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CLOVIS UNIFIED SCHOOL DISTRICT

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

Eimear O'Farrell, Ed.D.

District Superintendent

Introduction

For the past twenty-four (24) 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 2016-17 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 15, 2016 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 2016-17 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. 2016-17 REVENUES

A. Local Control Funding Formula (LCFF) Revenues

The LCFF Revenues changed from \$338,604,569 as of the Third Quarter budget to \$339,166,659 at Annual, this is an increase of \$562,090. The increase is the result of a slight increase in the LCFF gap closure and the District's P-2 ADA. The LCFF gap closure increased from 55.28% at Third Quarter to 56.08% at Annual. The District submitted a revised P-2 ADA report representing an additional 16 in ADA. The adjustments to LCFF Revenues are as follows:

<u>Item</u>	<u>Budget Adjustment</u>	
Prior Year Revenue	\$	443,184
Gap Closure/ADA		<u>118,906</u>
Change from 3rd Quarter to Annual	\$	<u>562,090</u>
<u>2016-17</u>	<u>2016-17</u>	
<u>Adopted Budget</u>	<u>Annual</u>	<u>Increase/(Decrease)</u>
\$ 336,922,509	\$ 339,166,659	\$2,244,150

B. Federal Revenues

Federal Revenues changed from \$18,038,863 as of the Third Quarter budget to \$17,666,181 a decrease of \$372,682. The decrease is primarily due to a significant amount of Title I/II/III revenues allocated to the District remaining unspent at the end of the fiscal year. The unspent revenues will be rolled into the 2017-18 fiscal year and re-allocated to sites. The decrease was offset by an increased amount of Medi-Cal reimbursements and Special Education revenues from Third Quarter to Annual. The adjustments to Federal Revenues are as follows:

<u>Item</u>	<u>Budget Adjustment</u>	
Medi-Cal Reimbursements	\$	528,040
Special Education		32,863
Title I/II/III		<u>(933,585)</u>
Change from 3rd Quarter to Annual	\$	<u>(372,682)</u>
<u>2016-17</u>	<u>2016-17</u>	
<u>Adopted Budget</u>	<u>Annual</u>	<u>Increase/(Decrease)</u>
\$ 16,417,939	\$ 17,666,181	\$ 1,248,242

C. Other State Revenues

Other State Revenues changed from \$60,546,401 as of the Third Quarter budget to \$60,947,482, an increase of \$401,080. The increase is primarily due to the STRS on behalf entry required to be posted to the District’s General Ledger. This entry was the result of GASB 68 and represents the State’s share of the district pension liability. There is an offsetting expenditure posted to a STRS expenditure account. Similar to Federal Revenues, unspent funds from State Career Technical Education grants are carried over to the next fiscal year to be reallocated. This is accounted for by decreasing the current year revenues by the amount of unspent funds and increasing the 2017-18 revenues by an equal amount. The adjustments to Other State Revenues follow:

<u>Item</u>	<u>Budget Adjustment</u>	
STRS on Behalf, GASB 68	\$ 2,627,546	
Other State Revenues	(49,259)	
CTE Grants Carryover	<u>(2,177,207)</u>	
Change from 3 rd Quarter to Annual	<u>\$ 401,080</u>	
<u>2016-17 Adopted Budget</u>	<u>2016-17 Annual</u>	<u>Increase/(Decrease)</u>
\$ 47,480,571	\$ 60,947,482	\$13,466,911

D. Local Revenues

Local Revenues changed from \$16,125,457 as of the Third Quarter budget to \$18,630,214, an increase of \$2,504,757. The change is primarily due to increased interest revenue, e-rate reimbursements and increased revenue from fee based programs, for example, Sierra Outdoor School. The e-rate reimbursements were expected, however, the timing of receipts are hard to predict. The majority of the e-rate reimbursements were committed to facility modernizations to offset the cost of infrastructure. An offsetting expenditure has been posted to transfer these revenues into the building fund. The adjustments to Local Revenues follow:

<u>Item</u>	<u>Budget Adjustment</u>	
E-Rate Reimbursements	\$ 1,359,614	
Interest	969,725	
Local Fees	227,195	
Other Local Revenues	126,837	
Interagency	<u>(178,614)</u>	
Change from 3 rd Quarter to Annual	\$ 2,504,757	
<u>2016-17 Adopted Budget</u>	<u>2016-17 Annual</u>	<u>Increase/(Decrease)</u>
\$ 12,753,216	\$ 18,630,214	\$ 5,876,998

E. Other Transfers In

Other Transfers In changed from \$2,175,748 as of the Third Quarter budget to \$1,900,350, a decrease of \$275,398. Each year the District sets aside Certificates of Participation (COP) project funds to assist with maintaining district standards. Examples include new busses, white fleet vehicles and cafeteria table refreshes. Due to the amount of unspent General Fund budget dollars at the end of the fiscal year, the budgeted COP Transfers In was not posted resulting in a decrease to this classification. The decrease was offset by an increased transfer in from the redevelopment fund to close out the insurance claim related to the Sierra Vista fire.

Change from 3rd Quarter to Annual		\$ (275,398)
<u>2016-17 Adopted Budget</u>	<u>2016-17 Annual</u>	<u>Increase/(Decrease)</u>
\$ 1,258,573	\$ 1,900,350	\$ 641,777

F. Other Financing Sources

Other Financing Sources changed from \$1,400,000 as of the Third Quarter budget to \$1,401,629, an increase of \$1,629. The change is due to interest earned on the computer refresh lease escrow account.

Change from 3rd Quarter to Annual		\$ 1,629
<u>2016-17 Adopted Budget</u>	<u>2016-17 Annual</u>	<u>Increase/(Decrease)</u>
\$ 1,400,000	\$ 1,401,629	\$ 1,629

G. Total General Fund Revenues

The Total General Fund Revenues changed from \$436,891,037 as of the Third Quarter budget to \$439,712,514, an increase of \$2,821,477.

Change from 3rd Quarter to Annual		\$2,821,477
<u>2016-17 Adopted Budget</u>	<u>2016-17 Annual</u>	<u>Increase/(Decrease)</u>
\$ 416,232,807	\$ 439,712,514	\$23,479,707

II. 2016-17 EXPENDITURES

A. Certificated Salaries

The Certificated Salaries changed from \$179,411,406 as of the Third Quarter budget to \$178,638,159, a decrease of \$773,247. The decrease is primarily due to the unspent grant funds. A large percentage of the State CTE funds were set aside for certificated stipends and substitutes for teachers attending internal professional development workshops. As with the unspent revenues, expenditure budgets will be added to the 2017-18 budget to allow sites to continue with these professional development plans. ••The adjustments to certificated salaries follow:

<u>Item</u>	<u>Budget Adjustment</u>	
Teacher’s Hourly/Summer	\$	(53,879)
Other Certificated Salaries		(62,198)
Teachers’ Salaries		(93,040)
Certificated Stipends		(327,819)
Subs for School Business		(236,311)
Change from 3 rd Quarter to Annual	\$	<u>(773,247)</u>
	<u>2016-17</u>	<u>2016-17</u>
<u>Adopted Budget</u>	<u>Annual</u>	<u>Increase/(Decrease)</u>
\$ 173,977,834	\$ 178,638,159	\$ 4,660,325

B. Classified Salaries

The Classified Salaries changed from \$71,029,514 as of the Third Quarter budget to \$71,667,683, an increase of \$638,169. The change is primarily due to an increase in need for special education instructional assistants and bus routes for the extended school year program. Additionally, the site foundations reimburse sites for payroll expenditures approved by their Foundation Board. The adjustments for classified salaries follows:

<u>Item</u>	<u>Budget Adjustment</u>	
Reimbursable Salaries	\$	650,937
Classified Stipends		299,449
Bus Driver Salaries		184,256
Other Classified Salaries		(496,473)
Change from 3 rd Quarter to Annual	\$	<u>638,169</u>
	<u>2016-17</u>	<u>2016-17</u>
<u>Adopted Budget</u>	<u>Annual</u>	<u>Increase/(Decrease)</u>
\$ 67,168,367	\$ 71,667,683	\$ 4,499,316

C. Employee Benefits

The Employee Benefits changed from \$105,768,716 as of the Third Quarter budget to \$107,620,816, an increase of \$1,852,100. The increase is primarily due to GASB 68 and the requirement to post a revenue and offsetting expenditure related to the State portion of the District's STRS liability. Additionally, PERS and Social Security can be difficult to project due to stipend salaries. The District often assumes these benefits will be charged when a classified stipend is paid. The adjustments to Employee Benefits follows:

<u>Item</u>	<u>Budget Adjustment</u>	
STRS on Behalf	\$	2,627,546
Other Benefits		56,477
Social Security		(294,587)
CalPERS		(537,336)
Change from 3rd Quarter to Annual	\$	1,852,100
	<u>2016-17</u>	<u>2016-17</u>
	<u>Adopted Budget</u>	<u>Annual</u>
	\$ 92,692,091	\$ 107,620,816
		\$ 14,928,724

D. Books, Supplies and Other Materials

The Books, Supplies and Other Materials changed from \$36,186,584 as of the Third Quarter budget to \$27,731,657, a decrease of \$8,454,927. The decrease is due to unused grants funds that will

carry forward to the upcoming year, revenues, site/department carryover, and LCAP Supplemental carryover. Following are areas of change:

<u>Item</u>	<u>Budget Adjustment</u>	
Site/Department Balances	\$	(2,902,704)
State/Federal Grant Carryover		(2,811,710)
Local Grants/Fee Based Carryover		(1,679,160)
Citi-Kids/CHAPS Carryover		(1,061,353)
Change from 3rd Quarter to Annual	\$	(8,454,927)
	<u>2016-17</u>	<u>2016-17</u>
	<u>Adopted Budget</u>	<u>Annual</u>
	\$ 31,251,841	\$ 27,731,657
		\$ (3,520,184)

E. Contracted Services and Other Operating Expenditures

Contracted Services and Other Operating expenditures changed from \$31,718,735 as of the Third Quarter budget to \$29,432,341, a decrease of \$2,286,393. Utility costs came in higher than anticipated. The solar panels from the Power Purchase Agreement approved by the Board during 2016-17 were not fully operational for the entire year; we did not realize the anticipated savings. A decrease is expected for the 2017-18 fiscal year. Special education non-public school and residential treatment center expenditures were lower than the third quarter budget. This

type of expenditure is hard to predict because the students can enter and leave these facilities frequently. Additionally, the remaining decrease can be attributed to the reclassification of expenditures from contracted services to the supplies classification. The changes in Contracted Services and Other Operating Expenditures are as follows:

<u>Item</u>	<u>Budget Adjustment</u>	
Utilities		\$ 667,690
Phone		119,528
Travel/Conference		(122,260)
Repairs/Rentals		(210,414)
Legal		(390,268)
Sub-Agreement/Contracted Services		(2,350,669)
Change from 3 rd Quarter to Annual		\$(2,286,393)
	<u>2016-17</u> <u>Adopted Budget</u>	<u>2016-17</u> <u>Annual</u> <u>Increase/(Decrease)</u>
	\$ 27,760,206	\$ 29,432,341 \$1,672,136

F. Capital Outlay

Capital Outlay changed from \$4,679,114 as of the Third Quarter budget to \$4,287,860, a decrease of \$391,255. The decrease is primarily due to the Compressed Natural Gas project in our transportation department. The project is under design and due to be completed during the third quarter of fiscal year 2017-18.

Change from 3rd Quarter to Annual	\$ (391,255)	
	<u>2016-17</u> <u>Adopted Budget</u>	<u>2016-17</u> <u>Annual</u> <u>Increase/(Decrease)</u>
	\$ 265,133	\$ 4,287,860 \$ 4,022,727

G. Other Outgo

Other Outgo changed from \$1,081,658 as of the Third Quarter budget to \$1,119,619, an increase of \$37,961. The increase is related to a transfer out adjustment to CART to cover the District's share of the GeekWise contract.

Change from 3rd Quarter to Annual	\$ 37,961	
	<u>2016-17</u> <u>Adopted Budget</u>	<u>2016-17</u> <u>Annual</u> <u>Increase/(Decrease)</u>
	\$ 1,128,490	\$ 1,119,619 \$ (8,871)

H. Inter-fund Transfers Out

Inter-fund Transfers Out changed from \$7,835,271 as of the Third Quarter budget to \$9,128,569, an increase of \$1,293,299. The increase is directly related to E-rate revenue. The District committed a portion of the E-rate revenue to assist with technology infrastructure at the school sites.

Change from 3rd Quarter to Annual		\$ 1,293,299
2016-17 Adopted Budget	2016-17 Annual	<u>Increase/(Decrease)</u>
\$ 7,837,359	\$9,128,569	\$ 1,291,210

I. Total General Fund Expenditures

Total General Fund expenditures changed from \$437,710,997 as of the Third Quarter budget to \$429,626,704, a decrease of \$8,084,293.

Change from 3rd Quarter to Annual		\$ (8,084,293)
2016-17 Adopted Budget	2016-17 Annual	<u>Increase/(Decrease)</u>
\$ 402,081,321	\$ 429,626,704	\$ 27,545,383

J. Fund Balance

Total revenues are \$439,712,514 and total expenditures are \$429,626,704 as of the Annual Report. This results in a surplus of \$10,085,810. The ongoing operating surplus is \$1,203,196.

Beginning Fund Balance 7/1/16, Audited	\$ 81,641,943
2016-17 Revenues	439,712,514
2016-17 Expenditures	<u>429,626,704</u>
Surplus	<u>10,085,810</u>
Ending Fund Balance 6/30/17, Unaudited	\$ <u>91,751,351</u>
Components of Fund Balance:	
Non-Spendable:	
Revolving Cash Reserve	144,000
Prepaid Expenses	514,202
Stores Inventory Reserve	1,281,097
Restricted	2,093,828
Assigned	
Student Computer Refresh	5,419,770
LCAP Supplemental	1,523,206
Fee Based Program Carryover	1,067,356
Citi-Kids/CHAPS (future capital)	1,061,353
Program Carryover	1,007,197
Mandate Audit Reserve	915,215
Site Carryover	<u>828,151</u>
Subtotal of Components	<u>15,855,375</u>
General Reserve 6/30/17	\$ <u>75,872,378</u>
General Reserve as Percentage of Expenditures	17.7%
One-Time Revenues in 2016-17:	
One-Time Revenues	\$ (8,906,212)
Ongoing Operating Surplus	\$ <u>1,203,196</u>

General Fund Multi-Year Projection

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

	14-15	15-16	16-17	17-18	17-18	18-19	19-20
	<u>Actuals</u>	<u>Actuals</u>	<u>Unaudited Actuals</u>	<u>Adopted</u>	<u>Projected 1st Interim</u>	<u>Projected</u>	<u>Projected</u>
Revenues							
LCFF Sources	\$279,504,215	\$317,072,678	\$339,166,659	\$351,050,663	\$351,091,714	\$364,790,963	\$379,225,589
Federal Revenues	\$15,539,389	\$16,772,180	\$17,666,181	\$14,321,878	\$14,321,878	\$14,321,878	\$14,321,878
State Revenues	\$36,218,581	\$70,168,137	\$60,947,482	\$49,115,257	\$57,761,913	\$51,802,395	\$51,919,209
Other Local Revenues	\$18,595,054	\$17,016,912	\$18,630,214	\$13,908,773	\$13,908,773	\$13,908,773	\$13,908,773
Other Sources	\$3,019,512	\$3,627,455	\$3,301,979	\$3,042,726	\$3,042,726	\$2,200,000	\$2,200,000
Total Revenues	\$352,876,751	\$424,657,361	\$439,712,515	\$431,439,297	\$440,127,004	\$447,024,009	\$461,575,449
Expenditures							
Certificated Salaries	\$159,110,247	\$168,449,145	\$178,638,159	\$183,837,249	\$186,146,234	\$189,007,696	\$192,397,773
Classified Salaries	\$62,105,793	\$67,574,966	\$71,667,683	\$73,002,033	\$73,812,077	\$75,350,198	\$77,103,700
Employee Benefits	\$80,768,035	\$94,715,212	\$107,620,816	\$112,415,097	\$115,641,950	\$118,682,379	\$125,358,230
Books and Supplies	\$17,102,028	\$19,515,914	\$27,731,657	\$27,959,108	\$39,781,356	\$28,238,699	\$29,176,402
Services & Other Operating	\$26,207,784	\$26,570,813	\$29,432,341	\$26,477,830	\$28,944,414	\$26,742,608	\$27,472,887
Capital Outlay	\$1,304,629	\$1,521,547	\$4,287,860	\$713,451	\$713,451	\$0	\$0
Other Outgo/Debt Service	\$6,772,467	\$16,926,769	\$10,248,188	\$9,075,149	\$9,075,149	\$9,075,149	\$9,075,149
Total Expenditures	\$353,370,983	\$395,274,366	\$429,626,704	\$433,479,917	\$454,114,631	\$447,096,729	\$460,584,140
Beginning Fund Balance	\$52,753,180	\$52,258,948	\$81,641,943	\$91,727,754	\$91,727,754	\$77,740,127	\$77,667,407
Fiscal Year Transactions	(\$494,232)	\$29,382,995	\$10,085,811	(\$2,040,620)	(\$13,987,627)	(\$72,720)	\$991,309
Componets of End Fund Bal.	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Audit Adjustments	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Ending Fund Balance	\$52,258,948	\$81,641,943	\$91,727,754	\$89,687,134	\$77,740,127	\$77,667,407	\$78,658,716
Components of Ending Balance							
Non spendable	\$ 2,300,009	\$ 1,966,771	\$ 1,939,299	\$ 1,939,299	\$ 1,939,299	\$ 1,939,299	\$ 1,939,299
Restricted	\$ 983,517	\$ 2,666,777	\$ 2,093,828	\$ 2,093,828	\$ -	\$ -	\$ -
Assigned	\$ 7,320,263	\$ 16,497,344	\$ 11,822,248	\$ 11,822,248	\$ -	\$ -	\$ -
Undesignated	\$ 41,655,159	\$ 60,511,051	\$ 75,872,379	\$ 73,831,759	\$ 75,800,828	\$ 75,728,108	\$ 76,719,417
Unrestricted Reserve %	11.8%	15.3%	17.7%	17.0%	16.7%	16.9%	16.7%

Annual Budget Change Report
Fiscal Year 7/1/2016 - 6/30/2017

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	\$416,232,807	\$436,891,037	\$439,712,514	\$23,479,707	\$2,821,477	5.6	0.6
8010 - 8099 Revenue Limit Sources							
8011 - LCFF State Aid - Current Year							
801100 - REVENUE LIMIT STATE AID	221,562,500	216,107,096	213,625,809	(7,936,691)	(2,481,288)	(3.6)	(1.1)
	\$221,562,500	\$216,107,096	\$213,625,809	(\$7,936,691)	(\$2,481,288)	(3.6)	(1.1)
8012 - Education Protection Account State Aid - Current Year							
801200 - EDUCATIONAL PROTECTION ACCT.	54,032,164	54,291,690	53,771,449	(260,715)	(520,241)	(0.5)	(1.0)
	\$54,032,164	\$54,291,690	\$53,771,449	(\$260,715)	(\$520,241)	(0.5)	(1.0)
8019 - LCFF/Revenue Limit State Aid - Prior Years							
801900 - RL ST AID PRIOR YEAR	0	0	443,184	443,184	443,184	N/A	N/A
	\$0	\$0	\$443,184	\$443,184	\$443,184	N/A	N/A
8021 - Homeowners' Exemptions							
802100 - RL HOMEOWNERS	719,755	711,902	711,902	(7,853)	0	(1.1)	0.0
	\$719,755	\$711,902	\$711,902	(\$7,853)	\$0	(1.1)	0.0
8029 - Other Subventions/In-Lieu Taxes							
802900 - RL CTY OTH IN-LIEU TAXES	0	917	917	917	0	N/A	0.0
	\$0	\$917	\$917	\$917	\$0	N/A	0.0
8041 - Secured Roll Taxes							
804100 - RL SECURED ROLL TAXES	64,018,618	66,770,441	66,905,452	2,886,834	135,011	4.5	0.2
	\$64,018,618	\$66,770,441	\$66,905,452	\$2,886,834	\$135,011	4.5	0.2
8042 - Unsecured Roll Taxes							
804200 - RL UNSECURED ROLL TAXES	3,184,322	3,311,316	3,308,748	124,426	(2,568)	3.9	(0.1)
	\$3,184,322	\$3,311,316	\$3,308,748	\$124,426	(\$2,568)	3.9	(0.1)
8043 - Prior Years' Taxes							
804300 - RL PRIOR YRS TAXES	0	88,508	88,508	88,508	0	N/A	0.0
	\$0	\$88,508	\$88,508	\$88,508	\$0	N/A	0.0
8044 - Supplemental Taxes							
804400 - RL SUPPLEMENTAL TAXES	618,139	875,922	913,081	294,942	37,159	47.7	4.2
	\$618,139	\$875,922	\$913,081	\$294,942	\$37,159	47.7	4.2
8045 - Education Revenue Augmentation Fund (ERAF)							
804500 - RL ERAF	(6,739,809)	(4,226,732)	(4,462,040)	2,277,769	(235,308)	(33.8)	5.6
	(\$6,739,809)	(\$4,226,732)	(\$4,462,040)	\$2,277,769	(\$235,308)	(33.8)	5.6

Annual Budget Change Report
Fiscal Year 7/1/2016 - 6/30/2017

Fund: 01 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
8010 - 8099 Revenue Limit Sources							
8047 - Community Redevelopment Funds							
804700 - RL COMM REDEVL FUNDS	0	1,218,232	4,440,105	4,440,105	3,221,873	N/A	264.5
	\$0	\$1,218,232	\$4,440,105	\$4,440,105	\$3,221,873	N/A	264.5
8082 - Other In-Lieu Taxes							
808200 - RL OTH IN-LIEU TAXES	0	0	9,321	9,321	9,321	N/A	N/A
	\$0	\$0	\$9,321	\$9,321	\$9,321	N/A	N/A
8089 - Less: Non-LCFF (50 Percent) Adjustment							
808900 - RL LESS NON-RL 50% ADJUSTMENT	0	0	(4,661)	(4,661)	(4,661)	N/A	N/A
	\$0	\$0	(\$4,661)	(\$4,661)	(\$4,661)	N/A	N/A
8096 - Transfers to Charter Schools in Lieu of Property Taxes							
809600 - IN LIEU PROPERTY TAX TRANSFER	(473,180)	(544,723)	(585,116)	(111,936)	(40,393)	23.7	7.4
	(\$473,180)	(\$544,723)	(\$585,116)	(\$111,936)	(\$40,393)	23.7	7.4
8010 - 8099 Revenue Limit Sources	\$336,922,509	\$338,604,569	\$339,166,659	\$2,244,150	\$562,090	0.7	0.2
Percent of Total	80.9%	77.5%	77.1%				
8100 - 8299 Federal Revenue							
8181 - Special Education - Entitlement							
818100 - FED SP ED ENTITLEMENT	5,410,799	5,633,455	5,669,455	258,656	36,000	4.8	0.6
	\$5,410,799	\$5,633,455	\$5,669,455	\$258,656	\$36,000	4.8	0.6
8182 - Special Education - Discretionary Grants							
818200 - FED SP ED DISCRETIONARY GRANTS	1,386,368	1,627,610	1,624,473	238,105	(3,137)	17.2	(0.2)
	\$1,386,368	\$1,627,610	\$1,624,473	\$238,105	(\$3,137)	17.2	(0.2)
8290 - All Other Federal Revenue							
821000 - FED DEFERRED REVENUE	0	23,150	4,185	4,185	(18,964)	N/A	(81.9)
829000 - FED OTH REV	9,620,772	10,754,648	10,368,067	747,295	(386,581)	7.8	(3.6)
	\$9,620,772	\$10,777,798	\$10,372,253	\$751,481	(\$405,545)	7.8	(3.8)
8100 - 8299 Federal Revenue	\$16,417,939	\$18,038,863	\$17,666,181	\$1,248,242	(\$372,682)	7.6	(2.1)
Percent of Total	3.9%	4.1%	4.0%				

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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
8300 - 8599 Other State Revenue							
8311 - Other State Apportionments - Current Year							
831100 - ST OTH APPORTIONMENTS	21,869,857	22,287,808	22,282,662	412,805	(5,146)	1.9	0.0
	\$21,869,857	\$22,287,808	\$22,282,662	\$412,805	(\$5,146)	1.9	0.0
8550 - Mandated Cost Reimbursements							
855000 - ST MANDATED REIMB	10,933,127	10,026,367	10,058,045	(875,082)	31,678	(8.0)	0.3
	\$10,933,127	\$10,026,367	\$10,058,045	(\$875,082)	\$31,678	(8.0)	0.3
8560 - State Lottery Revenue							
856000 - ST LOTTERY	7,496,839	8,128,191	7,989,173	492,334	(139,018)	6.6	(1.7)
856001 - ST LOTTERY PR YR	0	225,945	225,945	225,945	0	N/A	0.0
	\$7,496,839	\$8,354,136	\$8,215,117	\$718,278	(\$139,018)	9.6	(1.7)
8590 - All Other State Revenue							
851000 - ST DEFERRED REVENUE	0	461,599	(3,829,073)	(3,829,073)	(4,290,672)	N/A	(929.5)
859000 - ST OTHER REVENUE	7,180,748	19,416,492	24,220,730	17,039,983	4,804,239	237.3	24.7
	\$7,180,748	\$19,878,090	\$20,391,657	\$13,210,909	\$513,567	184.0	2.6
8300 - 8599 Other State Revenue	\$47,480,571	\$60,546,401	\$60,947,482	\$13,466,911	\$401,080	28.4	0.7
Percent of Total	11.4%	13.9%	13.9%				
8600 - 8799 Other Local Revenue							
8631 - Sale of Equipment and Supplies							
863100 - LOC SALE OF EQUIP	25,000	25,000	20,176	(4,824)	(4,824)	(19.3)	(19.3)
	\$25,000	\$25,000	\$20,176	(\$4,824)	(\$4,824)	(19.3)	(19.3)
8639 - All Other Sales							
863900 - LOC ALL OTH SALES	88,556	84,211	94,816	6,260	10,606	7.1	12.6
863910 - LOC CONCESSION SALES	38,000	28,484	25,000	(13,000)	(3,484)	(34.2)	(12.2)
863911 - LOC GATE/TICKET SALES	105,000	85,000	67,985	(37,015)	(17,015)	(35.3)	(20.0)
863912 - LOC FUNDRAISING	0	0	6,355	6,355	6,355	N/A	N/A
	\$231,556	\$197,695	\$194,156	(\$37,400)	(\$3,539)	(16.2)	(1.8)
8650 - Leases and Rentals							
865000 - LOC LEASES & RENTAL	0	0	18,000	18,000	18,000	N/A	N/A
	\$0	\$0	\$18,000	\$18,000	\$18,000	N/A	N/A
8660 - Interest							
866000 - LOC INTEREST INCOME/TREAS	925,000	1,175,000	2,144,725	1,219,725	969,725	131.9	82.5
	\$925,000	\$1,175,000	\$2,144,725	\$1,219,725	\$969,725	131.9	82.5

Annual Budget Change Report
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Fund: 01	Adopted	3rd Quarter		Diff Btwn	Diff Btwn	Pct Chg	
SubFund: -	Budget	Budget	Actuals	Actual & Adpt	Actual & Q3	Actual & Adopted	Pct Chg Actual & Q3
8600 - 8799 Other Local Revenue							
8677 - Interagency Services Between LEAs							
867700 - LOC INTERAGENCY	441,696	824,758	646,144	204,448	(178,614)	46.3	(21.7)
	\$441,696	\$824,758	\$646,144	\$204,448	(\$178,614)	46.3	(21.7)
8689 - All Other Fees and Contracts							
868900 - LOC ALL OTH FEES	3,633,662	3,699,200	3,496,778	(136,885)	(202,422)	(3.8)	(5.5)
868901 - LOC SHOP CRD DIR#1	25,491	26,991	12,247	(13,244)	(14,744)	(52.0)	(54.6)
868902 - LOC SHOP CRD DIR#2	13,804	15,365	12,477	(1,327)	(2,888)	(9.6)	(18.8)
868903 - LOC SHOP CRD DIR#3	17,223	16,583	8,228	(8,995)	(8,355)	(52.2)	(50.4)
868905 - LOC SHOP CRD DIR#5	1,307	2,270	6,948	5,641	4,678	431.5	206.1
868909 - LOC SPORTS & REC ELEM ATH	0	0	0	0	0	N/A	N/A
868914 - LOC SPONSORS	32,500	8,920	18,420	(14,080)	9,500	(43.3)	106.5
868940 - LOC SOS EXTERNAL FEES	1,144,899	1,354,175	1,741,639	596,741	387,465	52.1	28.6
868941 - LOC SOS CUSD FEES	522,469	522,469	576,430	53,961	53,961	10.3	10.3
	\$5,391,355	\$5,645,972	\$5,873,167	\$481,813	\$227,195	8.9	4.0
8691 - Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment							
869100 - NON-REV LIMIT 50% / IN-LIEU	700	700	4,661	3,961	3,961	565.8	565.8
	\$700	\$700	\$4,661	\$3,961	\$3,961	565.8	565.8
8699 - All Other Local Revenue							
869900 - LOC OTHER REVENUE	2,567,763	4,086,586	4,896,023	2,328,261	809,437	90.7	19.8
869905 - PREPAYMENTS/DEPOSITS	0	1,000	3,815	3,815	2,815	N/A	281.5
869910 - LOC REBATE-CCARD	40,000	91,159	114,977	74,977	23,818	187.4	26.1
869915 - REIMB REVENUE	100,000	130,000	(583,926)	(683,926)	(713,926)	(683.9)	(549.2)
869917 - BENEFIT REBATES	137,519	137,519	0	(137,519)	(137,519)	(100.0)	(100.0)
869919 - E-RATE REVENUE	25,000	167,628	1,527,191	1,502,191	1,359,564	6008.8	811.1
869930 - DONATION	0	43,051	63,607	63,607	20,556	N/A	47.7
869941 - CVRC/EARLY INTER SUPPL	1,429,805	2,101,000	2,251,346	821,542	150,346	57.5	7.2
869943 - SP ED SEMINARS	0	7,646	7,646	7,646	0	N/A	0.0
869944 - FAMILY RESOURCE CENTER	6,520	6,520	6,520	0	0	0.0	0.0
869945 - MISC SPED GRANTS	1,210	5,000	5,000	3,790	0	313.3	0.0
869946 - LOCAL MISC REVENUE	300	11,925	11,925	11,625	0	3875.1	0.0
869990 - 21ST CENTURY	237,550	269,307	198,176	(39,374)	(71,130)	(16.6)	(26.4)
	\$4,545,666	\$7,058,341	\$8,502,301	\$3,956,634	\$1,443,960	87.0	20.5

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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
8600 - 8799 Other Local Revenue							
8783 - All Other Transfers from JPAs							
878300 - TRANSFER FROM JPA	1,192,243	1,197,991	1,226,885	34,642	28,893	2.9	2.4
	\$1,192,243	\$1,197,991	\$1,226,885	\$34,642	\$28,893	2.9	2.4
8600 - 8799 Other Local Revenue	\$12,753,216	\$16,125,457	\$18,630,214	\$5,876,998	\$2,504,757	46.1	15.5
Percent of Total	3.1%	3.7%	4.2%				
8900 - 8929 Interfund Transfers In							
8919 - Other Authorized Interfund Transfers In							
891901 - OTH INTERFUND TRANSFER IN	1,258,573	2,175,748	1,900,350	641,777	(275,398)	51.0	(12.7)
	\$1,258,573	\$2,175,748	\$1,900,350	\$641,777	(\$275,398)	51.0	(12.7)
8900 - 8929 Interfund Transfers In	\$1,258,573	\$2,175,748	\$1,900,350	\$641,777	(\$275,398)	51.0	(12.7)
Percent of Total	0.3%	0.5%	0.4%				
8930 - 8979 All Other Financing Sources							
8972 - Proceeds from Capital Leases							
897200 - PROCEEDS FROM CAPITAL LEASES	1,400,000	1,400,000	1,401,629	1,629	1,629	0.1	0.1
	\$1,400,000	\$1,400,000	\$1,401,629	\$1,629	\$1,629	0.1	0.1
8930 - 8979 All Other Financing Sources	\$1,400,000	\$1,400,000	\$1,401,629	\$1,629	\$1,629	0.1	0.1
Percent of Total	0.3%	0.3%	0.3%				
8980 - 8999 Contributions							
8980 - Contributions from Unrestricted Revenues							
898000 - CONTRIB FR UNRESTRICTED REV	0	0	609,000	609,000	609,000	N/A	N/A
898001 - CONTRIB SP ED	0	0	0	0	0	N/A	N/A
898002 - CONTRIB FOR LCAP	0	0	(609,000)	(609,000)	(609,000)	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	\$402,081,321	\$437,710,997	\$429,626,704	\$27,545,383	(\$8,084,293)	6.9	(1.8)
1000 - 1999 Certificated Personnel Salaries							
1100 - Certificated Teachers' Salaries							
110001 - TEACHER SAL	128,781,091	130,655,949	130,562,909	1,781,818	(93,040)	1.4	(0.1)
110040 - TEACH SAL SUMMER/HOURLY	2,477,741	2,948,653	2,894,774	417,033	(53,879)	16.8	(1.8)
110050 - TEACH SAL SUB	1,661,681	1,803,721	1,743,308	81,626	(60,413)	4.9	(3.3)
110051 - TEACH SAL SCH BUS SUB	1,109,599	1,625,709	1,389,397	279,798	(236,311)	25.2	(14.5)
110060 - TEACH SAL STIPEND	7,012,062	7,004,388	6,676,569	(335,493)	(327,819)	(4.8)	(4.7)
110070 - TEACH SAL XTRA PD	2,227,500	2,424,764	2,356,315	128,815	(68,449)	5.8	(2.8)
110099 - TEACHER REIMBURSABLE	0	0	39,023	39,023	39,023	N/A	N/A
	\$143,269,674	\$146,463,183	\$145,662,295	\$2,392,620	(\$800,888)	1.7	(0.5)
1200 - Certificated Pupil Support Salaries							
120001 - LIBRARIAN SAL	308,955	291,462	291,462	(17,494)	0	(5.7)	0.0
120002 - GUIDANCE SAL GLS/GIS	7,060,380	7,851,817	7,761,139	700,759	(90,678)	9.9	(1.2)
120003 - PSYCHOLOGIST SAL	4,070,807	4,306,685	4,253,225	182,418	(53,461)	4.5	(1.2)
120004 - NURSE SAL	2,179,124	2,498,881	2,532,824	353,700	33,943	16.2	1.4
120040 - PUPIL SUPPORT HRLY	12,391	7,274	7,736	(4,654)	463	(37.6)	6.4
120050 - PUPIL SUPPORT SUB	147,114	217,543	241,241	94,127	23,697	64.0	10.9
120090 - Pupil Support Extra Time	0	0	148	148	148	N/A	N/A
	\$13,778,771	\$15,173,662	\$15,087,775	\$1,309,004	(\$85,887)	9.5	(0.6)
1300 - Certificated Supervisors' and Administrators' Salaries							
130001 - PRINCIPAL SAL	4,740,153	4,895,225	4,907,081	166,928	11,856	3.5	0.2
130002 - COORDINATOR SAL	313,393	325,839	326,294	12,901	455	4.1	0.1
130003 - LEARNING DIRECTOR SAL	3,511,333	3,456,712	3,448,292	(63,041)	(8,420)	(1.8)	(0.2)
130005 - DEPUTY PRINCIPAL SAL	769,191	792,698	792,698	23,507	0	3.1	0.0
130007 - DIRECTORS ACTI/ATHL/ASST SAL	601,405	733,802	737,674	136,269	3,872	22.7	0.5
130008 - DIST ADM SAL	3,882,396	4,017,609	3,989,178	106,782	(28,432)	2.8	(0.7)
	\$13,817,870	\$14,221,885	\$14,201,217	\$383,346	(\$20,668)	2.8	(0.1)

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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
1000 - 1999 Certificated Personnel Salaries							
1900 - Other Certificated Salaries							
190001 - RESOURCE TEACH SAL	654,550	760,622	780,209	125,659	19,587	19.2	2.6
190003 - TRANSITION COORDINATORS	910,308	1,119,409	1,110,475	200,168	(8,933)	22.0	(0.8)
190005 - PROGRAM SPECIALIST	1,475,158	1,531,506	1,522,103	46,945	(9,403)	3.2	(0.6)
190040 - OTH CERT HOURLY	750	3,894	2,832	2,082	(1,061)	277.6	(27.3)
190050 - OTH CERT SUB	0	0	49,914	49,914	49,914	N/A	N/A
190060 - OTHER CERTIFICATED STIPEND	35,195	100,770	88,575	53,380	(12,195)	151.7	(12.1)
190090 - CERT OTH SAL	35,558	36,477	41,962	6,404	5,486	18.0	15.0
190099 - CERT REIMB SAL	0	0	90,803	90,803	90,803	N/A	N/A
	\$3,111,518	\$3,552,676	\$3,686,873	\$575,355	\$134,197	18.5	3.8
1000 - 1999 Certificated Personnel Salaries	\$173,977,834	\$179,411,406	\$178,638,159	\$4,660,325	(\$773,247)	2.7	(0.4)
Percent of Total	43.3%	41.0%	41.6%				
2000 - 2999 Classified Personnel Salaries							
2100 - Classified Instructional Salaries							
210001 - INSTR ASSIST/TUTOR	11,495,958	13,056,904	13,036,509	1,540,550	(20,396)	13.4	(0.2)
210002 - EDUCATIONAL INTERPRETER	573,125	602,675	594,575	21,450	(8,101)	3.7	(1.3)
210040 - INSTRUCTIONAL HOURLY	322,218	171,580	147,399	(174,819)	(24,180)	(54.3)	(14.1)
210050 - INSTR ASSIST SUB	1,305,999	1,275,478	1,362,249	56,250	86,771	4.3	6.8
210090 - OTHER INSTR CLASSIFIED	0	55	69	69	14	N/A	26.1
	\$13,697,300	\$15,106,692	\$15,140,801	\$1,443,500	\$34,109	10.5	0.2

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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	2,755,727	3,080,812	3,077,541	321,813	(3,272)	11.7	(0.1)
220002 - INSTR MEDIA/LIBRARY	1,149,104	1,198,570	1,190,844	41,740	(7,726)	3.6	(0.6)
220003 - CUSTODIAL SAL	6,158,731	6,404,740	6,305,102	146,371	(99,638)	2.4	(1.6)
220005 - GROUNDS SAL	2,342,525	2,413,767	2,382,019	39,494	(31,748)	1.7	(1.3)
220006 - WAREHOUSE SAL	293,753	303,475	310,158	16,405	6,684	5.6	2.2
220007 - MAINTENANCE SAL	2,993,481	3,118,474	3,099,381	105,900	(19,093)	3.5	(0.6)
220008 - MIGRANT ED LIAISON	45,072	73,168	75,127	30,055	1,959	66.7	2.7
220010 - ATTENDANCE OFFICER SAL	254,211	238,848	248,809	(5,403)	9,961	(2.1)	4.2
220020 - FOOD SERVICE SAL	184,225	221,796	223,107	38,882	1,310	21.1	0.6
220030 - TRANSPORTATION OTHER	985,892	870,506	868,466	(117,427)	(2,041)	(11.9)	(0.2)
220031 - BUS DRIVER SAL	3,166,339	2,782,209	2,966,465	(199,874)	184,256	(6.3)	6.6
220040 - CLASS SUPPORT HOURLY	120,396	106,176	151,150	30,754	44,973	25.5	42.4
220050 - CLASS SUPPORT SUB	1,211,790	1,659,072	1,572,792	361,002	(86,280)	29.8	(5.2)
220070 - CLASS SUPPORT OT	590,228	698,559	675,036	84,807	(23,524)	14.4	(3.4)
220090 - CLASSIFIED SUPPORT OTHER	45,406	57,658	53,962	8,556	(3,696)	18.8	(6.4)
220099 - M&O REIMB SAL	0	0	41,953	41,953	41,953	N/A	N/A
	\$22,296,881	\$23,227,831	\$23,241,911	\$945,030	\$14,080	4.2	0.1
2300 - Classified Supervisors' and Administrators' Salaries							
230001 - CLASS MANAGEMENT SA	8,208,356	8,781,807	8,589,999	381,642	(191,808)	4.6	(2.2)
230016 - BOARD MEMBER SAL	63,000	63,000	63,000	0	0	0.0	0.0
230050 - CLASS SUPV/ADMIN SUB	0	0	1,405	1,405	1,405	N/A	N/A
230070 - OVERTIME CL MGMNT	18,987	4,837	5,281	(13,706)	444	(72.2)	9.2
	\$8,290,343	\$8,849,643	\$8,659,684	\$369,341	(\$189,959)	4.5	(2.1)
2400 - Clerical, Technical, and Office Staff Salaries							
240001 - CLASS BUSINESS SUPPORT	15,076,639	15,245,106	14,999,521	(77,118)	(245,585)	(0.5)	(1.6)
240040 - CLASS BUSINESS SUPPORT HRLY	15,513	9,245	9,085	(6,428)	(160)	(41.4)	(1.7)
240050 - CLASS BUSINESS SUPPORT SUB	308,762	286,605	270,767	(37,995)	(15,838)	(12.3)	(5.5)
240070 - CLASS BUSINESS SUPPORT OT	57,532	71,503	46,119	(11,413)	(25,384)	(19.8)	(35.5)
240090 - CLASS BUSINESS SUPPORT OTHER	15,770	32,631	26,496	10,726	(6,135)	68.0	(18.8)
	\$15,474,216	\$15,645,089	\$15,351,988	(\$122,228)	(\$293,101)	(0.8)	(1.9)
2900 - Other Classified Salaries							
290001 - RECREATION SAL	244,218	262,331	249,246	5,028	(13,085)	2.1	(5.0)
290002 - CAMPUS MONITOR SAL	605,553	675,466	672,840	67,287	(2,627)	11.1	(0.4)
290004 - MGMT-SCHL RES OFFCR	69,145	72,342	72,342	3,197	0	4.6	0.0
290005 - RESOURCE OFFICER SAL	545,298	561,251	524,465	(20,833)	(36,786)	(3.8)	(6.6)
290006 - STUDENT LIAISON	1,751,344	1,701,444	1,703,036	(48,308)	1,592	(2.8)	0.1

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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							
2900 - Other Classified Salaries							
290011 - CLASSIFIED TEACHER/THEATRE	293,924	300,101	302,748	8,824	2,647	3.0	0.9
290040 - OTH CL HOURLY	542,576	575,847	711,049	168,473	135,201	31.1	23.5
290050 - OTHER CLASS SUB	33,076	41,700	78,739	45,663	37,040	138.1	88.8
290060 - CLASSIFIED STIPEND	3,082,665	3,820,671	4,120,120	1,037,455	299,449	33.7	7.8
290070 - OTH CLASSIFIED OT	23,767	8,667	24,839	1,072	16,172	4.5	186.6
290090 - OTHER CLASSIFIED SAL	218,061	180,437	162,938	(55,123)	(17,499)	(25.3)	(9.7)
290099 - CLASSIFIED REIMB	0	0	650,937	650,937	650,937	N/A	N/A
	\$7,409,627	\$8,200,258	\$9,273,299	\$1,863,672	\$1,073,041	25.2	13.1
2000 - 2999 Classified Personnel Salaries	\$67,168,367	\$71,029,514	\$71,667,683	\$4,499,316	\$638,169	6.7	0.9
Percent of Total	16.7%	16.2%	16.7%				
3000 - 3999 Employee Benefits							
3101 - State Teachers' Retirement System, certificated positions							
310100 - STRS CERT	21,013,786	32,980,139	35,390,079	14,376,294	2,409,940	68.4	7.3
	\$21,013,786	\$32,980,139	\$35,390,079	\$14,376,294	\$2,409,940	68.4	7.3
3102 - State Teachers' Retirement System, classified positions							
310201 - STRS CLASSIFIED	233,005	412,870	495,251	262,246	82,381	112.5	20.0
	\$233,005	\$412,870	\$495,251	\$262,246	\$82,381	112.5	20.0
3201 - Public Employees' Retirement System, certificated positions							
320100 - PERS CERTIFICATED	93,005	141,280	154,108	61,104	12,828	65.7	9.1
	\$93,005	\$141,280	\$154,108	\$61,104	\$12,828	65.7	9.1
3202 - Public Employees' Retirement System, classified positions							
320200 - PERS CLASSIFIED	8,092,329	8,761,301	8,223,965	131,636	(537,336)	1.6	(6.1)
	\$8,092,329	\$8,761,301	\$8,223,965	\$131,636	(\$537,336)	1.6	(6.1)
3301 - OASDI/Medicare/Alternative, certificated positions							
330100 - SOCIAL SECURITY CERT	48,839	86,540	82,215	33,376	(4,325)	68.3	(5.0)
330101 - MEDICARE CERT	2,543,720	2,399,291	2,396,089	(147,631)	(3,201)	(5.8)	(0.1)
330102 - SUPPLEMENTAL RETIREMENT CERT	16,897	21,477	31,467	14,570	9,990	86.2	46.5
	\$2,609,456	\$2,507,307	\$2,509,771	(\$99,685)	\$2,464	(3.8)	0.1

Annual Budget Change Report
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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
3000 - 3999 Employee Benefits							
3302 - OASDI/Medicare/Alternative, classified positions							
330200 - SOCIAL SECURITY CLASS	3,829,914	3,930,549	3,635,962	(193,952)	(294,587)	(5.1)	(7.5)
330201 - MEDICARE CLASS	957,003	1,048,314	997,127	40,124	(51,187)	4.2	(4.9)
330202 - SUPPLEMENTAL RETIREMENT CLASS	200,090	205,871	267,143	67,052	61,272	33.5	29.8
	\$4,987,008	\$5,184,735	\$4,900,232	(\$86,776)	(\$284,503)	(1.7)	(5.5)
3401 - Health & Welfare Benefits, certificated positions							
340111 - HEALTH CERT	26,029,686	26,088,240	26,510,422	480,736	422,182	1.8	1.6
340112 - DENTAL CERT	2,383,059	2,200,922	2,333,098	(49,961)	132,176	(2.1)	6.0
340113 - VISION CERT	455,291	415,988	441,671	(13,621)	25,683	(3.0)	6.2
340114 - LIFE INS CERT	149,948	174,498	175,355	25,407	857	16.9	0.5
	\$29,017,984	\$28,879,648	\$29,460,546	\$442,562	\$580,898	1.5	2.0
3402 - Health & Welfare Benefits, classified positions							
340211 - HEALTH CLASS	13,539,316	13,608,630	13,236,777	(302,539)	(371,853)	(2.2)	(2.7)
340212 - DENTAL CLASS	1,443,861	1,318,867	1,228,814	(215,047)	(90,053)	(14.9)	(6.8)
340213 - VISION CLASS	248,858	250,681	232,545	(16,313)	(18,136)	(6.6)	(7.2)
340214 - LIFE INS CLASS	76,083	86,769	87,904	11,822	1,136	15.5	1.3
340216 - DIS CLASS	255,074	293,447	237,073	(18,000)	(56,374)	(7.1)	(19.2)
	\$15,563,191	\$15,558,393	\$15,023,114	(\$540,077)	(\$535,279)	(3.5)	(3.4)
3501 - State Unemployment Insurance, certificated positions							
350100 - SUI CERT	85,476	87,388	86,982	1,506	(406)	1.8	(0.5)
	\$85,476	\$87,388	\$86,982	\$1,506	(\$406)	1.8	(0.5)
3502 - State Unemployment Insurance, classified positions							
350200 - SUI CLASS	34,642	39,149	34,910	268	(4,239)	0.8	(10.8)
	\$34,642	\$39,149	\$34,910	\$268	(\$4,239)	0.8	(10.8)
3601 - Workers' Compensation Insurance, certificated positions							
360100 - W/C CERT	935,819	885,384	1,085,315	149,496	199,931	16.0	22.6
	\$935,819	\$885,384	\$1,085,315	\$149,496	\$199,931	16.0	22.6
3602 - Workers' Compensation Insurance, classified positions							
360200 - W/C CLASS	1,434,504	1,482,497	1,476,969	42,465	(5,528)	3.0	(0.4)
	\$1,434,504	\$1,482,497	\$1,476,969	\$42,465	(\$5,528)	3.0	(0.4)
3701 - OPEB, Allocated, certificated positions							
370100 - RETIREE BENEFITS CERT	5,728,019	5,921,797	5,878,108	150,089	(43,689)	2.6	(0.7)
	\$5,728,019	\$5,921,797	\$5,878,108	\$150,089	(\$43,689)	2.6	(0.7)

Annual Budget Change Report
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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							
3702 - OPEB, Allocated, classified positions							
370200 - RETIREE BENEFIT CLASSIFIED	1,719,103	1,787,422	1,741,102	21,998	(46,320)	1.3	(2.6)
	\$1,719,103	\$1,787,422	\$1,741,102	\$21,998	(\$46,320)	1.3	(2.6)
3901 - Other Benefits, certificated positions							
390102 - OTH BEN CE TUITION REIMB	1,705	0	0	(1,705)	0	(100.0)	N/A
390103 - SELF INSUR CERT	669,778	717,581	714,313	44,535	(3,268)	6.6	(0.5)
390104 - AB 1522 ACCRUAL	143,670	73,930	95,315	(48,355)	21,385	(33.7)	28.9
	\$815,152	\$791,511	\$809,628	(\$5,524)	\$18,117	(0.7)	2.3
3902 - Other Benefits, classified positions							
390202 - OTH BEN-CL TUITION REIMB	1,500	1,500	0	(1,500)	(1,500)	(100.0)	(100.0)
390203 - SELF INSUR CLASS	263,676	283,881	286,565	22,889	2,684	8.7	0.9
390204 - AB 1522 ACCRUAL	64,437	62,513	64,170	(267)	1,657	(0.4)	2.7
	\$329,613	\$347,893	\$350,735	\$21,122	\$2,842	6.4	0.8
3000 - 3999 Employee Benefits	\$92,692,091	\$105,768,716	\$107,620,816	\$14,928,724	\$1,852,100	16.1	1.8
Percent of Total	23.1%	24.2%	25.0%				
1000 - 3999 Employee Compensation % of Total	83.0%	81.4%	83.3%				
-							
818201 - FEDERAL DEF REVENUE	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%				
4000 - 4999 Books and Supplies							
4100 - Approved Textbooks and Core Curricula Materials							
410000 - TEXTBOOKS	4,342,510	7,819,753	8,881,078	4,538,568	1,061,324	104.5	13.6
	\$4,342,510	\$7,819,753	\$8,881,078	\$4,538,568	\$1,061,324	104.5	13.6

Annual Budget Change Report
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Fund: 01	Adopted	3rd Quarter		Diff Btwn	Diff Btwn	Pct Chg	
SubFund: -	Budget	Budget	Actuals	Actual & Adpt	Actual & Q3	Actual & Adopted	Pct Chg Actual & Q3
4000 - 4999 Books and Supplies							
4200 - Books and Other Reference Materials							
420000 - OTH BOOKS/LIBRARY	307,572	259,439	209,733	(97,839)	(49,706)	(31.8)	(19.2)
420099 - BOOKS REIMB	0	0	0	0	0	N/A	N/A
	\$307,572	\$259,439	\$209,733	(\$97,839)	(\$49,706)	(31.8)	(19.2)
4300 - Materials and Supplies							
430000 - INSTRUCTIONAL SUPPLIES	6,095,825	8,302,264	4,326,434	(1,769,391)	(3,975,830)	(29.0)	(47.9)
430001 - SUPPLIES CARRYOVER	0	1,910,182	4,897	4,897	(1,905,285)	N/A	(99.7)
430002 - HOLDING INSTR SUPP	4,174,454	1,568,964	4,904	(4,169,549)	(1,564,060)	(99.9)	(99.7)
430004 - PRINTING/PUBLISHING	44,195	44,195	30,621	(13,574)	(13,574)	(30.7)	(30.7)
430005 - FOOD/IN-HOUSE MEETINGS	343,036	482,234	404,483	61,447	(77,751)	17.9	(16.1)
430006 - FOOD SUP SIERRA OUTDOOR	206,843	206,843	273,049	66,205	66,205	32.0	32.0
430007 - SUPPLIES/SOFTWARE	27,352	25,352	20,894	(6,458)	(4,458)	(23.6)	(17.6)
430008 - SUPPLIES NON-CLASSROOM	4,498,893	4,947,580	3,660,719	(838,174)	(1,286,861)	(18.6)	(26.0)
430012 - ERGONOMICS/PURCHASING	10,000	10,000	2,308	(7,692)	(7,692)	(76.9)	(76.9)
430023 - SALES/USE TAX	1,000	1,000	2,713	1,713	1,713	171.3	171.3
430026 - FACILITY USE SUPPLIES	15,899	12,399	17,314	1,415	4,915	8.9	39.6
430031 - VANDALISM	124,151	115,890	124,239	88	8,350	0.1	7.2
430038 - UNIFORMS	124,820	115,077	95,846	(28,974)	(19,231)	(23.2)	(16.7)
430050 - SUPPLIES M&O	1,332,924	1,418,890	1,478,999	146,075	60,109	11.0	4.2
430051 - SMALL TOOLS M&O	52,773	60,974	83,947	31,174	22,973	59.1	37.7
430052 - ASBESTOS/CONCRETE M&O	7,000	10,000	14,382	7,382	4,382	105.5	43.8
430053 - LAMP REPLACEMENT M&O	66,000	67,169	82,145	16,145	14,976	24.5	22.3
430054 - SUPP M&O SAFETY	22,500	13,210	2,457	(20,043)	(10,754)	(89.1)	(81.4)
430055 - SUPPLIES POOL	234,650	266,008	246,861	12,211	(19,147)	5.2	(7.2)
430060 - SUPPLIES GROUNDS	230,678	262,678	229,262	(1,416)	(33,416)	(0.6)	(12.7)
430061 - SUPPLIES HAZARDOUS WASTE	93,000	93,000	92,840	(160)	(160)	(0.2)	(0.2)
430062 - SUPPLIES FIBAR M&O	51,500	37,500	39,975	(11,525)	2,475	(22.4)	6.6
430063 - SUPPLIES IRRIGATION	142,800	140,945	160,115	17,315	19,170	12.1	13.6
430064 - CHEMICAL PRE-EMERGENT	6,380	380	1,386	(4,994)	1,006	(78.3)	264.8
430065 - SUPP VARSITY FIELD	40,845	40,845	26,810	(14,035)	(14,035)	(34.4)	(34.4)
430066 - SUPP BASEBALL FIELD ELEM	855	855	0	(855)	(855)	(100.0)	(100.0)
430070 - SUPPLIES/TRANSP	347,000	294,892	434,070	87,070	139,178	25.1	47.2
430071 - SHOP TOOLS	9,000	9,000	1,488	(7,512)	(7,512)	(83.5)	(83.5)
430072 - GAS	371,000	371,000	287,535	(83,465)	(83,465)	(22.5)	(22.5)
430073 - DIESEL	792,427	757,132	572,035	(220,392)	(185,098)	(27.8)	(24.4)
430074 - SUPP OIL & GR TRANSP	59,000	41,000	62,888	3,888	21,888	6.6	53.4
430075 - TIRES/OTH VEHICLES	38,331	38,331	0	(38,331)	(38,331)	(100.0)	(100.0)
430076 - REPAIR SUPP TRANSP	444,580	395,327	425,098	(19,482)	29,771	(4.4)	7.5
430082 - INVENTORY ADJUSTMENT	18,138	18,138	15,465	(2,673)	(2,673)	(14.7)	(14.7)

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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							
4300 - Materials and Supplies							
430091 - OFFSET FOR 5700 OBJECTS	0	16,550	(247)	(247)	(16,798)	N/A	(101.5)
430099 - REIMB SUPPLY	0	0	(445,623)	(445,623)	(445,623)	N/A	N/A
	\$20,027,848	\$22,095,805	\$12,780,308	(\$7,247,540)	(\$9,315,497)	(36.2)	(42.2)
4400 - Noncapitalized Equipment							
440000 - EQUIP \$500-\$24999	6,549,655	5,988,665	5,953,120	(596,534)	(35,545)	(9.1)	(0.6)
440005 - EQ REPL NON-CAP EQUIP	24,257	22,922	0	(24,257)	(22,922)	(100.0)	(100.0)
440099 - REIMB NON-CAP EQUIP \$500-24999	0	0	(92,582)	(92,582)	(92,582)	N/A	N/A
	\$6,573,911	\$6,011,587	\$5,860,539	(\$713,372)	(\$151,048)	(10.9)	(2.5)
4000 - 4999 Books and Supplies	\$31,251,841	\$36,186,584	\$27,731,657	(\$3,520,184)	(\$8,454,927)	(11.3)	(23.4)
Percent of Total	7.8%	8.3%	6.5%				
5000 - 5999 Services and Other Operating Expenditures							
5100 - Subagreements for Services							
510000 - SUBAGREEMENTS FOR SERVICES	1,961,521	3,436,350	2,927,932	966,411	(508,419)	49.3	(14.8)
	\$1,961,521	\$3,436,350	\$2,927,932	\$966,411	(\$508,419)	49.3	(14.8)
5200 - Travel and Conferences							
520000 - CONF/TRAVEL	1,184,198	1,714,499	1,586,502	402,304	(127,996)	34.0	(7.5)
520010 - FIXED MILEAGE ALLOWANCE	355,699	366,089	278,372	(77,327)	(87,717)	(21.7)	(24.0)
520012 - FIXED MILEAGE/CLASSIFIED	42,000	42,000	39,978	(2,022)	(2,022)	(4.8)	(4.8)
520099 - CONF/TRAVEL REIM	0	0	95,476	95,476	95,476	N/A	N/A
	\$1,581,897	\$2,122,588	\$2,000,328	\$418,431	(\$122,260)	26.5	(5.8)
5300 - Dues and Memberships							
530000 - DUES & MEMBERSHIP	83,046	93,983	49,558	(33,488)	(44,425)	(40.3)	(47.3)
	\$83,046	\$93,983	\$49,558	(\$33,488)	(\$44,425)	(40.3)	(47.3)
5400 - Insurance							
545001 - PROPERTY INS	519,982	519,982	558,362	38,380	38,380	7.4	7.4
545002 - LIABILITY INS	1,561,230	1,727,924	1,735,300	174,070	7,376	11.1	0.4
545003 - OTHER INS	29,607	40,607	23,651	(5,956)	(16,956)	(20.1)	(41.8)
545004 - SELF INS CREDIT FR PROGRAMS	(998,150)	(1,069,580)	(1,070,420)	(72,270)	(839)	7.2	0.1
	\$1,112,669	\$1,218,932	\$1,246,893	\$134,224	\$27,961	12.1	2.3

Annual Budget Change Report
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Fund: 01	Adopted	3rd Quarter		Diff Btwn	Diff Btwn	Pct Chg	
SubFund: -	Budget	Budget	Actuals	Actual & Adpt	Actual & Q3	Actual & Adopted	Pct Chg Actual & Q3
5000 - 5999 Services and Other Operating Expenditures							
5500 - Operations and Housekeeping Services							
550030 - WATER/SEWER	1,549,383	1,549,383	1,404,329	(145,054)	(145,054)	(9.4)	(9.4)
550040 - GARBAGE	276,538	288,888	343,366	66,828	54,478	24.2	18.9
550050 - PEST CONTROL	135,239	127,848	102,863	(32,376)	(24,985)	(23.9)	(19.5)
550060 - TOWEL SERVICE	6,020	1,800	1,210	(4,810)	(590)	(79.9)	(32.8)
550061 - DUST MOP SERVICE	36,100	41,100	29,601	(6,499)	(11,499)	(18.0)	(28.0)
550070 - FUEL OIL UTILITY	87,138	87,138	77,613	(9,525)	(9,525)	(10.9)	(10.9)
550080 - PG&E	6,445,279	6,445,279	7,038,694	593,415	593,415	9.2	9.2
550085 - SPURR	923,000	923,000	1,134,450	211,450	211,450	22.9	22.9
	\$9,458,697	\$9,464,436	\$10,132,126	\$673,429	\$667,690	7.1	7.1
5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements							
560001 - NONCAPITALIZED IMPROVEMENTS	178,987	302,745	341,628	162,641	38,884	90.9	12.8
560002 - MAINTENANCE AGREEMENTS	2,733,707	2,798,535	2,657,580	(76,127)	(140,955)	(2.8)	(5.0)
560003 - ALARM SYSTEM	289,551	300,619	271,682	(17,869)	(28,937)	(6.2)	(9.6)
560004 - ALARM ADDITIONAL CHARGES	12,440	9,970	3,670	(8,771)	(6,300)	(70.5)	(63.2)
560005 - RENTAL	155,019	171,205	123,799	(31,221)	(47,406)	(20.1)	(27.7)
560006 - REPAIR EQUIP	306,398	321,031	252,892	(53,506)	(68,139)	(17.5)	(21.2)
560007 - MUSIC REPAIR	111,325	116,125	105,411	(5,914)	(10,714)	(5.3)	(9.2)
560009 - FIRE EXT SERV	27,915	27,915	25,982	(1,933)	(1,933)	(6.9)	(6.9)
560010 - BLDG LEASE/RENTS	77,900	77,900	59,500	(18,400)	(18,400)	(23.6)	(23.6)
560050 - REPAIR EQ M&O	446,570	569,915	632,504	185,934	62,589	41.6	11.0
560051 - REPAIR EQ, POOL	65,000	89,000	87,395	22,395	(1,605)	34.5	(1.8)
560070 - OUT SERVICE TRANSP	61,500	78,805	81,699	20,199	2,894	32.8	3.7
560071 - OUT SERV MECHANICAL	139,000	145,772	218,515	79,515	72,744	57.2	49.9
560072 - EQ REPAIR/TRANSP	130,183	129,183	95,297	(34,886)	(33,886)	(26.8)	(26.2)
560085 - REP/EQ GAD DEPT	14,900	14,900	2,603	(12,297)	(12,297)	(82.5)	(82.5)
560099 - NON/CAPITAL/RENTAL REIMB	0	0	(16,952)	(16,952)	(16,952)	N/A	N/A
	\$4,750,396	\$5,153,618	\$4,943,205	\$192,809	(\$210,414)	4.1	(4.1)

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Fund: 01	Adopted	3rd Quarter		Diff Btwn	Diff Btwn	Pct Chg	
SubFund: -	Budget	Budget	Actuals	Actual & Adpt	Actual & Q3	Actual & Adopted	Pct Chg Actual & Q3
5000 - 5999 Services and Other Operating Expenditures							
5710 - Transfers of Direct Costs							
571000 - DIRECT COST/TRF OF SERVICE	0	0	0	0	0	N/A	N/A
571003 - DIRECT COST/UTILITIES	0	0	0	0	0	N/A	N/A
571010 - DIRECT COST/MTCE	0	0	0	0	0	N/A	N/A
571015 - DIRECT COST/ADMIN FEES	0	0	0	0	0	N/A	N/A
571020 - DIRECT COST/TRANSPORTATION	0	(1,000)	0	0	1,000	N/A	(100.0)
571040 - DIRECT COST/GAD	0	0	0	0	0	N/A	N/A
571047 - DIRECT COST/ED SEMINARS	0	0	0	0	0	N/A	N/A
571050 - DIRECT COST/COPIER	0	0	0	0	0	N/A	N/A
571052 - DIRECT COST/SCANBACK	0	0	0	0	0	N/A	N/A
571060 - DIRECT COST/TECHNOLOGY	0	0	0	0	0	N/A	N/A
571070 - DIRECT COST/TEACH CTR	0	0	0	0	0	N/A	N/A
571080 - DIRECT COST/FUEL	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	(\$1,000)	\$0	\$0	\$1,000	N/A	(100.0)
5750 - Transfers of Direct Costs - Interfund							
575000 - DIRECT COST/INTERFUND TRF	(96,312)	(104,312)	(106,463)	(10,151)	(2,151)	10.5	2.1
575003 - DIRECT COST/UTILITY INTERFUND	(182,500)	(182,500)	(175,000)	7,500	7,500	(4.1)	(4.1)
575010 - DIRECT COST/MTCE INTERFUND	(3,326)	(7,326)	(7,753)	(4,427)	(427)	133.1	5.8
575020 - DIRECT COST/TRANSP INTERFUND	(37,435)	(46,835)	(29,649)	7,786	17,186	(20.8)	(36.7)
575030 - DIRECT COST/FOOD SVC INTERFUND	9,293	3,793	8,272	(1,021)	4,479	(11.0)	118.1
575040 - DIRECT COST/GAD/INTERF	(28,440)	(23,327)	(25,748)	2,692	(2,421)	(9.5)	10.4
575050 - DIRECT COST/COPIER INTERFUND	(8,040)	(9,427)	(10,608)	(2,568)	(1,180)	31.9	12.5
575052 - DIRECT COST/SCANBACK INTERFUND	(2,350)	(2,509)	(3,958)	(1,608)	(1,449)	68.4	57.7
575060 - DIRECT COST/TECH INTERFUND	(25,565)	(25,565)	0	25,565	25,565	(100.0)	(100.0)
575070 - DIRECT COST/TCH CTR INTERFUND	(20,665)	(21,020)	(26,227)	(5,562)	(5,207)	26.9	24.8
575080 - INTER-FUND DIRECT COST FUEL	(8,100)	(10,500)	(11,498)	(3,398)	(998)	41.9	9.5
	(\$403,440)	(\$429,528)	(\$388,633)	\$14,807	\$40,896	(3.7)	(9.5)
5800 - Professional/Consulting Services and Operating Expenditures							
580001 - CONT FOR PER SERV/INDIVIDUAL	318,208	362,474	267,049	(51,159)	(95,425)	(16.1)	(26.3)
580002 - CONTRACT SERVICES	4,734,238	5,156,267	3,235,666	(1,498,572)	(1,920,601)	(31.7)	(37.2)
580003 - CHARTER BUS	800,698	792,968	791,547	(9,150)	(1,420)	(1.1)	(0.2)
580005 - LEGAL SERVICES	1,408,800	1,438,633	1,048,365	(360,435)	(390,268)	(25.6)	(27.1)
580006 - ADVERTISING	49,123	101,713	91,361	42,238	(10,352)	86.0	(10.2)
580007 - FEES/ADMINISTRATIVE	9,000	16,610	11,606	2,606	(5,004)	29.0	(30.1)
580008 - FEES/ADMISSION - STUDENTS	224,109	422,375	536,158	312,049	113,783	139.2	26.9
580009 - FEES / OTHER	159,070	174,992	348,204	189,134	173,212	118.9	99.0

Annual Budget Change Report
Fiscal Year 7/1/2016 - 6/30/2017

Fund: 01	Adopted	3rd Quarter		Diff Btwn	Diff Btwn	Pct Chg	
SubFund: -	Budget	Budget	Actuals	Actual & Adpt	Actual & Q3	Actual & Adopted	Pct Chg Actual & Q3
5000 - 5999 Services and Other Operating Expenditures							
5800 - Professional/Consulting Services and Operating Expenditures							
580010 - SOFTWARE LICENSE	316,301	1,111,968	1,125,553	809,252	13,585	255.8	1.2
580011 - FCOE STRS PENALTIES	1,000	1,000	2,074	1,074	1,074	107.4	107.4
580021 - LEGAL SETTLEMENTS	197,472	170,472	45,679	(151,793)	(124,793)	(76.9)	(73.2)
580023 - CONS FEE TRANS/QZAB	1,000	1,000	0	(1,000)	(1,000)	(100.0)	(100.0)
580024 - CONS FEE TRUSTEE	1,500	0	0	(1,500)	0	(100.0)	N/A
580025 - CONS FEE/ CCELC	10,000	0	0	(10,000)	0	(100.0)	N/A
580050 - ACTUARIAL ADJUST	0	0	24,526	24,526	24,526	N/A	N/A
580090 - BUDGET RESERVE	154,831	67,492	0	(154,831)	(67,492)	(100.0)	(100.0)
580099 - CONTRACT REIMB	0	0	32,226	32,226	32,226	N/A	N/A
	\$8,385,349	\$9,817,964	\$7,560,013	(\$825,337)	(\$2,257,951)	(9.8)	(23.0)
5900 - Communications							
590001 - PHONE CERTIFICATED	349,456	347,369	522,173	172,716	174,804	49.4	50.3
590002 - PHONE CLASSIFIED	106,827	119,974	130,725	23,898	10,752	22.4	9.0
590005 - COMMUNICATION/POSTAGE	373,787	374,049	307,721	(66,066)	(66,328)	(17.7)	(17.7)
590009 - TELEPHONE/E-RATE/DAS	0	0	300	300	300	N/A	N/A
	\$830,070	\$841,391	\$960,919	\$130,849	\$119,528	15.8	14.2
5000 - 5999 Services and Other Operating Expenditures	\$27,760,206	\$31,718,735	\$29,432,341	\$1,672,136	(\$2,286,393)	6.0	(7.2)
Percent of Total	6.9%	7.2%	6.9%				
6000 - 6999 Capital Outlay							
6170 - Land Improvements							
617000 - LAND IMPROVEMENTS	0	0	64,126	64,126	64,126	N/A	N/A
617006 - SITE IMPRV CONSTRUCTION	0	986,000	0	0	(986,000)	N/A	(100.0)
	\$0	\$986,000	\$64,126	\$64,126	(\$921,874)	N/A	(93.5)
6200 - Buildings and Improvements of Buildings							
620000 - BLDG/IMPRV OF BLDG	0	394,911	375,987	375,987	(18,924)	N/A	(4.8)
620006 - CONSTRUCTION	0	104,700	0	0	(104,700)	N/A	(100.0)
	\$0	\$499,611	\$375,987	\$375,987	(\$123,624)	N/A	(24.7)
6400 - Equipment							
640090 - EQUIPMENT \$25,000+	265,133	3,193,504	3,838,570	3,573,437	645,066	1347.8	20.2
640099 - EQUIP REIMB \$25,000 +	0	0	9,177	9,177	9,177	N/A	N/A
	\$265,133	\$3,193,504	\$3,847,747	\$3,582,614	\$654,243	1351.3	20.5
6000 - 6999 Capital Outlay	\$265,133	\$4,679,114	\$4,287,860	\$4,022,727	(\$391,255)	1517.2	(8.4)
Percent of Total	0.1%	1.1%	1.0%				

Annual Budget Change Report
Fiscal Year 7/1/2016 - 6/30/2017

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	1,199	(18,801)	(18,801)	(94.0)	(94.0)
	\$20,000	\$20,000	\$1,199	(\$18,801)	(\$18,801)	(94.0)	(94.0)
7283 - All Other Transfers to JPAs							
722300 - TRANSFER OUT TO JPA CART	785,079	785,079	858,714	73,636	73,636	9.4	9.4
	\$785,079	\$785,079	\$858,714	\$73,636	\$73,636	9.4	9.4
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	(1,225,453)	(1,272,285)	(1,289,159)	(63,706)	(16,874)	5.2	1.3
	(\$1,225,453)	(\$1,272,285)	(\$1,289,159)	(\$63,706)	(\$16,874)	5.2	1.3
7438 - Debt Service - Interest							
743800 - DEBT SERVICE/INTEREST	25,442	25,442	25,442	0	0	0.0	0.0
	\$25,442	\$25,442	\$25,442	\$0	\$0	0.0	0.0
7439 - Other Debt Service - Principal							
743900 - DEBT SERVICE/PRINCIPAL	1,523,423	1,523,423	1,523,423	0	0	0.0	0.0
	\$1,523,423	\$1,523,423	\$1,523,423	\$0	\$0	0.0	0.0
7000 - 7499 Other Outgo	\$1,128,490	\$1,081,658	\$1,119,619	(\$8,871)	\$37,961	(0.8)	3.5
Percent of Total	0.3%	0.2%	0.3%				

Annual Budget Change Report
Fiscal Year 7/1/2016 - 6/30/2017

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							
7612 - Between General Fund and Special Reserve Fund							
761200 - TRANSFER GF TO SRF/RCA	267,355	265,960	265,960	(1,395)	0	(0.5)	0.0
761237 - TRANSFER GF TO SRCPF	1,700,000	1,700,000	1,700,000	0	0	0.0	0.0
	\$1,967,355	\$1,965,960	\$1,965,960	(\$1,395)	\$0	(0.1)	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	1,731,025	1,730,332	1,730,332	(693)	0	0.0	0.0
761914 - TRANSFER TO SPEC RES/CAP PROJ	492,099	492,099	492,099	0	0	0.0	0.0
761999 - TRANSFER TO ALL OTHR FUNDS	2,800,000	2,800,000	4,093,299	1,293,299	1,293,299	46.2	46.2
	\$5,870,004	\$5,869,311	\$7,162,609	\$1,292,605	\$1,293,299	22.0	22.0
7600 - 7629 Interfund Transfers Out	\$7,837,359	\$7,835,271	\$9,128,569	\$1,291,210	\$1,293,299	16.5	16.5
Percent of Total	1.9%	1.8%	2.1%				

SUMMARY OF REVISIONS
2016-17 CHARTER SCHOOL FUND BUDGET

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

I. 2016-17 Charter School Revenues

A. Local Control Funding Formula (LCFF)

The Annual LCFF Revenue is \$3,326,070 which represents an increase of \$126,067 when compared to the Third Quarter budget. The change is due to an adjustment to the 2015-16 LCFF apportionment and an increase in the LCFF gap closure for the 2016-17 fiscal year. The LCFF gap closure increased from 55.28% for the Third Quarter budget to 56.08% at year end.

Change from 3rd Quarter to Annual			\$ 126,067
<u>2016-17 Adopted Budget</u>	<u>2016-17 Annual</u>	<u>Increase/(Decrease)</u>	
\$ 2,740,374	\$ 3,326,070	\$ 585,696	

B. State Revenues

Annual State Revenues of \$218,521 represents an increase of \$41,068 compared to the Third Quarter budget. This increase was directly related to the new College. Readiness Block Grant awarded to Clovis Online during the 2016-17 fiscal year.

Change from 3rd Quarter to Annual		\$ 41,068
<u>2016-17 Adopted Budget</u>	<u>2016-17 Annual</u>	<u>Increase/(Decrease)</u>
\$142,930	\$ 218,521	\$ 75,591

C. Local Revenues

Annual Local Revenues of \$38,462 represents an increase of \$5,115 from the Third Quarter budget. This difference was due to higher than projected interest revenues.

Change from 3rd Quarter to Annual		\$ 5,115
<u>2016-17 Adopted Budget</u>	<u>2016-17 Annual</u>	<u>Increase/(Decrease)</u>
\$ 8,452	\$ 38,462	\$ 30,010

D. Total Charter School Revenues

Total Annual Revenues for the Charter School Fund are \$3,583,053 which reflects an increase of \$172,250 from the Third Quarter budget.

Change from 3rd Quarter to Annual		\$ 172,250
<u>2016-17 Adopted Budget</u>	<u>2016-17 Annual</u>	<u>Increase/(Decrease)</u>
\$ 2,891,756	\$ 3,583,053	\$ 691,297

II. 2015-2016 Charter School Fund Expenditures

A. Certificated Employee Salaries

Annual Certificated Salaries of \$1,330,955 represents an increase of \$40,306 when compared to the Third Quarter budget. This change was due to the movement of a teacher to accommodate higher than anticipated ADA.

Change from 3rd Quarter to Annual		\$ 40,306
<u>2016-17 Adopted Budget</u>	<u>2016-17 Annual</u>	<u>Increase/(Decrease)</u>
\$ 1,197,278	\$ 1,330,955	\$ 133,678

B. Classified Employee Salaries

Annual Classified Salaries of \$229,886 represents an increase of \$8,644 from the Third Quarter budget. This difference was due to the school's increased usage of Instructional Assistants to better serve the student population.

Change from 3rd Quarter to Annual		\$ 8,644
<u>2016-17 Adopted Budget</u>	<u>2016-17 Annual</u>	<u>Increase/(Decrease)</u>
\$ 212,816	\$ 229,886	\$ 17,070

C. Employee Benefits

Annual Employee Benefits of \$605,015 represents a slight increase of \$284 from the Third Quarter budget.

Change from 3rd Quarter to Annual		\$ 284
<u>2016-17</u>	<u>2016-17</u>	
<u>Adopted Budget</u>	<u>Annual</u>	<u>Increase/(Decrease)</u>
\$ 553,978	\$ 605,015	\$ 51,037

D. Books, Supplies and Other Materials

The annual Books, Supplies and Other Materials expenditures decreased by \$22,654 from the Third Quarter budget. This change was due to unspent Grant dollars earmarked to be spent next year as allowed for in the Grant document.

Change from 3rd Quarter to Annual		\$ (22,654)
<u>2016-17</u>	<u>2016-17</u>	
<u>Adopted Budget</u>	<u>Annual</u>	<u>Increase/(Decrease)</u>
\$ 164,881	\$ 101,212	\$ (63,669)

E. Contracted Services and Other Operating Expenditures

The annual Contracted Services and Other Operating expenditures decreased by \$3,438 from the Third Quarter budget. The decrease is primarily due to less than expected advertising expenditures for the school year and decreased utility expenditures.

<u>Item</u>	<u>Budget Adjustment</u>	
Other Operating	\$	(139)
Utilities	\$	(1,580)
Advertising		(1,719)
Change from 3rd Quarter to Annual	\$	(3,438)
<u>2016-17</u>	<u>2016-17</u>	
<u>Adopted Budget</u>	<u>Annual</u>	<u>Increase/(Decrease)</u>
\$ 253,857	\$ 107,947	\$ (145,910)

F. Other Outgo

The annual Other Outgo expenditures increased by \$3,181 when compared to the Third Quarter budget due to an adjustment to indirect cost.

Change from 3rd Quarter to Annual		\$3,181
<u>2016-17 Adopted Budget</u>	<u>2016-17 Annual</u>	<u>Increase/(Decrease)</u>
\$ 46,335	\$ 48,356	\$ 2,021

G. Total Charter School Fund Expenditures

The annual Charter School Fund expenditures of \$2,423,371 reflects an increase of \$26,322 from the budget at Third Quarter.

Change from 3rd Quarter to Annual		\$ 26,322
<u>2016-17 Adopted Budget</u>	<u>2016-17 Annual</u>	<u>Increase/(Decrease)</u>
\$2,429,145	\$ 2,423,371	\$ (5,774)

III. Charter School Fund Balance

The total annual Revenues of \$3,583,053 and the total annual Expenditures of \$2,423,371 resulted in a surplus of \$1,159,682. Therefore, the unaudited ending fund balance for the 2016-17 fiscal year can be calculated as follows:

Beginning Fund Balance, Audited 7/1/16	\$ 1,832,747
2016-17 Revenues	3,583,053
2016-17 Expenditures	<u>2,423,371</u>
Surplus/(Deficit)	<u>\$1,159,682</u>
Ending Fund Balance, 6/30/17, Unaudited	<u>\$ 2,992,429</u>
Components of the Ending Fund Balance:	
Restricted:	
Lottery	\$ 8,379
Educator Effectiveness	14,606
College Readiness Block Grant	75,000
Assigned:	
Capital Outlay	<u>2,300,000</u>
Sub-Total of Components	<u>\$2,397,985</u>
General Reserve, 6/30/17	\$ 594,444
General Reserve as a % of Expenditures	24.5%
One-Time Items in 2016-17 Budget:	
One-Time Revenues	<u>\$ (142,065)</u>
Ongoing Operating Surplus	<u>\$ 1,017,617</u>

Annual Budget Change Report
Fiscal Year 7/1/2016 - 6/30/2017

Fund: 09 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
09 - CHARTER SCHOOLS	\$2,891,756	\$3,410,803	\$3,583,053	\$691,297	\$172,250	23.9	5.1
8010 - 8099 Revenue Limit Sources							
8011 - LCFF State Aid - Current Year							
801100 - REVENUE LIMIT STATE AID	1,851,393	2,176,988	2,184,845	333,452	7,857	18.0	0.4
	\$1,851,393	\$2,176,988	\$2,184,845	\$333,452	\$7,857	18.0	0.4
8012 - Education Protection Account State Aid - Current Year							
801200 - EDUCATIONAL PROTECTION ACCT.	477,513	543,599	556,772	79,259	13,173	16.6	2.4
	\$477,513	\$543,599	\$556,772	\$79,259	\$13,173	16.6	2.4
8019 - LCFF/Revenue Limit State Aid - Prior Years							
801900 - RL ST AID PRIOR YEAR	0	0	(663)	(663)	(663)	N/A	N/A
	\$0	\$0	(\$663)	(\$663)	(\$663)	N/A	N/A
8096 - Transfers to Charter Schools in Lieu of Property Taxes							
809600 - IN LIEU PROPERTY TAX TRANSFER	411,468	479,416	585,116	173,648	105,700	42.2	22.0
	\$411,468	\$479,416	\$585,116	\$173,648	\$105,700	42.2	22.0
8010 - 8099 Revenue Limit Sources	\$2,740,374	\$3,200,003	\$3,326,070	\$585,696	\$126,067	21.4	3.9
Percent of Total	94.8%	93.8%	92.8%				
8300 - 8599 Other State Revenue							
8550 - Mandated Cost Reimbursements							
855000 - ST MANDATED REIMB	86,353	78,956	78,956	(7,397)	0	(8.6)	0.0
	\$86,353	\$78,956	\$78,956	(\$7,397)	\$0	(8.6)	0.0
8560 - State Lottery Revenue							
856000 - ST LOTTERY	56,577	60,997	62,661	6,084	1,664	10.8	2.7
856001 - ST LOTTERY PR YR	0	0	1,904	1,904	1,904	N/A	N/A
	\$56,577	\$60,997	\$64,565	\$7,988	\$3,568	14.1	5.8
8590 - All Other State Revenue							
859000 - ST OTHER REVENUE	0	37,500	75,000	75,000	37,500	N/A	100.0
	\$0	\$37,500	\$75,000	\$75,000	\$37,500	N/A	100.0
8300 - 8599 Other State Revenue	\$142,930	\$177,453	\$218,521	\$75,591	\$41,068	52.9	23.1
Percent of Total	4.9%	5.2%	6.1%				

Annual Budget Change Report
Fiscal Year 7/1/2016 - 6/30/2017

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
8600 - 8799 Other Local Revenue							
8660 - Interest							
866000 - LOC INTEREST INCOME/TREAS	7,952	21,956	28,296	20,344	6,340	255.8	28.9
	\$7,952	\$21,956	\$28,296	\$20,344	\$6,340	255.8	28.9
8689 - All Other Fees and Contracts							
868900 - LOC ALL OTH FEES	500	11,391	10,166	9,666	(1,225)	1933.2	(10.8)
	\$500	\$11,391	\$10,166	\$9,666	(\$1,225)	1933.2	(10.8)
8600 - 8799 Other Local Revenue	\$8,452	\$33,347	\$38,462	\$30,010	\$5,115	355.1	15.3
Percent of Total	0.3%	1.0%	1.1%				
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
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 7/1/2016 - 6/30/2017

Fund: 09 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
09 - CHARTER SCHOOLS	\$2,429,145	\$2,397,050	\$2,423,371	(\$5,774)	\$26,322	(0.2)	1.1
1000 - 1999 Certificated Personnel Salaries							
1100 - Certificated Teachers' Salaries							
110001 - TEACHER SAL	903,125	933,250	975,830	72,705	42,580	8.1	4.6
110040 - TEACH SAL SUMMER/HOURLY	47,357	47,701	37,945	(9,412)	(9,756)	(19.9)	(20.5)
110060 - TEACH SAL STIPEND	18,000	44,862	48,400	30,400	3,538	168.9	7.9
	\$968,482	\$1,025,813	\$1,062,175	\$93,693	\$36,362	9.7	3.5
1200 - Certificated Pupil Support Salaries							
120002 - GUIDANCE SAL GLS/GIS	107,930	157,140	161,086	53,156	3,945	49.2	2.5
120003 - PSYCHOLOGIST SAL	0	0	0	0	0	N/A	N/A
	\$107,930	\$157,140	\$161,086	\$53,156	\$3,945	49.2	2.5
1300 - Certificated Supervisors' and Administrators' Salaries							
130001 - PRINCIPAL SAL	58,320	60,211	60,210	1,890	(1)	3.2	0.0
130003 - LEARNING DIRECTOR SAL	46,102	47,486	47,485	1,383	(1)	3.0	0.0
	\$104,422	\$107,697	\$107,696	\$3,274	(\$1)	3.1	0.0
1900 - Other Certificated Salaries							
190003 - TRANSITION COORDINATORS	14,327	0	0	(14,327)	0	(100.0)	N/A
190040 - OTH CERT HOURLY	2,117	0	0	(2,117)	0	(100.0)	N/A
	\$16,444	\$0	\$0	(\$16,444)	\$0	(100.0)	N/A
1000 - 1999 Certificated Personnel Salaries	\$1,197,278	\$1,290,650	\$1,330,956	\$133,678	\$40,306	11.2	3.1
Percent of Total	49.3%	53.8%	54.9%				

Annual Budget Change Report
Fiscal Year 7/1/2016 - 6/30/2017

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	15,000	32,175	38,035	23,035	5,860	153.6	18.2
210040 - INSTRUCTIONAL HOURLY	2,500	0	0	(2,500)	0	(100.0)	N/A
210050 - INSTR ASSIST SUB	0	77	77	77	0	N/A	0.5
	\$17,500	\$32,252	\$38,112	\$20,612	\$5,860	117.8	18.2
2400 - Clerical, Technical, and Office Staff Salaries							
240001 - CLASS BUSINESS SUPPORT	186,110	187,990	190,462	4,352	2,472	2.3	1.3
240050 - CLASS BUSINESS SUPPORT SUB	5,000	500	0	(5,000)	(500)	(100.0)	(100.0)
240070 - CLASS BUSINESS SUPPORT OT	1,154	500	996	(158)	496	(13.7)	99.2
	\$192,264	\$188,990	\$191,458	(\$806)	\$2,468	(0.4)	1.3
2900 - Other Classified Salaries							
290006 - STUDENT LIAISON	3,052	0	0	(3,052)	0	(100.0)	N/A
290040 - OTH CL HOURLY	0	0	315	315	315	N/A	N/A
	\$3,052	\$0	\$315	(\$2,737)	\$315	(89.7)	N/A
2000 - 2999 Classified Personnel Salaries	\$212,816	\$221,242	\$229,886	\$17,070	\$8,644	8.0	3.9
Percent of Total	8.8%	9.2%	9.5%				
3000 - 3999 Employee Benefits							
3101 - State Teachers' Retirement System, certificated positions							
310100 - STRS CERT	150,785	162,507	162,185	11,400	(322)	7.6	(0.2)
	\$150,785	\$162,507	\$162,185	\$11,400	(\$322)	7.6	(0.2)
3202 - Public Employees' Retirement System, classified positions							
320200 - PERS CLASSIFIED	27,075	28,797	29,771	2,696	974	10.0	3.4
	\$27,075	\$28,797	\$29,771	\$2,696	\$974	10.0	3.4
3301 - OASDI/Medicare/Alternative, certificated positions							
330101 - MEDICARE CERT	17,370	18,727	16,232	(1,138)	(2,495)	(6.6)	(13.3)
	\$17,370	\$18,727	\$16,232	(\$1,138)	(\$2,495)	(6.6)	(13.3)
3302 - OASDI/Medicare/Alternative, classified positions							
330200 - SOCIAL SECURITY CLASS	13,195	13,771	12,678	(517)	(1,093)	(3.9)	(7.9)
330201 - MEDICARE CLASS	3,087	3,221	3,176	89	(46)	2.9	(1.4)
330202 - SUPPLEMENTAL RETIREMENT CLASS	657	553	545	(112)	(8)	(17.1)	(1.5)
	\$16,939	\$17,545	\$16,398	(\$541)	(\$1,147)	(3.2)	(6.5)

Annual Budget Change Report
Fiscal Year 7/1/2016 - 6/30/2017

Fund: 09	Adopted	3rd Quarter		Diff Btwn	Diff Btwn	Pct Chg	
SubFund: -	Budget	Budget	Actuals	Actual & Adpt	Actual & Q3	Actual & Adopted	Pct Chg Actual & Q3
3000 - 3999 Employee Benefits							
3401 - Health & Welfare Benefits, certificated positions							
340111 - HEALTH CERT	178,496	180,518	188,661	10,165	8,143	5.7	4.5
340112 - DENTAL CERT	16,167	16,350	16,974	807	624	5.0	3.8
340113 - VISION CERT	3,059	3,093	3,216	157	123	5.1	4.0
340114 - LIFE INS CERT	924	1,114	1,247	323	133	35.0	12.0
	\$198,646	\$201,075	\$210,098	\$11,452	\$9,023	5.8	4.5
3402 - Health & Welfare Benefits, classified positions							
340211 - HEALTH CLASS	49,051	71,488	69,649	20,598	(1,839)	42.0	(2.6)
340212 - DENTAL CLASS	4,443	7,585	6,142	1,699	(1,443)	38.2	(19.0)
340213 - VISION CLASS	841	1,435	1,162	321	(273)	38.2	(19.0)
340214 - LIFE INS CLASS	238	399	389	151	(10)	63.3	(2.6)
340216 - DIS CLASS	1,336	1,298	1,266	(70)	(32)	(5.3)	(2.5)
	\$55,909	\$82,205	\$78,607	\$22,698	(\$3,598)	40.6	(4.4)
3501 - State Unemployment Insurance, certificated positions							
350100 - SUI CERT	598	644	652	54	8	9.0	1.2
	\$598	\$644	\$652	\$54	\$8	9.0	1.2
3502 - State Unemployment Insurance, classified positions							
350200 - SUI CLASS	109	112	110	1	(2)	0.9	(1.8)
	\$109	\$112	\$110	\$1	(\$2)	0.9	(1.8)
3601 - Workers' Compensation Insurance, certificated positions							
360100 - W/C CERT	25,023	26,979	27,817	2,794	838	11.2	3.1
	\$25,023	\$26,979	\$27,817	\$2,794	\$838	11.2	3.1
3602 - Workers' Compensation Insurance, classified positions							
360200 - W/C CLASS	4,449	4,641	4,784	335	143	7.5	3.1
	\$4,449	\$4,641	\$4,784	\$335	\$143	7.5	3.1
3701 - OPEB, Allocated, certificated positions							
370100 - RETIREE BENEFITS CERT	44,298	47,762	44,543	245	(3,219)	0.6	(6.7)
	\$44,298	\$47,762	\$44,543	\$245	(\$3,219)	0.6	(6.7)
3702 - OPEB, Allocated, classified positions							
370200 - RETIREE BENEFIT CLASSIFIED	7,042	7,545	7,442	400	(103)	5.7	(1.4)
	\$7,042	\$7,545	\$7,442	\$400	(\$103)	5.7	(1.4)

Annual Budget Change Report
Fiscal Year 7/1/2016 - 6/30/2017

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							
3901 - Other Benefits, certificated positions							
390103 - SELF INSUR CERT	4,787	5,164	5,324	537	160	11.2	3.1
390104 - AB 1522 ACCRUAL	0	140	127	127	(13)	N/A	(9.2)
	\$4,787	\$5,304	\$5,451	\$664	\$147	13.9	2.8
3902 - Other Benefits, classified positions							
390203 - SELF INSUR CLASS	848	888	919	71	31	8.4	3.5
390204 - AB 1522 ACCRUAL	100	0	6	(94)	6	(93.7)	N/A
	\$948	\$888	\$926	(\$22)	\$38	(2.3)	4.3
3000 - 3999 Employee Benefits	\$553,978	\$604,731	\$605,015	\$51,037	\$284	9.2	0.0
Percent of Total	22.8%	25.2%	25.0%				
1000 - 3999 Employee Compensation % of Total	80.9%	88.3%	89.4%				
4000 - 4999 Books and Supplies							
4300 - Materials and Supplies							
430000 - INSTRUCTIONAL SUPPLIES	12,816	33,382	35,887	23,071	2,505	180.0	7.5
430001 - SUPPLIES CARRYOVER	0	27,077	0	0	(27,077)	N/A	(100.0)
430005 - FOOD/IN-HOUSE MEETINGS	7,500	7,450	4,387	(3,113)	(3,063)	(41.5)	(41.1)
430008 - SUPPLIES NON-CLASSROOM	500	806	701	201	(105)	40.2	(13.0)
	\$20,816	\$68,715	\$40,975	\$20,159	(\$27,740)	96.8	(40.4)
4400 - Noncapitalized Equipment							
440000 - EQUIP \$500-\$24999	144,065	55,151	60,237	(83,828)	5,086	(58.2)	9.2
	\$144,065	\$55,151	\$60,237	(\$83,828)	\$5,086	(58.2)	9.2
4000 - 4999 Books and Supplies	\$164,881	\$123,866	\$101,212	(\$63,669)	(\$22,654)	(38.6)	(18.3)
Percent of Total	6.8%	5.2%	4.2%				
5000 - 5999 Services and Other Operating Expenditures							
5200 - Travel and Conferences							
520000 - CONF/TRAVEL	10	8,804	9,820	9,810	1,016	98104.1	11.5
520010 - FIXED MILEAGE ALLOWANCE	1,507	1,507	1,337	(170)	(170)	(11.3)	(11.3)
	\$1,517	\$10,311	\$11,157	\$9,640	\$846	635.5	8.2
5300 - Dues and Memberships							
530000 - DUES & MEMBERSHIP	870	920	920	50	0	5.7	0.0
	\$870	\$920	\$920	\$50	\$0	5.7	0.0

Annual Budget Change Report
Fiscal Year 7/1/2016 - 6/30/2017

Fund: 09	Adopted	3rd Quarter		Diff Btwn	Diff Btwn	Pct Chg	
SubFund: -	Budget	Budget	Actuals	Actual & Adpt	Actual & Q3	Actual & Adopted	Actual & Q3
5000 - 5999 Services and Other Operating Expenditures							
5500 - Operations and Housekeeping Services							
550030 - WATER/SEWER	1,725	1,725	885	(840)	(840)	(48.7)	(48.7)
550080 - PG&E	4,600	5,000	4,260	(340)	(740)	(7.4)	(14.8)
	\$6,325	\$6,725	\$5,145	(\$1,180)	(\$1,580)	(18.7)	(23.5)
5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements							
560001 - NONCAPITALIZED IMPROVEMENTS	3,000	0	0	(3,000)	0	(100.0)	N/A
560004 - ALARM ADDITIONAL CHARGES	216	216	216	0	0	0.0	0.0
560005 - RENTAL	0	1,445	1,271	1,271	(174)	N/A	(12.0)
560010 - BLDG LEASE/RENTS	24,000	24,000	24,000	0	0	0.0	0.0
	\$27,216	\$25,661	\$25,487	(\$1,729)	(\$174)	(6.4)	(0.7)
5750 - Transfers of Direct Costs - Interfund							
575000 - DIRECT COST/INTERFUND TRF	40	40	0	(40)	(40)	(100.0)	(100.0)
575010 - DIRECT COST/MTCE INTERFUND	550	550	0	(550)	(550)	(100.0)	(100.0)
575020 - DIRECT COST/TRANSP INTERFUND	485	485	306	(179)	(179)	(36.9)	(36.9)
575040 - DIRECT COST/GAD/INTERF	50	50	1,260	1,210	1,210	2420.3	2420.3
575050 - DIRECT COST/COPIER INTERFUND	390	390	514	124	124	31.7	31.7
575052 - DIRECT COST/SCANBACK INTERFUND	100	382	425	325	43	325.1	11.3
575070 - DIRECT COST/TCH CTR INTERFUND	15	200	101	86	(99)	574.5	(49.4)
	\$1,630	\$2,097	\$2,606	\$976	\$509	59.9	24.3
5800 - Professional/Consulting Services and Operating Expenditures							
580001 - CONT FOR PER SERV/INDIVIDUAL	1,000	1,000	174	(826)	(826)	(82.6)	(82.6)
580006 - ADVERTISING	74,800	61,700	59,981	(14,819)	(1,719)	(19.8)	(2.8)
580008 - FEES/ADMISSION - STUDENTS	30	0	50	20	50	66.7	N/A
580010 - SOFTWARE LICENSE	137,605	0	0	(137,605)	0	(100.0)	N/A
	\$213,435	\$62,700	\$60,205	(\$153,230)	(\$2,495)	(71.8)	(4.0)
5900 - Communications							
590001 - PHONE CERTIFICATED	540	648	648	108	0	20.0	0.0
590002 - PHONE CLASSIFIED	324	323	396	72	73	22.2	22.6
590005 - COMMUNICATION/POSTAGE	2,000	2,000	1,382	(618)	(618)	(30.9)	(30.9)
	\$2,864	\$2,971	\$2,426	(\$438)	(\$545)	(15.3)	(18.3)
5000 - 5999 Services and Other Operating Expenditures	\$253,857	\$111,385	\$107,947	(\$145,910)	(\$3,438)	(57.5)	(3.1)
Percent of Total	10.5%	4.6%	4.5%				

Annual Budget Change Report
Fiscal Year 7/1/2016 - 6/30/2017

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	46,335	45,175	48,356	2,021	3,181	4.4	7.0
	\$46,335	\$45,175	\$48,356	\$2,021	\$3,181	4.4	7.0
7000 - 7499 Other Outgo	\$46,335	\$45,175	\$48,356	\$2,021	\$3,181	4.4	7.0
Percent of Total	1.9%	1.9%	2.0%				

SUMMARY OF REVISIONS
2016-2017 ADULT FUND BUDGET

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

I. 2016-17 Adult Fund Revenues

A. Federal Revenues

Federal revenues changed from \$1,247,530 to \$1,184,912, a decrease of \$62,618 from the Third Quarter budget. This decrease is due to lower than anticipated levels of Pell Grant payouts to students.

Change from 3rd Quarter to Annual		\$ -(62,618)-
<u>2016-17</u>	<u>2016-17</u>	
<u>Adopted Budget</u>	<u>Annual</u>	<u>Increase/(Decrease)</u>
\$ 1,139,958	\$ 1,184,912	\$ 44,954

B. State Revenues

State Revenues changed from \$2,509,015 to \$2,539,996, an increase of \$30,981 as of the Third Quarter budget. This increase is due to an adjustment to the CalWorks contribution.

Change from 3rd Quarter to Annual		\$ 30,981
<u>2016-17</u>	<u>2016-17</u>	
<u>Adopted Budget</u>	<u>Annual</u>	<u>Increase/(Decrease)</u>
\$ 2,411,863	\$ 2,539,996	\$ 128,133

C. Local Revenues

Local Revenues changed from \$2,071,616 to \$2,082,947, an increase of \$11,331 as of the Third Quarter budget. The majority of this increase is due to increased bank interest received.

Change from 3rd Quarter to Annual		\$ 11,331
<u>2016-17</u>	<u>2016-17</u>	
<u>Adopted Budget</u>	<u>Annual</u>	<u>Increase/(Decrease)</u>
\$ 1,998,596	\$ 2,082,947	\$84,351

D. Other Transfers In

No changes to Other Transfers In have been made since the Adopted Budget.

Change from 3rd Quarter to Annual		\$ -0-
<u>2016-17 Adopted Budget</u>	<u>2016-17 Annual</u>	<u>Increase/(Decrease)</u>
\$ 846,880	\$ 846,880	\$ -0-

E. Total Adult Fund Revenues

The Total Adult Fund Revenues changed from \$6,675,041 to \$6,654,735, a decrease of \$20,306 from Third Quarter.

Change from 3rd Quarter to Annual		\$ (20,306)
<u>2016-17 Adopted Budget</u>	<u>2016-17 Annual</u>	<u>Increase/(Decrease)</u>
\$ 6,397,297	\$ 6,675,041	\$ 257,438

II. 2016-2017 Adult Fund Expenditures

A. Certificated Employee Salaries

The Certificated Salaries changed from \$1,572,579 to \$1,723,528, an increase of \$150,950 from Third Quarter Budget. The increase is primarily due to additional timesheet hours in our Academics and Career Technical Education Business and Nursing programs. Academics started the Clovis Adult Partnership for Success (CAPS) outreach program to various district elementary schools to help parents acquire their HS diploma or GED. The CTE programs added hours for continuing education classes, CPR classes and training opportunities.

Change from 3rd Quarter to Annual		\$ 150,950
<u>2016-17 Adopted Budget</u>	<u>2016-17 Annual</u>	<u>Increase/(Decrease)</u>
\$ 1,503,170	\$ 1,723,528	\$ 220,358

B. Classified Employee Salaries

The Classified Salaries changed from \$1,188,593 to \$1,240,570, an increase of \$51,977 from Third Quarter budget. The increase is related to the increase in salaries due to additional timesheet hours in our Academics and Career Technical Education Business and Nursing programs. Academics started the Clovis Adult Partnership for Success (CAPS) outreach program to various district elementary schools to help parents acquire their HS diploma or GED. The CTE programs added hours for continuing education classes, CPR classes and training opportunities.

Change from 3rd Quarter to Annual \$ 51,977		
<u>2016-17 Adopted Budget</u>	<u>2016-17 Annual</u>	<u>Increase/(Decrease)</u>
\$ 1,178,801	\$ 1,240,570	\$ 61,769

C. Employee Benefits

The Employee Benefits changed from \$1,079,838 to \$1,132,209, an increase of \$52,371 from Third Quarter. This increase is related to the previously mentioned timesheet salaries.

Change from 3rd Quarter to Annual \$ 52,371		
<u>2016-17 Adopted Budget</u>	<u>2016-17 Annual</u>	<u>Increase/(Decrease)</u>
\$ 1,054,400	\$ 1,132,209	\$ 77,810

D. Books, Supplies and Other Materials

The Books, Supplies and Other Materials changed from \$744,176 to \$624,241, a decrease of \$119,935. from the Third Quarter budget. The decrease is primarily related to the reduction of planned materials and equipment purchases in the CTE departments.

Change from 3rd Quarter to Annual (119,935)		
<u>2016-17 Adopted Budget</u>	<u>2016-17 Annual</u>	<u>Increase/(Decrease)</u>
\$ 501,178	\$ 624,241	\$ 123,063

E. Contracted Services and Other Operating Expenditures

The Contracted Services and Other Operating expenditures changed from \$1,135,731 to \$976,484, a decrease of \$159,247 from Third Quarter budget. The decrease is primarily due to reduced anticipated Pell Grant payout to students.

Change from 3rd Quarter to Annual \$ (159,247)		
<u>2016-17 Adopted Budget</u>	<u>2016-17 Annual</u>	<u>Increase/(Decrease)</u>
\$ 1,071,086	\$ 976,484	\$ (94,602)

F. Capital Outlay

The Capital Outlay changed from \$30,788 to \$30,562, a decrease of \$226 from the Third Quarter budget. The reduction is due to the reduced cost of the new electronic marquee sign for the Clovis Adult Education campus.

Change from 3rd Quarter to Annual \$ (226)		
<u>2016-17 Adopted Budget</u>	<u>2016-17 Annual</u>	<u>Increase/(Decrease)</u>
\$ -0-	\$ 30,562	\$ 30,562

G. Other Outgo

The Other Outgo changed from \$112,163 to \$116,835, an increase of \$4,672 from the Third Quarter budget. This increase is due to clarification of the indirect cost percentage.

Change from 3rd Quarter to Annual \$ 4,672		
<u>2016-17 Adopted Budget</u>	<u>2016-17 Annual</u>	<u>Increase/(Decrease)</u>
\$ 112,163	\$ 116,835	\$ -4,672-

H. Total Adult Fund Expenditures

The total Adult Fund Expenditures changed from \$5,863,862 to \$5,844,430, a decrease of \$19,438 from Third Quarter.

Change from 3rd Quarter to Annual \$ (19,438)		
<u>2016-17 Adopted Budget</u>	<u>2016-17 Annual</u>	<u>Increase/(Decrease)</u>
\$ 5,420,797	\$ 5,844,430	\$ 423,633

III. Fund Balance

Total revenues of \$6,654,735 and expenditures of \$5,844,430 results in a surplus of \$810,305. The analysis of the Fund Balance for the 2016-17 fiscal year follows:

Beginning Balance, Audited 7/1/16	\$ 3,124,197
2016-17 Revenues	6,654,735
2016-17 Expenditures	<u>5,844,430</u>
Surplus/(Deficit)	<u>810,305</u>
Ending Fund Balance, 6/30/17,	<u>\$ 3,934,502</u>
Components of Fund Balance:	
Assigned: Capital Improvements	<u>3,500,000</u>
Unassigned/General Reserve	<u>\$ 434,502</u>

Annual Budget Change Report
Fiscal Year 7/1/2016 - 6/30/2017

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	\$6,397,297	\$6,675,041	\$6,654,735	\$257,438	(\$20,306)	4.0	(0.3)
8100 - 8299 Federal Revenue							
8290 - All Other Federal Revenue							
829000 - FED OTH REV	1,139,958	1,247,530	1,184,912	44,954	(62,618)	3.9	(5.0)
	\$1,139,958	\$1,247,530	\$1,184,912	\$44,954	(\$62,618)	3.9	(5.0)
8100 - 8299 Federal Revenue	\$1,139,958	\$1,247,530	\$1,184,912	\$44,954	(\$62,618)	3.9	(5.0)
Percent of Total	17.8%	18.7%	17.8%				
8300 - 8599 Other State Revenue							
8590 - All Other State Revenue							
859000 - ST OTHER REVENUE	2,411,863	2,509,015	2,539,996	128,133	30,981	5.3	1.2
	\$2,411,863	\$2,509,015	\$2,539,996	\$128,133	\$30,981	5.3	1.2
8300 - 8599 Other State Revenue	\$2,411,863	\$2,509,015	\$2,539,996	\$128,133	\$30,981	5.3	1.2
Percent of Total	37.7%	37.6%	38.2%				
8600 - 8799 Other Local Revenue							
8660 - Interest							
866000 - LOC INTEREST INCOME/TREAS	14,000	14,000	31,828	17,828	17,828	127.3	127.3
	\$14,000	\$14,000	\$31,828	\$17,828	\$17,828	127.3	127.3
8671 - Adult Education Fees							
867100 - LOC ADULT ED FEES	1,325,200	1,438,220	1,404,718	79,518	(33,502)	6.0	(2.3)
	\$1,325,200	\$1,438,220	\$1,404,718	\$79,518	(\$33,502)	6.0	(2.3)
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	529,396	489,396	518,875	(10,521)	29,479	(2.0)	6.0
869907 - LOC BOOKSTORE TEXTBOOKS	130,000	130,000	127,526	(2,474)	(2,474)	(1.9)	(1.9)
	\$659,396	\$619,396	\$646,400	(\$12,996)	\$27,004	(2.0)	4.4
8600 - 8799 Other Local Revenue	\$1,998,596	\$2,071,616	\$2,082,947	\$84,351	\$11,331	4.2	0.5
Percent of Total	31.2%	31.0%	31.3%				

Annual Budget Change Report
Fiscal Year 7/1/2016 - 6/30/2017

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
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%	12.7%	12.7%				
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
Fiscal Year 7/1/2016 - 6/30/2017

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	\$5,420,797	\$5,863,868	\$5,844,430	\$423,633	(\$19,438)	7.8	(0.3)
1000 - 1999 Certificated Personnel Salaries							
1100 - Certificated Teachers' Salaries							
110001 - TEACHER SAL	947,243	997,030	1,041,333	94,090	44,302	9.9	4.4
110040 - TEACH SAL SUMMER/HOURLY	75,907	105,528	142,668	66,761	37,140	88.0	35.2
110050 - TEACH SAL SUB	20,063	20,063	29,080	9,017	9,017	44.9	44.9
110060 - TEACH SAL STIPEND	2,782	2,782	8,379	5,597	5,597	201.2	201.2
	\$1,045,995	\$1,125,404	\$1,221,460	\$175,465	\$96,056	16.8	8.5
1200 - Certificated Pupil Support Salaries							
120002 - GUIDANCE SAL GLS/GIS	209,285	199,285	228,429	19,144	29,144	9.1	14.6
	\$209,285	\$199,285	\$228,429	\$19,144	\$29,144	9.1	14.6
1300 - Certificated Supervisors' and Administrators' Salaries							
130001 - PRINCIPAL SAL	4,665	4,665	59,927	55,262	55,262	1184.6	1184.6
130002 - COORDINATOR SAL	89,870	89,870	91,626	1,756	1,756	2.0	2.0
130003 - LEARNING DIRECTOR SAL	121,375	121,375	104,311	(17,064)	(17,064)	(14.1)	(14.1)
130008 - DIST ADM SAL	13,982	13,982	14,853	871	871	6.2	6.2
	\$229,892	\$229,892	\$270,716	\$40,824	\$40,824	17.8	17.8
1900 - Other Certificated Salaries							
190060 - OTHER CERTIFICATED STIPEND	17,998	17,998	2,923	(15,075)	(15,075)	(83.8)	(83.8)
	\$17,998	\$17,998	\$2,923	(\$15,075)	(\$15,075)	(83.8)	(83.8)
1000 - 1999 Certificated Personnel Salaries	\$1,503,170	\$1,572,579	\$1,723,528	\$220,358	\$150,950	14.7	9.6
Percent of Total	27.7%	26.8%	29.5%				

Annual Budget Change Report
Fiscal Year 7/1/2016 - 6/30/2017

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	77,857	91,527	90,653	12,796	(874)	16.4	(1.0)
210040 - INSTRUCTIONAL HOURLY	7,450	1,077	2,382	(5,068)	1,305	(68.0)	121.1
210050 - INSTR ASSIST SUB	9,675	15,150	9,390	(285)	(5,760)	(2.9)	(38.0)
	\$94,982	\$107,754	\$102,424	\$7,442	(\$5,330)	7.8	(4.9)
2200 - Classified Support Salaries							
220003 - CUSTODIAL SAL	69,091	69,091	66,702	(2,389)	(2,389)	(3.5)	(3.5)
	\$69,091	\$69,091	\$66,702	(\$2,389)	(\$2,389)	(3.5)	(3.5)
2300 - Classified Supervisors' and Administrators' Salaries							
230001 - CLASS MANAGEMENT SA	182,736	182,736	188,757	6,021	6,021	3.3	3.3
	\$182,736	\$182,736	\$188,757	\$6,021	\$6,021	3.3	3.3
2400 - Clerical, Technical, and Office Staff Salaries							
240001 - CLASS BUSINESS SUPPORT	610,149	611,169	666,263	56,115	55,094	9.2	9.0
240040 - CLASS BUSINESS SUPPORT HRLY	8,400	8,400	10,398	1,998	1,998	23.8	23.8
240050 - CLASS BUSINESS SUPPORT SUB	5,746	5,746	18,900	13,154	13,154	228.9	228.9
	\$624,295	\$625,315	\$695,561	\$71,266	\$70,245	11.4	11.2
2900 - Other Classified Salaries							
290040 - OTH CL HOURLY	5,100	5,100	9,739	4,639	4,639	91.0	91.0
290060 - CLASSIFIED STIPEND	12,150	12,150	0	(12,150)	(12,150)	(100.0)	(100.0)
290090 - OTHER CLASSIFIED SAL	190,447	186,447	177,387	(13,060)	(9,060)	(6.9)	(4.9)
	\$207,697	\$203,697	\$187,126	(\$20,571)	(\$16,571)	(9.9)	(8.1)
2000 - 2999 Classified Personnel Salaries	\$1,178,801	\$1,188,593	\$1,240,570	\$61,769	\$51,977	5.2	4.4
Percent of Total	21.7%	20.3%	21.2%				
3000 - 3999 Employee Benefits							
3101 - State Teachers' Retirement System, certificated positions							
310100 - STRS CERT	189,161	191,323	194,768	5,607	3,445	3.0	1.8
	\$189,161	\$191,323	\$194,768	\$5,607	\$3,445	3.0	1.8
3102 - State Teachers' Retirement System, classified positions							
310201 - STRS CLASSIFIED	11,418	11,418	13,452	2,034	2,034	17.8	17.8
	\$11,418	\$11,418	\$13,452	\$2,034	\$2,034	17.8	17.8

Annual Budget Change Report
Fiscal Year 7/1/2016 - 6/30/2017

Fund: 11 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
3000 - 3999 Employee Benefits							
3201 - Public Employees' Retirement System, certificated positions							
320100 - PERS CERTIFICATED	3,567	2,615	7,049	3,482	4,434	97.6	169.6
	\$3,567	\$2,615	\$7,049	\$3,482	\$4,434	97.6	169.6
3202 - Public Employees' Retirement System, classified positions							
320200 - PERS CLASSIFIED	130,672	129,775	131,980	1,308	2,205	1.0	1.7
	\$130,672	\$129,775	\$131,980	\$1,308	\$2,205	1.0	1.7
3301 - OASDI/Medicare/Alternative, certificated positions							
330100 - SOCIAL SECURITY CERT	2,897	3,248	3,291	394	43	13.6	1.3
330101 - MEDICARE CERT	22,445	23,170	22,794	349	(375)	1.6	(1.6)
330102 - SUPPLEMENTAL RETIREMENT CERT	857	1,368	1,042	185	(326)	21.6	(23.8)
	\$26,199	\$27,785	\$27,127	\$928	(\$658)	3.5	(2.4)
3302 - OASDI/Medicare/Alternative, classified positions							
330200 - SOCIAL SECURITY CLASS	61,264	60,859	57,467	(3,798)	(3,393)	(6.2)	(5.6)
330201 - MEDICARE CLASS	16,425	16,351	17,311	886	959	5.4	5.9
330202 - SUPPLEMENTAL RETIREMENT CLASS	6,596	6,441	6,035	(561)	(405)	(8.5)	(6.3)
	\$84,286	\$83,651	\$80,812	(\$3,473)	(\$2,839)	(4.1)	(3.4)
3401 - Health & Welfare Benefits, certificated positions							
340111 - HEALTH CERT	206,243	223,334	247,531	41,287	24,197	20.0	10.8
340112 - DENTAL CERT	20,502	21,416	20,811	309	(605)	1.5	(2.8)
340113 - VISION CERT	3,498	3,386	3,727	229	342	6.6	10.1
340114 - LIFE INS CERT	1,437	1,506	1,701	264	195	18.4	12.9
	\$231,681	\$249,641	\$273,770	\$42,089	\$24,128	18.2	9.7
3402 - Health & Welfare Benefits, classified positions							
340211 - HEALTH CLASS	208,658	209,767	218,670	10,012	8,903	4.8	4.2
340212 - DENTAL CLASS	20,161	19,790	19,418	(743)	(373)	(3.7)	(1.9)
340213 - VISION CLASS	4,194	3,770	3,674	(520)	(97)	(12.4)	(2.6)
340214 - LIFE INS CLASS	1,393	1,389	1,401	8	13	0.6	0.9
340216 - DIS CLASS	3,624	3,590	4,235	611	645	16.8	18.0
	\$238,030	\$238,305	\$247,398	\$9,368	\$9,092	3.9	3.8
3501 - State Unemployment Insurance, certificated positions							
350100 - SUI CERT	2,220	1,668	845	(1,376)	(824)	(62.0)	(49.4)
	\$2,220	\$1,668	\$845	(\$1,376)	(\$824)	(62.0)	(49.4)

Annual Budget Change Report
Fiscal Year 7/1/2016 - 6/30/2017

Fund: 11 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
3000 - 3999 Employee Benefits							
3502 - State Unemployment Insurance, classified positions							
350200 - SUI CLASS	1,160	636	606	(554)	(30)	(47.7)	(4.8)
	\$1,160	\$636	\$606	(\$554)	(\$30)	(47.7)	(4.8)
3601 - Workers' Compensation Insurance, certificated positions							
360100 - W/C CERT	29,393	32,120	36,017	6,624	3,897	22.5	12.1
	\$29,393	\$32,120	\$36,017	\$6,624	\$3,897	22.5	12.1
3602 - Workers' Compensation Insurance, classified positions							
360200 - W/C CLASS	24,365	24,356	25,760	1,395	1,404	5.7	5.8
	\$24,365	\$24,356	\$25,760	\$1,395	\$1,404	5.7	5.8
3701 - OPEB, Allocated, certificated positions							
370100 - RETIREE BENEFITS CERT	38,650	42,276	46,672	8,023	4,396	20.8	10.4
	\$38,650	\$42,276	\$46,672	\$8,023	\$4,396	20.8	10.4
3702 - OPEB, Allocated, classified positions							
370200 - RETIREE BENEFIT CLASSIFIED	28,743	28,785	30,307	1,563	1,521	5.4	5.3
	\$28,743	\$28,785	\$30,307	\$1,563	\$1,521	5.4	5.3
3901 - Other Benefits, certificated positions							
390103 - SELF INSUR CERT	7,230	7,737	6,894	(336)	(844)	(4.7)	(10.9)
390104 - AB 1522 ACCRUAL	1,290	1,326	719	(571)	(607)	(44.3)	(45.8)
	\$8,520	\$9,063	\$7,612	(\$908)	(\$1,450)	(10.7)	(16.0)
3902 - Other Benefits, classified positions							
390203 - SELF INSUR CLASS	4,911	4,970	4,962	51	(7)	1.0	(0.1)
390204 - AB 1522 ACCRUAL	1,425	1,450	3,073	1,648	1,623	115.6	111.9
	\$6,336	\$6,420	\$8,035	\$1,699	\$1,615	26.8	25.2
3000 - 3999 Employee Benefits	\$1,054,400	\$1,079,838	\$1,132,209	\$77,810	\$52,371	7.4	4.8
Percent of Total	19.5%	18.4%	19.4%				
1000 - 3999 Employee Compensation % of Total	68.9%	65.5%	70.1%				

Annual Budget Change Report
Fiscal Year 7/1/2016 - 6/30/2017

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
4000 - 4999 Books and Supplies							
4100 - Approved Textbooks and Core Curricula Materials							
410000 - TEXTBOOKS	127,249	128,500	105,756	(21,493)	(22,744)	(16.9)	(17.7)
410001 - BOOKSTORE INV ADJ	0	0	12,858	12,858	12,858	N/A	N/A
	\$127,249	\$128,500	\$118,614	(\$8,635)	(\$9,886)	(6.8)	(7.7)
4300 - Materials and Supplies							
430000 - INSTRUCTIONAL SUPPLIES	128,481	160,991	128,127	(354)	(32,864)	(0.3)	(20.4)
430004 - PRINTING/PUBLISHING	96,500	96,840	89,874	(6,626)	(6,966)	(6.9)	(7.2)
430005 - FOOD/IN-HOUSE MEETINGS	6,000	6,000	5,739	(261)	(261)	(4.4)	(4.4)
430008 - SUPPLIES NON-CLASSROOM	32,000	70,438	54,062	22,062	(16,376)	68.9	(23.2)
430023 - SALES/USE TAX	0	0	0	0	0	N/A	N/A
430038 - UNIFORMS	0	0	271	271	271	N/A	N/A
430050 - SUPPLIES M&O	6,000	6,000	7,585	1,585	1,585	26.4	26.4
	\$268,981	\$340,269	\$285,657	\$16,676	(\$54,612)	6.2	(16.0)
4400 - Noncapitalized Equipment							
440000 - EQUIP \$500-\$24999	104,948	275,407	219,970	115,022	(55,437)	109.6	(20.1)
	\$104,948	\$275,407	\$219,970	\$115,022	(\$55,437)	109.6	(20.1)
4000 - 4999 Books and Supplies	\$501,178	\$744,176	\$624,241	\$123,063	(\$119,935)	24.6	(16.1)
Percent of Total	9.2%	12.7%	10.7%				
5000 - 5999 Services and Other Operating Expenditures							
5200 - Travel and Conferences							
520000 - CONF/TRAVEL	49,206	73,631	48,357	(849)	(25,274)	(1.7)	(34.3)
520010 - FIXED MILEAGE ALLOWANCE	2,400	2,400	2,031	(369)	(369)	(15.4)	(15.4)
	\$51,606	\$76,031	\$50,388	(\$1,217)	(\$25,643)	(2.4)	(33.7)
5300 - Dues and Memberships							
530000 - DUES & MEMBERSHIP	5,395	5,415	4,105	(1,290)	(1,310)	(23.9)	(24.2)
	\$5,395	\$5,415	\$4,105	(\$1,290)	(\$1,310)	(23.9)	(24.2)
5500 - Operations and Housekeeping Services							
550030 - WATER/SEWER	6,000	6,000	7,342	1,342	1,342	22.4	22.4
550050 - PEST CONTROL	900	900	864	(36)	(36)	(4.0)	(4.0)
550080 - PG&E	95,000	113,076	88,919	(6,081)	(24,157)	(6.4)	(21.4)
	\$101,900	\$119,976	\$97,125	(\$4,775)	(\$22,851)	(4.7)	(19.0)

Annual Budget Change Report
Fiscal Year 7/1/2016 - 6/30/2017

Fund: 11	Adopted	3rd Quarter		Diff Btwn	Diff Btwn	Pct Chg	
SubFund: -	Budget	Budget	Actuals	Actual & Adpt	Actual & Q3	Actual & Adopted	Actual & Q3
5000 - 5999 Services and Other Operating Expenditures							
5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements							
560001 - NONCAPITALIZED IMPROVEMENTS	0	15,500	16,059	16,059	559	N/A	3.6
560002 - MAINTENANCE AGREEMENTS	11,800	10,000	9,254	(2,546)	(746)	(21.6)	(7.5)
560003 - ALARM SYSTEM	5,500	9,500	2,809	(2,691)	(6,691)	(48.9)	(70.4)
560006 - REPAIR EQUIP	1,000	1,000	282	(718)	(718)	(71.8)	(71.8)
560010 - BLDG LEASE/RENTS	2,000	2,000	1,981	(19)	(19)	(0.9)	(0.9)
	\$20,300	\$38,000	\$30,386	\$10,086	(\$7,614)	49.7	(20.0)
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	1,050	1,050	5,670	4,620	4,620	440.0	440.0
575010 - DIRECT COST/MTCE INTERFUND	1,376	1,876	877	(499)	(999)	(36.2)	(53.2)
575020 - DIRECT COST/TRANSP INTERFUND	1,050	6,250	5,868	4,818	(382)	458.9	(6.1)
575030 - DIRECT COST/FOOD SVC INTERFUND	84	84	0	(84)	(84)	(100.0)	(100.0)
575040 - DIRECT COST/GAD/INTERF	2,850	2,850	46	(2,804)	(2,804)	(98.4)	(98.4)
575070 - DIRECT COST/TCH CTR INTERFUND	600	600	218	(382)	(382)	(63.7)	(63.7)
	\$7,010	\$12,710	\$12,679	\$5,670	(\$30)	80.9	(0.2)
5800 - Professional/Consulting Services and Operating Expenditures							
580001 - CONT FOR PER SERV/INDIVIDUAL	500,000	500,000	354,838	(145,162)	(145,162)	(29.0)	(29.0)
580002 - CONTRACT SERVICES	190,000	235,360	298,159	108,159	62,799	56.9	26.7
580005 - LEGAL SERVICES	3,000	3,000	0	(3,000)	(3,000)	(100.0)	(100.0)
580006 - ADVERTISING	49,800	61,000	48,660	(1,140)	(12,340)	(2.3)	(20.2)
580009 - FEES / OTHER	25,500	16,500	18,066	(7,434)	1,566	(29.2)	9.5
580010 - SOFTWARE LICENSE	79,061	30,200	30,647	(48,414)	447	(61.2)	1.5
	\$847,361	\$846,060	\$750,370	(\$96,992)	(\$95,690)	(11.4)	(11.3)
5900 - Communications							
590001 - PHONE CERTIFICATED	1,590	1,590	1,609	19	19	1.2	1.2
590002 - PHONE CLASSIFIED	500	500	965	465	465	93.0	93.0
590005 - COMMUNICATION/POSTAGE	35,424	35,449	28,857	(6,567)	(6,592)	(18.5)	(18.6)
	\$37,514	\$37,539	\$31,431	(\$6,083)	(\$6,108)	(16.2)	(16.3)
5000 - 5999 Services and Other Operating Expenditures	\$1,071,086	\$1,135,731	\$976,484	(\$94,602)	(\$159,247)	(8.8)	(14.0)
Percent of Total	19.8%	19.4%	16.7%				

Annual Budget Change Report
Fiscal Year 7/1/2016 - 6/30/2017

Fund: 11 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
6000 - 6999 Capital Outlay							
6200 - Buildings and Improvements of Buildings							
620006 - CONSTRUCTION	0	30,788	30,562	30,562	(226)	N/A	(0.7)
	\$0	\$30,788	\$30,562	\$30,562	(\$226)	N/A	(0.7)
6000 - 6999 Capital Outlay	\$0	\$30,788	\$30,562	\$30,562	(\$226)	N/A	(0.7)
Percent of Total	0.0%	0.5%	0.5%				
7000 - 7499 Other Outgo							
7350 - Transfers of Indirect Costs - Interfund							
735000 - TRF OF DIRECT COST-INTERFUND	112,163	112,163	116,835	4,672	4,672	4.2	4.2
	\$112,163	\$112,163	\$116,835	\$4,672	\$4,672	4.2	4.2
7000 - 7499 Other Outgo	\$112,163	\$112,163	\$116,835	\$4,672	\$4,672	4.2	4.2
Percent of Total	2.1%	1.9%	2.0%				

Summary of Revisions

2016-2017 Child Development Fund Budget

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

I. 2016-17 Child Development Revenues

A. State Revenues

The annual State Revenues \$3,709,774, is unchanged from the Third Quarter budget.

Change from 3rd Quarter to Annual	\$	-0-
<u>2016-17 Adopted Budget</u>	<u>2016-17 Annual</u>	<u>Increase/(Decrease)</u>
\$ 3,528,531	\$ 3,709,774	\$ 181,243

B. Local Revenues

Local Revenues of \$7,612,624 represents an increase of \$1,126,371 in the Campus Club program. The increase is due to a rate increase and enrollment exceeding projections for the summer program.

Change from 3rd Quarter to Annual	\$1,126,371
<u>2016-17 Adopted Budget</u>	<u>2016-17 Annual</u>
\$ 6,486,253	\$ 7,612,624
	<u>Increase/(Decrease)</u>
	\$1,126,371

C. Other Financing Sources

Other Financing Sources represents ten-year interest-free loans from the State to offset the placement costs of program portables. The three loans for portable placement at Boris and Orazo Elementary schools will begin being paid back when the projects are complete. The amount received represents apportionments from the State. The balance of \$378,000 was received during 2015-16.

Change from 3rd Quarter to Annual		\$ (378,000)
<u>2016-17 Adopted Budget</u>	<u>2016-17 Annual</u>	<u>Increase/(Decrease)</u>
\$ 630,000	\$ 252,000	\$ (378,000)

D. Total Child Development Fund Revenues

Annual Child Development Fund revenues of \$11,574,398, increased by \$748,371 from the Third Quarter budget.

Change from 3rd Quarter to Annual		\$ 748,371
<u>2016-17 Adopted Budget</u>	<u>2016-17 Annual</u>	<u>Increase/(Decrease)</u>
\$ 10,644,784	\$ 11,574,398	\$ 929,614

II. 2016-17 Child Development Expenditures

A. Certificated Employee Salaries

The Certificated Salaries are \$1,918,256, an increase of \$124,978 from the Third Quarter budget. This consists of preschool classroom

teachers, nurses and administrators. The increase represents additional hours for

preschool teachers and assistants for various trainings.

Change from 3rd Quarter to Annual		\$ 124,978
<u>2016-17 Adopted Budget</u>	<u>2016-17 Annual</u>	<u>Increase/(Decrease)</u>
\$ 1,775,278	\$ 1,918,256	\$ 142,978

B. Classified Employee Salaries

Classified Salaries are \$5,129,178, an increase of \$827,600 from the Third Quarter budget. This consists of a variety of positions including Campus Club instructors, aides, school site supervisors, clerical and financial support. This increase is due to additional staff and staff hours resulting from increased program enrollment in the summer program.

Change from 3rd Quarter to Annual		\$ 827,600
<u>2016-17 Adopted Budget</u>	<u>2016-17 Annual</u>	<u>Increase/(Decrease)</u>
\$ 4,213,919	\$ 5,129,178	\$ 915,259

Change from 3rd Quarter to Annual		\$ (138,557)
<u>2016-17 Adopted Budget</u>	<u>2016-17 Annual</u>	<u>Increase/(Decrease)</u>
\$ 1,069,178	\$ 859,602	\$ (209,576)

C. Employee Benefits

The Employee Benefits are \$1,805,959, an increase of \$269,414 from the Third Quarter which is commensurate with increased salaries.

Change from 3rd Quarter to Annual		\$ 269,414
<u>2016-17 Adopted Budget</u>	<u>2016-17 Annual</u>	<u>Increase/(Decrease)</u>
\$ 1,527,663	\$ 1,536,545	\$ 278,296

D. Books, Supplies and Other Materials

Annual Books, Supplies and Other Materials are \$859,602, a decrease of \$138,557 from the Third Quarter budget. This decrease is related to a transfer to non-capital improvements for much needed building improvements and repairs.

E. Contracted Services and Other Operating Expenditures

Contracted Services and Other Operating expenditures are \$717,888, a decrease of \$90,452 from the Third Quarter budget. Major decreases in this category represent less funding spent on facility repairs and student field trips than previously projected.

Change from 3rd Quarter to Annual		\$ (90,452)
<u>2016-17 Adopted Budget</u>	<u>2016-17 Annual</u>	<u>Increase/Decrease</u>
\$ 623,082	\$ 717,888	\$ 94,806

F. Capital Outlay

The Capital Outlay budget was originally \$930,000. This amount was budgeted for placement of portables. However, the costs were paid by the Capital Outlay Fund and then reimbursed. The remaining amount paid out of this category are improvements to many of the department's seventy-two portables.

Change from 3rd Quarter to Annual		\$ 432,909
2016-17 <u>Adopted Budget</u>	2016-17 <u>Annual</u>	<u>Increase/(Decrease)</u>
\$ 930,000	\$447,464	\$ (482,536)

G. Other Outgo

Other Outgo of \$541,671, represents portable loan payments paid to the state and indirect fees paid to the District's General Fund.

Change from 3rd Quarter to Annual		\$ 12,511
2016-17 <u>Adopted Budget</u>	2016-17 <u>Annual</u>	<u>Increase/(Decrease)</u>
\$ 505,665	\$ 541,671	\$ 36,005

H. Inter-Fund Transfers Out

Inter-fund Transfers Out of \$1,189,716 represents the amount reimbursed to the Capital Outlay fund for the placement of four (4) portables. The cost for three of the portables was offset with loans from the state, and one portable at Woods was paid for in full by the Child Development Department.

Change from 3rd Quarter to Annual		\$ -0-
2016-17 <u>Adopted Budget</u>	2016-17 <u>Annual</u>	<u>Increase/(Decrease)</u>
\$ -0-	\$ 1,189,716	\$1,189,716

I. Total Child Development Fund Expenditures

Total Child Development Fund expenditures are as follows:

Change from 3rd Quarter to Annual		\$1,438,403
<u>2016-17 Adopted Budget</u>	<u>2016-17 Annual</u>	<u>Increase/(Decrease)</u>
\$ 10,644,784	\$ 12,609,733	\$1,964,949

III. Fund Balance

The analysis of the Fund Balance for the 2016-17 fiscal year follows:

Beginning Fund Balance, Audited 7/1/16	\$ 2,586,346
2016-17 Revenues	11,574,398
2016-17 Expenditures	<u>12,609,733</u>
Surplus/(Deficit)	<u>(1,035,335)</u>
Projected Ending Fund Balance, 6/30/17	\$ <u>1,551,011</u>

Annual Budget Change Report
Fiscal Year 7/1/2016 - 6/30/2017

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	\$10,644,784	\$10,826,027	\$11,574,398	\$929,614	\$748,371	8.7	6.9
8300 - 8599 Other State Revenue							
8590 - All Other State Revenue							
859000 - ST OTHER REVENUE	3,528,531	3,709,774	3,709,774	181,243	0	5.1	0.0
	\$3,528,531	\$3,709,774	\$3,709,774	\$181,243	\$0	5.1	0.0
8300 - 8599 Other State Revenue	\$3,528,531	\$3,709,774	\$3,709,774	\$181,243	\$0	5.1	0.0
Percent of Total	33.1%	34.3%	32.1%				
8600 - 8799 Other Local Revenue							
8660 - Interest							
866000 - LOC INTEREST INCOME/TREAS	0	0	45,210	45,210	45,210	N/A	N/A
	\$0	\$0	\$45,210	\$45,210	\$45,210	N/A	N/A
8673 - Child Development Parent Fees							
867301 - LOC CHILD DEV PARENT FEES	423,847	423,847	476,850	53,002	53,002	12.5	12.5
	\$423,847	\$423,847	\$476,850	\$53,002	\$53,002	12.5	12.5
8689 - All Other Fees and Contracts							
868900 - LOC ALL OTH FEES	6,062,406	6,062,406	7,090,565	1,028,159	1,028,159	17.0	17.0
	\$6,062,406	\$6,062,406	\$7,090,565	\$1,028,159	\$1,028,159	17.0	17.0
8600 - 8799 Other Local Revenue	\$6,486,253	\$6,486,253	\$7,612,624	\$1,126,371	\$1,126,371	17.4	17.4
Percent of Total	60.9%	59.9%	65.8%				
8930 - 8979 All Other Financing Sources							
8979 - All Other Financing Sources							
897901 - CH DEV LOANS	630,000	630,000	252,000	(378,000)	(378,000)	(60.0)	(60.0)
	\$630,000	\$630,000	\$252,000	(\$378,000)	(\$378,000)	(60.0)	(60.0)
8930 - 8979 All Other Financing Sources	\$630,000	\$630,000	\$252,000	(\$378,000)	(\$378,000)	(60.0)	(60.0)
Percent of Total	5.9%	5.8%	2.2%				

Annual Budget Change Report
Fiscal Year 7/1/2016 - 6/30/2017

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

Annual Budget Change Report
Fiscal Year 7/1/2016 - 6/30/2017

Fund: 12	Adopted	3rd Quarter		Diff Btwn	Diff Btwn	Pct Chg	
SubFund: -	Budget	Budget	Actuals	Actual & Adpt	Actual & Q3	Actual & Adopted	Pct Chg Actual & Q3
12 - CHILD DEVELOPMENT FUND	\$10,644,784	\$11,171,331	\$12,609,733	\$1,964,949	\$1,438,403	18.5	12.9
1000 - 1999 Certificated Personnel Salaries							
1100 - Certificated Teachers' Salaries							
110001 - TEACHER SAL	1,282,712	1,292,712	1,383,077	100,364	90,364	7.8	7.0
110015 - TEACHER ASSIST	42,197	47,197	58,427	16,230	11,230	38.5	23.8
110050 - TEACH SAL SUB	64,733	64,733	77,897	13,164	13,164	20.3	20.3
	\$1,389,642	\$1,404,642	\$1,519,401	\$129,759	\$114,759	9.3	8.2
1200 - Certificated Pupil Support Salaries							
120004 - NURSE SAL	97,944	97,944	98,319	375	375	0.4	0.4
	\$97,944	\$97,944	\$98,319	\$375	\$375	0.4	0.4
1300 - Certificated Supervisors' and Administrators' Salaries							
130008 - DIST ADM SAL	287,691	290,691	300,536	12,845	9,845	4.5	3.4
	\$287,691	\$290,691	\$300,536	\$12,845	\$9,845	4.5	3.4
1000 - 1999 Certificated Personnel Salaries	\$1,775,278	\$1,793,278	\$1,918,256	\$142,978	\$124,978	8.1	7.0
Percent of Total	16.7%	16.1%	15.2%				

Annual Budget Change Report
Fiscal Year 7/1/2016 - 6/30/2017

Fund: 12	Adopted	3rd Quarter	Actuals	Diff Btwn	Diff Btwn	Pct Chg	Pct Chg
SubFund: -	Budget	Budget		Actual & Adpt	Actual & Q3	Actual & Adopted	Actual & Q3
2000 - 2999 Classified Personnel Salaries							
2100 - Classified Instructional Salaries							
210001 - INSTR ASSIST/TUTOR	570,862	645,862	933,785	362,923	287,923	63.6	44.6
210050 - INSTR ASSIST SUB	59,090	59,090	87,278	28,189	28,189	47.7	47.7
	\$629,952	\$704,952	\$1,021,064	\$391,112	\$316,112	62.1	44.8
2200 - Classified Support Salaries							
220050 - CLASS SUPPORT SUB	5,353	5,353	0	(5,353)	(5,353)	(100.0)	(100.0)
	\$5,353	\$5,353	\$0	(\$5,353)	(\$5,353)	(100.0)	(100.0)
2300 - Classified Supervisors' and Administrators' Salaries							
230001 - CLASS MANAGEMENT SA	314,948	315,507	320,155	5,207	4,648	1.7	1.5
	\$314,948	\$315,507	\$320,155	\$5,207	\$4,648	1.7	1.5
2400 - Clerical, Technical, and Office Staff Salaries							
240001 - CLASS BUSINESS SUPPORT	427,033	432,033	422,224	(4,809)	(9,809)	(1.1)	(2.3)
240050 - CLASS BUSINESS SUPPORT SUB	17,546	17,546	22,043	4,497	4,497	25.6	25.6
240090 - CLASS BUSINESS SUPPORT OTHER	200	700	753	553	53	276.6	7.6
	\$444,779	\$450,279	\$445,021	\$241	(\$5,259)	0.1	(1.2)
2900 - Other Classified Salaries							
290060 - CLASSIFIED STIPEND	710	710	731	21	21	3.0	3.0
290090 - OTHER CLASSIFIED SAL	2,818,176	2,824,776	3,342,207	524,031	517,431	18.6	18.3
	\$2,818,886	\$2,825,486	\$3,342,938	\$524,052	\$517,452	18.6	18.3
2000 - 2999 Classified Personnel Salaries	\$4,213,919	\$4,301,577	\$5,129,178	\$915,259	\$827,600	21.7	19.2
Percent of Total	39.6%	38.5%	40.7%				
3000 - 3999 Employee Benefits							
3101 - State Teachers' Retirement System, certificated positions							
310100 - STRS CERT	150,749	161,749	209,213	58,464	47,464	38.8	29.3
	\$150,749	\$161,749	\$209,213	\$58,464	\$47,464	38.8	29.3
3102 - State Teachers' Retirement System, classified positions							
310201 - STRS CLASSIFIED	30,338	32,338	38,275	7,937	5,937	26.2	18.4
	\$30,338	\$32,338	\$38,275	\$7,937	\$5,937	26.2	18.4
3201 - Public Employees' Retirement System, certificated positions							
320100 - PERS CERTIFICATED	3,521	5,521	4,966	1,445	(555)	41.0	(10.1)
	\$3,521	\$5,521	\$4,966	\$1,445	(\$555)	41.0	(10.1)

Annual Budget Change Report
Fiscal Year 7/1/2016 - 6/30/2017

Fund: 12 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
3000 - 3999 Employee Benefits							
3202 - Public Employees' Retirement System, classified positions							
320200 - PERS CLASSIFIED	374,514	395,914	536,468	161,953	140,553	43.2	35.5
	\$374,514	\$395,914	\$536,468	\$161,953	\$140,553	43.2	35.5
3301 - OASDI/Medicare/Alternative, certificated positions							
330100 - SOCIAL SECURITY CERT	5,100	4,200	3,748	(1,352)	(452)	(26.5)	(10.8)
330101 - MEDICARE CERT	27,194	26,194	27,569	375	1,375	1.4	5.2
330102 - SUPPLEMENTAL RETIREMENT CERT	5,732	6,132	7,623	1,891	1,491	33.0	24.3
	\$38,026	\$36,526	\$38,940	\$913	\$2,413	2.4	6.6
3302 - OASDI/Medicare/Alternative, classified positions							
330200 - SOCIAL SECURITY CLASS	186,871	186,446	237,949	51,077	51,502	27.3	27.6
330201 - MEDICARE CLASS	63,640	62,665	73,791	10,151	11,126	16.0	17.8
330202 - SUPPLEMENTAL RETIREMENT CLASS	33,755	33,395	35,699	1,944	2,304	5.8	6.9
	\$284,267	\$282,507	\$347,439	\$63,172	\$64,932	22.2	23.0
3401 - Health & Welfare Benefits, certificated positions							
340111 - HEALTH CERT	51,988	49,063	41,141	(10,847)	(7,922)	(20.9)	(16.1)
340112 - DENTAL CERT	40,734	40,594	33,696	(7,037)	(6,897)	(17.3)	(17.0)
340113 - VISION CERT	8,070	7,870	6,375	(1,695)	(1,495)	(21.0)	(19.0)
340114 - LIFE INS CERT	417	419	459	42	40	10.2	9.6
	\$101,209	\$97,946	\$81,672	(\$19,537)	(\$16,274)	(19.3)	(16.6)
3402 - Health & Welfare Benefits, classified positions							
340211 - HEALTH CLASS	246,338	240,338	261,635	15,298	21,298	6.2	8.9
340212 - DENTAL CLASS	50,404	42,904	38,525	(11,879)	(4,379)	(23.6)	(10.2)
340213 - VISION CLASS	12,823	8,748	7,288	(5,534)	(1,459)	(43.2)	(16.7)
340214 - LIFE INS CLASS	1,965	1,965	2,215	250	250	12.7	12.7
340216 - DIS CLASS	4,290	3,690	2,844	(1,446)	(846)	(33.7)	(22.9)
	\$315,819	\$297,644	\$312,507	(\$3,312)	\$14,863	(1.0)	5.0
3501 - State Unemployment Insurance, certificated positions							
350100 - SUI CERT	1,038	998	952	(86)	(46)	(8.3)	(4.6)
	\$1,038	\$998	\$952	(\$86)	(\$46)	(8.3)	(4.6)
3502 - State Unemployment Insurance, classified positions							
350200 - SUI CLASS	2,749	2,819	2,541	(209)	(279)	(7.6)	(9.9)
	\$2,749	\$2,819	\$2,541	(\$209)	(\$279)	(7.6)	(9.9)

Annual Budget Change Report
Fiscal Year 7/1/2016 - 6/30/2017

Fund: 12 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
3000 - 3999 Employee Benefits							
3601 - Workers' Compensation Insurance, certificated positions							
360100 - W/C CERT	43,664	40,264	40,072	(3,592)	(192)	(8.2)	(0.5)
	\$43,664	\$40,264	\$40,072	(\$3,592)	(\$192)	(8.2)	(0.5)
3602 - Workers' Compensation Insurance, classified positions							
360200 - W/C CLASS	87,981	88,581	107,124	19,143	18,543	21.8	20.9
	\$87,981	\$88,581	\$107,124	\$19,143	\$18,543	21.8	20.9
3701 - OPEB, Allocated, certificated positions							
370100 - RETIREE BENEFITS CERT	14,426	14,826	12,934	(1,491)	(1,891)	(10.3)	(12.8)
	\$14,426	\$14,826	\$12,934	(\$1,491)	(\$1,891)	(10.3)	(12.8)
3702 - OPEB, Allocated, classified positions							
370200 - RETIREE BENEFIT CLASSIFIED	48,248	49,148	41,851	(6,396)	(7,296)	(13.3)	(14.8)
	\$48,248	\$49,148	\$41,851	(\$6,396)	(\$7,296)	(13.3)	(14.8)
3901 - Other Benefits, certificated positions							
390103 - SELF INSUR CERT	6,958	6,958	7,669	711	711	10.2	10.2
390104 - AB 1522 ACCRUAL	650	300	354	(296)	54	(45.6)	17.9
	\$7,608	\$7,258	\$8,023	\$415	\$765	5.5	10.5
3902 - Other Benefits, classified positions							
390203 - SELF INSUR CLASS	19,817	19,817	20,517	701	701	3.5	3.5
390204 - AB 1522 ACCRUAL	3,690	2,690	2,467	(1,223)	(223)	(33.1)	(8.3)
	\$23,507	\$22,507	\$22,985	(\$522)	\$478	(2.2)	2.1
3000 - 3999 Employee Benefits	\$1,527,663	\$1,536,545	\$1,805,959	\$278,296	\$269,414	18.2	17.5
Percent of Total	14.4%	13.8%	14.3%				
1000 - 3999 Employee Compensation % of Total	70.6%	68.3%	70.2%				

Annual Budget Change Report
Fiscal Year 7/1/2016 - 6/30/2017

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
4000 - 4999 Books and Supplies							
4300 - Materials and Supplies							
430000 - INSTRUCTIONAL SUPPLIES	595,393	574,720	480,175	(115,218)	(94,545)	(19.4)	(16.5)
430005 - FOOD/IN-HOUSE MEETINGS	3,400	7,700	4,766	1,366	(2,934)	40.2	(38.1)
430008 - SUPPLIES NON-CLASSROOM	349,785	321,235	304,273	(45,511)	(16,961)	(13.0)	(5.3)
	\$948,578	\$903,655	\$789,214	(\$159,364)	(\$114,441)	(16.8)	(12.7)
4400 - Noncapitalized Equipment							
440000 - EQUIP \$500-\$24999	120,600	94,505	70,388	(50,212)	(24,117)	(41.6)	(25.5)
	\$120,600	\$94,505	\$70,388	(\$50,212)	(\$24,117)	(41.6)	(25.5)
4000 - 4999 Books and Supplies	\$1,069,178	\$998,160	\$859,602	(\$209,576)	(\$138,557)	(19.6)	(13.9)
Percent of Total	10.0%	8.9%	6.8%				
5000 - 5999 Services and Other Operating Expenditures							
5200 - Travel and Conferences							
520000 - CONF/TRAVEL	19,888	36,288	43,429	23,541	7,141	118.4	19.7
520010 - FIXED MILEAGE ALLOWANCE	4,730	2,930	3,152	(1,578)	222	(33.4)	7.6
	\$24,618	\$39,218	\$46,581	\$21,963	\$7,363	89.2	18.8
5500 - Operations and Housekeeping Services							
550050 - PEST CONTROL	1,000	980	980	(20)	0	(2.0)	0.0
	\$1,000	\$980	\$980	(\$20)	\$0	(2.0)	0.0
5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements							
560001 - NONCAPITALIZED IMPROVEMENTS	113,000	266,000	243,924	130,924	(22,076)	115.9	(8.3)
560002 - MAINTENANCE AGREEMENTS	3,600	3,600	97	(3,503)	(3,503)	(97.3)	(97.3)
560003 - ALARM SYSTEM	2,122	0	0	(2,122)	0	(100.0)	N/A
560005 - RENTAL	2,532	2,932	2,865	333	(67)	13.2	(2.3)
560006 - REPAIR EQUIP	2,498	2,798	458	(2,040)	(2,340)	(81.7)	(83.6)
	\$123,752	\$275,330	\$247,344	\$123,592	(\$27,986)	99.9	(10.2)

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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
5000 - 5999 Services and Other Operating Expenditures							
5750 - Transfers of Direct Costs - Interfund							
575000 - DIRECT COST/INTERFUND TRF	86,102	94,102	91,849	5,747	(2,253)	6.7	(2.4)
575003 - DIRECT COST/UTILITY INTERFUND	182,500	182,500	175,000	(7,500)	(7,500)	(4.1)	(4.1)
575010 - DIRECT COST/MTCE INTERFUND	1,100	4,600	6,876	5,776	2,276	525.1	49.5
575020 - DIRECT COST/TRANSP INTERFUND	37,700	36,700	22,391	(15,309)	(14,309)	(40.6)	(39.0)
575030 - DIRECT COST/FOOD SVC INTERFUND	1,900	1,900	952	(948)	(948)	(49.9)	(49.9)
575040 - DIRECT COST/GAD/INTERF	12,990	7,990	14,785	1,795	6,795	13.8	85.0
575050 - DIRECT COST/COPIER INTERFUND	7,000	7,000	7,316	316	316	4.5	4.5
575052 - DIRECT COST/SCANBACK INTERFUND	550	450	1,655	1,105	1,205	200.9	267.8
575060 - DIRECT COST/TECH INTERFUND	25,565	25,565	0	(25,565)	(25,565)	(100.0)	(100.0)
575070 - DIRECT COST/TCH CTR INTERFUND	20,050	20,220	25,852	5,802	5,632	28.9	27.9
575080 - INTER-FUND DIRECT COST FUEL	1,300	1,300	803	(497)	(497)	(38.3)	(38.3)
	\$376,757	\$382,327	\$347,479	(\$29,278)	(\$34,848)	(7.8)	(9.1)
5800 - Professional/Consulting Services and Operating Expenditures							
580001 - CONT FOR PER SERV/INDIVIDUAL	0	130	0	0	(130)	N/A	(100.0)
580002 - CONTRACT SERVICES	9,720	15,720	12,225	2,505	(3,495)	25.8	(22.2)
580006 - ADVERTISING	4,000	5,700	5,823	1,823	123	45.6	2.2
580008 - FEES/ADMISSION - STUDENTS	48,030	47,030	27,193	(20,837)	(19,837)	(43.4)	(42.2)
	\$61,750	\$68,580	\$45,241	(\$16,509)	(\$23,339)	(26.7)	(34.0)
5900 - Communications							
590001 - PHONE CERTIFICATED	3,600	3,300	2,544	(1,056)	(756)	(29.3)	(22.9)
590002 - PHONE CLASSIFIED	13,605	13,605	12,960	(645)	(645)	(4.7)	(4.7)
590005 - COMMUNICATION/POSTAGE	18,000	25,000	14,759	(3,241)	(10,241)	(18.0)	(41.0)
	\$35,205	\$41,905	\$30,263	(\$4,942)	(\$11,642)	(14.0)	(27.8)
5000 - 5999 Services and Other Operating Expenditures	\$623,082	\$808,340	\$717,888	\$94,806	(\$90,452)	15.2	(11.2)
Percent of Total	5.9%	7.2%	5.7%				
6000 - 6999 Capital Outlay							
6200 - Buildings and Improvements of Buildings							
620000 - BLDG/IMPRV OF BLDG	930,000	14,555	447,464	(482,536)	432,909	(51.9)	2974.3
	\$930,000	\$14,555	\$447,464	(\$482,536)	\$432,909	(51.9)	2974.3
6000 - 6999 Capital Outlay	\$930,000	\$14,555	\$447,464	(\$482,536)	\$432,909	(51.9)	2974.3
Percent of Total	8.7%	0.1%	3.5%				

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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
7000 - 7499 Other Outgo							
7350 - Transfers of Indirect Costs - Interfund							
735000 - TRF OF DIRECT COST-INTERFUND	425,259	448,754	478,671	53,411	29,917	12.6	6.7
	\$425,259	\$448,754	\$478,671	\$53,411	\$29,917	12.6	6.7
7439 - Other Debt Service - Principal							
743900 - DEBT SERVICE/PRINCIPAL	80,406	80,406	63,000	(17,406)	(17,406)	(21.6)	(21.6)
	\$80,406	\$80,406	\$63,000	(\$17,406)	(\$17,406)	(21.6)	(21.6)
7000 - 7499 Other Outgo	\$505,665	\$529,160	\$541,671	\$36,005	\$12,511	7.1	2.4
Percent of Total	4.8%	4.7%	4.3%				
7600 - 7629 Interfund Transfers Out							
7619 - Other Authorized Interfund Transfers Out							
761900 - TRANSFER TO GENERAL FUND	0	1,189,716	1,189,716	1,189,716	0	N/A	0.0
	\$0	\$1,189,716	\$1,189,716	\$1,189,716	\$0	N/A	0.0
7600 - 7629 Interfund Transfers Out	\$0	\$1,189,716	\$1,189,716	\$1,189,716	\$0	N/A	0.0
Percent of Total	0.0%	10.6%	9.4%				

SUMMARY OF REVISIONS
2016-2017 CAFETERIA FUND BUDGET

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

I. 2016-17 Cafeteria Fund Revenues

A. Federal Revenues

The Federal Revenues budget \$9,500,306 as of the Third Quarter budget changed to \$9,728,448 as of Annual, an increase of \$228,142. The change is a combination of lower than estimated funds received offset by donated commodities being recorded. The Federal Revenues are:

Change from 3rd Quarter to Annual		\$ 228,142
<u>2016-17 Adopted Budget</u>	<u>2016-17 Annual</u>	<u>Increase/(Decrease)</u>
\$ 9,187,962	\$ 9,728,448	\$ 540,486

B. State Revenues

The State Revenues budget of \$702,419 as of the Third Quarter budget changed to \$672,588 as of Annual, a decrease of \$29,831. The State Revenues are:

Change from 3rd Quarter to Annual		\$ (29,831)
<u>2016-17 Adopted Budget</u>	<u>2016-17 Annual</u>	<u>Increase/(Decrease)</u>
\$ 725,735	\$ 672,588	\$ (53,146)

C. Local Revenues

The Local Revenues budget of \$4,316,065 as of the Third Quarter budget changed to \$4,137,479 as of Annual, a decrease of \$178,586. Based on year to date results at third quarter, budgets for Local Revenues

were increased. Unfortunately, the trend did not continue for fourth quarter; sales were down 12.4% from prior year fourth quarter sales. Annual Local Revenues ended the fiscal year with a 4.2% increase over the prior year. The Local Revenues are:

Change from 3rd Quarter to Annual		\$ (178,586)
<u>2016-17 Adopted Budget</u>	<u>2016-17 Annual</u>	<u>Increase/(Decrease)</u>
\$ 3,820,633	\$ 4,137,479	\$ 316,846

D. Total Cafeteria Fund Revenues

The total Cafeteria Fund Revenues budget of \$14,518,790 as of the Third Quarter budget, changed to \$14,538,515 as of Annual, an increase of \$19,725. The Cafeteria Fund Revenues are:

Change from 3rd Quarter to Annual		\$ 19,725
<u>2016-17 Adopted Budget</u>	<u>2016-17 Annual</u>	<u>Increase/(Decrease)</u>
\$ 13,734,329	\$ 14,538,515	\$ 804,186

II. 2016-17 Cafeteria Fund Expenditures

A. Classified Employee Salaries

The Classified Salaries Third Quarter budget of \$4,816,260 changed to \$4,826,305 at Annual, an increase of \$10,045. The Classified Employee Salaries are:

Change from 3rd Quarter to Annual		\$ 10,045
<u>2016-17 Adopted Budget</u>	<u>2016-17 Annual</u>	<u>Increase/(Decrease)</u>
\$ 4,860,369	\$ 4,826,305	\$ (34,064)

B. Employee Benefits

The Employee Benefits Third Quarter budget changed from \$2,552,070 to \$2,552,506 as of Annual, an increase of \$437. The Employee Benefits are:

Change from 3rd Quarter to Annual		\$ 437
<u>2016-17 Adopted Budget</u>	<u>2016-17 Annual</u>	<u>Increase/(Decrease)</u>
\$ 2,586,849	\$ 2,552,506	\$ (34,303)

C. Food, Supplies and Other Materials

The Books, Supplies and Other Materials Third Quarter budget of \$6,328,106 changed to \$6,466,648, an increase of \$138,542. The net change occurred due to estimates being higher than actual offset by donated food being recorded. The Food, Supplies and Other Materials are:

Change from 3rd Quarter to Annual		\$138,542
<u>2016-17 Adopted Budget</u>	<u>2016-17 Annual</u>	<u>Increase/(Decrease)</u>
\$ 5,728,277	\$ 6,466,648	\$ 738,371

D. Contracted Services and Other Operating Expenditures

The Contracted Services and Other Operating expenditures Third Quarter budget of \$153,719 changed to \$122,341, a decrease of \$31,378. This is primarily due to repair expenditures that did not come to fruition. The Contracted Services and Other Operating expenditures are:

Change from 3rd Quarter to Annual		\$ (31,378)
<u>2016-17 Adopted Budget</u>	<u>2016-17 Annual</u>	<u>Increase/(Decrease)</u>
\$ 165,373	\$ 122,341	\$ 43,032

E. Capital Outlay

The Capital Outlay Third Quarter budget of \$42,382 is unchanged as of the Annual. The Capital Outlay expenditures are:

Change from 3rd Quarter to Annual		\$ -0-
<u>2016-17 Adopted Budget</u>	<u>2016-17 Annual</u>	<u>Increase/(Decrease)</u>
\$ -0-	\$ 42,382	\$ 42,382

F. Other Outgo

The Other Outgo Third Quarter budget of \$666,192 changed to \$645,297 a decrease of \$20,895. The decrease is due to overall decreases in expenditures resulting in a decrease to indirect costs. The Other Outgo expenditures are:

Change from 3rd Quarter to Annual		\$ (20,895)
2016-17 Adopted Budget	2016-17 Annual	Increase/(Decrease)
\$ 641,696	\$ 645,297	\$ 3,602

Change from 3rd Quarter to Annual		\$ 97,031
2016-17 Adopted Budget	2016-17 Annual	Increase/(Decrease)
\$ 13,982,564	\$ 15,615,159	\$ 1,632,595

G. Inter-fund Transfers Out

The Inter-fund Transfers Out Third Quarter budget of \$959,400 changed to \$959,679 as of Annual, an increase of \$279. The Interfund Transfers Out are:

Change from 3rd Quarter to Annual		\$ 279
2016-17 Adopted Budget	2016-17 Annual	Increase/(Decrease)
\$ -0-	\$ 959,400	\$ 959,679

H. Total Cafeteria Fund Expenditures

The Cafeteria Fund expenditures are:

III. Cafeteria Fund Balance

The total revenues are \$14,538,515 and total expenditures are \$15,615,159. The projected Fund Balance for the 2016-17 fiscal year is:

Beginning Fund Balance, Audited 7/1/16	\$ 8,682,453
Revenues	14,538,515
Expenditures	<u>15,615,159</u>
Surplus/(Deficit)	<u>(1,076,644)</u>
Ending Fund Balance, 6/30/17, Unaudited	\$ <u>7,605,809</u>
One-Time costs in 2016-17:	
One-Time Vehicle purchase	\$ 42,382
Bread Kitchen Capital Outlay	<u>959,679</u>
Total One-Time	<u>1,001,782</u>
Ongoing Surplus/(Deficit)	\$ <u>(75,862)</u>

Annual Budget Change Report
Fiscal Year 7/1/2016 - 6/30/2017

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	\$13,734,329	\$14,518,790	\$14,538,515	\$804,186	\$19,725	5.9	0.1
8100 - 8299 Federal Revenue							
8220 - Child Nutrition Programs							
822000 - FED CHILD NUTRITION	9,187,962	9,500,306	9,175,510	(12,452)	(324,796)	(0.1)	(3.4)
	\$9,187,962	\$9,500,306	\$9,175,510	(\$12,452)	(\$324,796)	(0.1)	(3.4)
8221 - Donated Food Commodities							
822100 - FED DONATED FOOD COMMODITIES	0	0	552,938	552,938	552,938	N/A	N/A
	\$0	\$0	\$552,938	\$552,938	\$552,938	N/A	N/A
8100 - 8299 Federal Revenue	\$9,187,962	\$9,500,306	\$9,728,448	\$540,486	\$228,142	5.9	2.4
Percent of Total	66.9%	65.4%	66.9%				
8300 - 8599 Other State Revenue							
8520 - Child Nutrition							
852000 - ST CHILD NUTRITION	725,735	702,419	672,588	(53,146)	(29,831)	(7.3)	(4.2)
	\$725,735	\$702,419	\$672,588	(\$53,146)	(\$29,831)	(7.3)	(4.2)
8300 - 8599 Other State Revenue	\$725,735	\$702,419	\$672,588	(\$53,146)	(\$29,831)	(7.3)	(4.2)
Percent of Total	5.3%	4.8%	4.6%				
8600 - 8799 Other Local Revenue							
8634 - Food Service Sales							
863401 - FS STUDENT FOOD SALES/LUNCH	3,398,446	3,794,446	3,596,722	198,276	(197,724)	5.8	(5.2)
863402 - FS STUDENT FOOD SALES/BKFT	257,886	279,886	282,645	24,759	2,759	9.6	1.0
863404 - FS STUDENT ALA CARTE	5,268	700	0	(5,268)	(700)	(100.0)	(100.0)
863405 - FS ADULT ALA CARTE	54,390	6,390	8,625	(45,764)	2,236	(84.1)	35.0
863406 - FS SPECIAL EVENT INCOME	65,254	165,254	118,908	53,654	(46,346)	82.2	(28.0)
863407 - FS OTHER INCOME	11,000	36,000	38,785	27,785	2,785	252.6	7.7
863408 - FS OVER/SHORT	(11,611)	(13,611)	46,752	58,362	60,362	(502.7)	(443.5)
	\$3,780,633	\$4,269,065	\$4,092,437	\$311,804	(\$176,628)	8.2	(4.1)
8660 - Interest							
866000 - LOC INTEREST INCOME/TREAS	40,000	47,000	45,042	5,042	(1,958)	12.6	(4.2)
	\$40,000	\$47,000	\$45,042	\$5,042	(\$1,958)	12.6	(4.2)
8600 - 8799 Other Local Revenue	\$3,820,633	\$4,316,065	\$4,137,479	\$316,846	(\$178,586)	8.3	(4.1)
Percent of Total	27.8%	29.7%	28.5%				

Annual Budget Change Report
Fiscal Year 7/1/2016 - 6/30/2017

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	\$13,982,564	\$15,518,128	\$15,615,159	\$1,632,595	\$97,031	11.7	0.6
2000 - 2999 Classified Personnel Salaries							
2200 - Classified Support Salaries							
220006 - WAREHOUSE SAL	116,636	119,999	119,999	3,363	0	2.9	0.0
220007 - MAINTENANCE SAL	117,992	122,186	122,186	4,194	0	3.6	0.0
220020 - FOOD SERVICE SAL	2,785,581	2,879,375	2,882,029	96,448	2,654	3.5	0.1
220040 - CLASS SUPPORT HOURLY	0	143,052	155,995	155,995	12,943	N/A	9.0
220050 - CLASS SUPPORT SUB	0	119,769	113,335	113,335	(6,434)	N/A	(5.4)
220070 - CLASS SUPPORT OT	380,128	4,867	3,109	(377,019)	(1,758)	(99.2)	(36.1)
	\$3,400,337	\$3,389,247	\$3,396,652	(\$3,685)	\$7,405	(0.1)	0.2
2300 - Classified Supervisors' and Administrators' Salaries							
230001 - CLASS MANAGEMENT SA	1,283,113	1,251,119	1,252,777	(30,336)	1,658	(2.4)	0.1
	\$1,283,113	\$1,251,119	\$1,252,777	(\$30,336)	\$1,658	(2.4)	0.1
2400 - Clerical, Technical, and Office Staff Salaries							
240001 - CLASS BUSINESS SUPPORT	147,819	150,699	150,699	2,879	0	1.9	0.0
240050 - CLASS BUSINESS SUPPORT SUB	7,875	542	542	(7,333)	0	(93.1)	0.0
	\$155,694	\$151,240	\$151,240	(\$4,454)	\$0	(2.9)	0.0
2900 - Other Classified Salaries							
290090 - OTHER CLASSIFIED SAL	21,225	24,653	25,635	4,410	982	20.8	4.0
	\$21,225	\$24,653	\$25,635	\$4,410	\$982	20.8	4.0
2000 - 2999 Classified Personnel Salaries	\$4,860,369	\$4,816,260	\$4,826,305	(\$34,064)	\$10,045	(0.7)	0.2
Percent of Total	34.8%	31.0%	30.9%				

Annual Budget Change Report
Fiscal Year 7/1/2016 - 6/30/2017

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							
3202 - Public Employees' Retirement System, classified positions							
320200 - PERS CLASSIFIED	519,065	543,892	545,825	26,759	1,932	5.2	0.4
	\$519,065	\$543,892	\$545,825	\$26,759	\$1,932	5.2	0.4
3302 - OASDI/Medicare/Alternative, classified positions							
330200 - SOCIAL SECURITY CLASS	231,726	228,312	229,644	(2,081)	1,333	(0.9)	0.6
330201 - MEDICARE CLASS	70,475	65,682	65,971	(4,504)	289	(6.4)	0.4
330202 - SUPPLEMENTAL RETIREMENT CLASS	42,107	31,896	31,695	(10,412)	(201)	(24.7)	(0.6)
	\$344,308	\$325,890	\$327,311	(\$16,997)	\$1,421	(4.9)	0.4
3402 - Health & Welfare Benefits, classified positions							
340211 - HEALTH CLASS	1,267,167	1,261,384	1,258,933	(8,234)	(2,451)	(0.6)	(0.2)
340212 - DENTAL CLASS	126,984	122,869	122,536	(4,449)	(333)	(3.5)	(0.3)
340213 - VISION CLASS	24,024	23,251	23,188	(837)	(63)	(3.5)	(0.3)
340214 - LIFE INS CLASS	6,261	8,626	8,613	2,352	(14)	37.6	(0.2)
340216 - DIS CLASS	30,700	15,657	15,640	(15,059)	(16)	(49.1)	(0.1)
	\$1,455,135	\$1,431,786	\$1,428,909	(\$26,226)	(\$2,877)	(1.8)	(0.2)
3502 - State Unemployment Insurance, classified positions							
350200 - SUI CLASS	2,430	2,319	2,325	(105)	5	(4.3)	0.2
	\$2,430	\$2,319	\$2,325	(\$105)	\$5	(4.3)	0.2
3602 - Workers' Compensation Insurance, classified positions							
360200 - W/C CLASS	101,582	100,361	100,614	(968)	253	(1.0)	0.3
	\$101,582	\$100,361	\$100,614	(\$968)	\$253	(1.0)	0.3
3702 - OPEB, Allocated, classified positions							
370200 - RETIREE BENEFIT CLASSIFIED	137,285	125,711	125,513	(11,771)	(198)	(8.6)	(0.2)
	\$137,285	\$125,711	\$125,513	(\$11,771)	(\$198)	(8.6)	(0.2)
3902 - Other Benefits, classified positions							
390203 - SELF INSUR CLASS	19,441	19,260	19,300	(141)	40	(0.7)	0.2
390204 - AB 1522 ACCRUAL	7,603	2,849	2,709	(4,893)	(140)	(64.4)	(4.9)
	\$27,044	\$22,109	\$22,010	(\$5,034)	(\$100)	(18.6)	(0.5)
3000 - 3999 Employee Benefits	\$2,586,849	\$2,552,070	\$2,552,506	(\$34,343)	\$437	(1.3)	0.0
Percent of Total	18.5%	16.4%	16.3%				
1000 - 3999 Employee Compensation % of Total	53.3%	47.5%	47.3%				

Annual Budget Change Report
Fiscal Year 7/1/2016 - 6/30/2017

Fund: 13 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
4000 - 4999 Books and Supplies							
4300 - Materials and Supplies							
430007 - SUPPLIES/SOFTWARE	24,000	0	0	(24,000)	0	(100.0)	N/A
430008 - SUPPLIES NON-CLASSROOM	241,214	297,214	222,349	(18,865)	(74,865)	(7.8)	(25.2)
430072 - GAS	13	13	0	(13)	(13)	(100.0)	(100.0)
	\$265,227	\$297,227	\$222,349	(\$42,878)	(\$74,878)	(16.2)	(25.2)
4400 - Noncapitalized Equipment							
440000 - EQUIP \$500-\$24999	295,950	155,950	138,173	(157,777)	(17,777)	(53.3)	(11.4)
	\$295,950	\$155,950	\$138,173	(\$157,777)	(\$17,777)	(53.3)	(11.4)
4700 - Food							
470000 - FOOD	4,827,500	5,428,204	5,229,604	402,104	(198,600)	8.3	(3.7)
470001 - FOOD SVC SUPPLY COST	339,600	446,725	323,584	(16,016)	(123,141)	(4.7)	(27.6)
470002 - FOOD FED DONATED	0	0	552,938	552,938	552,938	N/A	N/A
	\$5,167,100	\$5,874,929	\$6,106,126	\$939,026	\$231,197	18.2	3.9
4000 - 4999 Books and Supplies	\$5,728,277	\$6,328,106	\$6,466,648	\$738,371	\$138,542	12.9	2.2
Percent of Total	41.0%	40.8%	41.4%				

Annual Budget Change Report
Fiscal Year 7/1/2016 - 6/30/2017

Fund: 13 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
5000 - 5999 Services and Other Operating Expenditures							
5200 - Travel and Conferences							
520000 - CONF/TRAVEL	35,925	25,925	23,311	(12,614)	(2,614)	(35.1)	(10.1)
	\$35,925	\$25,925	\$23,311	(\$12,614)	(\$2,614)	(35.1)	(10.1)
5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements							
560002 - MAINTENANCE AGREEMENTS	16,000	1,000	538	(15,462)	(462)	(96.6)	(46.2)
560006 - REPAIR EQUIP	52,000	52,000	34,638	(17,362)	(17,362)	(33.4)	(33.4)
	\$68,000	\$53,000	\$35,176	(\$32,824)	(\$17,824)	(48.3)	(33.6)
5750 - Transfers of Direct Costs - Interfund							
575000 - DIRECT COST/INTERFUND TRF	9,120	9,120	9,000	(120)	(120)	(1.3)	(1.3)
575010 - DIRECT COST/MTCE INTERFUND	300	300	0	(300)	(300)	(100.0)	(100.0)
575020 - DIRECT COST/TRANSP INTERFUND	(1,800)	3,400	1,084	2,884	(2,316)	(160.2)	(68.1)
575030 - DIRECT COST/FOOD SVC INTERFUND	(11,277)	(5,777)	(9,224)	2,053	(3,447)	(18.2)	59.7
575040 - DIRECT COST/GAD/INTERF	12,550	12,400	9,599	(2,951)	(2,801)	(23.5)	(22.6)
575050 - DIRECT COST/COPIER INTERFUND	650	650	656	6	6	1.0	1.0
575052 - DIRECT COST/SCANBACK INTERFUND	1,700	300	48	(1,652)	(252)	(97.2)	(84.1)
575080 - INTER-FUND DIRECT COST FUEL	6,800	9,200	10,695	3,895	1,495	57.3	16.3
	\$18,043	\$29,593	\$21,859	\$3,816	(\$7,734)	21.1	(26.1)
5800 - Professional/Consulting Services and Operating Expenditures							
580002 - CONTRACT SERVICES	23,280	28,280	26,828	3,548	(1,452)	15.2	(5.1)
580005 - LEGAL SERVICES	2,500	0	0	(2,500)	0	(100.0)	N/A
	\$25,780	\$28,280	\$26,828	\$1,048	(\$1,452)	4.1	(5.1)
5900 - Communications							
590002 - PHONE CLASSIFIED	7,400	6,696	6,696	(704)	0	(9.5)	0.0
590005 - COMMUNICATION/POSTAGE	10,225	10,225	8,471	(1,754)	(1,754)	(17.2)	(17.2)
	\$17,625	\$16,921	\$15,167	(\$2,458)	(\$1,754)	(13.9)	(10.4)
5000 - 5999 Services and Other Operating Expenditures	\$165,373	\$153,719	\$122,341	(\$43,032)	(\$31,378)	(26.0)	(20.4)
Percent of Total	1.2%	1.0%	0.8%				
6000 - 6999 Capital Outlay							
6400 - Equipment							
640090 - EQUIPMENT \$25,000+	0	42,382	42,382	42,382	0	N/A	0.0
	\$0	\$42,382	\$42,382	\$42,382	\$0	N/A	0.0
6000 - 6999 Capital Outlay	\$0	\$42,382	\$42,382	\$42,382	\$0	N/A	0.0
Percent of Total	0.0%	0.3%	0.3%				

Annual Budget Change Report
Fiscal Year 7/1/2016 - 6/30/2017

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
7000 - 7499 Other Outgo							
7350 - Transfers of Indirect Costs - Interfund							
735000 - TRF OF DIRECT COST-INTERFUND	641,696	666,192	645,297	3,602	(20,895)	0.6	(3.1)
	\$641,696	\$666,192	\$645,297	\$3,602	(\$20,895)	0.6	(3.1)
7000 - 7499 Other Outgo	\$641,696	\$666,192	\$645,297	\$3,602	(\$20,895)	0.6	(3.1)
Percent of Total	4.6%	4.3%	4.1%				
7600 - 7629 Interfund Transfers Out							
7619 - Other Authorized Interfund Transfers Out							
761914 - TRANSFER TO SPEC RES/CAP PROJ	0	959,400	959,679	959,679	279	N/A	0.0
	\$0	\$959,400	\$959,679	\$959,679	\$279	N/A	0.0
7600 - 7629 Interfund Transfers Out	\$0	\$959,400	\$959,679	\$959,679	\$279	N/A	0.0
Percent of Total	0.0%	6.2%	6.1%				

Annual Budget Change Report
Fiscal Year 7/1/2016 - 6/30/2017

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	\$4,105,000	\$4,105,000	\$4,119,590	\$14,590	\$14,590	0.4	0.4
8600 - 8799 Other Local Revenue							
8660 - Interest							
866000 - LOC INTEREST INCOME/TREAS	5,000	5,000	19,590	14,590	14,590	291.8	291.8
	\$5,000	\$5,000	\$19,590	\$14,590	\$14,590	291.8	291.8
8600 - 8799 Other Local Revenue	\$5,000	\$5,000	\$19,590	\$14,590	\$14,590	291.8	291.8
Percent of Total	0.1%	0.1%	0.5%				
8900 - 8929 Interfund Transfers In							
8919 - Other Authorized Interfund Transfers In							
891901 - OTH INTERFUND TRANSFER IN	4,100,000	4,100,000	4,100,000	0	0	0.0	0.0
	\$4,100,000	\$4,100,000	\$4,100,000	\$0	\$0	0.0	0.0
8900 - 8929 Interfund Transfers In	\$4,100,000	\$4,100,000	\$4,100,000	\$0	\$0	0.0	0.0
Percent of Total	99.9%	99.9%	99.5%				

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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	\$4,577,055	\$6,038,963	\$4,732,653	\$155,598	(\$1,306,310)	3.4	(21.6)
5000 - 5999 Services and Other Operating Expenditures							
5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements							
560001 - NONCAPITALIZED IMPROVEMENTS	2,688,685	3,564,298	2,064,266	(624,419)	(1,500,031)	(23.2)	(42.1)
	\$2,688,685	\$3,564,298	\$2,064,266	(\$624,419)	(\$1,500,031)	(23.2)	(42.1)
5000 - 5999 Services and Other Operating Expenditures	\$2,688,685	\$3,564,298	\$2,064,266	(\$624,419)	(\$1,500,031)	(23.2)	(42.1)
Percent of Total	58.7%	59.0%	43.6%				
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	1,888,370	1,053,965	1,247,686	(640,684)	193,722	(33.9)	18.4
	\$1,888,370	\$1,053,965	\$1,247,686	(\$640,684)	\$193,722	(33.9)	18.4
6000 - 6999 Capital Outlay	\$1,888,370	\$1,053,965	\$1,247,686	(\$640,684)	\$193,722	(33.9)	18.4
Percent of Total	41.3%	17.5%	26.4%				
7600 - 7629 Interfund Transfers Out							
7619 - Other Authorized Interfund Transfers Out							
761994 - TRANSFER TO BLDG FUND	0	1,420,700	1,420,700	1,420,700	0	N/A	0.0
	\$0	\$1,420,700	\$1,420,700	\$1,420,700	\$0	N/A	0.0
7600 - 7629 Interfund Transfers Out	\$0	\$1,420,700	\$1,420,700	\$1,420,700	\$0	N/A	0.0
Percent of Total	0.0%	23.5%	30.0%				

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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	\$2,141,688	\$10,826,261	\$7,099,887	\$4,958,199	(\$3,726,374)	231.5	(34.4)
8600 - 8799 Other Local Revenue							
8625 - Community Redevelopment Funds Not Subject to LCFF Deduction							
862500 - COMM REDEV FUNDS	0	0	218,112	218,112	218,112	N/A	N/A
	\$0	\$0	\$218,112	\$218,112	\$218,112	N/A	N/A
8660 - Interest							
866000 - LOC INTEREST INCOME/TREAS	17,000	17,000	633,608	616,608	616,608	3627.1	3627.1
	\$17,000	\$17,000	\$633,608	\$616,608	\$616,608	3627.1	3627.1
8662 - Net Increase (Decrease) in the Fair Value of Investments							
866200 - NET INC(DEC) FAIR VALUE INVEST	0	0	(344,031)	(344,031)	(344,031)	N/A	N/A
	\$0	\$0	(\$344,031)	(\$344,031)	(\$344,031)	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	\$17,000	\$17,000	\$507,689	\$490,689	\$490,689	2886.4	2886.4
Percent of Total	0.8%	0.2%	7.2%				
8900 - 8929 Interfund Transfers In							
8919 - Other Authorized Interfund Transfers In							
891901 - OTH INTERFUND TRANSFER IN	2,124,688	10,809,261	6,592,198	4,467,510	(4,217,063)	210.3	(39.0)
	\$2,124,688	\$10,809,261	\$6,592,198	\$4,467,510	(\$4,217,063)	210.3	(39.0)
8900 - 8929 Interfund Transfers In	\$2,124,688	\$10,809,261	\$6,592,198	\$4,467,510	(\$4,217,063)	210.3	(39.0)
Percent of Total	99.2%	99.8%	92.8%				
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	\$2,297,802	\$65,843,456	\$42,486,343	\$40,188,541	(\$23,357,113)	1749.0	(35.5)
2000 - 2999 Classified Personnel Salaries							
2300 - Classified Supervisors' and Administrators' Salaries							
230001 - CLASS MANAGEMENT SA	0	364,290	214,007	214,007	(150,282)	N/A	(41.3)
	\$0	\$364,290	\$214,007	\$214,007	(\$150,282)	N/A	(41.3)
2400 - Clerical, Technical, and Office Staff Salaries							
240001 - CLASS BUSINESS SUPPORT	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
2000 - 2999 Classified Personnel Salaries	\$0	\$364,290	\$214,007	\$214,007	(\$150,282)	N/A	(41.3)
Percent of Total	0.0%	0.6%	0.5%				

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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	0	16,866	16,866	16,866	N/A	N/A
	\$0	\$0	\$16,866	\$16,866	\$16,866	N/A	N/A
3202 - Public Employees' Retirement System, classified positions							
320200 - PERS CLASSIFIED	0	0	11,101	11,101	11,101	N/A	N/A
	\$0	\$0	\$11,101	\$11,101	\$11,101	N/A	N/A
3302 - OASDI/Medicare/Alternative, classified positions							
330200 - SOCIAL SECURITY CLASS	0	0	4,951	4,951	4,951	N/A	N/A
330201 - MEDICARE CLASS	0	0	1,158	1,158	1,158	N/A	N/A
	\$0	\$0	\$6,109	\$6,109	\$6,109	N/A	N/A
3402 - Health & Welfare Benefits, classified positions							
340211 - HEALTH CLASS	0	0	24,510	24,510	24,510	N/A	N/A
340212 - DENTAL CLASS	0	0	2,220	2,220	2,220	N/A	N/A
340213 - VISION CLASS	0	0	420	420	420	N/A	N/A
340214 - LIFE INS CLASS	0	0	269	269	269	N/A	N/A
340216 - DIS CLASS	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$27,419	\$27,419	\$27,419	N/A	N/A
3502 - State Unemployment Insurance, classified positions							
350200 - SUI CLASS	0	0	105	105	105	N/A	N/A
	\$0	\$0	\$105	\$105	\$105	N/A	N/A
3602 - Workers' Compensation Insurance, classified positions							
360200 - W/C CLASS	0	0	4,473	4,473	4,473	N/A	N/A
	\$0	\$0	\$4,473	\$4,473	\$4,473	N/A	N/A
3702 - OPEB, Allocated, classified positions							
370200 - RETIREE BENEFIT CLASSIFIED	0	0	7,918	7,918	7,918	N/A	N/A
	\$0	\$0	\$7,918	\$7,918	\$7,918	N/A	N/A
3902 - Other Benefits, classified positions							
390203 - SELF INSUR CLASS	0	0	856	856	856	N/A	N/A
	\$0	\$0	\$856	\$856	\$856	N/A	N/A
3000 - 3999 Employee Benefits	\$0	\$0	\$74,847	\$74,847	\$74,847	N/A	N/A
Percent of Total	0.0%	0.0%	0.2%				
1000 - 3999 Employee Compensation % of Total	0.0%	0.6%	0.7%				

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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
4000 - 4999 Books and Supplies							
4300 - Materials and Supplies							
430000 - INSTRUCTIONAL SUPPLIES	0	541	541	541	0	N/A	0.0
430008 - SUPPLIES NON-CLASSROOM	0	857,663	773,508	773,508	(84,155)	N/A	(9.8)
	\$0	\$858,204	\$774,049	\$774,049	(\$84,155)	N/A	(9.8)
4400 - Noncapitalized Equipment							
440000 - EQUIP \$500-\$24999	0	551,401	313,771	313,771	(237,629)	N/A	(43.1)
	\$0	\$551,401	\$313,771	\$313,771	(\$237,629)	N/A	(43.1)
4000 - 4999 Books and Supplies	\$0	\$1,409,605	\$1,087,821	\$1,087,821	(\$321,785)	N/A	(22.8)
Percent of Total	0.0%	2.1%	2.6%				

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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							
5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements							
560001 - NONCAPITALIZED IMPROVEMENTS	0	0	562	562	562	N/A	N/A
	\$0	\$0	\$562	\$562	\$562	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							
575040 - DIRECT COST/GAD/INTERF	0	37	37	37	0	N/A	0.0
575050 - DIRECT COST/COPIER INTERFUND	0	179	293	293	115	N/A	64.3
575052 - DIRECT COST/SCANBACK INTERFUND	0	1,377	1,830	1,830	453	N/A	32.9
575060 - DIRECT COST/TECH INTERFUND	0	0	0	0	0	N/A	N/A
	\$0	\$1,593	\$2,160	\$2,160	\$568	N/A	35.6
5800 - Professional/Consulting Services and Operating Expenditures							
580002 - CONTRACT SERVICES	0	185,416	6,400	6,400	(179,016)	N/A	(96.5)
580005 - LEGAL SERVICES	0	5,236	3,528	3,528	(1,708)	N/A	(32.6)
580036 - COST OF ISSUANCE MISC	0	0	5,150	5,150	5,150	N/A	N/A
580090 - BUDGET RESERVE	0	409,622	0	0	(409,622)	N/A	(100.0)
	\$0	\$600,274	\$15,078	\$15,078	(\$585,195)	N/A	(97.5)
5900 - Communications							
590002 - PHONE CLASSIFIED	0	0	2,160	2,160	2,160	N/A	N/A
	\$0	\$0	\$2,160	\$2,160	\$2,160	N/A	N/A
5000 - 5999 Services and Other Operating Expenditures	\$0	\$601,867	\$19,961	\$19,961	(\$581,906)	N/A	(96.7)
Percent of Total	0.0%	0.9%	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
6000 - 6999 Capital Outlay							
6100 - Land							
610000 - SITE PURCHASE	0	218,367	213,702	213,702	(4,664)	N/A	(2.1)
	\$0	\$218,367	\$213,702	\$213,702	(\$4,664)	N/A	(2.1)
6200 - Buildings and Improvements of Buildings							
620000 - BLDG/IMPRV OF BLDG	185	58,526,161	36,840,772	36,840,587	(21,685,390)	19913830.6	(37.1)
	\$185	\$58,526,161	\$36,840,772	\$36,840,587	(\$21,685,390)	19913830.6	(37.1)
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	\$185	\$58,744,528	\$37,054,474	\$37,054,289	(\$21,690,054)	20029345.4	(36.9)
Percent of Total	0.0%	89.2%	87.2%				
7000 - 7499 Other Outgo							
7438 - Debt Service - Interest							
743801 - COP REPAY INTEREST	361,025	361,025	369,675	8,650	8,650	2.4	2.4
743806 - COP '06 INTEREST	0	0	(8,663)	(8,663)	(8,663)	N/A	N/A
	\$361,025	\$361,025	\$361,012	(\$13)	(\$13)	0.0	0.0
7439 - Other Debt Service - Principal							
743900 - DEBT SERVICE/PRINCIPAL	1,370,000	1,835,369	1,835,229	465,229	(139)	34.0	0.0
	\$1,370,000	\$1,835,369	\$1,835,229	\$465,229	(\$139)	34.0	0.0
7000 - 7499 Other Outgo	\$1,731,025	\$2,196,394	\$2,196,242	\$465,217	(\$152)	26.9	0.0
Percent of Total	75.3%	3.3%	5.2%				
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	1,094,451	682,068	682,068	(412,383)	N/A	(37.7)
	\$0	\$1,094,451	\$682,068	\$682,068	(\$412,383)	N/A	(37.7)
7619 - Other Authorized Interfund Transfers Out							
761900 - TRANSFER TO GENERAL FUND	172,929	1,038,659	763,261	590,332	(275,398)	341.4	(26.5)
761999 - TRANSFER TO ALL OTHR FUNDS	393,663	393,663	393,663	(1)	(1)	0.0	0.0
	\$566,592	\$1,432,322	\$1,156,923	\$590,331	(\$275,399)	104.2	(19.2)
7600 - 7629 Interfund Transfers Out	\$566,592	\$2,526,773	\$1,838,991	\$1,272,399	(\$687,781)	224.6	(27.2)
Percent of Total	24.7%	3.8%	4.3%				

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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
25 - CAPITAL FACILITIES FUND	\$9,576,461	\$10,489,800	\$16,329,504	\$6,753,043	\$5,839,704	70.5	55.7
8600 - 8799 Other Local Revenue							
8660 - Interest							
866000 - LOC INTEREST INCOME/TREAS	15,000	(5,200)	129,058	114,058	134,258	760.4	(2581.9)
	\$15,000	(\$5,200)	\$129,058	\$114,058	\$134,258	760.4	(2581.9)
8681 - Mitigation/Developer Fees							
868100 - LOC DEV FEES	9,521,461	10,455,000	16,195,446	6,673,985	5,740,446	70.1	54.9
	\$9,521,461	\$10,455,000	\$16,195,446	\$6,673,985	\$5,740,446	70.1	54.9
8699 - All Other Local Revenue							
869900 - LOC OTHER REVENUE	40,000	40,000	5,000	(35,000)	(35,000)	(87.5)	(87.5)
	\$40,000	\$40,000	\$5,000	(\$35,000)	(\$35,000)	(87.5)	(87.5)
8600 - 8799 Other Local Revenue	\$9,576,461	\$10,489,800	\$16,329,504	\$6,753,043	\$5,839,704	70.5	55.7
Percent of Total	100.0%	100.0%	100.0%				

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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	\$10,658,537	\$11,821,210	\$8,921,028	(\$1,737,509)	(\$2,900,182)	(16.3)	(24.5)
1000 - 1999 Certificated Personnel Salaries							
1300 - Certificated Supervisors' and Administrators' Salaries							
130008 - DIST ADM SAL	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
1000 - 1999 Certificated Personnel Salaries	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				
2000 - 2999 Classified Personnel Salaries							
2300 - Classified Supervisors' and Administrators' Salaries							
230001 - CLASS MANAGEMENT SA	329,812	414,407	414,407	84,595	0	25.6	0.0
	\$329,812	\$414,407	\$414,407	\$84,595	\$0	25.6	0.0
2400 - Clerical, Technical, and Office Staff Salaries							
240001 - CLASS BUSINESS SUPPORT	122,964	126,638	126,637	3,673	(1)	3.0	0.0
240050 - CLASS BUSINESS SUPPORT SUB	10,000	10,000	0	(10,000)	(10,000)	(100.0)	(100.0)
	\$132,964	\$136,638	\$126,637	(\$6,327)	(\$10,001)	(4.8)	(7.3)
2000 - 2999 Classified Personnel Salaries	\$462,776	\$551,045	\$541,044	\$78,268	(\$10,001)	16.9	(1.8)
Percent of Total	4.3%	4.7%	6.1%				
3000 - 3999 Employee Benefits							
3102 - State Teachers' Retirement System, classified positions							
310201 - STRS CLASSIFIED	16,883	17,390	17,390	507	0	3.0	0.0
	\$16,883	\$17,390	\$17,390	\$507	\$0	3.0	0.0
3202 - Public Employees' Retirement System, classified positions							
320200 - PERS CLASSIFIED	64,270	55,942	55,942	(8,328)	0	(13.0)	0.0
	\$64,270	\$55,942	\$55,942	(\$8,328)	\$0	(13.0)	0.0
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	28,692	34,165	24,286	(4,406)	(9,879)	(15.4)	(28.9)
330201 - MEDICARE CLASS	6,710	7,990	5,717	(993)	(2,273)	(14.8)	(28.4)
	\$35,402	\$42,155	\$30,003	(\$5,399)	(\$12,152)	(15.2)	(28.8)

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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							
3402 - Health & Welfare Benefits, classified positions							
340211 - HEALTH CLASS	69,854	82,108	86,194	16,340	4,086	23.4	5.0
340212 - DENTAL CLASS	6,327	7,437	7,807	1,480	370	23.4	5.0
340213 - VISION CLASS	1,197	1,407	1,477	280	70	23.4	5.0
340214 - LIFE INS CLASS	508	722	744	236	22	46.5	3.1
340216 - DIS CLASS	909	3,769	863	(46)	(2,906)	(5.0)	(77.1)
	\$78,795	\$95,443	\$97,085	\$18,290	\$1,642	23.2	1.7
3501 - State Unemployment Insurance, certificated positions							
350100 - SUI CERT	0	0	(2)	(2)	(2)	N/A	N/A
	\$0	\$0	(\$2)	(\$2)	(\$2)	N/A	N/A
3502 - State Unemployment Insurance, classified positions							
350200 - SUI CLASS	231	276	265	34	(11)	14.6	(4.1)
	\$231	\$276	\$265	\$34	(\$11)	14.6	(4.1)
3601 - Workers' Compensation Insurance, certificated positions							
360100 - W/C CERT	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3602 - Workers' Compensation Insurance, classified positions							
360200 - W/C CLASS	9,672	11,517	11,308	1,636	(209)	16.9	(1.8)
	\$9,672	\$11,517	\$11,308	\$1,636	(\$209)	16.9	(1.8)
3702 - OPEB, Allocated, classified positions							
370200 - RETIREE BENEFIT CLASSIFIED	16,753	20,019	20,018	3,265	(1)	19.5	0.0
	\$16,753	\$20,019	\$20,018	\$3,265	(\$1)	19.5	0.0
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	1,851	2,204	2,164	313	(40)	16.9	(1.8)
390204 - AB 1522 ACCRUAL	200	200	0	(200)	(200)	(100.0)	(100.0)
	\$2,051	\$2,404	\$2,164	\$113	(\$240)	5.5	(10.0)
3000 - 3999 Employee Benefits	\$224,057	\$245,146	\$234,174	\$10,117	(\$10,972)	4.5	(4.5)
Percent of Total	2.1%	2.1%	2.6%				
1000 - 3999 Employee Compensation % of Total	6.4%	6.7%	8.7%				

Annual Budget Change Report
Fiscal Year 7/1/2016 - 6/30/2017

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	63,000	54,450	38,896	(24,104)	(15,554)	(38.3)	(28.6)
430008 - SUPPLIES NON-CLASSROOM	130,000	130,000	71,161	(58,839)	(58,839)	(45.3)	(45.3)
	\$193,000	\$184,450	\$110,057	(\$82,943)	(\$74,393)	(43.0)	(40.3)
4400 - Noncapitalized Equipment							
440000 - EQUIP \$500-\$24999	900	20,900	11,675	10,775	(9,225)	1197.2	(44.1)
	\$900	\$20,900	\$11,675	\$10,775	(\$9,225)	1197.2	(44.1)
4000 - 4999 Books and Supplies	\$193,900	\$205,350	\$121,732	(\$72,168)	(\$83,618)	(37.2)	(40.7)
Percent of Total	1.8%	1.7%	1.4%				

Annual Budget Change Report
Fiscal Year 7/1/2016 - 6/30/2017

Fund: 25 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
5000 - 5999 Services and Other Operating Expenditures							
5200 - Travel and Conferences							
520000 - CONF/TRAVEL	5,000	9,643	7,016	2,016	(2,627)	40.3	(27.2)
520010 - FIXED MILEAGE ALLOWANCE	0	0	287	287	287	N/A	N/A
	\$5,000	\$9,643	\$7,302	\$2,302	(\$2,341)	46.0	(24.3)
5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements							
560001 - NONCAPITALIZED IMPROVEMENTS	1,500,000	2,527,041	848,638	(651,362)	(1,678,404)	(43.4)	(66.4)
	\$1,500,000	\$2,527,041	\$848,638	(\$651,362)	(\$1,678,404)	(43.4)	(66.4)
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							
575040 - DIRECT COST/GAD/INTERF	0	0	21	21	21	N/A	N/A
575050 - DIRECT COST/COPIER INTERFUND	0	1,209	1,828	1,828	620	N/A	51.2
	\$0	\$1,209	\$1,849	\$1,849	\$640	N/A	53.0
5800 - Professional/Consulting Services and Operating Expenditures							
580002 - CONTRACT SERVICES	200,000	150,000	145,171	(54,829)	(4,829)	(27.4)	(3.2)
580005 - LEGAL SERVICES	185,000	165,000	174,961	(10,039)	9,961	(5.4)	6.0
580006 - ADVERTISING	0	0	162	162	162	N/A	N/A
580010 - SOFTWARE LICENSE	0	5,357	8,463	8,463	3,105	N/A	58.0
	\$385,000	\$320,357	\$328,756	(\$56,244)	\$8,399	(14.6)	2.6
5900 - Communications							
590001 - PHONE CERTIFICATED	0	180	135	135	(45)	N/A	(25.0)
590002 - PHONE CLASSIFIED	2,160	2,160	1,998	(162)	(162)	(7.5)	(7.5)
590005 - COMMUNICATION/POSTAGE	0	349	0	0	(349)	N/A	(100.0)
	\$2,160	\$2,689	\$2,133	(\$27)	(\$556)	(1.3)	(20.7)
5000 - 5999 Services and Other Operating Expenditures	\$1,892,160	\$2,860,940	\$1,188,678	(\$703,482)	(\$1,672,262)	(37.2)	(58.5)
Percent of Total	17.8%	24.2%	13.3%				

Annual Budget Change Report
Fiscal Year 7/1/2016 - 6/30/2017

Fund: 25 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
6000 - 6999 Capital Outlay							
6100 - Land							
610000 - SITE PURCHASE	0	816	0	0	(816)	N/A	(100.0)
	\$0	\$816	\$0	\$0	(\$816)	N/A	(100.0)
6200 - Buildings and Improvements of Buildings							
620000 - BLDG/IMPRV OF BLDG	7,600,000	7,120,826	5,998,312	(1,601,688)	(1,122,513)	(21.1)	(15.8)
	\$7,600,000	\$7,120,826	\$5,998,312	(\$1,601,688)	(\$1,122,513)	(21.1)	(15.8)
6000 - 6999 Capital Outlay	\$7,600,000	\$7,121,641	\$5,998,312	(\$1,601,688)	(\$1,123,329)	(21.1)	(15.8)
Percent of Total	71.3%	60.2%	67.2%				
7600 - 7629 Interfund Transfers Out							
7619 - Other Authorized Interfund Transfers Out							
761900 - TRANSFER TO GENERAL FUND	285,644	337,089	337,089	51,445	0	18.0	0.0
761994 - TRANSFER TO BLDG FUND	0	500,000	500,000	500,000	0	N/A	0.0
	\$285,644	\$837,089	\$837,089	\$551,445	\$0	193.1	0.0
7600 - 7629 Interfund Transfers Out	\$285,644	\$837,089	\$837,089	\$551,445	\$0	193.1	0.0
Percent of Total	2.7%	7.1%	9.4%				

Annual Budget Change Report
Fiscal Year 7/1/2016 - 6/30/2017

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	\$20,000	\$1,114,451	\$682,068	\$662,068	(\$432,383)	3310.3	(38.8)
8300 - 8599 Other State Revenue							
8545 - School Facilities Apportionments							
854500 - ST SCHOOL FAC APPORT	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							
8660 - Interest							
866000 - LOC INTEREST INCOME/TREAS	20,000	20,000	0	(20,000)	(20,000)	(100.0)	(100.0)
	\$20,000	\$20,000	\$0	(\$20,000)	(\$20,000)	(100.0)	(100.0)
8600 - 8799 Other Local Revenue	\$20,000	\$20,000	\$0	(\$20,000)	(\$20,000)	(100.0)	(100.0)
Percent of Total	100.0%	1.8%	0.0%				
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	1,094,451	682,068	682,068	(412,383)	N/A	(37.7)
	\$0	\$1,094,451	\$682,068	\$682,068	(\$412,383)	N/A	(37.7)
8900 - 8929 Interfund Transfers In	\$0	\$1,094,451	\$682,068	\$682,068	(\$412,383)	N/A	(37.7)
Percent of Total	0.0%	98.2%	100.0%				

Annual Budget Change Report
Fiscal Year 7/1/2016 - 6/30/2017

Fund: 35 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
35 - COUNTY SCHOOL FACILITIES FUND	\$0	\$1,094,451	\$682,068	\$682,068	(\$412,383)	N/A	(37.7)
4000 - 4999 Books and Supplies							
4300 - Materials and Supplies							
430008 - SUPPLIES NON-CLASSROOM	0	29,033	444,152	444,152	415,119	N/A	1429.8
	\$0	\$29,033	\$444,152	\$444,152	\$415,119	N/A	1429.8
4400 - Noncapitalized Equipment							
440000 - EQUIP \$500-\$24999	0	8,754	6,166	6,166	(2,588)	N/A	(29.6)
	\$0	\$8,754	\$6,166	\$6,166	(\$2,588)	N/A	(29.6)
4000 - 4999 Books and Supplies	\$0	\$37,787	\$450,318	\$450,318	\$412,532	N/A	1091.7
Percent of Total	#Error	3.5%	66.0%				
6000 - 6999 Capital Outlay							
6200 - Buildings and Improvements of Buildings							
620000 - BLDG/IMPRV OF BLDG	0	1,056,664	231,750	231,750	(824,915)	N/A	(78.1)
	\$0	\$1,056,664	\$231,750	\$231,750	(\$824,915)	N/A	(78.1)
6000 - 6999 Capital Outlay	\$0	\$1,056,664	\$231,750	\$231,750	(\$824,915)	N/A	(78.1)
Percent of Total	#Error	96.5%	34.0%				

Annual Budget Change Report
Fiscal Year 7/1/2016 - 6/30/2017

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	\$5,114,454	\$14,181,398	\$9,048,268	\$3,933,814	(\$5,133,130)	76.9	(36.2)
8300 - 8599 Other State Revenue							
8590 - All Other State Revenue							
859000 - ST OTHER REVENUE	1,400,000	5,510,641	0	(1,400,000)	(5,510,641)	(100.0)	(100.0)
	\$1,400,000	\$5,510,641	\$0	(\$1,400,000)	(\$5,510,641)	(100.0)	(100.0)
8300 - 8599 Other State Revenue	\$1,400,000	\$5,510,641	\$0	(\$1,400,000)	(\$5,510,641)	(100.0)	(100.0)
Percent of Total	27.4%	38.9%	0.0%				
8600 - 8799 Other Local Revenue							
8650 - Leases and Rentals							
865000 - LOC LEASES & RENTAL	30,000	30,000	27,072	(2,928)	(2,928)	(9.8)	(9.8)
	\$30,000	\$30,000	\$27,072	(\$2,928)	(\$2,928)	(9.8)	(9.8)
8660 - Interest							
866000 - LOC INTEREST INCOME/TREAS	25,000	29,558	88,149	63,149	58,591	252.6	198.2
	\$25,000	\$29,558	\$88,149	\$63,149	\$58,591	252.6	198.2
8699 - All Other Local Revenue							
869900 - LOC OTHER REVENUE	1,200,000	2,912,554	3,214,431	2,014,431	301,878	167.9	10.4
869915 - REIMB REVENUE	0	1,091,471	1,111,441	1,111,441	19,970	N/A	1.8
	\$1,200,000	\$4,004,024	\$4,325,872	\$3,125,872	\$321,848	260.5	8.0
8600 - 8799 Other Local Revenue	\$1,255,000	\$4,063,582	\$4,441,093	\$3,186,093	\$377,511	253.9	9.3
Percent of Total	24.5%	28.7%	49.1%				
8900 - 8929 Interfund Transfers In							
8912 - Between General Fund and Special Reserve Fund							
891201 - TRANSFER BETWEEN GF AND SRF	2,459,454	2,458,059	2,458,059	(1,395)	0	(0.1)	0.0
	\$2,459,454	\$2,458,059	\$2,458,059	(\$1,395)	\$0	(0.1)	0.0
8919 - Other Authorized Interfund Transfers In							
891901 - OTH INTERFUND TRANSFER IN	0	2,149,116	2,149,116	2,149,116	0	N/A	0.0
	\$0	\$2,149,116	\$2,149,116	\$2,149,116	\$0	N/A	0.0
8900 - 8929 Interfund Transfers In	\$2,459,454	\$4,607,175	\$4,607,175	\$2,147,721	\$0	87.3	0.0
Percent of Total	48.1%	32.5%	50.9%				

Annual Budget Change Report
Fiscal Year 7/1/2016 - 6/30/2017

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	\$4,951,037	\$17,106,710	\$8,067,197	\$3,116,160	(\$9,039,513)	62.9	(52.8)
1000 - 1999 Certificated Personnel Salaries							
1300 - Certificated Supervisors' and Administrators' Salaries							
130008 - DIST ADM SAL	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
1000 - 1999 Certificated Personnel Salaries	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				
2000 - 2999 Classified Personnel Salaries							
2900 - Other Classified Salaries							
290050 - OTHER CLASS SUB	0	38,106	42,875	42,875	4,769	N/A	12.5
	\$0	\$38,106	\$42,875	\$42,875	\$4,769	N/A	12.5
2000 - 2999 Classified Personnel Salaries	\$0	\$38,106	\$42,875	\$42,875	\$4,769	N/A	12.5
Percent of Total	0.0%	0.2%	0.5%				

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
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							
330201 - MEDICARE CLASS	0	553	622	622	69	N/A	12.5
	\$0	\$553	\$622	\$622	\$69	N/A	12.5
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	19	21	21	2	N/A	12.5
	\$0	\$19	\$21	\$21	\$2	N/A	12.5
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	792	892	892	100	N/A	12.6
	\$0	\$792	\$892	\$892	\$100	N/A	12.6
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	152	171	171	19	N/A	12.5
390204 - AB 1522 ACCRUAL	0	762	858	858	95	N/A	12.5
	\$0	\$915	\$1,029	\$1,029	\$114	N/A	12.5
3000 - 3999 Employee Benefits	\$0	\$2,278	\$2,564	\$2,564	\$286	N/A	12.5
Percent of Total	0.0%	0.0%	0.0%				
1000 - 3999 Employee Compensation % of Total	0.0%	0.2%	0.6%				

Annual Budget Change Report
Fiscal Year 7/1/2016 - 6/30/2017

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
4000 - 4999 Books and Supplies							
4300 - Materials and Supplies							
430000 - INSTRUCTIONAL SUPPLIES	492,099	1,493,769	1,677	(490,422)	(1,492,092)	(99.7)	(99.9)
430008 - SUPPLIES NON-CLASSROOM	0	21,353	23,363	23,363	2,011	N/A	9.4
430060 - SUPPLIES GROUNDS	0	0	10,469	10,469	10,469	N/A	N/A
	\$492,099	\$1,515,122	\$35,510	(\$456,589)	(\$1,479,612)	(92.8)	(97.7)
4400 - Noncapitalized Equipment							
440000 - EQUIP \$500-\$24999	0	14,673	10,245	10,245	(4,428)	N/A	(30.2)
	\$0	\$14,673	\$10,245	\$10,245	(\$4,428)	N/A	(30.2)
4000 - 4999 Books and Supplies	\$492,099	\$1,529,795	\$45,755	(\$446,344)	(\$1,484,040)	(90.7)	(97.0)
Percent of Total	9.9%	8.9%	0.6%				
5000 - 5999 Services and Other Operating Expenditures							
5200 - Travel and Conferences							
520010 - FIXED MILEAGE ALLOWANCE	0	855	943	943	88	N/A	10.3
	\$0	\$855	\$943	\$943	\$88	N/A	10.3
5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements							
560001 - NONCAPITALIZED IMPROVEMENTS	550,000	540,015	187,891	(362,109)	(352,124)	(65.8)	(65.2)
560050 - REPAIR EQ M&O	0	1,956	1,956	1,956	0	N/A	0.0
	\$550,000	\$541,972	\$189,848	(\$360,152)	(\$352,124)	(65.5)	(65.0)
5800 - Professional/Consulting Services and Operating Expenditures							
580002 - CONTRACT SERVICES	50,275	305,768	538,330	488,055	232,562	970.8	76.1
580005 - LEGAL SERVICES	0	10,000	0	0	(10,000)	N/A	(100.0)
	\$50,275	\$315,768	\$538,330	\$488,055	\$222,562	970.8	70.5
5000 - 5999 Services and Other Operating Expenditures	\$600,275	\$858,595	\$729,121	\$128,846	(\$129,474)	21.5	(15.1)
Percent of Total	12.1%	5.0%	9.0%				

Annual Budget Change Report
Fiscal Year 7/1/2016 - 6/30/2017

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							
6200 - Buildings and Improvements of Buildings							
620000 - BLDG/IMPRV OF BLDG	1,365,000	5,306,858	3,499,294	2,134,294	(1,807,564)	156.4	(34.1)
	\$1,365,000	\$5,306,858	\$3,499,294	\$2,134,294	(\$1,807,564)	156.4	(34.1)
6400 - Equipment							
640090 - EQUIPMENT \$25,000+	0	112,848	0	0	(112,848)	N/A	(100.0)
	\$0	\$112,848	\$0	\$0	(\$112,848)	N/A	(100.0)
6000 - 6999 Capital Outlay	\$1,365,000	\$5,419,706	\$3,499,294	\$2,134,294	(\$1,920,412)	156.4	(35.4)
Percent of Total	27.6%	31.7%	43.4%				
7600 - 7629 Interfund Transfers Out							
7613 - To State School Building Fund/County School Facilities Fund from All Other Funds							
761300 - DIST SH/SFP PROJECT	0	1,253,926	1,253,926	1,253,926	0	N/A	0.0
	\$0	\$1,253,926	\$1,253,926	\$1,253,926	\$0	N/A	0.0
7619 - Other Authorized Interfund Transfers Out							
761900 - TRANSFER TO GENERAL FUND	800,000	800,000	800,000	0	0	0.0	0.0
761904 - TRANSFER TO COP	393,663	393,663	393,663	0	0	0.0	0.0
761999 - TRANSFER TO ALL OTHR FUNDS	1,300,000	6,810,641	1,300,000	0	(5,510,641)	0.0	(80.9)
	\$2,493,663	\$8,004,304	\$2,493,663	\$0	(\$5,510,641)	0.0	(68.8)
7600 - 7629 Interfund Transfers Out	\$2,493,663	\$9,258,230	\$3,747,589	\$1,253,926	(\$5,510,641)	50.3	(59.5)
Percent of Total	50.4%	54.1%	46.5%				

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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	\$37,343,063	\$37,343,063	\$36,412,509	(\$930,554)	(\$930,554)	(2.5)	(2.5)
8300 - 8599 Other State Revenue							
8571 - Voted Indebtedness Levies, Homeowners' Exemptions							
857100 - VOTED INDEBT HOMEOWN EXEMPT	177,000	177,000	329,152	152,152	152,152	86.0	86.0
	\$177,000	\$177,000	\$329,152	\$152,152	\$152,152	86.0	86.0
8572 - Voted Indebtedness Levies, Other Subventions/In-Lieu Taxes							
857200 - VOTED INDEBT OTH SUBVENTIONS	0	0	402	402	402	N/A	N/A
	\$0	\$0	\$402	\$402	\$402	N/A	N/A
8300 - 8599 Other State Revenue	\$177,000	\$177,000	\$329,553	\$152,553	\$152,553	86.2	86.2
Percent of Total	0.5%	0.5%	0.9%				
8600 - 8799 Other Local Revenue							
8611 - Voted Indebtedness Levies, Secured Roll							
861100 - SECURED ROLL/BOND INT & RED	35,732,063	35,732,063	29,370,149	(6,361,914)	(6,361,914)	(17.8)	(17.8)
	\$35,732,063	\$35,732,063	\$29,370,149	(\$6,361,914)	(\$6,361,914)	(17.8)	(17.8)
8612 - Voted Indebtedness Levies, Unsecured Roll							
861200 - UNSECURED ROLL/BOND INT & RED	790,000	790,000	831,981	41,981	41,981	5.3	5.3
	\$790,000	\$790,000	\$831,981	\$41,981	\$41,981	5.3	5.3
8613 - Voted Indebtedness Levies, Prior Years' Taxes							
861300 - PRIOR YRS TAXES/BOND INT & RED	94,000	94,000	15,956	(78,044)	(78,044)	(83.0)	(83.0)
	\$94,000	\$94,000	\$15,956	(\$78,044)	(\$78,044)	(83.0)	(83.0)
8614 - Voted Indebtedness Levies, Supplemental Taxes							
861400 - SUPPLEMENTAL TAXES/BOND INT	350,000	350,000	5,595,198	5,245,198	5,245,198	1498.6	1498.6
	\$350,000	\$350,000	\$5,595,198	\$5,245,198	\$5,245,198	1498.6	1498.6
8660 - Interest							
866000 - LOC INTEREST INCOME/TREAS	200,000	200,000	269,671	69,671	69,671	34.8	34.8
	\$200,000	\$200,000	\$269,671	\$69,671	\$69,671	34.8	34.8
8600 - 8799 Other Local Revenue	\$37,166,063	\$37,166,063	\$36,082,956	(\$1,083,107)	(\$1,083,107)	(2.9)	(2.9)
Percent of Total	99.5%	99.5%	99.1%				

Annual Budget Change Report
Fiscal Year 7/1/2016 - 6/30/2017

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	\$37,166,063	\$37,166,063	\$36,835,393	(\$330,670)	(\$330,670)	(0.9)	(0.9)
7000 - 7499 Other Outgo							
7433 - Bond Redemptions							
743300 - BOND REDEMPTIONS	17,714,422	17,714,422	17,714,422	0	0	0.0	0.0
	\$17,714,422	\$17,714,422	\$17,714,422	\$0	\$0	0.0	0.0
7434 - Bond Interest and Other Service Charges							
743400 - BOND INT/OTH SVC CHARGES	19,451,641	19,451,641	19,120,971	(330,670)	(330,670)	(1.7)	(1.7)
	\$19,451,641	\$19,451,641	\$19,120,971	(\$330,670)	(\$330,670)	(1.7)	(1.7)
7000 - 7499 Other Outgo	\$37,166,063	\$37,166,063	\$36,835,393	(\$330,670)	(\$330,670)	(0.9)	(0.9)
Percent of Total	100.0%	100.0%	100.0%				

Annual Budget Change Report
Fiscal Year 7/1/2016 - 6/30/2017

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	\$396,163	\$396,163	\$412,260	\$16,097	\$16,097	4.1	4.1
8600 - 8799 Other Local Revenue							
8660 - Interest							
866000 - LOC INTEREST INCOME/TREAS	2,500	2,500	18,598	16,098	16,098	643.9	643.9
	\$2,500	\$2,500	\$18,598	\$16,098	\$16,098	643.9	643.9
8600 - 8799 Other Local Revenue	\$2,500	\$2,500	\$18,598	\$16,098	\$16,098	643.9	643.9
Percent of Total	0.6%	0.6%	4.5%				
8900 - 8929 Interfund Transfers In							
8919 - Other Authorized Interfund Transfers In							
891901 - OTH INTERFUND TRANSFER IN	393,663	393,663	393,663	(1)	(1)	0.0	0.0
	\$393,663	\$393,663	\$393,663	(\$1)	(\$1)	0.0	0.0
8900 - 8929 Interfund Transfers In	\$393,663	\$393,663	\$393,663	(\$1)	(\$1)	0.0	0.0
Percent of Total	99.4%	99.4%	95.5%				

Annual Budget Change Report
Fiscal Year 7/1/2016 - 6/30/2017

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	\$393,663	\$393,663	\$393,663	(\$1)	(\$1)	0.0	0.0
7000 - 7499 Other Outgo							
7438 - Debt Service - Interest							
743800 - DEBT SERVICE/INTEREST	8,663	8,663	8,663	(1)	(1)	0.0	0.0
	\$8,663	\$8,663	\$8,663	(\$1)	(\$1)	0.0	0.0
7439 - Other Debt Service - Principal							
743900 - DEBT SERVICE/PRINCIPAL	385,000	385,000	385,000	0	0	0.0	0.0
	\$385,000	\$385,000	\$385,000	\$0	\$0	0.0	0.0
7000 - 7499 Other Outgo	\$393,663	\$393,663	\$393,663	(\$1)	(\$1)	0.0	0.0
Percent of Total	100.0%	100.0%	100.0%				

Annual Budget Change Report
Fiscal Year 7/1/2016 - 6/30/2017

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	\$64,758,926	\$65,432,267	\$65,361,931	\$603,005	(\$70,336)	0.9	(0.1)
8600 - 8799 Other Local Revenue							
8699 - All Other Local Revenue							
869900 - LOC OTHER REVENUE	25,000	4,900	3,869	(21,131)	(1,031)	(84.5)	(21.0)
869951 - EMPLOYER PAID RX DEDUCTION	10,722,041	11,396,860	11,389,030	666,989	(7,830)	6.2	(0.1)
869952 - EMPLOYER PAID HEALTH DEDUCTION	30,784,928	30,829,767	30,794,070	9,142	(35,697)	0.0	(0.1)
869953 - EMPLOYER PAID DENTAL DEDUCTION	3,831,655	3,837,417	3,833,563	1,908	(3,853)	0.0	(0.1)
869954 - EMPLOYER PAID VISION DEDUCTION	724,908	726,142	725,413	505	(729)	0.1	(0.1)
869955 - EMPLOYER PAID LIFE DEDUCTION	0	0	0	0	0	N/A	N/A
869957 - RETIREE DEDUCTION (%-FROM PR)	7,783,288	7,971,267	7,963,208	179,920	(8,060)	2.3	(0.1)
869958 - HEALTH & WELFARE PREMIUMS	10,887,106	10,665,915	10,652,778	(234,328)	(13,137)	(2.2)	(0.1)
	\$64,758,926	\$65,432,267	\$65,361,931	\$603,005	(\$70,336)	0.9	(0.1)
8600 - 8799 Other Local Revenue	\$64,758,926	\$65,432,267	\$65,361,931	\$603,005	(\$70,336)	0.9	(0.1)
Percent of Total	100.0%	100.0%	100.0%				

Annual Budget Change Report
Fiscal Year 7/1/2016 - 6/30/2017

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	\$64,111,428	\$63,436,401	\$69,031,284	\$4,919,856	\$5,594,883	7.7	8.8
2000 - 2999 Classified Personnel Salaries							
2300 - Classified Supervisors' and Administrators' Salaries							
230001 - CLASS MANAGEMENT SA	68,484	70,543	70,543	2,059	0	3.0	0.0
	\$68,484	\$70,543	\$70,543	\$2,059	\$0	3.0	0.0
2400 - Clerical, Technical, and Office Staff Salaries							
240001 - CLASS BUSINESS SUPPORT	107,344	111,349	110,999	3,655	(350)	3.4	(0.3)
	\$107,344	\$111,349	\$110,999	\$3,655	(\$350)	3.4	(0.3)
2000 - 2999 Classified Personnel Salaries	\$175,828	\$181,892	\$181,542	\$5,714	(\$350)	3.2	(0.2)
Percent of Total	0.3%	0.3%	0.3%				

Annual Budget Change Report
Fiscal Year 7/1/2016 - 6/30/2017

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							
3202 - Public Employees' Retirement System, classified positions							
320200 - PERS CLASSIFIED	24,419	25,261	25,212	793	(49)	3.2	(0.2)
	\$24,419	\$25,261	\$25,212	\$793	(\$49)	3.2	(0.2)
3302 - OASDI/Medicare/Alternative, classified positions							
330200 - SOCIAL SECURITY CLASS	10,901	11,277	10,953	52	(324)	0.5	(2.9)
330201 - MEDICARE CLASS	2,550	2,637	2,562	12	(76)	0.5	(2.9)
	\$13,451	\$13,915	\$13,515	\$64	(\$400)	0.5	(2.9)
3402 - Health & Welfare Benefits, classified positions							
340211 - HEALTH CLASS	37,991	37,991	37,991	0	0	0.0	0.0
340212 - DENTAL CLASS	3,441	3,441	3,441	0	0	0.0	0.0
340213 - VISION CLASS	651	651	651	0	0	0.0	0.0
340214 - LIFE INS CLASS	229	263	263	35	0	15.2	0.0
340216 - DIS CLASS	734	762	759	25	(2)	3.4	(0.3)
	\$43,045	\$43,107	\$43,105	\$60	(\$2)	0.1	0.0
3502 - State Unemployment Insurance, classified positions							
350200 - SUI CLASS	88	91	88	0	(3)	0.4	(3.0)
	\$88	\$91	\$88	\$0	(\$3)	0.4	(3.0)
3602 - Workers' Compensation Insurance, classified positions							
360200 - W/C CLASS	3,675	3,802	3,794	119	(7)	3.3	(0.2)
	\$3,675	\$3,802	\$3,794	\$119	(\$7)	3.3	(0.2)
3702 - OPEB, Allocated, classified positions							
370200 - RETIREE BENEFIT CLASSIFIED	6,506	6,730	6,717	212	(13)	3.3	(0.2)
	\$6,506	\$6,730	\$6,717	\$212	(\$13)	3.3	(0.2)
3902 - Other Benefits, classified positions							
390203 - SELF INSUR CLASS	703	728	726	23	(1)	3.2	(0.2)
	\$703	\$728	\$726	\$23	(\$1)	3.2	(0.2)
3000 - 3999 Employee Benefits	\$91,887	\$93,633	\$93,159	\$1,272	(\$475)	1.4	(0.5)
Percent of Total	0.1%	0.1%	0.1%				
1000 - 3999 Employee Compensation % of Total	0.4%	0.4%	0.4%				

Annual Budget Change Report
Fiscal Year 7/1/2016 - 6/30/2017

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							
430008 - SUPPLIES NON-CLASSROOM	1,500	4,000	1,188	(312)	(2,812)	(20.8)	(70.3)
	\$1,500	\$4,000	\$1,188	(\$312)	(\$2,812)	(20.8)	(70.3)
4400 - Noncapitalized Equipment							
440000 - EQUIP \$500-\$24999	0	1,000	782	782	(218)	N/A	(21.8)
	\$0	\$1,000	\$782	\$782	(\$218)	N/A	(21.8)
4000 - 4999 Books and Supplies	\$1,500	\$5,000	\$1,970	\$470	(\$3,030)	31.3	(60.6)
Percent of Total	0.0%	0.0%	0.0%				
5000 - 5999 Services and Other Operating Expenditures							
5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements							
560005 - RENTAL	500	500	0	(500)	(500)	(100.0)	(100.0)
	\$500	\$500	\$0	(\$500)	(\$500)	(100.0)	(100.0)
5800 - Professional/Consulting Services and Operating Expenditures							
580002 - CONTRACT SERVICES	1,500	1,500	0	(1,500)	(1,500)	(100.0)	(100.0)
580041 - HEALTH CONTRACT/MEDICAL/RX	17,853,276	15,818,444	14,313,734	(3,539,542)	(1,504,710)	(19.8)	(9.5)
580042 - HEALTH CONTRACT/HEALTH	40,828,859	42,684,507	40,084,655	(744,204)	(2,599,852)	(1.8)	(6.1)
580043 - HEALTH CONTRACT/DENTAL	4,235,082	3,815,862	3,734,360	(500,722)	(81,501)	(11.8)	(2.1)
580044 - HEALTH CONTRACT/VISION	920,787	832,852	812,474	(108,313)	(20,378)	(11.8)	(2.4)
580047 - HEALTH EXP - OPEB ADJUSTMENT	0	0	9,806,498	9,806,498	9,806,498	N/A	N/A
	\$63,839,504	\$63,153,165	\$68,751,722	\$4,912,218	\$5,598,556	7.7	8.9
5900 - Communications							
590002 - PHONE CLASSIFIED	810	810	810	0	0	0.0	0.0
590005 - COMMUNICATION/POSTAGE	1,400	1,400	2,082	682	682	48.7	48.7
	\$2,210	\$2,210	\$2,892	\$682	\$682	30.9	30.9
5000 - 5999 Services and Other Operating Expenditures	\$63,842,214	\$63,155,875	\$68,754,614	\$4,912,400	\$5,598,739	7.7	8.9
Percent of Total	99.6%	99.6%	99.6%				