,460	(\$1,823)	\$330	(7.8)	1.6
3202 - Public Employees' Retirement System, classified positions							
320200 - PERS CLASSIFIED	80,954	90,355	90,647	9,693	292	12.0	0.3
	\$80,954	\$90,355	\$90,647	\$9,693	\$292	12.0	0.3

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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							
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	27,789	28,406	27,790	1	(616)	0.0	(2.2)
330201 - MEDICARE CLASS	6,499	8,435	8,283	1,784	(152)	27.4	(1.8)
330202 - SUPPLEMENTAL RETIREMENT CLASS	0	0	0	0	0	N/A	N/A
	\$34,288	\$36,841	\$36,073	\$1,785	(\$769)	5.2	(2.1)
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	87,656	87,656	87,656	0	0	0.0	0.0
340212 - DENTAL CLASS	6,667	6,667	6,666	(1)	(1)	0.0	0.0
340213 - VISION CLASS	1,327	1,327	1,327	0	0	0.0	0.0
340214 - LIFE INS CLASS	570	570	570	0	0	(0.1)	(0.1)
340216 - DIS CLASS	974	993	976	2	(18)	0.2	(1.8)
	\$97,194	\$97,213	\$97,195	\$1	(\$19)	0.0	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	296	291	285	(11)	(6)	(3.8)	(2.1)
	\$296	\$291	\$285	(\$11)	(\$6)	(3.8)	(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

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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							
3602 - Workers' Compensation Insurance, classified positions							
360200 - W/C CLASS	12,356	6,981	7,023	(5,333)	42	(43.2)	0.6
	\$12,356	\$6,981	\$7,023	(\$5,333)	\$42	(43.2)	0.6
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
3702 - OPEB, Allocated, classified positions							
370200 - RETIREE BENEFIT CLASSIFIED	21,875	23,560	23,451	1,576	(110)	7.2	(0.5)
	\$21,875	\$23,560	\$23,451	\$1,576	(\$110)	7.2	(0.5)
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	2,365	2,327	2,341	(24)	14	(1.0)	0.6
390204 - AB 1522 ACCRUAL	0	0	0	0	0	N/A	N/A
	\$2,365	\$2,327	\$2,341	(\$24)	\$14	(1.0)	0.6
3000 - 3999 Employee Benefits	\$272,611	\$278,699	\$278,473	\$5,862	(\$226)	2.2	(0.1)
Percent of Total	2.4%	1.5%	1.8%				
1000 - 3999 Employee Compensation % of Total	7.6%	4.6%	5.5%				

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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
4000 - 4999 Books and Supplies							
4300 - Materials and Supplies							
430000 - INSTRUCTIONAL SUPPLIES	55,000	55,000	23,821	(31,179)	(31,179)	(56.7)	(56.7)
430005 - FOOD/IN-HOUSE MEETINGS	0	0	0	0	0	N/A	N/A
430008 - SUPPLIES NON-CLASSROOM	100,000	100,000	0	(100,000)	(100,000)	(100.0)	(100.0)
	\$155,000	\$155,000	\$23,821	(\$131,179)	(\$131,179)	(84.6)	(84.6)
4400 - Noncapitalized Equipment							
440000 - EQUIP \$500-\$24999	13,500	13,500	3,094	(10,406)	(10,406)	(77.1)	(77.1)
	\$13,500	\$13,500	\$3,094	(\$10,406)	(\$10,406)	(77.1)	(77.1)
4000 - 4999 Books and Supplies	\$168,500	\$168,500	\$26,915	(\$141,585)	(\$141,585)	(84.0)	(84.0)
Percent of Total	1.5%	0.9%	0.2%				
5000 - 5999 Services and Other Operating Expenditures							
5200 - Travel and Conferences							
520000 - CONF/TRAVEL	10,000	10,000	2,276	(7,724)	(7,724)	(77.2)	(77.2)
520010 - FIXED MILEAGE ALLOWANCE	500	500	0	(500)	(500)	(100.0)	(100.0)
	\$10,500	\$10,500	\$2,276	(\$8,224)	(\$8,224)	(78.3)	(78.3)
5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements							
560001 - NONCAPITALIZED IMPROVEMENTS	0	20,000	12,740	12,740	(7,260)	N/A	(36.3)
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
	\$0	\$20,000	\$12,740	\$12,740	(\$7,260)	N/A	(36.3)
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	13	13	13	0	N/A	0.0
575050 - DIRECT COST/COPIER INTERFUND	0	500	783	783	283	N/A	56.6
575052 - DIRECT COST/SCANBACK INTERFUND	0	0	0	0	0	N/A	N/A
	\$0	\$513	\$796	\$796	\$283	N/A	55.2

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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							
5800 - Professional/Consulting Services and Operating Expenditures							
580002 - CONTRACT SERVICES	180,000	180,000	158,368	(21,632)	(21,632)	(12.0)	(12.0)
580005 - LEGAL SERVICES	180,000	180,000	72,236	(107,764)	(107,764)	(59.9)	(59.9)
580006 - ADVERTISING	200	200	533	333	333	166.5	166.5
580009 - FEES / OTHER	0	0	0	0	0	N/A	N/A
580010 - SOFTWARE LICENSE	63,500	72,069	71,134	7,634	(935)	12.0	(1.3)
580090 - BUDGET RESERVE	0	0	0	0	0	N/A	N/A
	\$423,700	\$432,269	\$302,271	(\$121,429)	(\$129,998)	(28.7)	(30.1)
5900 - Communications							
590001 - PHONE CERTIFICATED	0	0	0	0	0	N/A	N/A
590002 - PHONE CLASSIFIED	2,160	2,160	2,070	(90)	(90)	(4.2)	(4.2)
590005 - COMMUNICATION/POSTAGE	0	0	0	0	0	N/A	N/A
	\$2,160	\$2,160	\$2,070	(\$90)	(\$90)	(4.2)	(4.2)
5000 - 5999 Services and Other Operating Expenditures	\$436,360	\$465,442	\$320,153	(\$116,207)	(\$145,289)	(26.6)	(31.2)
Percent of Total	3.8%	2.5%	2.0%				
6000 - 6999 Capital Outlay							
6100 - Land							
610000 - SITE PURCHASE	500,000	1,753,614	1,300,742	800,742	(452,872)	160.1	(25.8)
	\$500,000	\$1,753,614	\$1,300,742	\$800,742	(\$452,872)	160.1	(25.8)
6200 - Buildings and Improvements of Buildings							
620000 - BLDG/IMPRV OF BLDG	9,035,311	2,450,000	1,316,392	(7,718,919)	(1,133,608)	(85.4)	(46.3)
	\$9,035,311	\$2,450,000	\$1,316,392	(\$7,718,919)	(\$1,133,608)	(85.4)	(46.3)
6000 - 6999 Capital Outlay	\$9,535,311	\$4,203,614	\$2,617,133	(\$6,918,178)	(\$1,586,481)	(72.6)	(37.7)
Percent of Total	84.1%	22.7%	16.7%				

Annual Budget Change Report
Fiscal Year 7/1/2019 - 6/30/2020

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
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	12,500,000	11,500,000	11,500,000	(1,000,000)	N/A	(8.0)
	\$0	\$12,500,000	\$11,500,000	\$11,500,000	(\$1,000,000)	N/A	(8.0)
7619 - Other Authorized Interfund Transfers Out							
761900 - TRANSFER TO GENERAL FUND	336,000	336,000	336,000	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	0	0	0	0	N/A	N/A
	\$336,000	\$336,000	\$336,000	\$0	\$0	0.0	0.0
7600 - 7629 Interfund Transfers Out	\$336,000	\$12,836,000	\$11,836,000	\$11,500,000	(\$1,000,000)	3422.6	(7.8)
Percent of Total	3.0%	69.3%	75.6%				

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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	\$5,000	\$54,484,499	\$56,256,876	\$56,251,876	\$1,772,377	1125037.5	3.3
8300 - 8599 Other State Revenue							
8545 - School Facilities Apportionments							
854500 - ST SCHOOL FAC APPORT	0	41,479,499	41,479,499	41,479,499	0	N/A	0.0
	\$0	\$41,479,499	\$41,479,499	\$41,479,499	\$0	N/A	0.0
8300 - 8599 Other State Revenue	\$0	\$41,479,499	\$41,479,499	\$41,479,499	\$0	N/A	0.0
Percent of Total	0.0%	76.1%	73.7%				
8600 - 8799 Other Local Revenue							
8660 - Interest							
866000 - LOC INTEREST INCOME/TREAS	5,000	5,000	372,958	367,958	367,958	7359.2	7359.2
	\$5,000	\$5,000	\$372,958	\$367,958	\$367,958	7359.2	7359.2
8662 - Net Increase (Decrease) in the Fair Value of Investments							
866200 - NET INC(DEC) FAIR VALUE INVEST	0	0	1,160,612	1,160,612	1,160,612	N/A	N/A
	\$0	\$0	\$1,160,612	\$1,160,612	\$1,160,612	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	\$5,000	\$5,000	\$1,533,570	\$1,528,570	\$1,528,570	30571.4	30571.4
Percent of Total	100.0%	0.0%	2.7%				
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	500,000	1,743,807	1,743,807	1,243,807	N/A	248.8
	\$0	\$500,000	\$1,743,807	\$1,743,807	\$1,243,807	N/A	248.8
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	12,500,000	11,500,000	11,500,000	(1,000,000)	N/A	(8.0)
891998 - FROM SFP TO OTHER FUNDS	0	0	0	0	0	N/A	N/A
	\$0	\$12,500,000	\$11,500,000	\$11,500,000	(\$1,000,000)	N/A	(8.0)
8900 - 8929 Interfund Transfers In	\$0	\$13,000,000	\$13,243,807	\$13,243,807	\$243,807	N/A	1.9
Percent of Total	0.0%	23.9%	23.5%				

Annual Budget Change Report
Fiscal Year 7/1/2019 - 6/30/2020

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
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 7/1/2019 - 6/30/2020

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	\$5,000	\$40,017,457	\$29,579,730	\$29,574,730	(\$10,437,727)	591494.6	(26.1)
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	0.0%	0.0%	0.0%				

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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							
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
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 7/1/2019 - 6/30/2020

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
4000 - 4999 Books and Supplies							
4300 - Materials and Supplies							
430000 - INSTRUCTIONAL SUPPLIES	0	350,000	288,063	288,063	(61,937)	N/A	(17.7)
430008 - SUPPLIES NON-CLASSROOM	0	431,989	109,390	109,390	(322,599)	N/A	(74.7)
	\$0	\$781,989	\$397,453	\$397,453	(\$384,536)	N/A	(49.2)
4400 - Noncapitalized Equipment							
440000 - EQUIP \$500-\$24999	0	946,459	320,888	320,888	(625,571)	N/A	(66.1)
	\$0	\$946,459	\$320,888	\$320,888	(\$625,571)	N/A	(66.1)
4000 - 4999 Books and Supplies	\$0	\$1,728,448	\$718,341	\$718,341	(\$1,010,107)	N/A	(58.4)
Percent of Total	0.0%	4.3%	2.4%				
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	0.0%	0.0%	0.0%				

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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
6000 - 6999 Capital Outlay							
6100 - Land							
610000 - SITE PURCHASE	0	506,196	432,030	432,030	(74,166)	N/A	(14.7)
	\$0	\$506,196	\$432,030	\$432,030	(\$74,166)	N/A	(14.7)
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	5,000	36,250,572	28,429,359	28,424,359	(7,821,213)	568487.2	(21.6)
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
	\$5,000	\$36,250,572	\$28,429,359	\$28,424,359	(\$7,821,213)	568487.2	(21.6)
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	\$5,000	\$36,756,768	\$28,861,389	\$28,856,389	(\$7,895,379)	577127.8	(21.5)
Percent of Total	100.0%	91.9%	97.6%				
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	1,532,241	0	0	(1,532,241)	N/A	(100.0)
	\$0	\$1,532,241	\$0	\$0	(\$1,532,241)	N/A	(100.0)
7600 - 7629 Interfund Transfers Out	\$0	\$1,532,241	\$0	\$0	(\$1,532,241)	N/A	(100.0)
Percent of Total	0.0%	3.8%	0.0%				

Annual Budget Change Report
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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	\$2,506,000	\$2,868,848	\$3,369,294	\$863,294	\$500,446	34.4	17.4
8300 - 8599 Other State Revenue							
8590 - All Other State Revenue							
859000 - ST OTHER REVENUE	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8300 - 8599 Other State Revenue	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				
8600 - 8799 Other Local Revenue							
8650 - Leases and Rentals							
865000 - LOC LEASES & RENTAL	20,000	20,000	39,778	19,778	19,778	98.9	98.9
	\$20,000	\$20,000	\$39,778	\$19,778	\$19,778	98.9	98.9
8660 - Interest							
866000 - LOC INTEREST INCOME/TREAS	11,000	11,000	40,344	29,344	29,344	266.8	266.8
	\$11,000	\$11,000	\$40,344	\$29,344	\$29,344	266.8	266.8
8662 - Net Increase (Decrease) in the Fair Value of Investments							
866200 - NET INC(DEC) FAIR VALUE INVEST	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8699 - All Other Local Revenue							
869900 - LOC OTHER REVENUE	0	0	199,324	199,324	199,324	N/A	N/A
869915 - REIMB REVENUE	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$199,324	\$199,324	\$199,324	N/A	N/A
8600 - 8799 Other Local Revenue	\$31,000	\$31,000	\$279,446	\$248,446	\$248,446	801.4	801.4
Percent of Total	1.2%	1.1%	8.3%				

Annual Budget Change Report
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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
8900 - 8929 Interfund Transfers In							
8912 - Between General Fund and Special Reserve Fund							
891201 - TRANSFER BETWEEN GF AND SRF	2,475,000	2,475,000	2,475,000	0	0	0.0	0.0
	\$2,475,000	\$2,475,000	\$2,475,000	\$0	\$0	0.0	0.0
8919 - Other Authorized Interfund Transfers In							
891901 - OTH INTERFUND TRANSFER IN	0	362,848	614,848	614,848	252,000	N/A	69.5
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	\$362,848	\$614,848	\$614,848	\$252,000	N/A	69.5
8900 - 8929 Interfund Transfers In	\$2,475,000	\$2,837,848	\$3,089,848	\$614,848	\$252,000	24.8	8.9
Percent of Total	98.8%	98.9%	91.7%				
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
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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	\$2,506,000	\$4,001,790	\$3,562,168	\$1,056,168	(\$439,623)	42.1	(11.0)
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 - 1999 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 - 1999 Classified Personnel Salaries	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				
3000 - 1999 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

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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 7/1/2019 - 6/30/2020

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	1,096,726	598,716	598,716	(498,011)	N/A	(45.4)
430001 - SUPPLIES CARRYOVER	0	0	0	0	0	N/A	N/A
430008 - SUPPLIES NON-CLASSROOM	0	500	32,025	32,025	31,525	N/A	6305.0
430060 - SUPPLIES GROUNDS	0	0	0	0	0	N/A	N/A
	\$0	\$1,097,226	\$630,740	\$630,740	(\$466,486)	N/A	(42.5)
4400 - Noncapitalized Equipment							
440000 - EQUIP \$500-\$24999	500,000	24,754	74,062	(425,938)	49,308	(85.2)	199.2
	\$500,000	\$24,754	\$74,062	(\$425,938)	\$49,308	(85.2)	199.2
4000 - 4999 Books and Supplies	\$500,000	\$1,121,980	\$704,802	\$204,802	(\$417,178)	41.0	(37.2)
Percent of Total	20.0%	28.0%	19.8%				

Annual Budget Change Report
Fiscal Year 7/1/2019 - 6/30/2020

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	696,000	656,820	93,830	(602,170)	(562,990)	(86.5)	(85.7)
560050 - REPAIR EQ M&O	0	0	0	0	0	N/A	N/A
	\$696,000	\$656,820	\$93,830	(\$602,170)	(\$562,990)	(86.5)	(85.7)
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	0	0	4,400	4,400	4,400	N/A	N/A
580005 - LEGAL SERVICES	0	0	0	0	0	N/A	N/A
580009 - FEES / OTHER	10,000	307,981	305,558	295,558	(2,423)	2955.6	(0.8)
	\$10,000	\$307,981	\$309,958	\$299,958	\$1,977	2999.6	0.6
5900 - Communications							
590002 - PHONE CLASSIFIED	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	\$706,000	\$964,801	\$403,788	(\$302,212)	(\$561,013)	(42.8)	(58.1)
Percent of Total	28.2%	24.1%	11.3%				

Annual Budget Change Report
Fiscal Year 7/1/2019 - 6/30/2020

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	615,009	1,353,578	1,353,578	738,569	N/A	120.1
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	\$615,009	\$1,353,578	\$1,353,578	\$738,569	N/A	120.1
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	\$615,009	\$1,353,578	\$1,353,578	\$738,569	N/A	120.1
Percent of Total	0.0%	15.4%	38.0%				
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	0	0	0	0	0	N/A	N/A
761904 - TRANSFER TO COP	0	0	0	0	0	N/A	N/A
761999 - TRANSFER TO ALL OTHR FUNDS	1,300,000	1,300,000	1,100,000	(200,000)	(200,000)	(15.4)	(15.4)
	\$1,300,000	\$1,300,000	\$1,100,000	(\$200,000)	(\$200,000)	(15.4)	(15.4)
7600 - 7629 Interfund Transfers Out	\$1,300,000	\$1,300,000	\$1,100,000	(\$200,000)	(\$200,000)	(15.4)	(15.4)
Percent of Total	51.9%	32.5%	30.9%				

Annual Budget Change Report
Fiscal Year 7/1/2019 - 6/30/2020

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	\$39,568,941	\$39,568,941	\$48,205,400	\$8,636,459	\$8,636,459	21.8	21.8
8300 - 8599 Other State Revenue							
8571 - Voted Indebtedness Levies, Homeowners' Exemptions							
857100 - VOTED INDEBT HOMEOWN EXEMPT	177,000	177,000	315,112	138,112	138,112	78.0	78.0
	\$177,000	\$177,000	\$315,112	\$138,112	\$138,112	78.0	78.0
8572 - Voted Indebtedness Levies, Other Subventions/In-Lieu Taxes							
857200 - VOTED INDEBT OTH SUBVENTIONS	0	0	14,114	14,114	14,114	N/A	N/A
	\$0	\$0	\$14,114	\$14,114	\$14,114	N/A	N/A
8300 - 8599 Other State Revenue	\$177,000	\$177,000	\$329,226	\$152,226	\$152,226	86.0	86.0
Percent of Total	0.4%	0.4%	0.7%				
8600 - 8799 Other Local Revenue							
8611 - Voted Indebtedness Levies, Secured Roll							
861100 - SECURED ROLL/BOND INT & RED	37,901,941	37,901,941	44,675,823	6,773,882	6,773,882	17.9	17.9
	\$37,901,941	\$37,901,941	\$44,675,823	\$6,773,882	\$6,773,882	17.9	17.9
8612 - Voted Indebtedness Levies, Unsecured Roll							
861200 - UNSECURED ROLL/BOND INT & RED	790,000	790,000	867,836	77,836	77,836	9.9	9.9
	\$790,000	\$790,000	\$867,836	\$77,836	\$77,836	9.9	9.9
8613 - Voted Indebtedness Levies, Prior Years' Taxes							
861300 - PRIOR YRS TAXES/BOND INT & RED	20,000	20,000	102,092	82,092	82,092	410.5	410.5
	\$20,000	\$20,000	\$102,092	\$82,092	\$82,092	410.5	410.5
8614 - Voted Indebtedness Levies, Supplemental Taxes							
861400 - SUPPLEMENTAL TAXES/BOND INT	470,000	470,000	526,387	56,387	56,387	12.0	12.0
	\$470,000	\$470,000	\$526,387	\$56,387	\$56,387	12.0	12.0
8660 - Interest							
866000 - LOC INTEREST INCOME/TREAS	210,000	210,000	495,756	285,756	285,756	136.1	136.1
	\$210,000	\$210,000	\$495,756	\$285,756	\$285,756	136.1	136.1
8662 - Net Increase (Decrease) in the Fair Value of Investments							
866200 - NET INC(DEC) FAIR VALUE INVEST	0	0	1,208,280	1,208,280	1,208,280	N/A	N/A
	\$0	\$0	\$1,208,280	\$1,208,280	\$1,208,280	N/A	N/A
8600 - 8799 Other Local Revenue	\$39,391,941	\$39,391,941	\$47,876,174	\$8,484,233	\$8,484,233	21.5	21.5
Percent of Total	99.6%	99.6%	99.3%				

Annual Budget Change Report
Fiscal Year 7/1/2019 - 6/30/2020

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 7/1/2019 - 6/30/2020

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	\$39,568,941	\$39,568,941	\$39,422,742	(\$146,199)	(\$146,199)	(0.4)	(0.4)
7000 - 7499 Other Outgo							
7433 - Bond Redemptions							
743300 - BOND REDEMPTIONS	27,795,615	27,795,615	27,795,615	0	0	0.0	0.0
	\$27,795,615	\$27,795,615	\$27,795,615	\$0	\$0	0.0	0.0
7434 - Bond Interest and Other Service Charges							
743400 - BOND INT/OTH SVC CHARGES	11,773,326	11,773,326	11,617,586	(155,740)	(155,740)	(1.3)	(1.3)
	\$11,773,326	\$11,773,326	\$11,617,586	(\$155,740)	(\$155,740)	(1.3)	(1.3)
7000 - 7499 Other Outgo	\$39,568,941	\$39,568,941	\$39,413,201	(\$155,740)	(\$155,740)	(0.4)	(0.4)
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	9,540	9,540	9,540	N/A	N/A
	\$0	\$0	\$9,540	\$9,540	\$9,540	N/A	N/A
7600 - 7629 Interfund Transfers Out	\$0	\$0	\$9,540	\$9,540	\$9,540	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				

Annual Budget Change Report
Fiscal Year 7/1/2019 - 6/30/2020

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	\$22,370	\$22,370	\$22,370	N/A	N/A
8600 - 8799 Other Local Revenue							
8660 - Interest							
866000 - LOC INTEREST INCOME/TREAS	0	0	22,370	22,370	22,370	N/A	N/A
	\$0	\$0	\$22,370	\$22,370	\$22,370	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	\$0	\$0	\$22,370	\$22,370	\$22,370	N/A	N/A
Percent of Total	N/A	N/A	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	N/A	N/A	0.0%				

Annual Budget Change Report
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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	\$1,039,311	\$1,039,311	\$1,039,311	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	0.0%				
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	0.0%				
7600 - 7629 Interfund Transfers Out							
7619 - Other Authorized Interfund Transfers Out							
761900 - TRANSFER TO GENERAL FUND	0	0	1,039,311	1,039,311	1,039,311	N/A	N/A
	\$0	\$0	\$1,039,311	\$1,039,311	\$1,039,311	N/A	N/A
7600 - 7629 Interfund Transfers Out	\$0	\$0	\$1,039,311	\$1,039,311	\$1,039,311	N/A	N/A
Percent of Total	N/A	N/A	100.0%				

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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	\$76,282,003	\$77,790,875	\$78,935,869	\$2,653,866	\$1,144,994	3.5	1.5
8600 - 8799 Other Local Revenue							
8662 - Net Increase (Decrease) in the Fair Value of Investments							
866200 - NET INC(DEC) FAIR VALUE INVEST	0	0	1,270,322	1,270,322	1,270,322	N/A	N/A
	\$0	\$0	\$1,270,322	\$1,270,322	\$1,270,322	N/A	N/A
8699 - All Other Local Revenue							
869900 - LOC OTHER REVENUE	5,200	13,383	11,350	6,150	(2,033)	118.3	(15.2)
869951 - EMPLOYER PAID RX DEDUCTION	0	0	0	0	0	N/A	N/A
869952 - EMPLOYER PAID HEALTH DEDUCTION	47,533,156	48,121,891	48,199,146	665,990	77,255	1.4	0.2
869953 - EMPLOYER PAID DENTAL DEDUCTION	3,633,939	3,672,744	3,662,396	28,457	(10,348)	0.8	(0.3)
869954 - EMPLOYER PAID VISION DEDUCTION	723,136	730,858	728,818	5,682	(2,040)	0.8	(0.3)
869955 - EMPLOYER PAID LIFE DEDUCTION	0	0	0	0	0	N/A	N/A
869956 - EMPLOYER PAID DISABILITY DEDCT	162,000	170,000	169,764	7,764	(236)	4.8	(0.1)
869957 - RETIREE DEDUCTION (%-FROM PR)	8,766,925	9,870,094	9,885,462	1,118,537	15,368	12.8	0.2
869958 - HEALTH & WELFARE PREMIUMS	15,457,647	15,211,905	15,008,611	(449,036)	(203,294)	(2.9)	(1.3)
	\$76,282,003	\$77,790,875	\$77,665,547	\$1,383,544	(\$125,328)	1.8	(0.2)
8600 - 8799 Other Local Revenue	\$76,282,003	\$77,790,875	\$78,935,869	\$2,653,866	\$1,144,994	3.5	1.5
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%				

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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	\$76,282,003	\$77,790,875	\$78,935,869	\$2,653,866	\$1,144,994	3.5	1.5
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	132,763	135,424	135,398	2,635	(27)	2.0	0.0
	\$132,763	\$135,424	\$135,398	\$2,635	(\$27)	2.0	0.0
2400 - Clerical, Technical, and Office Staff Salaries							
240001 - CLASS BUSINESS SUPPORT	74,001	93,146	87,289	13,287	(5,857)	18.0	(6.3)
240050 - CLASS BUSINESS SUPPORT SUB	0	0	0	0	0	N/A	N/A
	\$74,001	\$93,146	\$87,289	\$13,287	(\$5,857)	18.0	(6.3)
2000 - 2999 Classified Personnel Salaries	\$206,764	\$228,571	\$222,687	\$15,923	(\$5,884)	7.7	(2.6)
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	42,868	45,076	43,916	1,048	(1,160)	2.4	(2.6)
	\$42,868	\$45,076	\$43,916	\$1,048	(\$1,160)	2.4	(2.6)
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	12,819	14,171	13,334	514	(838)	4.0	(5.9)
330201 - MEDICARE CLASS	2,998	3,314	3,118	120	(196)	4.0	(5.9)
	\$15,817	\$17,486	\$16,452	\$635	(\$1,034)	4.0	(5.9)

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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	40,557	45,791	45,791	5,233	0	12.9	0.0
340212 - DENTAL CLASS	3,085	3,483	3,483	398	0	12.9	0.0
340213 - VISION CLASS	614	693	693	79	0	12.9	0.0
340214 - LIFE INS CLASS	248	270	270	22	0	8.7	0.0
340216 - DIS CLASS	506	637	597	91	(40)	18.0	(6.3)
	\$45,010	\$50,873	\$50,833	\$5,823	(\$40)	12.9	(0.1)
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	103	114	108	4	(7)	4.0	(5.9)
	\$103	\$114	\$108	\$4	(\$7)	4.0	(5.9)
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	4,321	2,743	2,672	(1,649)	(71)	(38.2)	(2.6)
	\$4,321	\$2,743	\$2,672	(\$1,649)	(\$71)	(38.2)	(2.6)
3702 - OPEB, Allocated, classified positions							
370200 - RETIREE BENEFIT CLASSIFIED	7,650	9,257	8,952	1,302	(305)	17.0	(3.3)
	\$7,650	\$9,257	\$8,952	\$1,302	(\$305)	17.0	(3.3)
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	827	914	891	64	(23)	7.7	(2.6)
	\$827	\$914	\$891	\$64	(\$23)	7.7	(2.6)
3000 - 3999 Employee Benefits	\$116,598	\$126,464	\$123,824	\$7,226	(\$2,640)	6.2	(2.1)
Percent of Total	0.2%	0.2%	0.2%				
1000 - 3999 Employee Compensation % of Total	0.4%	0.5%	0.4%				

Annual Budget Change Report
Fiscal Year 7/1/2019 - 6/30/2020

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	500	500	0	(500)	(500)	(100.0)	(100.0)
430008 - SUPPLIES NON-CLASSROOM	546,804	663,208	500,834	(45,970)	(162,374)	(8.4)	(24.5)
	\$547,304	\$663,708	\$500,834	(\$46,470)	(\$162,874)	(8.5)	(24.5)
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	\$548,304	\$664,708	\$500,834	(\$47,470)	(\$163,874)	(8.7)	(24.7)
Percent of Total	0.7%	0.9%	0.6%				

Annual Budget Change Report
Fiscal Year 7/1/2019 - 6/30/2020

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	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
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	500	500	112	(388)	(388)	(77.6)	(77.6)
	\$500	\$500	\$112	(\$388)	(\$388)	(77.6)	(77.6)
5800 - Professional/Consulting Services and Operating Expenditures							
580002 - CONTRACT SERVICES	840,705	1,015,312	1,340,137	499,432	324,825	59.4	32.0
580005 - LEGAL SERVICES	32,500	32,500	0	(32,500)	(32,500)	(100.0)	(100.0)
580041 - HEALTH CONTRACT/MEDICAL/RX	16,012,807	17,232,910	17,634,396	1,621,589	401,486	10.1	2.3
580042 - HEALTH CONTRACT/HEALTH	54,227,543	51,695,105	51,112,066	(3,115,477)	(583,039)	(5.7)	(1.1)
580043 - HEALTH CONTRACT/DENTAL	3,949,418	3,988,836	3,453,339	(496,079)	(535,497)	(12.6)	(13.4)
580044 - HEALTH CONTRACT/VISION	854,933	823,976	758,090	(96,843)	(65,886)	(11.3)	(8.0)
580045 - HEALTH CONTRACT-LIFE	0	0	0	0	0	N/A	N/A
580046 - CONTRACT/DISABILITY	162,000	170,000	78,310	(83,690)	(91,690)	(51.7)	(53.9)
580047 - HEALTH EXP - LIABILITY ADJ	(672,279)	1,809,784	3,709,784	4,382,063	1,900,000	(651.8)	105.0
	\$75,407,627	\$76,768,423	\$78,086,123	\$2,678,496	\$1,317,700	3.6	1.7
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	1,480	80	80	5.7	5.7
	\$2,210	\$2,210	\$2,290	\$80	\$80	3.6	3.6
5000 - 5999 Services and Other Operating Expenditures	\$75,410,337	\$76,771,133	\$78,088,525	\$2,678,188	\$1,317,392	3.6	1.7
Percent of Total	98.9%	98.7%	98.9%				

Annual Budget Change Report
Fiscal Year 7/1/2019 - 6/30/2020

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	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%				