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CLOVIS UNIFIED SCHOOL DISTRICT

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District Superintendent

Introduction

For the past twenty-six (26) 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 2018-19 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 13, 2018 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 2018-19 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. 2018-19 REVENUES

A. Local Control Funding Formula (LCFF) Revenues

LCFF Revenues changed from \$376,346,082 at Third Quarter to \$377,019,505 at Annual, an increase of \$673,423. The increase is due to an increase of 16 ADA from the projection at Third Quarter and prior year LCFF revenue adjustment. The adjustments to LCFF Revenues are as follows:

<u>Item</u>	<u>Budget Adjustment</u>	
Prior Year Revenue Adjustment	\$ 525,510	
ADA Increase	<u>148,913</u>	
Change from 3rd Quarter to Annual	<u>\$ 673,423</u>	
<u>2018-19 Adopted Budget</u>	<u>2018-19 Annual</u>	<u>Increase/(Decrease)</u>
\$ 375,300,523	\$ 377,019,505	\$ 1,718,982

B. Federal Revenues

Federal Revenues changed from \$19,747,625 at Third Quarter to \$20,104,086 at Annual, an increase of \$356,462. The increase is primarily due to increased amount of Medi-Cal and Medical Assistance Administration (MAA) reimbursements from Third Quarter to Annual. The increase was offset by a decrease due to the posting of deferred revenues from Title I/II/III/IV. The deferred revenues will be added into the 2019-20 fiscal year budget and allocated to eligible expenditures. The

adjustments to Federal Revenues are as follows:

<u>Item</u>	<u>Budget Adjustment</u>	
MAA Reimbursements	\$	663,013
Medi-Cal Reimbursements		293,660
Junior ROTC		(3,834)
Title I/II/III/IV		(596,377)
Change from 3rd Quarter to Annual	\$	<u>356,462</u>
	<u>2018-19</u>	<u>2018-19</u>
<u>Adopted Budget</u>	<u>Annual</u>	<u>Increase/(Decrease)</u>
\$ 15,828,407	\$ 20,104,086	\$ 4,275,679

C. Other State Revenues

Other State Revenues changed from \$65,659,614 at Third Quarter to \$68,120,374 at Annual, an increase of \$2,460,760. The increase is primarily due to the updated STRS on behalf entry required to be posted to the District's General Ledger. There is an offsetting expenditure posted to a STRS expenditure account, thus there is no impact to the General Fund. The District also received additional Lottery Revenue due to State increased funding per ADA. The increase was offset by unspent funds from the Low Performing Student Block Grant and State Career Technical Education grants. These funds are carried over to the next fiscal year to be reallocated, resulting in a

decrease to State Revenues, when compared to the Third Quarter budget, for 2018-19. The adjustments to Other State Revenues are as follows:

<u>Item</u>	<u>Budget Adjustment</u>	
STRS on Behalf, GASB 68	\$	1,821,617
Lottery		1,158,644
Mandate Reimbursements		390,887
Other State Revenues		518,599
Low Performing Student Grant		(941,575)
Deferred CTE Revenues		(487,412)
Change from 3 rd Quarter to Annual	\$	<u>2,460,760</u>
	<u>2018-19</u>	<u>2018-19</u>
<u>Adopted Budget</u>	<u>Annual</u>	<u>Increase/(Decrease)</u>
\$ 67,363,446	\$ 68,120,374	\$ 756,928

D. Local Revenues

Local Revenues changed from \$14,945,525 at Third Quarter to \$20,205,234 at Annual, an increase of \$5,259,710. The change is primarily due to increased interest revenue, local grants, and increased revenue from fee-based programs, for example, Sports and Recreation. The adjustments to Local Revenues are as follows:

<u>Item</u>	<u>Budget Adjustment</u>	
Interest		\$ 2,175,943
Reimbursements		1,468,659
Sports and Recreation		607,988
Local Grants		725,946
Local Fees		354,640
Interagency		<u>(73,466)</u>
Change from 3 rd Quarter to Annual		\$ <u>5,259,710</u>
	<u>2018-19</u>	<u>2018-19</u>
<u>Adopted Budget</u>	<u>Annual</u>	<u>Increase/(Decrease)</u>
\$ 14,154,763	\$ 20,205,234	\$ 6,050,471

E. Other Transfers In

Other Transfers In changed from \$2,396,526 at Third Quarter to \$2,229,339 at Annual, a decrease of \$167,187. The adjustments to Other Transfer In are as follows:

Change from 3 rd Quarter to Annual		\$ (167,187)
	<u>2018-19</u>	<u>2018-19</u>
<u>Adopted Budget</u>	<u>Annual</u>	<u>Increase/(Decrease)</u>
\$ 1,306,000	\$ 2,229,339	\$ 923,339

F. Other Financing Sources

Other Financing Sources of \$1,500,000 remain unchanged from Third Quarter to Annual. The adjustments to Other Financing Sources are as follows:

Change from 3 rd Quarter to Annual		\$ 0
	<u>2018-19</u>	<u>2018-19</u>
<u>Adopted Budget</u>	<u>Annual</u>	<u>Increase/(Decrease)</u>
\$ 1,500,000	\$ 1,500,000	\$ 0

G. Total General Fund Revenues

Total General Fund Revenues changed from \$480,595,371 at Third Quarter to \$489,178,538 at Annual, an increase of \$8,583,167.

Change from 3 rd Quarter to Annual		\$ 8,583,167
	<u>2018-19</u>	<u>2018-19</u>
<u>Adopted Budget</u>	<u>Annual</u>	<u>Increase/(Decrease)</u>
\$ 475,453,139	\$ 489,178,538	\$ 13,725,399

II. 2018-19 EXPENDITURES

A. Certificated Personnel Salaries

Certificated Personnel Salaries changed from \$193,495,108 at Third Quarter to 192,766,578 at Annual, a decrease of \$728,530. The decrease is due to open Special Education teaching positions and Mental Health Specialists positions. Also due to actuals coming in below projections for General Education teachers' salaries. The adjustments to certificated salaries are as follows:

<u>Item</u>	<u>Budget Adjustment</u>	
Other Certificated Salaries	\$	112,502
Teacher Subs		73,020
Teacher's Hourly/Summer		22,843
Certificated Stipends		(125,192)
Psych/Mental Health Specialists		(206,136)
Teachers' Salaries		(605,567)
Change from 3 rd Quarter to Annual	\$	(728,530)
<u>2018-19</u> <u>Adopted Budget</u>	<u>2018-19</u> <u>Annual</u>	<u>Increase/(Decrease)</u>
\$ 189,160,328	\$ 192,766,578	\$ 3,606,250

B. Classified Personnel Salaries

Classified Personnel Salaries changed from \$80,004,334 at Third Quarter to \$80,290,309 at Annual, an increase of \$285,974. The increase is primarily due to salary and benefit expenditures approved and reimbursed by site foundations and ASB organizations. Reimbursable expenditures are not included in the budget resulting in an increase to this classification when reporting on year end actuals. This increase was offset by a decrease in Special Instructional Assistant expenditures due to open positions.

<u>Item</u>	<u>Budget Adjustment</u>	
Other Classified Salaries	\$	616,296
Classified Overtime		97,486
Instructional Assistants		(427,808)
Change from 3 rd Quarter to Annual	\$	<u>285,974</u>
<u>2018-19</u> <u>Adopted Budget</u>	<u>2018-19</u> <u>Annual</u>	<u>Increase/(Decrease)</u>
\$ 76,670,703	\$ 80,290,309	\$ 3,619,606

C. Employee Benefits

Employee Benefits changed from \$126,623,796 at Third Quarter to \$129,441,672 at Annual, an increase of \$2,817,875. The increase is due to an adjustment to the GASB 68 STRS on behalf entry. Additionally, a significant increase was posted to the Workers Compensation incurred but not reported liability based on the District's most recent actuarial study. The majority of the CalSTRS decrease noted below is the result of excess contributions returned to the District from CalSTRS. The adjustments to Employee Benefits are as follows:

<u>Item</u>	<u>Budget Adjustment</u>	
STRS on Behalf	\$	1,821,617
Workers Comp Actuarial		2,140,343
Health and Welfare		224,176
CalPERS		(221,189)
Other Benefits		(395,141)
CalSTRS		(751,931)
Change from 3 rd Quarter to Annual	\$	<u>2,817,875</u>
	<u>2018-19</u>	<u>2018-19</u>
<u>Adopted Budget</u>	<u>Annual</u>	<u>Increase/(Decrease)</u>
\$ 125,165,453	\$ 129,441,672	\$ 4,276,219

D. Books, Supplies and Other Materials

Books, Supplies and Other Materials changed from \$30,994,357 at Third Quarter to \$22,555,496 at Annual, a decrease of \$8,438,861. The decrease is primarily due to unused grant funds as well as site, department, and program carryover. The carryover is designated as follows and will be available for future needs in the upcoming year.

<u>Item</u>	<u>Budget Adjustment</u>	
Fee Based Program Carryover	\$	(745,427)
Site/Department Carryover		(797,011)
Student Computer Refresh		(994,688)
LCAP Carryover		(2,401,909)
Textbooks		<u>(3,499,826)</u>
Change from 3 rd Quarter to Annual	\$	<u>(8,438,861)</u>
	<u>2018-19</u>	<u>2018-19</u>
<u>Adopted Budget</u>	<u>Annual</u>	<u>Increase/(Decrease)</u>
\$ 30,810,999	\$ 22,555,496	\$ (8,255,504,)

E. Contracted Services and Other Operating Expenditures

Contracted Services and Other Operating expenditures changed from \$35,628,962 at Third Quarter to \$30,519,913 at Annual, a decrease of \$5,109,049. The decrease is primarily due to unused grants funds available for the upcoming school year and utilities savings realized as a result of the second phase of the solar energy project. Special Education non-public school (NPS) and residential treatment center expenditures lower than the Third Quarter budget. This type of expenditure is hard to predict because the students can enter and leave these facilities frequently. PG&E costs decreased due to savings from Solar. The adjustments to Contracted Services and Other Operating Expenditures are as follows:

<u>Item</u>	<u>Budget Adjustment</u>		
Unused Grant Funds	\$ (2,442,653)		
Utilities	(1,054,647)		
Other Contracted Services	(930,070)		
Special Education NPS	(498,033)		
Repairs/Rentals	<u>(183,646)</u>		
Change from 3 rd Quarter to Annual	<u>\$(5,109,049)</u>		
	<u>2018-19 Adopted Budget</u>	<u>2018-19 Annual</u>	<u>Increase/(Decrease)</u>
	\$ 29,484,454	\$ 30,519,913	\$ 1,035,460

F. Capital Outlay

Capital Outlay changed from \$3,141,828 at Third Quarter to \$3,486,662 at Annual, an increase of \$344,834. The increase is primarily due to receipt of buses purchased for grants after Third Quarter budget was reported. The increase was offset by a decrease in building improvements, the CTE projects were not completed prior to the end of the fiscal year. The adjustments to Capital Outlay Expenditures are as follows:

<u>Item</u>	<u>Budget Adjustment</u>		
BHS Culinary	\$ (366,480)		
Other improvements	(231,990)		
Transportation	<u>943,304</u>		
Change from 3 rd Quarter to Annual	<u>\$ 344,834</u>		
	<u>2018-19 Adopted Budget</u>	<u>2018-19 Annual</u>	<u>Increase/(Decrease)</u>
	\$ 1,056,245	\$ 3,486,662	\$ 2,430,417

G. Other Outgo

Other Outgo changed from \$1,289,135 at Third Quarter to \$1,204,469 at Annual, a decrease of \$84,666.

Change from 3rd Quarter to Annual		\$ (84,666)
<u>2018-19 Adopted Budget</u>	<u>2018-19 Annual</u>	<u>Increase/(Decrease)</u>
\$ 1,185,203	\$ 1,204,469	\$ 19,266

I. Total General Fund Expenditures

Total General Fund Expenditures changed from \$479,031,858 at Third Quarter to \$468,119,435 at Annual, a decrease of \$10,912,423.

Change from 3rd Quarter to Annual		\$ (10,912,423)
<u>2018-19 Adopted Budget</u>	<u>2018-19 Annual</u>	<u>Increase/(Decrease)</u>
\$ 461,387,721	\$ 468,119,435	\$ 6,731,714

H. Inter-fund Transfers Out

Inter-fund Transfers Out remain unchanged from Third Quarter to Annual at \$7,854,336.

Change from 3rd Quarter to Annual		\$ -0-
<u>2018-19 Adopted Budget</u>	<u>2018-19 Annual</u>	<u>Increase/(Decrease)</u>
\$ 7,854,336	\$7,854,336	\$ -0-

J. Fund Balance

Total revenues are \$489,178,538 and total expenditures are \$468,119,435 as of the Annual Report. This results in a surplus of \$21,059,103. Although, the ongoing operating deficit is \$6,451,744.

Beginning Fund Balance 7/1/18, Audited	\$ 94,365,510
2018-19 Revenues	489,178,538
2018-19 Expenditures	<u>468,119,435</u>
Surplus (1)	<u>21,059,103</u>
Ending Fund Balance 6/30/19, Unaudited	<u>\$ 115,424,613</u>
Components of Fund Balance:	
Non-Spendable:	
Revolving Cash Reserve	144,000
Prepaid Expenses	155,000
Stores' Inventory Reserve	<u>1,653,039</u>
Restricted:	
Classified Employee Block Grant	311,098
Routine Restricted Maintenance	538,190
Low Performing Student Block Grant	941,576
Textbooks	<u>1,471,151</u>
Assigned	
Textbooks	5,028,675
Student Computer Refresh	4,505,577
LCAP Carryover	2,441,465
Site/Department Carryover	3,102,124
Citi-Kids/CHAPS	1,251,091
Mandate Reserve	898,143
CNG	141,672
Facility Usage	<u>120,008</u>
One-Time Savings Included in Ongoing Budget:	
Special Education	2,112,902
Utilities	1,047,134
Subtotal of Components	<u>25,862,845</u>
General Reserve 6/30/19	<u>\$ 89,561,768</u>
General Reserve as Percentage of Expenditures	19.13%
One-Time Items in 2018-19:	
One-Time Revenues	\$ (15,998,292)
Reduction in Expenditures due to C/O	<u>(11,512,555)</u>
Total One-Time	<u>\$ (27,510,847)</u>
Ongoing Operating Deficit (1+ 2)	<u>\$ (6,451,744)</u>

General Fund Multi-Year Projection
Three Year Financial History, Adopted & First Interim Budget, Two Year Projection

	16-17	17-18	18-19	19-20	19-20	20-21	21-22
	<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	\$339,166,659	\$349,769,504	\$377,019,505	\$392,329,252	\$392,352,322	\$406,183,193	\$419,996,342
Federal Revenues	\$17,666,181	\$16,742,715	\$20,104,086	\$16,813,782	\$16,813,782	\$15,828,407	\$15,828,407
State Revenues	\$60,947,482	\$61,391,193	\$68,120,374	\$57,094,914	\$81,664,640	\$74,880,825	\$74,941,395
Other Local Revenues	\$18,630,214	\$19,056,490	\$20,205,234	\$14,377,799	\$14,377,798	\$14,187,457	\$14,187,457
Other Sources	\$3,301,979	\$2,877,181	\$3,729,339	\$1,731,000	\$1,730,999	\$1,771,468	\$1,771,468
Total Revenues	\$439,712,515	\$449,837,083	\$489,178,538	\$482,346,747	\$506,939,541	\$512,851,350	\$526,725,069
Expenditures							
Certificated Salaries	\$178,638,160	\$184,316,026	\$192,766,578	\$196,798,382	\$200,438,382	\$202,442,766	\$204,694,994
Classified Salaries	\$71,667,683	\$75,563,689	\$80,290,309	\$81,392,199	\$82,952,199	\$83,781,721	\$85,297,459
Employee Benefits	\$107,620,816	\$119,576,923	\$129,441,672	\$134,123,597	\$151,563,370	\$153,079,004	\$158,116,480
Books and Supplies	\$27,731,657	\$25,308,354	\$22,555,496	\$32,377,780	\$34,550,206	\$34,540,112	\$36,066,201
Services & Other Operating	\$29,432,341	\$29,493,928	\$30,519,913	\$32,443,966	\$37,978,381	\$37,978,381	\$38,640,231
Capital Outlay	\$4,287,860	\$2,810,499	\$3,486,662	\$371,668	\$371,668	\$371,668	\$371,668
Other Outgo/Debt Service	\$10,248,188	\$10,129,907	\$9,058,805	\$8,915,642	\$8,915,642	\$8,915,642	\$9,086,645
Total Expenditures	\$429,626,705	\$447,199,326	\$468,119,435	\$486,423,234	\$516,769,848	\$521,109,294	\$532,273,679
Beginning Fund Balance	\$81,641,943	\$91,727,753	\$94,365,510	\$95,929,023	\$115,424,613	\$105,594,306	\$97,336,362
Fiscal Year Transactions	\$10,085,810	\$2,637,757	\$21,059,103	(\$4,076,487)	(\$9,830,307)	(\$8,257,944)	(\$5,548,610)
Componets of End Fund Bal.	\$0	\$0			\$0	\$0	\$0
Audit Adjustments	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Ending Fund Balance	\$91,727,753	\$94,365,510	\$115,424,613	\$91,852,536	\$105,594,306	\$97,336,362	\$91,787,752
Components of Ending Balance							
Non spendable	\$ 1,939,299	\$ 2,104,126	\$ 1,952,039	\$ 1,952,039	\$ 1,952,039	\$ 1,952,039	\$ 1,952,039
Restricted	\$ 2,093,828	\$ 267,440	\$ 3,307,015	\$ -	\$ 3,307,015	\$ 3,307,015	\$ 3,307,015
Assigned	\$ 11,822,248	\$ 12,095,036	\$ 20,603,791	\$ 10,676,611	\$ 17,443,755	\$ 17,443,755	\$ 17,443,755
Undesignated	\$ 75,872,378	\$ 79,958,700	\$ 89,561,768	\$ 79,223,886	\$ 82,891,497	\$ 74,633,553	\$ 69,084,943
Unrestricted Reserve %	17.66%	17.88%	19.13%	16.29%	16.04%	14.32%	12.98%

Annual Budget Change Report
Fiscal Year 7/1/2018 - 6/30/2019

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	\$475,453,139	\$480,595,371	\$489,178,538	\$13,725,399	\$8,583,167	2.9	1.8
8010 - 8099 Revenue Limit Sources							
8011 - LCFF State Aid - Current Year							
801100 - REVENUE LIMIT STATE AID	249,513,146	240,556,679	228,212,026	(21,301,120)	(12,344,653)	(8.5)	(5.1)
	\$249,513,146	\$240,556,679	\$228,212,026	(\$21,301,120)	(\$12,344,653)	(8.5)	(5.1)
8012 - Education Protection Account State Aid - Current Year							
801200 - EDUCATIONAL PROTECTION ACCT.	52,884,677	56,836,339	66,999,494	14,114,817	10,163,155	26.7	17.9
	\$52,884,677	\$56,836,339	\$66,999,494	\$14,114,817	\$10,163,155	26.7	17.9
8019 - LCFF/Revenue Limit State Aid - Prior Years							
801900 - RL ST AID PRIOR YEAR	0	0	525,510	525,510	525,510	N/A	N/A
	\$0	\$0	\$525,510	\$525,510	\$525,510	N/A	N/A
8021 - Homeowners' Exemptions							
802100 - RL HOMEOWNERS	693,993	686,295	686,295	(7,698)	0	(1.1)	0.0
	\$693,993	\$686,295	\$686,295	(\$7,698)	\$0	(1.1)	0.0
8029 - Other Subventions/In-Lieu Taxes							
802900 - RL CTY OTH IN-LIEU TAXES	0	0	59,331	59,331	59,331	N/A	N/A
	\$0	\$0	\$59,331	\$59,331	\$59,331	N/A	N/A
8041 - Secured Roll Taxes							
804100 - RL SECURED ROLL TAXES	71,344,410	75,816,256	75,713,862	4,369,452	(102,394)	6.1	(0.1)
	\$71,344,410	\$75,816,256	\$75,713,862	\$4,369,452	(\$102,394)	6.1	(0.1)
8042 - Unsecured Roll Taxes							
804200 - RL UNSECURED ROLL TAXES	3,459,917	3,468,380	3,398,570	(61,347)	(69,810)	(1.8)	(2.0)
	\$3,459,917	\$3,468,380	\$3,398,570	(\$61,347)	(\$69,810)	(1.8)	(2.0)
8043 - Prior Years' Taxes							
804300 - RL PRIOR YRS TAXES	234,890	187,912	284,924	50,034	97,012	21.3	51.6
	\$234,890	\$187,912	\$284,924	\$50,034	\$97,012	21.3	51.6
8044 - Supplemental Taxes							
804400 - RL SUPPLEMENTAL TAXES	986,768	907,223	1,217,774	231,006	310,551	23.4	34.2
	\$986,768	\$907,223	\$1,217,774	\$231,006	\$310,551	23.4	34.2
8045 - Education Revenue Augmentation Fund (ERAF)							
804500 - RL ERAF	(3,132,270)	(3,608,969)	(1,260,304)	1,871,966	2,348,665	(59.8)	(65.1)
	(\$3,132,270)	(\$3,608,969)	(\$1,260,304)	\$1,871,966	\$2,348,665	(59.8)	(65.1)

Annual Budget Change Report
Fiscal Year 7/1/2018 - 6/30/2019

Fund: 01 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
8010 - 8099 Revenue Limit Sources							
8047 - Community Redevelopment Funds							
804700 - RL COMM REDEVL FUNDS	0	2,307,550	2,022,564	2,022,564	(284,986)	N/A	(12.4)
	\$0	\$2,307,550	\$2,022,564	\$2,022,564	(\$284,986)	N/A	(12.4)
8082 - Other In-Lieu Taxes							
808200 - RL OTH IN-LIEU TAXES	0	0	14,856	14,856	14,856	N/A	N/A
	\$0	\$0	\$14,856	\$14,856	\$14,856	N/A	N/A
8089 - Less: Non-LCFF (50 Percent) Adjustment							
808900 - RL LESS NON-RL 50% ADJUSTMENT	0	0	(7,428)	(7,428)	(7,428)	N/A	N/A
	\$0	\$0	(\$7,428)	(\$7,428)	(\$7,428)	N/A	N/A
8091 - LCFF Transfers - Current Year							
809101 - RL COMMUNITY DAY TRANSFER	0	0	0	0	0	N/A	N/A
809115 - RL SPEC ED ADA TRANSFER	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8096 - Transfers to Charter Schools in Lieu of Property Taxes							
809600 - IN LIEU PROPERTY TAX TRANSFER	(685,008)	(811,583)	(847,969)	(162,961)	(36,386)	23.8	4.5
	(\$685,008)	(\$811,583)	(\$847,969)	(\$162,961)	(\$36,386)	23.8	4.5
8010 - 8099 Revenue Limit Sources	\$375,300,523	\$376,346,082	\$377,019,505	\$1,718,982	\$673,423	0.5	0.2
Percent of Total	78.9%	78.3%	77.1%				

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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
8100 - 8299 Federal Revenue							
8181 - Special Education - Entitlement							
818100 - FED SP ED ENTITLEMENT	6,611,093	6,888,037	6,888,037	276,944	0	4.2	0.0
	\$6,611,093	\$6,888,037	\$6,888,037	\$276,944	\$0	4.2	0.0
8182 - Special Education - Discretionary Grants							
818200 - FED SP ED DISCRETIONARY GRANTS	665,253	693,628	693,628	28,375	0	4.3	0.0
818201 - FEDERAL DEF REVENUE	0	0	0	0	0	N/A	N/A
	\$665,253	\$693,628	\$693,628	\$28,375	\$0	4.3	0.0
8285 - Interagency Contracts Between LEAs							
828500 - FED INTERAGENCY CONTRACTS ARRA	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8287 - Pass-Through Revenues from Federal Sources							
828700 - FED PASS-THROUGH REVENUE	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8290 - All Other Federal Revenue							
821000 - FED DEFERRED REVENUE	0	0	0	0	0	N/A	N/A
829000 - FED OTH REV	8,552,061	12,165,960	12,522,421	3,970,360	356,462	46.4	2.9
	\$8,552,061	\$12,165,960	\$12,522,421	\$3,970,360	\$356,462	46.4	2.9
8100 - 8299 Federal Revenue	\$15,828,407	\$19,747,625	\$20,104,086	\$4,275,679	\$356,462	27.0	1.8
Percent of Total	3.3%	4.1%	4.1%				

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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
8300 - 8599 Other State Revenue							
8311 - Other State Apportionments - Current Year							
831100 - ST OTH APPORTIONMENTS	23,440,231	23,618,265	23,560,524	120,293	(57,741)	0.5	(0.2)
	\$23,440,231	\$23,618,265	\$23,560,524	\$120,293	(\$57,741)	0.5	(0.2)
8319 - Other State Apportionments - Prior Years							
831900 - ST OTH APPORT PR YR	0	285,394	285,256	285,256	(138)	N/A	0.0
	\$0	\$285,394	\$285,256	\$285,256	(\$138)	N/A	0.0
8550 - Mandated Cost Reimbursements							
855000 - ST MANDATED REIMB	15,568,991	8,516,881	8,907,768	(6,661,223)	390,887	(42.8)	4.6
	\$15,568,991	\$8,516,881	\$8,907,768	(\$6,661,223)	\$390,887	(42.8)	4.6
8560 - State Lottery Revenue							
856000 - ST LOTTERY	8,303,327	8,705,371	9,799,549	1,496,222	1,094,178	18.0	12.6
856001 - ST LOTTERY PR YR	0	319,562	384,028	384,028	64,466	N/A	20.2
	\$8,303,327	\$9,024,933	\$10,183,577	\$1,880,250	\$1,158,644	22.6	12.8
8590 - All Other State Revenue							
851000 - ST DEFERRED REVENUE	0	758,014	0	0	(758,014)	N/A	(100.0)
859000 - ST OTHER REVENUE	20,050,897	23,384,994	25,112,116	5,061,219	1,727,122	25.2	7.4
859001 - ST OTHER REVENUE PR YR	0	71,133	71,133	71,133	0	N/A	0.0
	\$20,050,897	\$24,214,141	\$25,183,249	\$5,132,352	\$969,108	25.6	4.0
8300 - 8599 Other State Revenue	\$67,363,446	\$65,659,614	\$68,120,374	\$756,928	\$2,460,760	1.1	3.7
Percent of Total	14.2%	13.7%	13.9%				
8600 - 8799 Other Local Revenue							
8631 - Sale of Equipment and Supplies							
863100 - LOC SALE OF EQUIP	25,000	25,000	33,910	8,910	8,910	35.6	35.6
	\$25,000	\$25,000	\$33,910	\$8,910	\$8,910	35.6	35.6
8639 - All Other Sales							
863900 - LOC ALL OTH SALES	107,330	109,135	100,795	(6,535)	(8,340)	(6.1)	(7.6)
863910 - LOC CONCESSION SALES	38,000	38,000	22,080	(15,920)	(15,920)	(41.9)	(41.9)
863911 - LOC GATE/TICKET SALES	105,000	108,560	0	(105,000)	(108,560)	(100.0)	(100.0)
863912 - LOC FUNDRAISING	0	0	6,028	6,028	6,028	N/A	N/A
863922 - LOC TEACHER CENTER SALES	0	0	0	0	0	N/A	N/A
	\$250,330	\$255,695	\$128,903	(\$121,427)	(\$126,792)	(48.5)	(49.6)

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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							
8650 - Leases and Rentals							
865000 - LOC LEASES & RENTAL	36,000	36,000	52,000	16,000	16,000	44.4	44.4
	\$36,000	\$36,000	\$52,000	\$16,000	\$16,000	44.4	44.4
8660 - Interest							
866000 - LOC INTEREST INCOME/TREAS	925,000	925,000	3,100,943	2,175,943	2,175,943	235.2	235.2
	\$925,000	\$925,000	\$3,100,943	\$2,175,943	\$2,175,943	235.2	235.2
8677 - Interagency Services Between LEAs							
867700 - LOC INTERAGENCY	61,095	157,742	84,275	23,180	(73,466)	37.9	(46.6)
	\$61,095	\$157,742	\$84,275	\$23,180	(\$73,466)	37.9	(46.6)
8689 - All Other Fees and Contracts							
868900 - LOC ALL OTH FEES	3,538,846	3,595,127	3,943,785	404,939	348,658	11.4	9.7
868901 - LOC SHOP CRD DIR#1	1,800	5,280	6,100	4,300	820	238.9	15.5
868902 - LOC SHOP CRD DIR#2	3,700	11,673	11,243	7,543	(430)	203.9	(3.7)
868903 - LOC SHOP CRD DIR#3	0	7,256	7,524	7,524	268	N/A	3.7
868904 - LOC SHOP CRD DIR#4	0	480	480	480	0	N/A	0.0
868905 - LOC SHOP CRD DIR#5	0	6,313	8,552	8,552	2,239	N/A	35.5
868906 - LOC SHOP CRD DIR#6	0	0	0	0	0	N/A	N/A
868909 - LOC SPORTS & REC ELEM ATH	0	0	0	0	0	N/A	N/A
868914 - LOC SPONSORS	32,500	40,693	19,336	(13,164)	(21,357)	(40.5)	(52.5)
868940 - LOC SOS EXTERNAL FEES	1,894,970	1,894,970	1,848,567	(46,403)	(46,403)	(2.4)	(2.4)
868941 - LOC SOS CUSD FEES	566,030	566,030	636,875	70,845	70,845	12.5	12.5
	\$6,037,846	\$6,127,822	\$6,482,462	\$444,616	\$354,640	7.4	5.8
8691 - Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment							
869100 - NON-REV LIMIT 50% / IN-LIEU	700	700	7,428	6,728	6,728	961.1	961.1
	\$700	\$700	\$7,428	\$6,728	\$6,728	961.1	961.1
8699 - All Other Local Revenue							
861000 - LOC DEF REVENUE	0	0	0	0	0	N/A	N/A
869900 - LOC OTHER REVENUE	3,077,442	3,251,930	6,034,856	2,957,414	2,782,926	96.1	85.6
869905 - PREPAYMENTS/DEPOSITS	1,000	1,000	5,060	4,060	4,060	406.0	406.0
869910 - LOC REBATE-CCARD	90,000	90,000	121,178	31,178	31,178	34.6	34.6
869915 - REIMB REVENUE	130,000	160,000	199,556	69,556	39,556	53.5	24.7
869917 - BENEFIT REBATES	137,519	137,519	0	(137,519)	(137,519)	(100.0)	(100.0)
869919 - E-RATE REVENUE	25,000	337,207	388,591	363,591	51,385	1454.4	15.2
869920 - NEIGHBORHOOD REV	0	0	0	0	0	N/A	N/A
869930 - DONATION	0	27,863	35,085	35,085	7,222	N/A	25.9

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Fund: 01 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
8600 - 8799 Other Local Revenue							
8699 - All Other Local Revenue							
869941 - CVRC/EARLY INTER SUPPL	1,708,869	1,692,000	1,862,734	153,865	170,734	9.0	10.1
869942 - CLOVIS YOUTH	0	0	0	0	0	N/A	N/A
869943 - SP ED SEMINARS	7,416	7,416	6,196	(1,220)	(1,220)	(16.5)	(16.5)
869944 - FAMILY RESOURCE CENTER	0	0	0	0	0	N/A	N/A
869945 - MISC SPED GRANTS	0	0	0	0	0	N/A	N/A
869946 - LOCAL MISC REVENUE	0	55,000	45,527	45,527	(9,473)	N/A	(17.2)
869982 - 1ST FIVE GRANT	0	0	0	0	0	N/A	N/A
869985 - TRANSITIONAL KINDERGARTEN	0	0	0	0	0	N/A	N/A
869990 - 21ST CENTURY	368,537	313,680	270,650	(97,887)	(43,030)	(26.6)	(13.7)
	\$5,545,782	\$6,073,614	\$8,969,434	\$3,423,652	\$2,895,820	61.7	47.7
8783 - All Other Transfers from JPAs							
878300 - TRANSFER FROM JPA	1,273,010	1,343,952	1,345,879	72,870	1,927	5.7	0.1
	\$1,273,010	\$1,343,952	\$1,345,879	\$72,870	\$1,927	5.7	0.1
8600 - 8799 Other Local Revenue	\$14,154,763	\$14,945,525	\$20,205,234	\$6,050,472	\$5,259,710	42.7	35.2
Percent of Total	3.0%	3.1%	4.1%				
8900 - 8929 Interfund Transfers In							
8912 - Between General Fund and Special Reserve Fund							
891209 - TRANSFER FR SELF INS FUND	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8919 - Other Authorized Interfund Transfers In							
891901 - OTH INTERFUND TRANSFER IN	1,306,000	2,396,526	2,229,339	923,339	(167,187)	70.7	(7.0)
891902 - GF TRANSFER FROM RCA	0	0	0	0	0	N/A	N/A
891998 - FROM SFP TO OTHER FUNDS	0	0	0	0	0	N/A	N/A
	\$1,306,000	\$2,396,526	\$2,229,339	\$923,339	(\$167,187)	70.7	(7.0)
8900 - 8929 Interfund Transfers In	\$1,306,000	\$2,396,526	\$2,229,339	\$923,339	(\$167,187)	70.7	(7.0)
Percent of Total	0.3%	0.5%	0.5%				
8930 - 8979 All Other Financing Sources							
8972 - Proceeds from Capital Leases							
897200 - PROCEEDS FROM CAPITAL LEASES	1,500,000	1,500,000	1,500,000	0	0	0.0	0.0
	\$1,500,000	\$1,500,000	\$1,500,000	\$0	\$0	0.0	0.0
8930 - 8979 All Other Financing Sources	\$1,500,000	\$1,500,000	\$1,500,000	\$0	\$0	0.0	0.0
Percent of Total	0.3%	0.3%	0.3%				

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

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Fund: 01 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
01 - GENERAL FUND	\$461,387,721	\$479,031,858	\$468,119,435	\$6,731,714	(\$10,912,423)	1.5	(2.3)
-							
210070 - INSTRUCT ASST OT	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%				
1000 - 1999 Certificated Personnel Salaries							
1100 - Certificated Teachers' Salaries							
110001 - TEACHER SAL	139,589,218	141,171,364	140,565,797	976,579	(605,567)	0.7	(0.4)
110040 - TEACH SAL SUMMER/HOURLY	2,426,924	2,830,545	2,853,388	426,464	22,843	17.6	0.8
110050 - TEACH SAL SUB	1,994,938	2,296,903	2,585,080	590,142	288,177	29.6	12.5
110051 - TEACH SAL SCH BUS SUB	942,403	1,790,850	1,573,164	630,761	(217,686)	66.9	(12.2)
110055 - TEACH SAL SUB DISTRICT PAID	0	0	0	0	0	N/A	N/A
110060 - TEACH SAL STIPEND	6,447,858	6,794,341	6,622,664	174,807	(171,677)	2.7	(2.5)
110065 - CERT CLASS COVERAGE STIPEND	0	94,500	106,999	106,999	12,499	N/A	13.2
110070 - TEACH SAL XTRA PD	2,477,674	2,464,115	2,498,101	20,427	33,986	0.8	1.4
110099 - TEACHER REIMBURSABLE	0	0	50,596	50,596	50,596	N/A	N/A
	\$153,879,015	\$157,442,619	\$156,855,790	\$2,976,775	(\$586,829)	1.9	(0.4)
1200 - Certificated Pupil Support Salaries							
120001 - LIBRARIAN SAL	283,780	293,625	293,625	9,846	0	3.5	0.0
120002 - GUIDANCE SAL GLS/GIS	7,996,440	8,428,086	8,417,727	421,287	(10,359)	5.3	(0.1)
120003 - PSYCH/MENTAL HEALTH SP SAL	5,487,596	5,471,282	5,265,146	(222,450)	(206,136)	(4.1)	(3.8)
120004 - NURSE SAL	2,820,112	2,910,510	2,895,037	74,925	(15,474)	2.7	(0.5)
120040 - PUPIL SUPPORT HRLY	8,898	10,581	3,806	(5,092)	(6,775)	(57.2)	(64.0)
120050 - PUPIL SUPPORT SUB	215,500	172,000	174,529	(40,971)	2,529	(19.0)	1.5
120090 - Pupil Support Extra Time	0	437	437	437	0	N/A	0.0
	\$16,812,325	\$17,286,521	\$17,050,308	\$237,983	(\$236,214)	1.4	(1.4)
1300 - Certificated Supervisors' and Administrators' Salaries							
130001 - PRINCIPAL SAL	4,973,029	5,129,192	5,127,915	154,887	(1,276)	3.1	0.0
130002 - COORDINATOR SAL	220,331	226,940	226,940	6,609	0	3.0	0.0
130003 - LEARNING DIRECTOR SAL	3,657,353	3,539,494	3,536,323	(121,030)	(3,172)	(3.3)	(0.1)
130005 - DEPUTY PRINCIPAL SAL	809,627	812,480	812,480	2,854	0	0.4	0.0
130007 - DIRECTORS ACTI/ATHL/ASST SAL	680,324	810,742	810,742	130,419	0	19.2	0.0
130008 - DIST ADM SAL	4,174,557	4,270,181	4,243,216	68,658	(26,966)	1.6	(0.6)
130050 - CERT ADMIN SUB	0	0	48,655	48,655	48,655	N/A	N/A
	\$14,515,220	\$14,789,030	\$14,806,272	\$291,052	\$17,242	2.0	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
1000 - 1999 Certificated Personnel Salaries							
1900 - Other Certificated Salaries							
190001 - RESOURCE TEACH SAL	846,692	847,387	847,452	761	65	0.1	0.0
190003 - TRANSITION COORDINATORS	1,337,436	1,249,320	1,239,133	(98,303)	(10,187)	(7.4)	(0.8)
190005 - PROGRAM SPECIALIST	1,694,946	1,717,831	1,717,006	22,059	(825)	1.3	0.0
190040 - OTH CERT HOURLY	3,500	5,125	2,505	(995)	(2,620)	(28.4)	(51.1)
190050 - OTH CERT SUB	15,000	34,000	68,013	53,013	34,013	353.4	100.0
190060 - OTHER CERTIFICATED STIPEND	26,200	93,280	90,405	64,205	(2,875)	245.1	(3.1)
190090 - CERT OTH SAL	29,994	29,994	42,619	12,624	12,624	42.1	42.1
190099 - CERT REIMB SAL	0	0	47,076	47,076	47,076	N/A	N/A
	\$3,953,768	\$3,976,938	\$4,054,209	\$100,441	\$77,271	2.5	1.9
1000 - 1999 Certificated Personnel Salaries	\$189,160,328	\$193,495,108	\$192,766,578	\$3,606,250	(\$728,530)	1.9	(0.4)
Percent of Total	41.0%	40.4%	41.2%				
2000 - 2999 Classified Personnel Salaries							
2100 - Classified Instructional Salaries							
210001 - INSTR ASSIST/TUTOR	15,182,396	16,847,282	16,536,136	1,353,740	(311,146)	8.9	(1.8)
210002 - EDUCATIONAL INTERPRETER	863,282	707,572	606,732	(256,550)	(100,840)	(29.7)	(14.3)
210003 - INSTR ASSIST/TUTOR 1:1	0	0	0	0	0	N/A	N/A
210040 - INSTRUCTIONAL HOURLY	175,022	214,883	211,556	36,534	(3,328)	20.9	(1.5)
210050 - INSTR ASSIST SUB	1,212,274	768,899	748,562	(463,713)	(20,337)	(38.3)	(2.6)
210090 - OTHER INSTR CLASSIFIED	0	0	0	0	0	N/A	N/A
210099 - INSTRUCTIONAL ASST. REIMB.	0	0	7,843	7,843	7,843	N/A	N/A
	\$17,432,974	\$18,538,636	\$18,110,828	\$677,854	(\$427,808)	3.9	(2.3)

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Fund: 01	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
SubFund: -							
2000 - 2999 Classified Personnel Salaries							
2200 - Classified Support Salaries							
220001 - HEALTH AIDE/OCCUP THERAPIST	3,331,724	3,562,570	3,513,476	181,752	(49,093)	5.5	(1.4)
220002 - INSTR MEDIA/LIBRARY	1,334,741	1,381,346	1,378,704	43,963	(2,642)	3.3	(0.2)
220003 - CUSTODIAL SAL	6,722,900	6,902,200	6,933,357	210,457	31,157	3.1	0.5
220005 - GROUNDS SAL	2,637,464	2,697,690	2,674,757	37,293	(22,933)	1.4	(0.9)
220006 - WAREHOUSE SAL	366,375	239,304	231,915	(134,460)	(7,389)	(36.7)	(3.1)
220007 - MAINTENANCE SAL	3,230,280	3,310,796	3,293,070	62,791	(17,726)	1.9	(0.5)
220008 - MIGRANT ED LIAISON	76,334	76,602	79,706	3,372	3,103	4.4	4.1
220010 - ATTENDANCE OFFICER SAL	239,710	247,624	247,269	7,559	(356)	3.2	(0.1)
220020 - FOOD SERVICE SAL	249,911	296,315	262,425	12,514	(33,889)	5.0	(11.4)
220030 - TRANSPORTATION OTHER	932,661	904,459	899,036	(33,625)	(5,423)	(3.6)	(0.6)
220031 - BUS DRIVER SAL	3,462,027	3,358,306	3,459,369	(2,658)	101,064	(0.1)	3.0
220040 - CLASS SUPPORT HOURLY	174,417	178,688	164,732	(9,685)	(13,956)	(5.6)	(7.8)
220050 - CLASS SUPPORT SUB	1,560,797	1,589,118	1,426,068	(134,728)	(163,050)	(8.6)	(10.3)
220060 - FOOD SERVICE STIPEND	11,822	12,079	11,559	(263)	(520)	(2.2)	(4.3)
220070 - CLASS SUPPORT OT	385,495	734,238	838,184	452,689	103,946	117.4	14.2
220090 - CLASSIFIED SUPPORT OTHER	68,630	63,334	59,528	(9,102)	(3,806)	(13.3)	(6.0)
220099 - M&O REIMB SAL	0	0	29,132	29,132	29,132	N/A	N/A
	\$24,785,286	\$25,554,668	\$25,502,288	\$717,002	(\$52,380)	2.9	(0.2)
2300 - Classified Supervisors' and Administrators' Salaries							
230001 - CLASS MANAGEMENT SA	9,135,695	9,673,723	9,566,826	431,131	(106,896)	4.7	(1.1)
230016 - BOARD MEMBER SAL	63,000	63,000	63,000	0	0	0.0	0.0
230050 - CLASS SUPV/ADMIN SUB	0	0	0	0	0	N/A	N/A
230070 - OVERTIME CL MGMNT	0	17,579	22,280	22,280	4,700	N/A	26.7
	\$9,198,695	\$9,754,302	\$9,652,106	\$453,411	(\$102,196)	4.9	(1.0)
2400 - Clerical, Technical, and Office Staff Salaries							
240001 - CLASS BUSINESS SUPPORT	15,829,780	16,240,163	16,116,094	286,315	(124,069)	1.8	(0.8)
240040 - CLASS BUSINESS SUPPORT HRLY	6,500	8,204	10,982	4,482	2,778	69.0	33.9
240050 - CLASS BUSINESS SUPPORT SUB	349,687	336,764	306,590	(43,097)	(30,174)	(12.3)	(9.0)
240070 - CLASS BUSINESS SUPPORT OT	61,088	64,068	47,002	(14,087)	(17,066)	(23.1)	(26.6)
240090 - CLASS BUSINESS SUPPORT OTHER	31,750	40,216	50,614	18,865	10,398	59.4	25.9
	\$16,278,804	\$16,689,414	\$16,531,282	\$252,478	(\$158,132)	1.6	(0.9)
2900 - Other Classified Salaries							
290001 - RECREATION SAL	351,841	276,032	298,698	(53,143)	22,666	(15.1)	8.2
290002 - CAMPUS MONITOR SAL	817,213	717,556	707,730	(109,483)	(9,826)	(13.4)	(1.4)
290004 - MGMT-SCHL RES OFFCR	81,257	81,763	81,763	506	0	0.6	0.0
290005 - RESOURCE OFFICER SAL	695,342	715,436	705,213	9,872	(10,223)	1.4	(1.4)
290006 - STUDENT LIAISON	1,893,755	2,117,605	2,298,900	405,145	181,295	21.4	8.6

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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	261,182	305,515	304,642	43,460	(873)	16.6	(0.3)
290040 - OTH CL HOURLY	658,639	696,022	768,839	110,201	72,817	16.7	10.5
290050 - OTHER CLASS SUB	66,609	97,633	132,703	66,094	35,070	99.2	35.9
290060 - CLASSIFIED STIPEND	3,923,234	4,226,868	4,370,029	446,796	143,161	11.4	3.4
290070 - OTH CLASSIFIED OT	17,959	32,598	38,504	20,545	5,906	114.4	18.1
290090 - OTHER CLASSIFIED SAL	207,913	200,285	137,336	(70,577)	(62,949)	(33.9)	(31.4)
290099 - CLASSIFIED REIMB	0	0	649,446	649,446	649,446	N/A	N/A
	\$8,974,943	\$9,467,313	\$10,493,804	\$1,518,861	\$1,026,491	16.9	10.8
2000 - 2999 Classified Personnel Salaries	\$76,670,703	\$80,004,334	\$80,290,309	\$3,619,606	\$285,974	4.7	0.4
Percent of Total	16.6%	16.7%	17.2%				
3000 - 3999 Employee Benefits							
3101 - State Teachers' Retirement System, certificated positions							
310100 - STRS CERT	45,323,096	45,535,193	46,544,853	1,221,757	1,009,659	2.7	2.2
	\$45,323,096	\$45,535,193	\$46,544,853	\$1,221,757	\$1,009,659	2.7	2.2
3102 - State Teachers' Retirement System, classified positions							
310201 - STRS CLASSIFIED	554,754	615,836	675,763	121,009	59,927	21.8	9.7
	\$554,754	\$615,836	\$675,763	\$121,009	\$59,927	21.8	9.7
3201 - Public Employees' Retirement System, certificated positions							
320100 - PERS CERTIFICATED	179,613	274,026	258,239	78,625	(15,787)	43.8	(5.8)
	\$179,613	\$274,026	\$258,239	\$78,625	(\$15,787)	43.8	(5.8)
3202 - Public Employees' Retirement System, classified positions							
320200 - PERS CLASSIFIED	11,828,632	12,475,025	12,269,623	440,991	(205,402)	3.7	(1.6)
	\$11,828,632	\$12,475,025	\$12,269,623	\$440,991	(\$205,402)	3.7	(1.6)
3301 - OASDI/Medicare/Alternative, certificated positions							
330100 - SOCIAL SECURITY CERT	76,181	98,731	102,587	26,406	3,856	34.7	3.9
330101 - MEDICARE CERT	2,659,977	2,702,438	2,648,235	(11,742)	(54,204)	(0.4)	(2.0)
330102 - SUPPLEMENTAL RETIREMENT CERT	10,512	24,232	35,571	25,059	11,339	238.4	46.8
	\$2,746,670	\$2,825,401	\$2,786,393	\$39,723	(\$39,008)	1.4	(1.4)
3302 - OASDI/Medicare/Alternative, classified positions							
330200 - SOCIAL SECURITY CLASS	4,323,846	4,531,281	4,220,878	(102,968)	(310,402)	(2.4)	(6.9)
330201 - MEDICARE CLASS	1,076,526	1,128,030	1,124,610	48,084	(3,419)	4.5	(0.3)
330202 - SUPPLEMENTAL RETIREMENT CLASS	244,329	199,498	247,671	3,342	48,172	1.4	24.1
	\$5,644,701	\$5,858,809	\$5,593,159	(\$51,542)	(\$265,649)	(0.9)	(4.5)

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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
3000 - 3999 Employee Benefits							
3401 - Health & Welfare Benefits, certificated positions							
340111 - HEALTH CERT	27,529,601	27,430,700	27,708,502	178,900	277,801	0.6	1.0
340112 - DENTAL CERT	2,504,637	2,495,821	2,465,051	(39,586)	(30,770)	(1.6)	(1.2)
340113 - VISION CERT	548,505	546,813	539,631	(8,874)	(7,183)	(1.6)	(1.3)
340114 - LIFE INS CERT	145,422	148,656	145,579	157	(3,078)	0.1	(2.1)
	\$30,728,165	\$30,621,991	\$30,858,761	\$130,597	\$236,771	0.4	0.8
3402 - Health & Welfare Benefits, classified positions							
340211 - HEALTH CLASS	13,855,102	13,875,805	13,926,219	71,116	50,413	0.5	0.4
340212 - DENTAL CLASS	1,310,787	1,326,107	1,285,147	(25,641)	(40,960)	(2.0)	(3.1)
340213 - VISION CLASS	287,364	290,637	281,563	(5,801)	(9,073)	(2.0)	(3.1)
340214 - LIFE INS CLASS	69,415	70,968	70,237	823	(730)	1.2	(1.0)
340216 - DIS CLASS	287,825	259,627	247,382	(40,443)	(12,245)	(14.1)	(4.7)
	\$15,810,493	\$15,823,143	\$15,810,548	\$55	(\$12,595)	0.0	(0.1)
3501 - State Unemployment Insurance, certificated positions							
350100 - SUI CERT	93,656	94,209	94,143	487	(66)	0.5	(0.1)
	\$93,656	\$94,209	\$94,143	\$487	(\$66)	0.5	(0.1)
3502 - State Unemployment Insurance, classified positions							
350200 - SUI CLASS	42,393	39,491	39,190	(3,204)	(302)	(7.6)	(0.8)
	\$42,393	\$39,491	\$39,190	(\$3,204)	(\$302)	(7.6)	(0.8)
3601 - Workers' Compensation Insurance, certificated positions							
360100 - W/C CERT	1,152,774	1,244,125	3,384,468	2,231,694	2,140,343	193.6	172.0
	\$1,152,774	\$1,244,125	\$3,384,468	\$2,231,694	\$2,140,343	193.6	172.0
3602 - Workers' Compensation Insurance, classified positions							
360200 - W/C CLASS	1,565,188	1,638,470	1,653,410	88,222	14,940	5.6	0.9
	\$1,565,188	\$1,638,470	\$1,653,410	\$88,222	\$14,940	5.6	0.9
3701 - OPEB, Allocated, certificated positions							
370100 - RETIREE BENEFITS CERT	6,407,110	6,433,779	6,367,677	(39,433)	(66,102)	(0.6)	(1.0)
	\$6,407,110	\$6,433,779	\$6,367,677	(\$39,433)	(\$66,102)	(0.6)	(1.0)
3702 - OPEB, Allocated, classified positions							
370200 - RETIREE BENEFIT CLASSIFIED	1,966,174	1,950,845	1,927,212	(38,962)	(23,633)	(2.0)	(1.2)
	\$1,966,174	\$1,950,845	\$1,927,212	(\$38,962)	(\$23,633)	(2.0)	(1.2)

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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
3000 - 3999 Employee Benefits							
3802 - PERS Reduction, classified positions							
380100 - PERS REV LIM REDUC CERT	0	0	0	0	0	N/A	N/A
380200 - PERS REV LIM REDUC CLASS	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3901 - Other Benefits, certificated positions							
390100 - OTH BEN CERT	0	0	0	0	0	N/A	N/A
390102 - OTH BEN CE TUITION REIMB	0	0	0	0	0	N/A	N/A
390103 - SELF INSUR CERT	746,949	766,599	770,978	24,029	4,380	3.2	0.6
390104 - AB 1522 ACCRUAL	27,464	47,803	56,925	29,462	9,123	107.3	19.1
390105 - PARS CERT GOLDEN HANDSHAKE	0	0	0	0	0	N/A	N/A
	\$774,413	\$814,401	\$827,904	\$53,491	\$13,502	6.9	1.7
3902 - Other Benefits, classified positions							
390201 - OTH BEN CLASS	0	0	0	0	0	N/A	N/A
390202 - OTH BEN-CL TUITION REIMB	0	0	0	0	0	N/A	N/A
390203 - SELF INSUR CLASS	306,617	315,303	321,130	14,513	5,827	4.7	1.8
390204 - AB 1522 ACCRUAL	41,003	63,748	29,198	(11,805)	(34,550)	(28.8)	(54.2)
390206 - PARS GOLDEN HANDSHAKE	0	0	0	0	0	N/A	N/A
	\$347,621	\$379,052	\$350,329	\$2,708	(\$28,723)	0.8	(7.6)
3000 - 3999 Employee Benefits	\$125,165,453	\$126,623,796	\$129,441,672	\$4,276,219	\$2,817,875	3.4	2.2
Percent of Total	27.1%	26.4%	27.7%				
1000 - 3999 Employee Compensation % of Total	84.7%	83.5%	86.0%				
-							
560031 - REPAIR VANDALISM	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	4,735,345	2,534,209	878,320	(3,857,025)	(1,655,889)	(81.5)	(65.3)
	\$4,735,345	\$2,534,209	\$878,320	(\$3,857,025)	(\$1,655,889)	(81.5)	(65.3)

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Fund: 01 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
4000 - 4999 Books and Supplies							
4200 - Books and Other Reference Materials							
420000 - OTH BOOKS/LIBRARY	340,587	252,127	221,126	(119,461)	(31,001)	(35.1)	(12.3)
420099 - BOOKS REIMB	0	0	0	0	0	N/A	N/A
	\$340,587	\$252,127	\$221,126	(\$119,461)	(\$31,001)	(35.1)	(12.3)
4300 - Materials and Supplies							
430000 - INSTRUCTIONAL SUPPLIES	5,998,152	6,436,902	4,293,244	(1,704,908)	(2,143,658)	(28.4)	(33.3)
430001 - SUPPLIES CARRYOVER	0	2,866,608	14,597	14,597	(2,852,011)	N/A	(99.5)
430002 - HOLDING INSTR SUPP	3,155,298	(797,487)	0	(3,155,298)	797,487	(100.0)	(100.0)
430004 - PRINTING/PUBLISHING	44,195	40,300	35,682	(8,513)	(4,618)	(19.3)	(11.5)
430005 - FOOD/IN-HOUSE MEETINGS	352,964	606,294	438,135	85,171	(168,159)	24.1	(27.7)
430006 - FOOD SUP SIERRA OUTDOOR	241,843	241,229	257,328	15,484	16,098	6.4	6.7
430007 - SUPPLIES/SOFTWARE	28,807	26,892	6,263	(22,544)	(20,629)	(78.3)	(76.7)
430008 - SUPPLIES NON-CLASSROOM	4,748,887	7,125,318	5,493,006	744,118	(1,632,313)	15.7	(22.9)
430010 - SUPPLIES IMMUNIZATION	0	0	0	0	0	N/A	N/A
430011 - BLUEPRINTS/BIDS	0	0	66	66	66	N/A	N/A
430012 - ERGONOMICS/PURCHASING	10,000	10,000	12,447	2,447	2,447	24.5	24.5
430016 - SOFTWARE REIMBURSEMENT	0	0	0	0	0	N/A	N/A
430023 - SALES/USE TAX	3,000	3,000	2,932	(68)	(68)	(2.3)	(2.3)
430026 - FACILITY USE SUPPLIES	32,699	32,699	31,519	(1,180)	(1,180)	(3.6)	(3.6)
430031 - VANDALISM	115,890	115,000	156,672	40,782	41,672	35.2	36.2
430038 - UNIFORMS	111,486	118,306	110,956	(530)	(7,350)	(0.5)	(6.2)
430050 - SUPPLIES M&O	1,479,014	1,526,332	1,755,140	276,125	228,808	18.7	15.0
430051 - SMALL TOOLS M&O	76,474	74,274	69,550	(6,924)	(4,724)	(9.1)	(6.4)
430052 - ASBESTOS/CONCRETE M&O	10,000	10,000	10,743	743	743	7.4	7.4
430053 - LAMP REPLACEMENT M&O	67,169	47,169	57,765	(9,405)	10,595	(14.0)	22.5
430054 - SUPP M&O SAFETY	15,710	13,510	4,742	(10,968)	(8,768)	(69.8)	(64.9)
430055 - SUPPLIES POOL	266,008	266,008	322,150	56,142	56,142	21.1	21.1
430060 - SUPPLIES GROUNDS	269,473	292,273	277,479	8,006	(14,794)	3.0	(5.1)
430061 - SUPPLIES HAZARDOUS WASTE	93,000	48,000	48,962	(44,038)	962	(47.4)	2.0
430062 - SUPPLIES FIBAR M&O	42,500	45,500	43,569	1,069	(1,931)	2.5	(4.2)
430063 - SUPPLIES IRRIGATION	160,000	138,700	151,711	(8,289)	13,011	(5.2)	9.4
430064 - CHEMICAL PRE-EMERGENT	380	380	231	(149)	(149)	(39.3)	(39.3)
430065 - SUPP VARSITY FIELD	40,845	52,845	54,702	13,857	1,857	33.9	3.5
430066 - SUPP BASEBALL FIELD ELEM	855	855	0	(855)	(855)	(100.0)	(100.0)
430070 - SUPPLIES/TRANSP	90,223	87,582	113,409	23,186	25,827	25.7	29.5
430071 - SHOP TOOLS	2,564	11,088	9,351	6,787	(1,737)	264.7	(15.7)
430072 - GAS	346,000	345,800	364,172	18,172	18,372	5.3	5.3
430073 - DIESEL	527,419	698,527	708,190	180,771	9,663	34.3	1.4
430074 - SUPP OIL & GR TRANSP	75,205	92,899	49,334	(25,872)	(43,566)	(34.4)	(46.9)
430075 - TIRES/OTH VEHICLES	233,324	269,626	227,004	(6,320)	(42,621)	(2.7)	(15.8)

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Fund: 01	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
SubFund: -							
4000 - 4999 Books and Supplies							
4300 - Materials and Supplies							
430076 - REPAIR SUPP TRANSP	642,326	695,693	777,544	135,218	81,851	21.1	11.8
430082 - INVENTORY ADJUSTMENT	10,169	10,169	3,499	(6,670)	(6,670)	(65.6)	(65.6)
430091 - OFFSET FOR 5700 OBJECTS	854	358,776	0	(854)	(358,776)	(100.0)	(100.0)
430092 - PURCHASING BIDS	0	0	0	0	0	N/A	N/A
430099 - REIMB SUPPLY	0	1,172	142,053	142,053	140,882	N/A	12023.8
	\$19,292,735	\$21,912,241	\$16,044,145	(\$3,248,590)	(\$5,868,095)	(16.8)	(26.8)
4400 - Noncapitalized Equipment							
440000 - EQUIP \$500-\$24999	6,419,410	6,272,858	5,570,889	(848,521)	(701,969)	(13.2)	(11.2)
440005 - EQ REPL NON-CAP EQUIP	22,922	22,922	0	(22,922)	(22,922)	(100.0)	(100.0)
440099 - REIMB NON-CAP EQUIP \$500-24999	0	0	(158,985)	(158,985)	(158,985)	N/A	N/A
	\$6,442,332	\$6,295,780	\$5,411,905	(\$1,030,428)	(\$883,876)	(16.0)	(14.0)
4000 - 4999 Books and Supplies	\$30,810,999	\$30,994,357	\$22,555,496	(\$8,255,504)	(\$8,438,861)	(26.8)	(27.2)
Percent of Total	6.7%	6.5%	4.8%				
5000 - 5999 Services and Other Operating Expenditures							
5100 - Subagreements for Services							
510000 - SUBAGREEMENTS FOR SERVICES	2,798,283	3,390,145	2,892,112	93,829	(498,033)	3.4	(14.7)
	\$2,798,283	\$3,390,145	\$2,892,112	\$93,829	(\$498,033)	3.4	(14.7)
5200 - Travel and Conferences							
520000 - CONF/TRAVEL	1,511,705	3,474,755	2,195,826	684,121	(1,278,929)	45.3	(36.8)
520010 - FIXED MILEAGE ALLOWANCE	317,802	319,546	340,377	22,576	20,831	7.1	6.5
520012 - FIXED MILEAGE/CLASSIFIED	44,500	49,000	53,297	8,797	4,297	19.8	8.8
520099 - CONF/TRAVEL REIM	0	0	21,152	21,152	21,152	N/A	N/A
	\$1,874,007	\$3,843,301	\$2,610,651	\$736,645	(\$1,232,650)	39.3	(32.1)
5300 - Dues and Memberships							
530000 - DUES & MEMBERSHIP	55,972	59,980	61,842	5,870	1,862	10.5	3.1
	\$55,972	\$59,980	\$61,842	\$5,870	\$1,862	10.5	3.1
5400 - Insurance							
545001 - PROPERTY INS	519,982	676,135	676,135	156,153	0	30.0	0.0
545002 - LIABILITY INS	2,002,019	2,118,466	2,142,172	140,153	23,706	7.0	1.1
545003 - OTHER INS	34,607	34,607	(24,733)	(59,340)	(59,340)	(171.5)	(171.5)
545004 - SELF INS CREDIT FR PROGRAMS	(1,087,931)	(1,087,931)	(1,170,600)	(82,670)	(82,670)	7.6	7.6
	\$1,468,677	\$1,741,277	\$1,622,974	\$154,297	(\$118,303)	10.5	(6.8)

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Fund: 01 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
5000 - 5999 Services and Other Operating Expenditures							
5500 - Operations and Housekeeping Services							
550030 - WATER/SEWER	1,543,607	1,685,567	1,616,251	72,644	(69,316)	4.7	(4.1)
550040 - GARBAGE	307,888	533,288	575,908	268,020	42,620	87.1	8.0
550050 - PEST CONTROL	118,898	102,898	98,545	(20,353)	(4,353)	(17.1)	(4.2)
550060 - TOWEL SERVICE	0	4,840	3,738	3,738	(1,102)	N/A	(22.8)
550061 - DUST MOP SERVICE	25,700	25,700	17,967	(7,733)	(7,733)	(30.1)	(30.1)
550070 - FUEL OIL UTILITY	108,000	108,000	97,558	(10,442)	(10,442)	(9.7)	(9.7)
550080 - PG&E	6,612,350	6,460,492	5,357,528	(1,254,822)	(1,102,964)	(19.0)	(17.1)
550085 - SPURR	1,149,000	1,149,000	1,247,644	98,644	98,644	8.6	8.6
	\$9,865,443	\$10,069,785	\$9,015,138	(\$850,304)	(\$1,054,647)	(8.6)	(10.5)
5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements							
560001 - NONCAPITALIZED IMPROVEMENTS	286,356	937,675	807,700	521,344	(129,975)	182.1	(13.9)
560002 - MAINTENANCE AGREEMENTS	2,688,815	2,771,076	2,751,486	62,671	(19,590)	2.3	(0.7)
560003 - ALARM SYSTEM	320,567	286,863	298,328	(22,239)	11,465	(6.9)	4.0
560004 - ALARM ADDITIONAL CHARGES	11,340	11,156	3,300	(8,040)	(7,856)	(70.9)	(70.4)
560005 - RENTAL	143,677	177,882	163,487	19,810	(14,396)	13.8	(8.1)
560006 - REPAIR EQUIP	319,320	328,525	324,667	5,347	(3,858)	1.7	(1.2)
560007 - MUSIC REPAIR	112,200	111,078	97,493	(14,707)	(13,585)	(13.1)	(12.2)
560009 - FIRE EXT SERV	30,406	32,406	31,806	1,400	(600)	4.6	(1.9)
560010 - BLDG LEASE/RENTS	58,600	58,600	54,162	(4,438)	(4,438)	(7.6)	(7.6)
560050 - REPAIR EQ M&O	623,345	647,845	680,259	56,914	32,414	9.1	5.0
560051 - REPAIR EQ, POOL	89,000	89,000	53,527	(35,473)	(35,473)	(39.9)	(39.9)
560070 - OUT SERVICE TRANSP	64,914	86,813	94,100	29,186	7,287	45.0	8.4
560071 - OUT SERV MECHANICAL	242,656	339,895	342,238	99,582	2,343	41.0	0.7
560072 - EQ REPAIR/TRANSP	122,000	55,000	0	(122,000)	(55,000)	(100.0)	(100.0)
560085 - REP/EQ GAD DEPT	9,500	9,500	10,111	611	611	6.4	6.4
560099 - NON/CAPITAL/RENTAL REIMB	0	0	47,005	47,005	47,005	N/A	N/A
	\$5,122,696	\$5,943,314	\$5,759,668	\$636,972	(\$183,646)	12.4	(3.1)

Annual Budget Change Report
Fiscal Year 7/1/2018 - 6/30/2019

Fund: 01	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
SubFund: -							
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	0	0	0	0	N/A	N/A
571040 - DIRECT COST/GAD	0	0	0	0	0	N/A	N/A
571047 - DIRECT COST/ED SEMINARS	0	0	0	0	0	N/A	N/A
571050 - DIRECT COST/COPIER	0	0	0	0	0	N/A	N/A
571052 - DIRECT COST/SCANBACK	0	0	0	0	0	N/A	N/A
571060 - DIRECT COST/TECHNOLOGY	0	0	0	0	0	N/A	N/A
571070 - DIRECT COST/TEACH CTR	0	0	0	0	0	N/A	N/A
571080 - DIRECT COST/FUEL	0	0	0	0	0	N/A	N/A
571081 - DIRECT COST/MET PAC	0	0	0	0	0	N/A	N/A
571085 - DIRECT COST/SIERRA OUTDOOR SCH	0	0	0	0	0	N/A	N/A
571090 - DIRECT COST FINGERPRINTS	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
5750 - Transfers of Direct Costs - Interfund							
575000 - DIRECT COST/INTERFUND TRF	(105,790)	(104,042)	(102,801)	2,989	1,241	(2.8)	(1.2)
575003 - DIRECT COST/UTILITY INTERFUND	(182,500)	(175,000)	(187,200)	(4,700)	(12,200)	2.6	7.0
575010 - DIRECT COST/MTCE INTERFUND	(8,158)	(17,599)	(5,956)	2,202	11,643	(27.0)	(66.2)
575020 - DIRECT COST/TRANSP INTERFUND	(37,264)	(42,294)	(28,980)	8,284	13,314	(22.2)	(31.5)
575030 - DIRECT COST/FOOD SVC INTERFUND	4,097	200	0	(4,097)	(200)	(100.0)	(100.0)
575040 - DIRECT COST/GAD/INTERF	(33,081)	(37,841)	(43,015)	(9,934)	(5,174)	30.0	13.7
575047 - DIRECT COST/SEMINARS INTERFUND	0	(200)	(200)	(200)	0	N/A	0.0
575050 - DIRECT COST/COPIER INTERFUND	(8,200)	(8,225)	(5,844)	2,356	2,382	(28.7)	(29.0)
575052 - DIRECT COST/SCANBACK INTERFUND	(2,250)	(2,150)	(813)	1,437	1,337	(63.8)	(62.2)
575060 - DIRECT COST/TECH INTERFUND	(28,565)	(28,565)	(12,783)	15,783	15,783	(55.3)	(55.3)
575070 - DIRECT COST/TCH CTR INTERFUND	(24,120)	(41,231)	(29,762)	(5,642)	11,469	23.4	(27.8)
575080 - INTER-FUND DIRECT COST FUEL	(10,300)	(15,300)	(16,555)	(6,255)	(1,255)	60.7	8.2
575081 - DIRECT COST/MET PAC INTERFUND	0	(3,050)	(2,800)	(2,800)	250	N/A	(8.2)
	(\$436,131)	(\$475,298)	(\$436,708)	(\$577)	\$38,589	0.1	(8.1)
5800 - Professional/Consulting Services and Operating Expenditures							
580001 - CONT FOR PER SERV/INDIVIDUAL	307,702	358,390	279,464	(28,239)	(78,926)	(9.2)	(22.0)
580002 - CONTRACT SERVICES	3,343,928	4,470,134	3,260,131	(83,798)	(1,210,003)	(2.5)	(27.1)
580003 - CHARTER BUS	695,468	700,468	926,487	231,019	226,019	33.2	32.3
580005 - LEGAL SERVICES	1,387,500	1,395,950	824,793	(562,707)	(571,157)	(40.6)	(40.9)
580006 - ADVERTISING	61,073	108,758	97,485	36,412	(11,273)	59.6	(10.4)
580007 - FEES/ADMINISTRATIVE	26,484	29,884	23,864	(2,620)	(6,020)	(9.9)	(20.1)

Annual Budget Change Report
Fiscal Year 7/1/2018 - 6/30/2019

Fund: 01 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
5000 - 5999 Services and Other Operating Expenditures							
5800 - Professional/Consulting Services and Operating Expenditures							
580008 - FEES/ADMISSION - STUDENTS	291,158	549,097	660,508	369,350	111,411	126.9	20.3
580009 - FEES / OTHER	97,863	660,870	792,342	694,479	131,472	709.6	19.9
580010 - SOFTWARE LICENSE	520,371	1,109,709	1,054,163	533,793	(55,545)	102.6	(5.0)
580011 - FCOE STRS PENALTIES	1,000	1,000	0	(1,000)	(1,000)	(100.0)	(100.0)
580021 - LEGAL SETTLEMENTS	75,000	150,000	76,156	1,156	(73,844)	1.5	(49.2)
580023 - CONS FEE TRANS/QZAB	1,000	1,000	0	(1,000)	(1,000)	(100.0)	(100.0)
580024 - CONS FEE TRUSTEE	1,500	1,500	0	(1,500)	(1,500)	(100.0)	(100.0)
580025 - CONS FEE/ CCELC	10,000	10,000	0	(10,000)	(10,000)	(100.0)	(100.0)
580036 - COST OF ISSUANCE MISC	3,790	3,790	0	(3,790)	(3,790)	(100.0)	(100.0)
580050 - ACTUARIAL ADJUST	0	0	0	0	0	N/A	N/A
580090 - BUDGET RESERVE	991,190	554,535	55,718	(935,473)	(498,817)	(94.4)	(90.0)
580099 - CONTRACT REIMB	0	0	30,163	30,163	30,163	N/A	N/A
	\$7,815,027	\$10,105,084	\$8,081,273	\$266,246	(\$2,023,811)	3.4	(20.0)
5900 - Communications							
590001 - PHONE CERTIFICATED	474,830	492,946	504,159	29,330	11,213	6.2	2.3
590002 - PHONE CLASSIFIED	125,581	147,001	154,190	28,609	7,189	22.8	4.9
590005 - COMMUNICATION/POSTAGE	320,070	311,427	254,404	(65,667)	(57,023)	(20.5)	(18.3)
590009 - TELEPHONE/E-RATE/DAS	0	0	0	0	0	N/A	N/A
590099 - COMMUNICATIONS REIMBURSABLE	0	0	210	210	210	N/A	N/A
	\$920,481	\$951,374	\$912,963	(\$7,517)	(\$38,411)	(0.8)	(4.0)
5000 - 5999 Services and Other Operating Expenditures	\$29,484,454	\$35,628,962	\$30,519,913	\$1,035,460	(\$5,109,049)	3.5	(14.3)
Percent of Total	6.4%	7.4%	6.5%				

Annual Budget Change Report
Fiscal Year 7/1/2018 - 6/30/2019

Fund: 01 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
6000 - 6999 Capital Outlay							
6170 - Land Improvements							
617000 - LAND IMPROVEMENTS	0	50,440	13,310	13,310	(37,130)	N/A	(73.6)
617006 - SITE IMPRV CONSTRUCTION	0	445,195	308,783	308,783	(136,412)	N/A	(30.6)
617014 - SITE IMPRV OTH CONSTRUCTION	0	0	0	0	0	N/A	N/A
617099 - LAND IMPRV REIMB	0	0	117	117	117	N/A	N/A
	\$0	\$495,635	\$322,210	\$322,210	(\$173,425)	N/A	(35.0)
6200 - Buildings and Improvements of Buildings							
620000 - BLDG/IMPRV OF BLDG	454,957	970,000	603,520	148,563	(366,480)	32.7	(37.8)
620006 - CONSTRUCTION	104,700	14,700	0	(104,700)	(14,700)	(100.0)	(100.0)
620099 - BLDG/IMPRV OF BLDG REIMB	0	0	0	0	0	N/A	N/A
	\$559,657	\$984,700	\$603,520	\$43,863	(\$381,180)	7.8	(38.7)
6400 - Equipment							
640090 - EQUIPMENT \$25,000+	496,588	1,661,494	2,582,153	2,085,565	920,659	420.0	55.4
640099 - EQUIP REIMB \$25,000 +	0	0	(21,221)	(21,221)	(21,221)	N/A	N/A
	\$496,588	\$1,661,494	\$2,560,932	\$2,064,344	\$899,438	415.7	54.1
6000 - 6999 Capital Outlay	\$1,056,245	\$3,141,828	\$3,486,662	\$2,430,417	\$344,834	230.1	11.0
Percent of Total	0.2%	0.7%	0.7%				

Annual Budget Change Report
Fiscal Year 7/1/2018 - 6/30/2019

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	19,848	(152)	(152)	(0.8)	(0.8)
	\$20,000	\$20,000	\$19,848	(\$152)	(\$152)	(0.8)	(0.8)
7283 - All Other Transfers to JPAs							
722300 - TRANSFER OUT TO JPA CART	907,951	953,443	933,967	26,016	(19,476)	2.9	(2.0)
	\$907,951	\$953,443	\$933,967	\$26,016	(\$19,476)	2.9	(2.0)
7310 - Transfers of Indirect Costs							
731010 - DIRECT SUP/INDIRECT COST	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
7350 - Transfers of Indirect Costs - Interfund							
735000 - TRF OF DIRECT COST-INTERFUND	(1,379,741)	(1,321,301)	(1,335,586)	44,155	(14,285)	(3.2)	1.1
	(\$1,379,741)	(\$1,321,301)	(\$1,335,586)	\$44,155	(\$14,285)	(3.2)	1.1
7438 - Debt Service - Interest							
743800 - DEBT SERVICE/INTEREST	25,890	25,890	33,741	7,852	7,852	30.3	30.3
	\$25,890	\$25,890	\$33,741	\$7,852	\$7,852	30.3	30.3
7439 - Other Debt Service - Principal							
743900 - DEBT SERVICE/PRINCIPAL	1,611,103	1,611,103	1,552,499	(58,604)	(58,604)	(3.6)	(3.6)
	\$1,611,103	\$1,611,103	\$1,552,499	(\$58,604)	(\$58,604)	(3.6)	(3.6)
7000 - 7499 Other Outgo	\$1,185,203	\$1,289,135	\$1,204,469	\$19,266	(\$84,666)	1.6	(6.6)
Percent of Total	0.3%	0.3%	0.3%				

Annual Budget Change Report
Fiscal Year 7/1/2018 - 6/30/2019

Fund: 01 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
7600 - 7629 Interfund Transfers Out							
7611 - From General Fund to Child Development Fund							
761101 - TRANSFER TO CHILD DEVELOPMENT	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
7612 - Between General Fund and Special Reserve Fund							
761200 - TRANSFER GF TO SRF/RCA	275,000	275,000	275,000	0	0	0.0	0.0
761237 - TRANSFER GF TO SRCPF	2,200,000	2,200,000	2,200,000	0	0	0.0	0.0
	\$2,475,000	\$2,475,000	\$2,475,000	\$0	\$0	0.0	0.0
7619 - Other Authorized Interfund Transfers Out							
761903 - TRANSFER TO ADULT FUND	846,880	846,880	846,880	0	0	0.0	0.0
761904 - TRANSFER TO COP	1,732,456	1,732,456	1,732,456	0	0	0.0	0.0
761905 - TRANSFER TO RCA	0	0	0	0	0	N/A	N/A
761911 - TRANSFER TO DEV FEES II	0	0	0	0	0	N/A	N/A
761914 - TRANSFER TO SPEC RES/CAP PROJ	0	0	0	0	0	N/A	N/A
761999 - TRANSFER TO ALL OTHR FUNDS	2,800,000	2,800,000	2,800,000	0	0	0.0	0.0
	\$5,379,336	\$5,379,336	\$5,379,336	\$0	\$0	0.0	0.0
7600 - 7629 Interfund Transfers Out	\$7,854,336	\$7,854,336	\$7,854,336	\$0	\$0	0.0	0.0
Percent of Total	1.7%	1.6%	1.7%				

SUMMARY OF REVISIONS
2018-2019 CHARTER SCHOOL FUND BUDGET

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

I. 2018-19 Charter School Revenues

A. Local Control Funding Formula (LCFF)

LCFF Revenues changed from \$4,221,074 at Third Quarter to \$4,276,820 at Annual, an increase of \$55,746. This increase is primarily due to the recalculation of LCFF revenue based on the Charter’s ADA at P-2 Revise. The ADA increased from 440.38 to 435.14; an increase of 5.24.

Change from 3rd Quarter to Annual		\$ 55,746
2018-19 Adopted Budget	2018-19 Annual	Increase/(Decrease)
\$ 3,657,395	\$ 4,276,820	\$ 619,425

B. State Revenues

State Revenues changed from \$242,820 at Third Quarter to \$441,074 at Annual, an increase of \$198,254. This change was primarily due to the recoding of California Clean Energy Jobs Act (Prop 39) revenues received during the fiscal year that were originally coded to Fund 40, the Special Reserve Fund for Capital Projects, but should have flowed through the Charter’s Fund 09. Additionally, the Charter did not receive its second apportionment, as scheduled, of the Low-Performing Students Block Grant and lottery revenues increased based on the revised ADA calculation at P-2.

<u>Item</u>	<u>Adjustment</u>
Prop. 39 Revenues	\$ 212,963
Low-Performing Students BG	(25,688)
Other State Grants	10,979
Change from 3rd Quarter to Annual	\$ 198,254

<u>2018-19 Adopted Budget</u>	<u>2018-19 Annual</u>	<u>Increase/(Decrease)</u>
\$ 220,474	\$ 441,074	\$ 220,600

C. Local Revenues

Local Revenues changed from \$72,035 at Third Quarter to \$134,696 at Annual, an increase of \$62,661. This increase is due to higher than anticipated interest receipts for the third and fourth quarters of the fiscal year and a fair market value adjustment based on the Charter Fund's cash balances.

Change from 3rd Quarter to Annual	\$ 62,661
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<u>2018-19 Adopted Budget</u>	<u>2018-19 Annual</u>	<u>Increase/(Decrease)</u>
\$ 47,035	\$ 134,696	\$ 87,661

D. Total Charter School Revenues

Total Charter School Revenues changed from \$4,535,929 at Third Quarter to \$4,852,590 at Annual, an increase of \$316,661.

Change from 3rd Quarter to Annual	\$ 316,661
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<u>2018-19 Adopted Budget</u>	<u>2018-19 Annual</u>	<u>Increase/(Decrease)</u>
\$ 3,924,904	\$ 4,852,590	\$ 927,686

II. 2018-2019 Charter School Fund Expenditures

A. Certificated Personnel Salaries

Certificated Personnel Salaries changed from \$1,797,300 at Third Quarter to \$1,793,645 at Annual, a decrease of \$3,655. This change was the net result of an increase in teacher hours during both the fourth quarter and summer school to manage class size ratios and a decreased usage of stipends for the final month of the school year.

<u>Item</u>	<u>Adjustment</u>	
Teacher Salaries	\$	8,240
Teacher Stipends		(6,652)
GIS Wages		(8,080)
Principal Salary		2,838
Change from 3 rd Quarter to Annual	\$	<u>(3,655)</u>

<u>2018-19 Adopted Budget</u>	<u>2018-19 Annual</u>	<u>Increase/(Decrease)</u>
\$ 1,609,553	\$ 1,793,645	\$ 184,092

B. Classified Personnel Salaries

Classified Personnel Salaries changed from \$261,539 at Third Quarter to \$257,589 at Annual, a decrease of \$3,950. The needs of the student population varies from year to year and this year, the student population did not require IA and translation services as budgeted.

Change from 3 rd Quarter to Annual	\$	(3,950)
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<u>2018-19 Adopted Budget</u>	<u>2018-19 Annual</u>	<u>Increase/(Decrease)</u>
\$ 244,725	\$ 257,589	\$ 12,864

C. Employee Benefits

Employee Benefits changed from \$864,252 at Third Quarter to \$847,062 at Annual, a decrease of \$17,190. The decrease is directly related to the previously mentioned salary adjustments.

Change from 3 rd Quarter to Annual	\$	(17,190)
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<u>2018-19 Adopted Budget</u>	<u>2018-19 Annual</u>	<u>Increase/(Decrease)</u>
\$ 832,375	\$ 847,062	\$ 14,686

D. Books, Supplies and Other Materials

Books, Supplies and Other Materials changed from \$133,649 at Third Quarter to \$129,255 at Annual, a decrease of \$4,394. This change was primarily due to supplemental materials being budgeted for, but not required by, the current student population.

Change from 3rd Quarter to Annual		\$ (4,394)
<u>2018-19</u>	<u>2018-19</u>	
<u>Adopted Budget</u>	<u>Annual</u>	<u>Increase/(Decrease)</u>
\$ 173,208	\$ 129,255	\$ (43,953)

E. Contracted Services and Other Operating Expenditures

Contracted Services and Other Operating Expenditures changed from \$221,415 at Third Quarter to \$210,459 at Annual, a decrease of \$10,956. The decrease is due to various decreases. Classifications include advertising, utility, and contract services.

Change from 3rd Quarter to Annual		\$ (10,956)
<u>2018-19</u>	<u>2018-19</u>	
<u>Adopted Budget</u>	<u>Annual</u>	<u>Increase/(Decrease)</u>
\$ 189,075	\$ 210,459	\$ 21,384

F. Other Outgo

Other Outgo changed from \$108,438 at Third Quarter to \$94,083 at Annual, a decrease of \$14,355. This decrease was due to an adjustment to indirect cost.

Change from 3rd Quarter to Annual		\$ (14,355)
<u>2018-19</u>	<u>2018-19</u>	
<u>Adopted Budget</u>	<u>Annual</u>	<u>Increase/(Decrease)</u>
\$ 46,991	\$ 94,083	\$ 47,092

G. Inter-fund Transfers Out

Inter-fund Transfers Out changed from \$-0- at Third Quarter to \$212,963 at Annual, an increase of \$212,963. This increase was due to a transfer related to the usage of funds from the California Clean Energy Jobs Act (Prop 39) to make energy efficiency improvements at the charter school.

Change from 3rd Quarter to Annual		\$ 212,963
<u>2018-19 Adopted Budget</u>	<u>2018-19 Annual</u>	<u>Increase/(Decrease)</u>
\$ -0-	\$ 212,963	\$ 212,963

H. Total Charter School Fund Expenditures

Total Charter School Fund Expenditures changed from \$3,386,593 at Third Quarter to \$3,545,056 at Annual, an increase of \$158,463.

Change from 3rd Quarter to Annual		\$ 158,463
<u>2018-19 Adopted Budget</u>	<u>2018-19 Annual</u>	<u>Increase/(Decrease)</u>
\$ 3,095,928	\$ 3,545,056	\$ 449,129

III. Charter School Fund Balance

Total revenues are \$4,852,590 and total expenditures are \$3,545,056 at Annual, a surplus of \$1,307,534. The 2018-19 fund balance is as follows:

Beginning Fund Balance, Audited 7/1/18	\$3,846,233
2018-19 Revenues	4,852,590
2018-19 Expenditures	<u>3,545,056</u>
Surplus/(Deficit)	\$1,307,534
Ending Fund Balance, 6/30/19, Unaudited	<u>\$5,153,767</u>
Components of the Ending Fund Balance:	
Restricted:	
Low - Performing Students Block Grant	\$25,689
Classified Prof. Development Block Grant	891
Assigned:	
Capital Outlay	<u>\$4,949,937</u>
Sub-Total of Components	<u>\$4,976,517</u>
General Reserve, 6/30/19	\$ 177,250
General Reserve as a % of Expenditures	5%

Annual Budget Change Report
Fiscal Year 7/1/2018 - 6/30/2019

Fund: 09 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
09 - CHARTER SCHOOLS	\$3,924,904	\$4,535,929	\$4,809,430	\$884,526	\$273,501	22.5	6.0
8010 - 8099 Revenue Limit Sources							
8011 - LCFF State Aid - Current Year							
801100 - REVENUE LIMIT STATE AID	2,431,791	2,721,898	2,601,832	170,041	(120,066)	7.0	(4.4)
	\$2,431,791	\$2,721,898	\$2,601,832	\$170,041	(\$120,066)	7.0	(4.4)
8012 - Education Protection Account State Aid - Current Year							
801200 - EDUCATIONAL PROTECTION ACCT.	557,287	688,391	820,958	263,671	132,567	47.3	19.3
	\$557,287	\$688,391	\$820,958	\$263,671	\$132,567	47.3	19.3
8015 - Charter Schools General Purpose Entitlement - State Aid							
801500 - RL CHARTER SCHOOL APPORT	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8019 - LCFF/Revenue Limit State Aid - Prior Years							
801900 - RL ST AID PRIOR YEAR	0	(798)	6,061	6,061	6,859	N/A	(859.5)
	\$0	(\$798)	\$6,061	\$6,061	\$6,859	N/A	(859.5)
8091 - LCFF Transfers - Current Year							
809100 - RL TRANSFER - CHARTER	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8096 - Transfers to Charter Schools in Lieu of Property Taxes							
809600 - IN LIEU PROPERTY TAX TRANSFER	668,317	811,583	847,969	179,652	36,386	26.9	4.5
	\$668,317	\$811,583	\$847,969	\$179,652	\$36,386	26.9	4.5
8099 - LCFF/Revenue Limit Transfers - Prior Years							
809900 - RL TRANSFER PY CHARTER	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8010 - 8099 Revenue Limit Sources	\$3,657,395	\$4,221,074	\$4,276,820	\$619,425	\$55,746	16.9	1.3
Percent of Total	93.2%	93.1%	88.9%				

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Fund: 09 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
8300 - 8599 Other State Revenue							
8550 - Mandated Cost Reimbursements							
855000 - ST MANDATED REIMB	146,754	87,782	87,837	(58,917)	55	(40.1)	0.1
	\$146,754	\$87,782	\$87,837	(\$58,917)	\$55	(40.1)	0.1
8560 - State Lottery Revenue							
856000 - ST LOTTERY	73,720	86,904	97,828	24,108	10,924	32.7	12.6
856001 - ST LOTTERY PR YR	0	15,866	15,866	15,866	0	N/A	0.0
	\$73,720	\$102,770	\$113,694	\$39,974	\$10,924	54.2	10.6
8590 - All Other State Revenue							
859000 - ST OTHER REVENUE	0	52,268	26,580	26,580	(25,688)	N/A	(49.1)
859001 - ST OTHER REVENUE PR YR	0	0	212,963	212,963	212,963	N/A	N/A
	\$0	\$52,268	\$239,543	\$239,543	\$187,275	N/A	358.3
8300 - 8599 Other State Revenue	\$220,474	\$242,820	\$441,074	\$220,600	\$198,254	100.1	81.6
Percent of Total	5.6%	5.4%	9.2%				
8600 - 8799 Other Local Revenue							
8660 - Interest							
866000 - LOC INTEREST INCOME/TREAS	35,000	60,000	82,413	47,413	22,413	135.5	37.4
	\$35,000	\$60,000	\$82,413	\$47,413	\$22,413	135.5	37.4
8662 - Net Increase (Decrease) in the Fair Value of Investments							
866200 - NET INC(DEC) FAIR VALUE INVEST	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8689 - All Other Fees and Contracts							
868900 - LOC ALL OTH FEES	12,035	12,035	9,123	(2,912)	(2,912)	(24.2)	(24.2)
	\$12,035	\$12,035	\$9,123	(\$2,912)	(\$2,912)	(24.2)	(24.2)
8600 - 8799 Other Local Revenue	\$47,035	\$72,035	\$91,536	\$44,501	\$19,501	94.6	27.1
Percent of Total	1.2%	1.6%	1.9%				

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

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Fund: 09 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
09 - CHARTER SCHOOLS	\$3,095,928	\$3,386,593	\$3,545,056	\$449,129	\$158,463	14.5	4.7
1000 - 1999 Certificated Personnel Salaries							
1100 - Certificated Teachers' Salaries							
110001 - TEACHER SAL	1,195,390	1,248,918	1,252,970	57,580	4,052	4.8	0.3
110040 - TEACH SAL SUMMER/HOURLY	65,139	62,243	66,431	1,292	4,188	2.0	6.7
110051 - TEACH SAL SCH BUS SUB	0	0	0	0	0	N/A	N/A
110060 - TEACH SAL STIPEND	46,098	120,713	114,061	67,963	(6,652)	147.4	(5.5)
110070 - TEACH SAL XTRA PD	0	0	0	0	0	N/A	N/A
	\$1,306,627	\$1,431,874	\$1,433,461	\$126,834	\$1,587	9.7	0.1
1200 - Certificated Pupil Support Salaries							
120002 - GUIDANCE SAL GLS/GIS	140,906	189,313	181,234	40,328	(8,080)	28.6	(4.3)
120003 - PSYCH/MENTAL HEALTH SP SAL	74,587	76,825	76,825	2,238	0	3.0	0.0
120040 - PUPIL SUPPORT HRLY	0	0	0	0	0	N/A	N/A
120050 - PUPIL SUPPORT SUB	0	0	0	0	0	N/A	N/A
	\$215,493	\$266,138	\$258,058	\$42,565	(\$8,080)	19.8	(3.0)
1300 - Certificated Supervisors' and Administrators' Salaries							
130001 - PRINCIPAL SAL	87,433	99,288	102,126	14,693	2,838	16.8	2.9
130003 - LEARNING DIRECTOR SAL	0	0	0	0	0	N/A	N/A
130008 - DIST ADM SAL	0	0	0	0	0	N/A	N/A
	\$87,433	\$99,288	\$102,126	\$14,693	\$2,838	16.8	2.9
1900 - Other Certificated Salaries							
190003 - TRANSITION COORDINATORS	0	0	0	0	0	N/A	N/A
190040 - OTH CERT HOURLY	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
1000 - 1999 Certificated Personnel Salaries	\$1,609,553	\$1,797,300	\$1,793,645	\$184,092	(\$3,655)	11.4	(0.2)
Percent of Total	52.0%	53.1%	50.6%				

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Fund: 09 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
2000 - 2999 Classified Personnel Salaries							
2100 - Classified Instructional Salaries							
210001 - INSTR ASSIST/TUTOR	55,386	33,247	29,576	(25,810)	(3,671)	(46.6)	(11.0)
210040 - INSTRUCTIONAL HOURLY	0	0	0	0	0	N/A	N/A
210050 - INSTR ASSIST SUB	77	77	0	(77)	(77)	(100.0)	(100.0)
	\$55,463	\$33,324	\$29,576	(\$25,887)	(\$3,748)	(46.7)	(11.2)
2300 - Classified Supervisors' and Administrators' Salaries							
230001 - CLASS MANAGEMENT SA	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
2400 - Clerical, Technical, and Office Staff Salaries							
240001 - CLASS BUSINESS SUPPORT	188,262	192,741	192,695	4,433	(46)	2.4	0.0
240040 - CLASS BUSINESS SUPPORT HRLY	0	0	0	0	0	N/A	N/A
240050 - CLASS BUSINESS SUPPORT SUB	500	500	0	(500)	(500)	(100.0)	(100.0)
240070 - CLASS BUSINESS SUPPORT OT	500	500	0	(500)	(500)	(100.0)	(100.0)
	\$189,262	\$193,741	\$192,695	\$3,433	(\$1,046)	1.8	(0.5)
2900 - Other Classified Salaries							
290005 - RESOURCE OFFICER SAL	0	0	217	217	217	N/A	N/A
290006 - STUDENT LIAISON	0	34,474	34,473	34,473	(1)	N/A	0.0
290011 - CLASSIFIED TEACHER/THEATRE	0	0	0	0	0	N/A	N/A
290040 - OTH CL HOURLY	0	0	244	244	244	N/A	N/A
290060 - CLASSIFIED STIPEND	0	0	0	0	0	N/A	N/A
290070 - OTH CLASSIFIED OT	0	0	385	385	385	N/A	N/A
290090 - OTHER CLASSIFIED SAL	0	0	0	0	0	N/A	N/A
	\$0	\$34,474	\$35,318	\$35,318	\$844	N/A	2.4
2000 - 2999 Classified Personnel Salaries	\$244,725	\$261,539	\$257,589	\$12,864	(\$3,950)	5.3	(1.5)
Percent of Total	7.9%	7.7%	7.3%				
3000 - 3999 Employee Benefits							
3101 - State Teachers' Retirement System, certificated positions							
310100 - STRS CERT	282,015	292,659	285,967	3,952	(6,692)	1.4	(2.3)
	\$282,015	\$292,659	\$285,967	\$3,952	(\$6,692)	1.4	(2.3)
3201 - Public Employees' Retirement System, certificated positions							
320100 - PERS CERTIFICATED	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A

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3000 - 3999 Employee Benefits							
3202 - Public Employees' Retirement System, classified positions							
320200 - PERS CLASSIFIED	37,820	44,961	44,757	6,937	(204)	18.3	(0.5)
	\$37,820	\$44,961	\$44,757	\$6,937	(\$204)	18.3	(0.5)
3301 - OASDI/Medicare/Alternative, certificated positions							
330100 - SOCIAL SECURITY CERT	0	0	0	0	0	N/A	N/A
330101 - MEDICARE CERT	22,848	26,077	24,789	1,941	(1,288)	8.5	(4.9)
330102 - SUPPLEMENTAL RETIREMENT CERT	0	3	0	0	(3)	N/A	(100.0)
	\$22,848	\$26,080	\$24,789	\$1,941	(\$1,291)	8.5	(5.0)
3302 - OASDI/Medicare/Alternative, classified positions							
330200 - SOCIAL SECURITY CLASS	15,172	16,214	14,537	(635)	(1,677)	(4.2)	(10.3)
330201 - MEDICARE CLASS	3,548	3,792	3,533	(15)	(259)	(0.4)	(6.8)
330202 - SUPPLEMENTAL RETIREMENT CLASS	1,329	473	345	(984)	(128)	(74.1)	(27.1)
	\$20,049	\$20,479	\$18,415	(\$1,634)	(\$2,064)	(8.1)	(10.1)
3401 - Health & Welfare Benefits, certificated positions							
340111 - HEALTH CERT	228,924	233,510	237,933	9,009	4,423	3.9	1.9
340112 - DENTAL CERT	37,792	21,184	21,255	(16,536)	71	(43.8)	0.3
340113 - VISION CERT	5,102	4,639	4,657	(445)	18	(8.7)	0.4
340114 - LIFE INS CERT	1,067	1,089	1,246	179	157	16.8	14.4
	\$272,885	\$260,422	\$265,092	(\$7,793)	\$4,670	(2.9)	1.8
3402 - Health & Welfare Benefits, classified positions							
340211 - HEALTH CLASS	67,227	79,450	78,227	11,000	(1,223)	16.4	(1.5)
340212 - DENTAL CLASS	8,578	8,963	7,098	(1,480)	(1,865)	(17.3)	(20.8)
340213 - VISION CLASS	1,880	1,964	1,555	(325)	(409)	(17.3)	(20.8)
340214 - LIFE INS CLASS	297	351	346	49	(5)	16.4	(1.5)
340216 - DIS CLASS	1,293	1,560	1,524	231	(36)	17.9	(2.3)
	\$79,275	\$92,288	\$88,750	\$9,475	(\$3,538)	12.0	(3.8)
3501 - State Unemployment Insurance, certificated positions							
350100 - SUI CERT	3,844	892	878	(2,966)	(14)	(77.2)	(1.5)
	\$3,844	\$892	\$878	(\$2,966)	(\$14)	(77.2)	(1.5)
3502 - State Unemployment Insurance, classified positions							
350200 - SUI CLASS	124	131	123	(1)	(8)	(0.5)	(5.8)
	\$124	\$131	\$123	(\$1)	(\$8)	(0.5)	(5.8)

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3000 - 3999 Employee Benefits							
3601 - Workers' Compensation Insurance, certificated positions							
360100 - W/C CERT	33,640	37,329	37,531	3,891	202	11.6	0.5
	\$33,640	\$37,329	\$37,531	\$3,891	\$202	11.6	0.5
3602 - Workers' Compensation Insurance, classified positions							
360200 - W/C CLASS	5,115	5,466	5,371	256	(95)	5.0	(1.7)
	\$5,115	\$5,466	\$5,371	\$256	(\$95)	5.0	(1.7)
3701 - OPEB, Allocated, certificated positions							
370100 - RETIREE BENEFITS CERT	59,554	66,080	57,838	(1,716)	(8,242)	(2.9)	(12.5)
	\$59,554	\$66,080	\$57,838	(\$1,716)	(\$8,242)	(2.9)	(12.5)
3702 - OPEB, Allocated, classified positions							
370200 - RETIREE BENEFIT CLASSIFIED	7,649	9,135	9,116	1,467	(19)	19.2	(0.2)
	\$7,649	\$9,135	\$9,116	\$1,467	(\$19)	19.2	(0.2)
3901 - Other Benefits, certificated positions							
390103 - SELF INSUR CERT	6,438	7,143	7,183	745	40	11.6	0.6
390104 - AB 1522 ACCRUAL	140	140	219	79	79	56.3	56.3
	\$6,578	\$7,283	\$7,402	\$824	\$119	12.5	1.6
3902 - Other Benefits, classified positions							
390203 - SELF INSUR CLASS	979	1,047	1,030	51	(17)	5.2	(1.6)
390204 - AB 1522 ACCRUAL	0	0	2	2	2	N/A	N/A
	\$979	\$1,047	\$1,033	\$54	(\$14)	5.5	(1.4)
3000 - 3999 Employee Benefits	\$832,375	\$864,252	\$847,062	\$14,686	(\$17,190)	1.8	(2.0)
Percent of Total	26.9%	25.5%	23.9%				
1000 - 3999 Employee Compensation % of Total	86.8%	86.3%	81.8%				

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4000 - 4999 Books and Supplies							
4300 - Materials and Supplies							
430000 - INSTRUCTIONAL SUPPLIES	26,538	44,384	38,173	11,635	(6,211)	43.8	(14.0)
430001 - SUPPLIES CARRYOVER	0	0	0	0	0	N/A	N/A
430002 - HOLDING INSTR SUPP	0	0	0	0	0	N/A	N/A
430005 - FOOD/IN-HOUSE MEETINGS	12,000	4,889	7,940	(4,060)	3,050	(33.8)	62.4
430008 - SUPPLIES NON-CLASSROOM	1,450	2,576	2,118	668	(458)	46.1	(17.8)
	\$39,988	\$51,850	\$48,231	\$8,243	(\$3,619)	20.6	(7.0)
4400 - Noncapitalized Equipment							
440000 - EQUIP \$500-\$24999	133,220	81,799	81,024	(52,196)	(775)	(39.2)	(0.9)
	\$133,220	\$81,799	\$81,024	(\$52,196)	(\$775)	(39.2)	(0.9)
4000 - 4999 Books and Supplies	\$173,208	\$133,649	\$129,255	(\$43,953)	(\$4,394)	(25.4)	(3.3)
Percent of Total	5.6%	3.9%	3.6%				
5000 - 5999 Services and Other Operating Expenditures							
5200 - Travel and Conferences							
520000 - CONF/TRAVEL	9,034	8,622	11,299	2,265	2,677	25.1	31.0
520010 - FIXED MILEAGE ALLOWANCE	1,402	0	0	(1,402)	0	(100.0)	N/A
	\$10,436	\$8,622	\$11,299	\$863	\$2,677	8.3	31.0
5300 - Dues and Memberships							
530000 - DUES & MEMBERSHIP	970	1,520	1,505	535	(15)	55.2	(1.0)
	\$970	\$1,520	\$1,505	\$535	(\$15)	55.2	(1.0)
5500 - Operations and Housekeeping Services							
550030 - WATER/SEWER	1,725	3,000	3,273	1,548	273	89.7	9.1
550080 - PG&E	5,100	10,000	8,317	3,217	(1,683)	63.1	(16.8)
	\$6,825	\$13,000	\$11,589	\$4,764	(\$1,411)	69.8	(10.9)
5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements							
560001 - NONCAPITALIZED IMPROVEMENTS	0	19,774	18,478	18,478	(1,296)	N/A	(6.6)
560003 - ALARM SYSTEM	0	950	923	923	(27)	N/A	(2.8)
560004 - ALARM ADDITIONAL CHARGES	250	150	23	(228)	(128)	(91.0)	(85.0)
560005 - RENTAL	2,000	2,000	828	(1,173)	(1,173)	(58.6)	(58.6)
560010 - BLDG LEASE/RENTS	28,800	34,800	34,800	6,000	0	20.8	0.0
	\$31,050	\$57,674	\$55,051	\$24,001	(\$2,622)	77.3	(4.5)

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5000 - 5999 Services and Other Operating Expenditures							
5710 - Transfers of Direct Costs							
571000 - DIRECT COST/TRF OF SERVICE	0	0	0	0	0	N/A	N/A
571047 - DIRECT COST/ED SEMINARS	0	0	0	0	0	N/A	N/A
571070 - DIRECT COST/TEACH CTR	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
5750 - Transfers of Direct Costs - Interfund							
575000 - DIRECT COST/INTERFUND TRF	40	40	0	(40)	(40)	(100.0)	(100.0)
575003 - DIRECT COST/UTILITY INTERFUND	0	0	0	0	0	N/A	N/A
575010 - DIRECT COST/MTCE INTERFUND	250	147	0	(250)	(147)	(100.0)	(100.0)
575020 - DIRECT COST/TRANSP INTERFUND	700	1,281	1,281	581	0	82.9	0.0
575040 - DIRECT COST/GAD/INTERF	300	900	986	686	86	228.5	9.5
575047 - DIRECT COST/SEMINARS INTERFUND	0	200	200	200	0	N/A	0.0
575050 - DIRECT COST/COPIER INTERFUND	500	703	681	181	(22)	36.2	(3.2)
575052 - DIRECT COST/SCANBACK INTERFUND	400	400	302	(98)	(98)	(24.6)	(24.6)
575070 - DIRECT COST/TCH CTR INTERFUND	100	600	46	(54)	(554)	(54.3)	(92.4)
	\$2,290	\$4,271	\$3,495	\$1,205	(\$776)	52.6	(18.2)
5800 - Professional/Consulting Services and Operating Expenditures							
580001 - CONT FOR PER SERV/INDIVIDUAL	0	0	0	0	0	N/A	N/A
580002 - CONTRACT SERVICES	0	4,600	0	0	(4,600)	N/A	(100.0)
580006 - ADVERTISING	60,000	51,305	47,714	(12,286)	(3,591)	(20.5)	(7.0)
580008 - FEES/ADMISSION - STUDENTS	0	0	0	0	0	N/A	N/A
580009 - FEES / OTHER	0	0	0	0	0	N/A	N/A
580010 - SOFTWARE LICENSE	74,100	74,100	74,100	0	0	0.0	0.0
580090 - BUDGET RESERVE	0	0	0	0	0	N/A	N/A
	\$134,100	\$130,005	\$121,814	(\$12,286)	(\$8,191)	(9.2)	(6.3)
5900 - Communications							
590001 - PHONE CERTIFICATED	1,080	0	0	(1,080)	0	(100.0)	N/A
590002 - PHONE CLASSIFIED	324	4,324	4,115	3,791	(209)	1170.1	(4.8)
590005 - COMMUNICATION/POSTAGE	2,000	2,000	1,591	(409)	(409)	(20.5)	(20.5)
	\$3,404	\$6,324	\$5,706	\$2,302	(\$618)	67.6	(9.8)
5000 - 5999 Services and Other Operating Expenditures	\$189,075	\$221,415	\$210,459	\$21,384	(\$10,956)	11.3	(4.9)
Percent of Total	6.1%	6.5%	5.9%				

Annual Budget Change Report
Fiscal Year 7/1/2018 - 6/30/2019

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	46,991	108,438	94,083	47,092	(14,355)	100.2	(13.2)
	\$46,991	\$108,438	\$94,083	\$47,092	(\$14,355)	100.2	(13.2)
7000 - 7499 Other Outgo	\$46,991	\$108,438	\$94,083	\$47,092	(\$14,355)	100.2	(13.2)
Percent of Total	1.5%	3.2%	2.7%				
7600 - 7629 Interfund Transfers Out							
7619 - Other Authorized Interfund Transfers Out							
761914 - TRANSFER TO SPEC RES/CAP PROJ	0	0	212,963	212,963	212,963	N/A	N/A
	\$0	\$0	\$212,963	\$212,963	\$212,963	N/A	N/A
7600 - 7629 Interfund Transfers Out	\$0	\$0	\$212,963	\$212,963	\$212,963	N/A	N/A
Percent of Total	0.0%	0.0%	6.0%				

SUMMARY OF REVISIONS
2018-2019 ADULT FUND BUDGET

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

I. 2018-19 Adult Fund Revenues

A. Federal Revenues

Federal Revenues changed from \$1,109,395 at Third Quarter to \$991,054 at Annual, a decrease of \$118,341. This decrease is due to lower than anticipated levels of Pell Grant funds awarded to students.

Change from 3rd Quarter to Annual		\$ (118,341)
<u>2018-19 Adopted Budget</u>	<u>2018-19 Annual</u>	<u>Increase/(Decrease)</u>
\$ 981,552	\$ 991,054	\$ 9,502

B. State Revenues

State Revenues changed from \$2,554,621 at Third Quarter to \$2,557,319 at Annual, an increase of \$2,698. This increase is due to an adjustment to the CalWORKs apportionment.

Change from 3rd Quarter to Annual		\$ 2,698
<u>2018-19 Adopted Budget</u>	<u>2018-19 Annual</u>	<u>Increase/(Decrease)</u>
\$ 2,469,015	\$ 2,557,319	\$ 88,304

C. Local Revenues

Local Revenues changed from \$1,815,884 at Third Quarter to \$1,951,539 at Annual, an increase of \$135,655. The majority of this increase is due to increased interest revenue and an adjustment related to fair market value of the cash balance in the Adult School Fund. Additionally, increased student registrations resulted in additional class fees received.

Change from 3rd Quarter to Annual		\$ 135,655
<u>2018-19 Adopted Budget</u>	<u>2018-19 Annual</u>	<u>Increase/(Decrease)</u>
\$ 2,234,896	\$ 1,1,951,539	\$(283,357)

Change from 3rd Quarter to Annual		\$ 20,012
<u>2018-19 Adopted Budget</u>	<u>2018-19 Annual</u>	<u>Increase/(Decrease)</u>
\$ 6,532,343	\$ 6,346,792	\$ (185,551)

D. Other Transfers In

Other Transfers In were unchanged from Third Quarter to Annual.

Change from 3rd Quarter to Annual		\$ -0-
<u>2018-19 Adopted Budget</u>	<u>2018-19 Annual</u>	<u>Increase/(Decrease)</u>
\$ 846,880	\$ 846,880	\$ -0-

E. Total Adult Fund Revenues

Total Adult Fund Revenues changed from \$6,326,780 at Third Quarter to \$6,346,792 at Annual, an increase of \$20,012.

II. Adult Fund Expenditures

A. Certificated Personnel Salaries

Certificated Personnel Salaries changed from \$1,977,900 at Third Quarter to \$1,978,690 at Annual, an increase of \$791. The increase is primarily due to added hours for preparation of the Council for Occupational Education (COE) accreditation report.

Change from 3rd Quarter to Annual		\$ 791
<u>2018-19 Adopted Budget</u>	<u>2018-19 Annual</u>	<u>Increase/(Decrease)</u>
\$ 1,847,901	\$ 1,978,690	\$ 130,789

B. Classified Personnel Salaries

Classified Personnel Salaries changed from \$1,377,603 at Third Quarter to \$1,415,560 at Annual, an increase of \$37,956. The increase is primarily due to added substitute hours for a vacant clerical position and two classified employees on Leave of Absence (LOA).

Change from 3rd Quarter to Annual		\$ 37,956
<u>2018-19 Adopted Budget</u>	<u>2018-19 Annual</u>	<u>Increase/(Decrease)</u>
\$ 1,247,795	\$ 1,415,560	\$ 167,765

C. Employee Benefits

Employee Benefits changed from \$1,405,824 at Third Quarter to \$1,396,388 at Annual, a decrease of \$9,436. The decrease is due to miscellaneous adjustments related to the salary adjustments previously mentioned.

Change from 3rd Quarter to Annual		\$ (9,436)
<u>2018-19 Adopted Budget</u>	<u>2018-19 Annual</u>	<u>Increase/(Decrease)</u>
\$ 1,405,081	\$ 1,396,388	\$ (8,693)

D. Books, Supplies and Other Materials

Books, Supplies and Other Materials changed from \$678,912 at Third Quarter to \$597,367 at Annual, a decrease of \$81,545. The decrease is primarily related to the reduction of materials and equipment purchases and a year end adjustment to bookstore inventory.

Change from 3rd Quarter to Annual		\$ (81,545)
<u>2018-19 Adopted Budget</u>	<u>2018-19 Annual</u>	<u>Increase/(Decrease)</u>
\$ 548,950	\$ 597,367	\$ 48,417

E. Contracted Services and Other Operating Expenditures

Contracted Services and Other Operating Expenditures changed from \$1,179,883 at Third Quarter to \$1,028,343 at Annual, a decrease of \$151,540. The decrease is primarily due to reduced Pell Grant awards/payouts to students.

<u>Item</u>	<u>Budget Adjustment</u>	
Utilities	\$ 22,488	
Other Contracted Services	(13,759)	
Pell Reduction	(160,269)	
Change from 3 rd Quarter to Annual	\$ (151,540)	

<u>2018-19 Adopted Budget</u>	<u>2018-19 Annual</u>	<u>Increase/(Decrease)</u>
\$ 1,195,515	\$ 1,028,343	\$ (167,172)

F. Capital Outlay

Capital Outlay changed from \$50,440 at Third Quarter to \$2,925 at Annual, a decrease of \$47,515. The decrease is due to a schedule change in repaving the CAE walkways, this project was moved to fiscal year 2020.

Change from 3 rd Quarter to Annual	\$ (47,515)	
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<u>2018-19 Adopted Budget</u>	<u>2018-19 Annual</u>	<u>Increase/(Decrease)</u>
\$ 0	\$ 2,925	\$ 2,925

G. Other Outgo

Other Outgo were unchanged from Third Quarter to Annual.

Change from 3 rd Quarter to Annual	\$ -0-	
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<u>2018-19 Adopted Budget</u>	<u>2018-19 Annual</u>	<u>Increase/(Decrease)</u>
\$ 100,124	\$ 100,124	\$ (2,866)

H. Total Adult Fund Expenditures

Total Adult Fund Expenditures changed from \$6,770,686 at Third Quarter to \$6,519,396 at Annual, a decrease of \$251,289.

Change from 3rd Quarter to Annual		\$ (251,289)
<u>2018-19 Adopted Budget</u>	<u>2018-19 Annual</u>	<u>Increase/(Decrease)</u>
\$ 6,348,232	\$ 6,519,396	\$ 171,164

III. Fund Balance

Total revenues are \$6,346,792 and total expenditures are \$6,519,396 at Annual, a deficit of \$230,357. The analysis of the Fund Balance for the 2018-19 fiscal year is as follows:

Beginning Balance, Audited 7/1/18	\$ 4,764,305
2018-19 Revenues	6,346,792
2018-19 Expenditures	<u>6,519,396</u>
Surplus/(Deficit) (1)	<u>(172,604)</u>
Ending Fund Balance, 6/30/19, Unaudited	<u>\$ 4,591,701</u>
Components of Fund Balance:	
Assigned:	
 Capital Improvements	<u>\$ 4,000,000</u>
General Reserve	<u>\$ 591,701</u>
General Reserve Percentage	9.08%
One-Time Items in 2018-19:	
 Technology Refresh	<u>\$ 170,323</u>
 Total One-Time (2)	<u>\$ 170,323</u>
Ongoing Surplus/(Deficit) (1+2)	<u>\$ (2,281)</u>

Annual Budget Change Report
Fiscal Year 7/1/2018 - 6/30/2019

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	\$6,532,343	\$6,326,780	\$6,289,039	(\$243,304)	(\$37,741)	(3.7)	(0.6)
8100 - 8299 Federal Revenue							
8285 - Interagency Contracts Between LEAs							
828500 - FED INTERAGENCY CONTRACTS ARRA	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8290 - All Other Federal Revenue							
829000 - FED OTH REV	981,552	1,109,395	991,054	9,502	(118,341)	1.0	(10.7)
	\$981,552	\$1,109,395	\$991,054	\$9,502	(\$118,341)	1.0	(10.7)
8100 - 8299 Federal Revenue	\$981,552	\$1,109,395	\$991,054	\$9,502	(\$118,341)	1.0	(10.7)
Percent of Total	15.0%	17.5%	15.8%				
8300 - 8599 Other State Revenue							
8311 - Other State Apportionments - Current Year							
831100 - ST OTH APPORTIONMENTS	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8319 - Other State Apportionments - Prior Years							
831900 - ST OTH APPORT PR YR	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8590 - All Other State Revenue							
850018 - ST CALWORKS	0	0	0	0	0	N/A	N/A
859000 - ST OTHER REVENUE	2,469,015	2,554,621	2,557,319	88,304	2,698	3.6	0.1
	\$2,469,015	\$2,554,621	\$2,557,319	\$88,304	\$2,698	3.6	0.1
8300 - 8599 Other State Revenue	\$2,469,015	\$2,554,621	\$2,557,319	\$88,304	\$2,698	3.6	0.1
Percent of Total	37.8%	40.4%	40.7%				

Annual Budget Change Report
Fiscal Year 7/1/2018 - 6/30/2019

Fund: 11 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
8600 - 8799 Other Local Revenue							
8660 - Interest							
866000 - LOC INTEREST INCOME/TREAS	35,000	50,000	75,888	40,888	25,888	116.8	51.8
	\$35,000	\$50,000	\$75,888	\$40,888	\$25,888	116.8	51.8
8662 - Net Increase (Decrease) in the Fair Value of Investments							
866200 - NET INC(DEC) FAIR VALUE INVEST	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8671 - Adult Education Fees							
867100 - LOC ADULT ED FEES	1,552,000	1,310,500	1,329,090	(222,910)	18,590	(14.4)	1.4
	\$1,552,000	\$1,310,500	\$1,329,090	(\$222,910)	\$18,590	(14.4)	1.4
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	527,896	335,384	360,924	(166,972)	25,540	(31.6)	7.6
869907 - LOC BOOKSTORE TEXTBOOKS	120,000	120,000	127,884	7,884	7,884	6.6	6.6
	\$647,896	\$455,384	\$488,808	(\$159,088)	\$33,424	(24.6)	7.3
8600 - 8799 Other Local Revenue	\$2,234,896	\$1,815,884	\$1,893,786	(\$341,110)	\$77,902	(15.3)	4.3
Percent of Total	34.2%	28.7%	30.1%				
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	13.0%	13.4%	13.5%				
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 7/1/2018 - 6/30/2019

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	\$6,348,232	\$6,770,686	\$6,519,396	\$171,164	(\$251,289)	2.7	(3.7)
1000 - 1999 Certificated Personnel Salaries							
1100 - Certificated Teachers' Salaries							
110001 - TEACHER SAL	1,114,147	1,177,452	1,169,854	55,707	(7,597)	5.0	(0.6)
110040 - TEACH SAL SUMMER/HOURLY	152,100	135,027	158,864	6,764	23,837	4.4	17.7
110050 - TEACH SAL SUB	9,000	9,000	15,417	6,417	6,417	71.3	71.3
110060 - TEACH SAL STIPEND	8,000	11,056	9,168	1,168	(1,888)	14.6	(17.1)
	\$1,283,247	\$1,332,535	\$1,353,303	\$70,056	\$20,769	5.5	1.6
1200 - Certificated Pupil Support Salaries							
120002 - GUIDANCE SAL GLS/GIS	233,879	268,138	246,139	12,260	(21,999)	5.2	(8.2)
	\$233,879	\$268,138	\$246,139	\$12,260	(\$21,999)	5.2	(8.2)
1300 - Certificated Supervisors' and Administrators' Salaries							
130001 - PRINCIPAL SAL	111,012	120,279	120,279	9,267	0	8.3	0.0
130002 - COORDINATOR SAL	93,000	95,790	95,790	2,790	0	3.0	0.0
130003 - LEARNING DIRECTOR SAL	105,907	103,114	103,114	(2,793)	0	(2.6)	0.0
130008 - DIST ADM SAL	14,856	15,302	15,836	980	534	6.6	3.5
130040 - SUPV ADM HRLY	0	36,742	41,172	41,172	4,430	N/A	12.1
	\$324,775	\$371,227	\$376,192	\$51,417	\$4,965	15.8	1.3
1900 - Other Certificated Salaries							
190001 - RESOURCE TEACH SAL	0	0	0	0	0	N/A	N/A
190040 - OTH CERT HOURLY	0	0	0	0	0	N/A	N/A
190060 - OTHER CERTIFICATED STIPEND	6,000	6,000	3,056	(2,944)	(2,944)	(49.1)	(49.1)
190090 - CERT OTH SAL	0	0	0	0	0	N/A	N/A
	\$6,000	\$6,000	\$3,056	(\$2,944)	(\$2,944)	(49.1)	(49.1)
1000 - 1999 Certificated Personnel Salaries	\$1,847,901	\$1,977,900	\$1,978,690	\$130,789	\$791	7.1	0.0
Percent of Total	29.1%	29.2%	30.4%				

Annual Budget Change Report
Fiscal Year 7/1/2018 - 6/30/2019

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	85,411	138,864	102,893	17,482	(35,971)	20.5	(25.9)
210040 - INSTRUCTIONAL HOURLY	15,000	0	1,543	(13,457)	1,543	(89.7)	N/A
210050 - INSTR ASSIST SUB	11,000	20,000	30,401	19,401	10,401	176.4	52.0
	\$111,411	\$158,864	\$134,837	\$23,426	(\$24,027)	21.0	(15.1)
2200 - Classified Support Salaries							
220003 - CUSTODIAL SAL	73,092	77,489	77,491	4,399	2	6.0	0.0
220050 - CLASS SUPPORT SUB	0	0	0	0	0	N/A	N/A
220070 - CLASS SUPPORT OT	0	0	111	111	111	N/A	N/A
	\$73,092	\$77,489	\$77,602	\$4,510	\$113	6.2	0.1
2300 - Classified Supervisors' and Administrators' Salaries							
230001 - CLASS MANAGEMENT SA	199,259	209,274	209,275	10,016	1	5.0	0.0
	\$199,259	\$209,274	\$209,275	\$10,016	\$1	5.0	0.0
2400 - Clerical, Technical, and Office Staff Salaries							
240001 - CLASS BUSINESS SUPPORT	659,783	731,485	742,904	83,121	11,419	12.6	1.6
240040 - CLASS BUSINESS SUPPORT HRLY	300	2,373	2,949	2,649	576	883.1	24.3
240050 - CLASS BUSINESS SUPPORT SUB	10,000	11,018	15,303	5,303	4,285	53.0	38.9
240090 - CLASS BUSINESS SUPPORT OTHER	0	0	0	0	0	N/A	N/A
	\$670,083	\$744,876	\$761,156	\$91,073	\$16,280	13.6	2.2
2900 - Other Classified Salaries							
290005 - RESOURCE OFFICER SAL	0	0	0	0	0	N/A	N/A
290011 - CLASSIFIED TEACHER/THEATRE	0	0	0	0	0	N/A	N/A
290040 - OTH CL HOURLY	6,800	7,100	10,243	3,443	3,143	50.6	44.3
290060 - CLASSIFIED STIPEND	12,150	5,000	0	(12,150)	(5,000)	(100.0)	(100.0)
290090 - OTHER CLASSIFIED SAL	175,000	175,000	222,447	47,447	47,447	27.1	27.1
	\$193,950	\$187,100	\$232,690	\$38,740	\$45,590	20.0	24.4
2000 - 2999 Classified Personnel Salaries	\$1,247,795	\$1,377,603	\$1,415,560	\$167,765	\$37,956	13.4	2.8
Percent of Total	19.7%	20.3%	21.7%				
3000 - 3999 Employee Benefits							
3101 - State Teachers' Retirement System, certificated positions							
310100 - STRS CERT	289,184	295,866	284,481	(4,703)	(11,385)	(1.6)	(3.8)
	\$289,184	\$295,866	\$284,481	(\$4,703)	(\$11,385)	(1.6)	(3.8)

Annual Budget Change Report
Fiscal Year 7/1/2018 - 6/30/2019

Fund: 11 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
3000 - 3999 Employee Benefits							
3102 - State Teachers' Retirement System, classified positions							
310201 - STRS CLASSIFIED	10,600	10,600	16,470	5,870	5,870	55.4	55.4
	\$10,600	\$10,600	\$16,470	\$5,870	\$5,870	55.4	55.4
3201 - Public Employees' Retirement System, certificated positions							
320100 - PERS CERTIFICATED	0	10,119	10,119	10,119	0	N/A	0.0
	\$0	\$10,119	\$10,119	\$10,119	\$0	N/A	0.0
3202 - Public Employees' Retirement System, classified positions							
320200 - PERS CLASSIFIED	176,209	200,862	200,373	24,164	(488)	13.7	(0.2)
	\$176,209	\$200,862	\$200,373	\$24,164	(\$488)	13.7	(0.2)
3301 - OASDI/Medicare/Alternative, certificated positions							
330100 - SOCIAL SECURITY CERT	4,614	5,188	3,485	(1,129)	(1,703)	(24.5)	(32.8)
330101 - MEDICARE CERT	21,483	26,005	25,847	4,364	(158)	20.3	(0.6)
330102 - SUPPLEMENTAL RETIREMENT CERT	579	714	892	313	178	54.0	24.9
	\$26,676	\$31,907	\$30,224	\$3,548	(\$1,683)	13.3	(5.3)
3302 - OASDI/Medicare/Alternative, classified positions							
330200 - SOCIAL SECURITY CLASS	67,616	75,710	67,039	(577)	(8,671)	(0.9)	(11.5)
330201 - MEDICARE CLASS	17,705	19,670	19,710	2,005	40	11.3	0.2
330202 - SUPPLEMENTAL RETIREMENT CLASS	5,170	5,175	6,242	1,072	1,067	20.7	20.6
	\$90,491	\$100,555	\$92,990	\$2,499	(\$7,565)	2.8	(7.5)
3401 - Health & Welfare Benefits, certificated positions							
340111 - HEALTH CERT	287,935	291,805	294,452	6,517	2,647	2.3	0.9
340112 - DENTAL CERT	25,841	25,911	26,161	320	251	1.2	1.0
340113 - VISION CERT	5,661	5,678	5,975	314	298	5.6	5.2
340114 - LIFE INS CERT	1,711	1,617	1,576	(135)	(41)	(7.9)	(2.5)
	\$321,148	\$325,010	\$328,165	\$7,017	\$3,154	2.2	1.0
3402 - Health & Welfare Benefits, classified positions							
340211 - HEALTH CLASS	211,415	207,169	224,086	12,671	16,917	6.0	8.2
340212 - DENTAL CLASS	39,386	20,904	20,250	(19,136)	(654)	(48.6)	(3.1)
340213 - VISION CLASS	4,247	4,629	4,194	(53)	(435)	(1.2)	(9.4)
340214 - LIFE INS CLASS	1,191	1,248	1,153	(38)	(95)	(3.2)	(7.6)
340216 - DIS CLASS	6,687	6,882	4,274	(2,413)	(2,608)	(36.1)	(37.9)
	\$262,926	\$240,832	\$253,959	(\$8,967)	\$13,127	(3.4)	5.5

Annual Budget Change Report
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Fund: 11 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
3000 - 3999 Employee Benefits							
3501 - State Unemployment Insurance, certificated positions							
350100 - SUI CERT	6,877	921	969	(5,908)	47	(85.9)	5.1
	\$6,877	\$921	\$969	(\$5,908)	\$47	(85.9)	5.1
3502 - State Unemployment Insurance, classified positions							
350200 - SUI CLASS	613	715	695	82	(21)	13.3	(2.9)
	\$613	\$715	\$695	\$82	(\$21)	13.3	(2.9)
3601 - Workers' Compensation Insurance, certificated positions							
360100 - W/C CERT	37,616	42,448	41,355	3,739	(1,094)	9.9	(2.6)
	\$37,616	\$42,448	\$41,355	\$3,739	(\$1,094)	9.9	(2.6)
3602 - Workers' Compensation Insurance, classified positions							
360200 - W/C CLASS	25,814	28,451	29,337	3,523	886	13.6	3.1
	\$25,814	\$28,451	\$29,337	\$3,523	\$886	13.6	3.1
3701 - OPEB, Allocated, certificated positions							
370100 - RETIREE BENEFITS CERT	65,704	64,886	57,620	(8,084)	(7,266)	(12.3)	(11.2)
	\$65,704	\$64,886	\$57,620	(\$8,084)	(\$7,266)	(12.3)	(11.2)
3702 - OPEB, Allocated, classified positions							
370200 - RETIREE BENEFIT CLASSIFIED	75,229	38,411	33,395	(41,834)	(5,016)	(55.6)	(13.1)
	\$75,229	\$38,411	\$33,395	(\$41,834)	(\$5,016)	(55.6)	(13.1)
3901 - Other Benefits, certificated positions							
390103 - SELF INSUR CERT	10,051	7,557	7,915	(2,136)	358	(21.3)	4.7
390104 - AB 1522 ACCRUAL	55	86	843	788	757	1433.2	875.0
390105 - PARS CERT GOLDEN HANDSHAKE	0	0	0	0	0	N/A	N/A
	\$10,106	\$7,644	\$8,758	(\$1,348)	\$1,115	(13.3)	14.6
3902 - Other Benefits, classified positions							
390203 - SELF INSUR CLASS	4,243	5,028	5,662	1,419	635	33.4	12.6
390204 - AB 1522 ACCRUAL	1,645	1,570	1,817	172	247	10.4	15.7
390206 - PARS GOLDEN HANDSHAKE	0	0	0	0	0	N/A	N/A
	\$5,888	\$6,598	\$7,479	\$1,591	\$881	27.0	13.4
3000 - 3999 Employee Benefits	\$1,405,081	\$1,405,824	\$1,396,388	(\$8,693)	(\$9,436)	(0.6)	(0.7)
Percent of Total	22.1%	20.8%	21.4%				
1000 - 3999 Employee Compensation % of Total	70.9%	70.3%	73.5%				

Annual Budget Change Report
Fiscal Year 7/1/2018 - 6/30/2019

Fund: 11 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Actual & Adopted	Pct Chg Actual & Q3
4000 - 4999 Books and Supplies							
4100 - Approved Textbooks and Core Curricula Materials							
410000 - TEXTBOOKS	119,500	118,030	117,412	(2,088)	(618)	(1.7)	(0.5)
410001 - BOOKSTORE INV ADJ	0	0	(19,341)	(19,341)	(19,341)	N/A	N/A
	\$119,500	\$118,030	\$98,071	(\$21,429)	(\$19,959)	(17.9)	(16.9)
4300 - Materials and Supplies							
430000 - INSTRUCTIONAL SUPPLIES	112,050	114,286	81,768	(30,282)	(32,518)	(27.0)	(28.5)
430004 - PRINTING/PUBLISHING	97,200	97,200	91,722	(5,478)	(5,478)	(5.6)	(5.6)
430005 - FOOD/IN-HOUSE MEETINGS	8,750	8,750	7,054	(1,696)	(1,696)	(19.4)	(19.4)
430008 - SUPPLIES NON-CLASSROOM	30,400	42,260	32,636	2,236	(9,624)	7.4	(22.8)
430023 - SALES/USE TAX	0	0	0	0	0	N/A	N/A
430038 - UNIFORMS	0	0	0	0	0	N/A	N/A
430050 - SUPPLIES M&O	10,000	9,980	8,902	(1,098)	(1,078)	(11.0)	(10.8)
	\$258,400	\$272,476	\$222,082	(\$36,319)	(\$50,394)	(14.1)	(18.5)
4400 - Noncapitalized Equipment							
440000 - EQUIP \$500-\$24999	171,050	288,406	277,215	106,165	(11,191)	62.1	(3.9)
	\$171,050	\$288,406	\$277,215	\$106,165	(\$11,191)	62.1	(3.9)
4000 - 4999 Books and Supplies	\$548,950	\$678,912	\$597,367	\$48,417	(\$81,545)	8.8	(12.0)
Percent of Total	8.6%	10.0%	9.2%				
5000 - 5999 Services and Other Operating Expenditures							
5200 - Travel and Conferences							
520000 - CONF/TRAVEL	69,700	80,330	72,828	3,128	(7,501)	4.5	(9.3)
520010 - FIXED MILEAGE ALLOWANCE	1,700	2,950	2,470	770	(480)	45.3	(16.3)
	\$71,400	\$83,280	\$75,298	\$3,898	(\$7,981)	5.5	(9.6)
5300 - Dues and Memberships							
530000 - DUES & MEMBERSHIP	5,195	4,090	4,200	(995)	110	(19.2)	2.7
	\$5,195	\$4,090	\$4,200	(\$995)	\$110	(19.2)	2.7
5500 - Operations and Housekeeping Services							
550030 - WATER/SEWER	6,000	6,000	6,415	415	415	6.9	6.9
550050 - PEST CONTROL	900	900	840	(60)	(60)	(6.7)	(6.7)
550080 - PG&E	100,000	100,000	122,133	22,133	22,133	22.1	22.1
	\$106,900	\$106,900	\$129,388	\$22,488	\$22,488	21.0	21.0

Annual Budget Change Report
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Fund: 11 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
5000 - 5999 Services and Other Operating Expenditures							
5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements							
560001 - NONCAPITALIZED IMPROVEMENTS	15,500	0	0	(15,500)	0	(100.0)	N/A
560002 - MAINTENANCE AGREEMENTS	0	0	0	0	0	N/A	N/A
560003 - ALARM SYSTEM	7,500	5,444	5,440	(2,060)	(4)	(27.5)	(0.1)
560004 - ALARM ADDITIONAL CHARGES	0	50	23	23	(28)	N/A	(55.0)
560005 - RENTAL	1,000	0	0	(1,000)	0	(100.0)	N/A
560006 - REPAIR EQUIP	1,500	3,301	2,995	1,495	(306)	99.7	(9.3)
560010 - BLDG LEASE/RENTS	2,000	2,000	1,805	(195)	(195)	(9.8)	(9.8)
	\$27,500	\$10,795	\$10,262	(\$17,238)	(\$533)	(62.7)	(4.9)
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	2,280	0	1,125	(1,155)	1,125	(50.7)	N/A
575010 - DIRECT COST/MTCE INTERFUND	1,000	520	86	(914)	(434)	(91.4)	(83.6)
575020 - DIRECT COST/TRANSP INTERFUND	7,750	11,250	6,999	(751)	(4,251)	(9.7)	(37.8)
575030 - DIRECT COST/FOOD SVC INTERFUND	0	0	0	0	0	N/A	N/A
575040 - DIRECT COST/GAD/INTERF	900	1,050	371	(530)	(680)	(58.8)	(64.7)
575060 - DIRECT COST/TECH INTERFUND	0	0	0	0	0	N/A	N/A
575070 - DIRECT COST/TCH CTR INTERFUND	800	700	92	(708)	(608)	(88.6)	(86.9)
575081 - DIRECT COST/MET PAC INTERFUND	0	3,050	2,800	2,800	(250)	N/A	(8.2)
	\$12,730	\$16,570	\$11,471	(\$1,259)	(\$5,099)	(9.9)	(30.8)
5800 - Professional/Consulting Services and Operating Expenditures							
580001 - CONT FOR PER SERV/INDIVIDUAL	500,000	425,000	262,040	(237,960)	(162,960)	(47.6)	(38.3)
580002 - CONTRACT SERVICES	280,510	334,734	368,292	87,782	33,558	31.3	10.0
580005 - LEGAL SERVICES	3,000	1,000	0	(3,000)	(1,000)	(100.0)	(100.0)
580006 - ADVERTISING	63,300	66,714	55,246	(8,055)	(11,468)	(12.7)	(17.2)
580008 - FEES/ADMISSION - STUDENTS	0	218	1,178	1,178	960	N/A	440.4
580009 - FEES / OTHER	15,500	38,000	29,380	13,880	(8,620)	89.6	(22.7)
580010 - SOFTWARE LICENSE	69,200	53,014	42,274	(26,926)	(10,740)	(38.9)	(20.3)
	\$931,510	\$918,680	\$758,411	(\$173,099)	(\$160,269)	(18.6)	(17.4)
5900 - Communications							
590001 - PHONE CERTIFICATED	1,280	1,678	1,177	(103)	(501)	(8.0)	(29.8)
590002 - PHONE CLASSIFIED	1,000	1,000	1,037	37	37	3.7	3.7
590005 - COMMUNICATION/POSTAGE	38,000	36,890	37,098	(902)	208	(2.4)	0.6
	\$40,280	\$39,568	\$39,312	(\$968)	(\$256)	(2.4)	(0.6)

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Fiscal Year 7/1/2018 - 6/30/2019

Fund: 11 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
5000 - 5999 Services and Other Operating Expenditures	\$1,195,515	\$1,179,883	\$1,028,343	(\$167,172)	(\$151,540)	(14.0)	(12.8)
Percent of Total	18.8%	17.4%	15.8%				
6000 - 6999 Capital Outlay							
6170 - Land Improvements							
617000 - LAND IMPROVEMENTS	0	50,440	2,925	2,925	(47,515)	N/A	(94.2)
	\$0	\$50,440	\$2,925	\$2,925	(\$47,515)	N/A	(94.2)
6200 - Buildings and Improvements of Buildings							
620006 - CONSTRUCTION	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
6000 - 6999 Capital Outlay	\$0	\$50,440	\$2,925	\$2,925	(\$47,515)	N/A	(94.2)
Percent of Total	0.0%	0.7%	0.0%				
7000 - 7499 Other Outgo							
7350 - Transfers of Indirect Costs - Interfund							
735000 - TRF OF DIRECT COST-INTERFUND	102,990	100,124	100,124	(2,866)	0	(2.8)	0.0
	\$102,990	\$100,124	\$100,124	(\$2,866)	\$0	(2.8)	0.0
7000 - 7499 Other Outgo	\$102,990	\$100,124	\$100,124	(\$2,866)	\$0	(2.8)	0.0
Percent of Total	1.6%	1.5%	1.5%				
7600 - 7629 Interfund Transfers Out							
7619 - Other Authorized Interfund Transfers Out							
761900 - TRANSFER TO GENERAL FUND	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
7600 - 7629 Interfund Transfers Out	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				

Summary of Revisions
2018-2019 Child Development Fund Budget

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

I. 2018-19 Child Development Revenues

A. State Revenues

State Revenues changed from \$4,913,126 at Third Quarter to \$4,806,183 at Annual, a decrease of \$106,943. The decrease is due to over projecting expenditure as of Third Quarter. State Revenue has a direct correlation to the expenditures of the program.

Change from 3rd Quarter to Annual		\$ (106,943)
<u>2018-19 Adopted Budget</u>	<u>2018-19 Annual</u>	<u>Increase/(Decrease)</u>
\$ 4,158,797	\$ 4,806,183	\$ 647,386

B. Local Revenues

Local Revenues changed from \$8,412,642 at Third Quarter to \$8,517,152 at Annual, an increase of \$104,510. The increase is due to an increase in the Campus Club program enrollment exceeding projections in the spring and summer programs.

Change from 3rd Quarter to Annual		\$ 104,510
<u>2018-19 Adopted Budget</u>	<u>2018-19 Annual</u>	<u>Increase/(Decrease)</u>
\$ 7,429,542	\$ 8,517,152	\$1,087,610

C. Total Child Development Fund Revenues

Total Child Development Fund Revenues increased from \$13,325,768 at Third Quarter to \$13,323,335 at Annual, a decrease of \$2,433.

Change from 3rd Quarter to Annual		\$ (2,433)
<u>2018-19 Adopted Budget</u>	<u>2018-19 Annual</u>	<u>Increase/(Decrease)</u>
\$ 11,588,339	\$ 13,323,335	\$ 1,734,996

II. 2018-19 Child Development Expenditures

A. Certificated Personnel Salaries

Certificated Personnel Salaries changed from \$2,055,836 at Third Quarter to \$2,148,462 at Annual, an increase of \$92,626. This consists of preschool classroom teachers, nurses and administrators. The increase represents additional hours for preschool teachers and assistants due to increased enrollment in the summer program.

Change from 3rd Quarter to Annual		\$ 92,626
<u>2018-19 Adopted Budget</u>	<u>2018-19 Annual</u>	<u>Increase/(Decrease)</u>
\$ 2,064,516	\$ 2,148,462	\$ 83,946

B. Classified Personnel Salaries

Classified Personnel Salaries changed from \$5,965,390 at Third Quarter to \$5,977,909 at Annual, an increase of \$12,519. This consists of a variety of positions including Campus Club instructors, aides, school site supervisors, clerical and financial support. The increase is due to additional staff and staff hours resulting from increased program enrollment in the summer program.

Change from 3rd Quarter to Annual		\$ 12,519
<u>2018-19 Adopted Budget</u>	<u>2018-19 Annual</u>	<u>Increase/(Decrease)</u>
\$ 5,313,282	\$ 5,977,909	\$ 664,626

C. Employee Benefits

Employee Benefits changed from \$2,225,421 at Third Quarter to \$2,275,222 at Annual, an increase of \$49,802. The difference is due to the increase in salaries previously reported to cover increased enrollment in summer programs.

Change from 3rd Quarter to Annual		\$ 49,802
<u>2018-19 Adopted Budget</u>	<u>2018-19 Annual</u>	<u>Increase/(Decrease)</u>
\$ 1,727,304	\$ 2,275,222	\$ 547,918

D. Books, Supplies and Other Materials

Books, Supplies and Other Materials changed from \$1,276,140 at Third Quarter to \$1,145,727 at Annual, a decrease of \$130,414. The decrease is due to the need to balance budgeted revenues and expenditures for all funding sources at Third Quarter. Child Development had a surplus at the end of the year in Campus Club.

<u>Item</u>	<u>Budget Adjustment</u>	
Supplies	\$ 35,305	
Food/In-House Meetings	(1,438)	
Supplies Non-Classroom	(164,281)	
Change from 3rd Quarter to Annual	<u>\$ (130,414)</u>	
<u>2018-19 Adopted Budget</u>	<u>2018-19 Annual</u>	<u>Increase/(Decrease)</u>
\$ 955,593	\$ 1,145,727	\$ 190,134

E. Contracted Services and Other Operating Expenditures

Contracted Services and Other Operating Expenditures changed from \$877,498 at Third Quarter to \$660,122 at Annual, a decrease of \$217,376. The decrease is primarily due to the need to balance budgeted revenues and expenditures for all funding sources at Third Quarter. Additionally, the costs for maintenance work order, technology, and teacher center needs was lower than projected at Third Quarter.

<u>Item</u>	<u>Budget Adjustment</u>	
Direct Costs	\$ (30,626)	
Fees for Field Trips	(25,215)	
Communications	(7,607)	
Budget Reserve	(148,575)	
Other Contracted Services	(5,353)	
Change from 3rd Quarter to Annual	<u>\$ (217,376)</u>	
<u>2018-19 Adopted Budget</u>	<u>2018-19 Annual</u>	<u>Increase/Decrease</u>
\$ 785,132	\$ 660,122	\$ (125,011)

F. Capital Outlay

Capital Outlay changed from \$55,000 at Third Quarter to \$34,189 at Annual, a decrease of \$20,811. The decrease was due to playground projects not being completed prior to year-end.

Change from 3rd Quarter to Annual		\$ (20,811)
<u>2018-19 Adopted Budget</u>	<u>2018-19 Annual</u>	<u>Increase/(Decrease)</u>
\$ 0	\$ 34,189	\$ 34,189

G. Other Outgo

Other Outgo changed from \$640,596 at Third Quarter to \$681,337 at Annual, an increase of \$40,741. The increase is directly related to indirect costs which are based on actual expenditures.

Change from 3rd Quarter to Annual		\$ 40,741
<u>2018-19 Adopted Budget</u>	<u>2018-19 Annual</u>	<u>Increase/(Decrease)</u>
\$ 742,511	\$ 681,337	\$ (61,174)

H. Total Child Development Fund Expenditures

Total Child Development Fund Expenditures are as follows:

Change from 3rd Quarter to Annual		\$ (172,914)
<u>2018-19 Adopted Budget</u>	<u>2018-19 Annual</u>	<u>Increase/(Decrease)</u>
\$ 11,588,339	\$ 12,922,967	\$ 1,334,628

III. Fund Balance

Total revenues are \$13,317,073 and total expenditures are \$12,922,967 at Annual, a surplus of \$394,106. The analysis of the Fund Balance for the 2018-19 fiscal year is as follows:

Beginning Fund Balance, Audited 7/1/18	\$ 2,419,117
2018-19 Revenues	\$13,323,335
2018-19 Expenditures	<u>12,922,967</u>
Surplus/(Deficit)	<u>\$ 400,368</u>
Ending Fund Balance, 6/30/19, Unaudited	<u>\$ 2,819,485</u>
General Reserve Percentage	21.8%

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Fiscal Year 7/1/2018 - 6/30/2019

Fund: 12 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
12 - CHILD DEVELOPMENT FUND	\$11,588,339	\$13,325,768	\$13,239,884	\$1,651,545	(\$85,885)	14.3	(0.6)
8300 - 8599 Other State Revenue							
8590 - All Other State Revenue							
851000 - ST DEFERRED REVENUE	0	0	0	0	0	N/A	N/A
859000 - ST OTHER REVENUE	4,158,797	4,913,126	4,806,183	647,386	(106,943)	15.6	(2.2)
	\$4,158,797	\$4,913,126	\$4,806,183	\$647,386	(\$106,943)	15.6	(2.2)
8300 - 8599 Other State Revenue	\$4,158,797	\$4,913,126	\$4,806,183	\$647,386	(\$106,943)	15.6	(2.2)
Percent of Total	35.9%	36.9%	36.3%				
8600 - 8799 Other Local Revenue							
8660 - Interest							
866000 - LOC INTEREST INCOME/TREAS	0	25,000	59,602	59,602	34,602	N/A	138.4
	\$0	\$25,000	\$59,602	\$59,602	\$34,602	N/A	138.4
8673 - Child Development Parent Fees							
867301 - LOC CHILD DEV PARENT FEES	337,136	267,362	193,661	(143,474)	(73,700)	(42.6)	(27.6)
	\$337,136	\$267,362	\$193,661	(\$143,474)	(\$73,700)	(42.6)	(27.6)
8689 - All Other Fees and Contracts							
868900 - LOC ALL OTH FEES	7,092,406	8,120,280	8,257,626	1,165,220	137,346	16.4	1.7
	\$7,092,406	\$8,120,280	\$8,257,626	\$1,165,220	\$137,346	16.4	1.7
8699 - All Other Local Revenue							
861000 - LOC DEF REVENUE	0	0	0	0	0	N/A	N/A
869900 - LOC OTHER REVENUE	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8600 - 8799 Other Local Revenue	\$7,429,542	\$8,412,642	\$8,510,890	\$1,081,348	\$98,248	14.6	1.2
Percent of Total	64.1%	63.1%	64.3%				
8900 - 8929 Interfund Transfers In							
8911 - To Child Development Fund from General Fund							
891101 - TRANSFER FR GF TO CD	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8900 - 8929 Interfund Transfers In	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				

Annual Budget Change Report
Fiscal Year 7/1/2018 - 6/30/2019

Fund: 12 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
8930 - 8979 All Other Financing Sources							
8979 - All Other Financing Sources							
897901 - CH DEV LOANS	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8930 - 8979 All Other Financing Sources	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				
8980 - 8999 Contributions							
8980 - Contributions from Unrestricted Revenues							
898000 - CONTRIB FR UNRESTRICTED REV	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8990 - Contributions from Restricted Revenues							
899000 - CONTRIB FR RESTRICTED REVENUE	0	0	(77,189)	(77,189)	(77,189)	N/A	N/A
	\$0	\$0	(\$77,189)	(\$77,189)	(\$77,189)	N/A	N/A
8980 - 8999 Contributions	\$0	\$0	(\$77,189)	(\$77,189)	(\$77,189)	N/A	N/A
Percent of Total	0.0%	0.0%	-0.6%				

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Fund: 12 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
12 - CHILD DEVELOPMENT FUND	\$11,588,339	\$13,095,881	\$12,922,967	\$1,334,628	(\$172,914)	11.5	(1.3)
1000 - 1999 Certificated Personnel Salaries							
1100 - Certificated Teachers' Salaries							
110001 - TEACHER SAL	1,500,083	1,528,533	1,616,665	116,582	88,132	7.8	5.8
110015 - TEACHER ASSIST	43,197	33,500	33,185	(10,012)	(315)	(23.2)	(0.9)
110050 - TEACH SAL SUB	94,600	76,800	81,443	(13,157)	4,643	(13.9)	6.0
110060 - TEACH SAL STIPEND	0	2,800	2,800	2,800	0	N/A	0.0
	\$1,637,880	\$1,641,633	\$1,734,093	\$96,212	\$92,460	5.9	5.6
1200 - Certificated Pupil Support Salaries							
120004 - NURSE SAL	97,944	103,620	104,123	6,178	503	6.3	0.5
	\$97,944	\$103,620	\$104,123	\$6,178	\$503	6.3	0.5
1300 - Certificated Supervisors' and Administrators' Salaries							
130002 - COORDINATOR SAL	0	0	0	0	0	N/A	N/A
130008 - DIST ADM SAL	328,691	310,583	310,246	(18,444)	(337)	(5.6)	(0.1)
	\$328,691	\$310,583	\$310,246	(\$18,444)	(\$337)	(5.6)	(0.1)
1000 - 1999 Certificated Personnel Salaries	\$2,064,516	\$2,055,836	\$2,148,462	\$83,946	\$92,626	4.1	4.5
Percent of Total	17.8%	15.7%	16.6%				

Annual Budget Change Report
Fiscal Year 7/1/2018 - 6/30/2019

Fund: 12 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
2000 - 2999 Classified Personnel Salaries							
2100 - Classified Instructional Salaries							
210001 - INSTR ASSIST/TUTOR	895,712	1,064,327	1,073,956	178,244	9,629	19.9	0.9
210050 - INSTR ASSIST SUB	88,090	97,000	69,708	(18,381)	(27,292)	(20.9)	(28.1)
	\$983,802	\$1,161,327	\$1,143,664	\$159,862	(\$17,663)	16.2	(1.5)
2200 - Classified Support Salaries							
220050 - CLASS SUPPORT SUB	4,353	0	0	(4,353)	0	(100.0)	N/A
220070 - CLASS SUPPORT OT	0	0	292	292	292	N/A	N/A
	\$4,353	\$0	\$292	(\$4,061)	\$292	(93.3)	N/A
2300 - Classified Supervisors' and Administrators' Salaries							
230001 - CLASS MANAGEMENT SA	350,507	350,003	318,749	(31,759)	(31,254)	(9.1)	(8.9)
	\$350,507	\$350,003	\$318,749	(\$31,759)	(\$31,254)	(9.1)	(8.9)
2400 - Clerical, Technical, and Office Staff Salaries							
240001 - CLASS BUSINESS SUPPORT	462,033	421,678	422,348	(39,685)	670	(8.6)	0.2
240050 - CLASS BUSINESS SUPPORT SUB	24,246	10,500	33,174	8,928	22,674	36.8	215.9
240090 - CLASS BUSINESS SUPPORT OTHER	1,200	0	115	(1,085)	115	(90.4)	N/A
	\$487,479	\$432,178	\$455,637	(\$31,842)	\$23,459	(6.5)	5.4
2900 - Other Classified Salaries							
290040 - OTH CL HOURLY	0	0	0	0	0	N/A	N/A
290060 - CLASSIFIED STIPEND	710	382	382	(328)	0	(46.2)	0.0
290090 - OTHER CLASSIFIED SAL	3,486,431	4,021,500	4,059,184	572,753	37,684	16.4	0.9
	\$3,487,141	\$4,021,882	\$4,059,566	\$572,425	\$37,684	16.4	0.9
2000 - 2999 Classified Personnel Salaries	\$5,313,282	\$5,965,390	\$5,977,909	\$664,626	\$12,519	12.5	0.2
Percent of Total	45.9%	45.6%	46.3%				
3000 - 3999 Employee Benefits							
3101 - State Teachers' Retirement System, certificated positions							
310100 - STRS CERT	225,849	290,819	287,728	61,879	(3,090)	27.4	(1.1)
	\$225,849	\$290,819	\$287,728	\$61,879	(\$3,090)	27.4	(1.1)
3102 - State Teachers' Retirement System, classified positions							
310201 - STRS CLASSIFIED	43,937	53,867	51,161	7,224	(2,706)	16.4	(5.0)
	\$43,937	\$53,867	\$51,161	\$7,224	(\$2,706)	16.4	(5.0)
3201 - Public Employees' Retirement System, certificated positions							
320100 - PERS CERTIFICATED	5,721	1,675	1,929	(3,792)	254	(66.3)	15.1
	\$5,721	\$1,675	\$1,929	(\$3,792)	\$254	(66.3)	15.1

Annual Budget Change Report
Fiscal Year 7/1/2018 - 6/30/2019

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	461,807	753,880	812,755	350,948	58,875	76.0	7.8
	\$461,807	\$753,880	\$812,755	\$350,948	\$58,875	76.0	7.8
3301 - OASDI/Medicare/Alternative, certificated positions							
330100 - SOCIAL SECURITY CERT	4,209	5,163	4,328	119	(835)	2.8	(16.2)
330101 - MEDICARE CERT	29,185	31,104	31,107	1,922	3	6.6	0.0
330102 - SUPPLEMENTAL RETIREMENT CERT	7,132	12,825	13,018	5,886	193	82.5	1.5
	\$40,527	\$49,092	\$48,453	\$7,927	(\$638)	19.6	(1.3)
3302 - OASDI/Medicare/Alternative, classified positions							
330200 - SOCIAL SECURITY CLASS	200,389	269,658	278,267	77,878	8,608	38.9	3.2
330201 - MEDICARE CLASS	62,565	82,714	85,982	23,417	3,268	37.4	4.0
330202 - SUPPLEMENTAL RETIREMENT CLASS	34,868	41,037	42,432	7,564	1,396	21.7	3.4
	\$297,822	\$393,409	\$406,681	\$108,859	\$13,273	36.6	3.4
3401 - Health & Welfare Benefits, certificated positions							
340111 - HEALTH CERT	49,063	42,259	43,190	(5,874)	931	(12.0)	2.2
340112 - DENTAL CERT	39,994	29,204	28,082	(11,912)	(1,122)	(29.8)	(3.8)
340113 - VISION CERT	7,770	6,402	6,153	(1,617)	(249)	(20.8)	(3.9)
340114 - LIFE INS CERT	468	368	372	(96)	4	(20.5)	1.0
	\$97,295	\$78,233	\$77,797	(\$19,498)	(\$436)	(20.0)	(0.6)
3402 - Health & Welfare Benefits, classified positions							
340211 - HEALTH CLASS	265,299	280,525	270,342	5,043	(10,183)	1.9	(3.6)
340212 - DENTAL CLASS	44,125	41,285	39,943	(4,182)	(1,342)	(9.5)	(3.3)
340213 - VISION CLASS	9,397	8,845	8,752	(645)	(93)	(6.9)	(1.0)
340214 - LIFE INS CLASS	2,196	1,866	1,793	(403)	(73)	(18.4)	(3.9)
340216 - DIS CLASS	3,478	4,040	2,913	(565)	(1,127)	(16.2)	(27.9)
	\$324,496	\$336,561	\$323,743	(\$753)	(\$12,818)	(0.2)	(3.8)
3501 - State Unemployment Insurance, certificated positions							
350100 - SUI CERT	978	1,086	1,067	90	(19)	9.2	(1.7)
	\$978	\$1,086	\$1,067	\$90	(\$19)	9.2	(1.7)
3502 - State Unemployment Insurance, classified positions							
350200 - SUI CLASS	2,839	3,140	2,965	126	(175)	4.4	(5.6)
	\$2,839	\$3,140	\$2,965	\$126	(\$175)	4.4	(5.6)

Annual Budget Change Report
Fiscal Year 7/1/2018 - 6/30/2019

Fund: 12 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
3000 - 3999 Employee Benefits							
3601 - Workers' Compensation Insurance, certificated positions							
360100 - W/C CERT	41,464	44,758	44,903	3,439	145	8.3	0.3
	\$41,464	\$44,758	\$44,903	\$3,439	\$145	8.3	0.3
3602 - Workers' Compensation Insurance, classified positions							
360200 - W/C CLASS	88,880	126,795	124,585	35,705	(2,210)	40.2	(1.7)
	\$88,880	\$126,795	\$124,585	\$35,705	(\$2,210)	40.2	(1.7)
3701 - OPEB, Allocated, certificated positions							
370100 - RETIREE BENEFITS CERT	15,446	13,739	13,776	(1,670)	37	(10.8)	0.3
	\$15,446	\$13,739	\$13,776	(\$1,670)	\$37	(10.8)	0.3
3702 - OPEB, Allocated, classified positions							
370200 - RETIREE BENEFIT CLASSIFIED	50,548	43,974	43,716	(6,832)	(258)	(13.5)	(0.6)
	\$50,548	\$43,974	\$43,716	(\$6,832)	(\$258)	(13.5)	(0.6)
3901 - Other Benefits, certificated positions							
390103 - SELF INSUR CERT	6,968	8,584	8,594	1,626	10	23.3	0.1
390104 - AB 1522 ACCRUAL	300	95	78	(222)	(17)	(73.9)	(17.4)
390105 - PARS CERT GOLDEN HANDSHAKE	0	0	0	0	0	N/A	N/A
	\$7,268	\$8,679	\$8,673	\$1,405	(\$6)	19.3	(0.1)
3902 - Other Benefits, classified positions							
390203 - SELF INSUR CLASS	19,789	24,396	23,913	4,124	(483)	20.8	(2.0)
390204 - AB 1522 ACCRUAL	2,640	1,318	1,377	(1,263)	59	(47.8)	4.5
390206 - PARS GOLDEN HANDSHAKE	0	0	0	0	0	N/A	N/A
	\$22,429	\$25,714	\$25,290	\$2,861	(\$424)	12.8	(1.6)
3000 - 3999 Employee Benefits	\$1,727,304	\$2,225,421	\$2,275,222	\$547,918	\$49,802	31.7	2.2
Percent of Total	14.9%	17.0%	17.6%				
1000 - 3999 Employee Compensation % of Total	78.6%	78.2%	80.5%				

Annual Budget Change Report
Fiscal Year 7/1/2018 - 6/30/2019

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	568,427	811,448	650,506	82,078	(160,942)	14.4	(19.8)
430005 - FOOD/IN-HOUSE MEETINGS	6,725	11,825	10,387	3,662	(1,438)	54.5	(12.2)
430007 - SUPPLIES/SOFTWARE	0	0	0	0	0	N/A	N/A
430008 - SUPPLIES NON-CLASSROOM	289,968	315,267	311,928	21,959	(3,339)	7.6	(1.1)
	\$865,121	\$1,138,540	\$972,821	\$107,700	(\$165,719)	12.4	(14.6)
4400 - Noncapitalized Equipment							
440000 - EQUIP \$500-\$24999	90,472	137,601	172,906	82,434	35,305	91.1	25.7
	\$90,472	\$137,601	\$172,906	\$82,434	\$35,305	91.1	25.7
4000 - 4999 Books and Supplies	\$955,593	\$1,276,140	\$1,145,727	\$190,134	(\$130,414)	19.9	(10.2)
Percent of Total	8.2%	9.7%	8.9%				
5000 - 5999 Services and Other Operating Expenditures							
5200 - Travel and Conferences							
520000 - CONF/TRAVEL	46,288	50,457	61,642	15,354	11,185	33.2	22.2
520010 - FIXED MILEAGE ALLOWANCE	5,401	5,860	4,295	(1,106)	(1,565)	(20.5)	(26.7)
	\$51,689	\$56,317	\$65,937	\$14,248	\$9,620	27.6	17.1
5300 - Dues and Memberships							
530000 - DUES & MEMBERSHIP	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
5500 - Operations and Housekeeping Services							
550050 - PEST CONTROL	980	1,925	0	(980)	(1,925)	(100.0)	(100.0)
	\$980	\$1,925	\$0	(\$980)	(\$1,925)	(100.0)	(100.0)
5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements							
560001 - NONCAPITALIZED IMPROVEMENTS	222,233	66,633	53,296	(168,937)	(13,337)	(76.0)	(20.0)
560002 - MAINTENANCE AGREEMENTS	5,600	2,000	0	(5,600)	(2,000)	(100.0)	(100.0)
560003 - ALARM SYSTEM	0	0	0	0	0	N/A	N/A
560005 - RENTAL	4,032	9,400	9,560	5,528	160	137.1	1.7
560006 - REPAIR EQUIP	2,798	7,100	4,812	2,014	(2,288)	72.0	(32.2)
	\$234,663	\$85,133	\$67,667	(\$166,996)	(\$17,466)	(71.2)	(20.5)

Annual Budget Change Report
Fiscal Year 7/1/2018 - 6/30/2019

Fund: 12 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
5000 - 5999 Services and Other Operating Expenditures							
5750 - Transfers of Direct Costs - Interfund							
575000 - DIRECT COST/INTERFUND TRF	94,102	94,102	92,676	(1,426)	(1,426)	(1.5)	(1.5)
575003 - DIRECT COST/UTILITY INTERFUND	182,500	175,000	187,200	4,700	12,200	2.6	7.0
575010 - DIRECT COST/MTCE INTERFUND	6,600	16,932	5,871	(729)	(11,061)	(11.0)	(65.3)
575020 - DIRECT COST/TRANSP INTERFUND	27,700	28,850	19,863	(7,837)	(8,987)	(28.3)	(31.2)
575030 - DIRECT COST/FOOD SVC INTERFUND	1,900	31,630	30,689	28,789	(942)	1515.2	(3.0)
575040 - DIRECT COST/GAD/INTERF	11,990	15,500	22,864	10,874	7,364	90.7	47.5
575050 - DIRECT COST/COPIER INTERFUND	7,000	5,500	4,063	(2,937)	(1,437)	(42.0)	(26.1)
575052 - DIRECT COST/SCANBACK INTERFUND	450	750	333	(117)	(417)	(25.9)	(55.6)
575060 - DIRECT COST/TECH INTERFUND	28,565	28,565	12,783	(15,783)	(15,783)	(55.3)	(55.3)
575070 - DIRECT COST/TCH CTR INTERFUND	23,220	39,931	29,624	6,404	(10,306)	27.6	(25.8)
575080 - INTER-FUND DIRECT COST FUEL	1,300	1,300	1,470	170	170	13.1	13.1
	\$385,327	\$438,060	\$407,435	\$22,108	(\$30,626)	5.7	(7.0)
5800 - Professional/Consulting Services and Operating Expenditures							
580001 - CONT FOR PER SERV/INDIVIDUAL	130	6,130	22,740	22,610	16,610	17392.3	271.0
580002 - CONTRACT SERVICES	15,720	42,630	31,470	15,750	(11,161)	100.2	(26.2)
580006 - ADVERTISING	8,700	8,700	4,980	(3,720)	(3,720)	(42.8)	(42.8)
580007 - FEES/ADMINISTRATIVE	0	0	0	0	0	N/A	N/A
580008 - FEES/ADMISSION - STUDENTS	46,358	45,378	20,163	(26,195)	(25,215)	(56.5)	(55.6)
580009 - FEES / OTHER	0	500	1,948	1,948	1,448	N/A	289.6
580010 - SOFTWARE LICENSE	6,500	8,500	9,740	3,240	1,240	49.8	14.6
580090 - BUDGET RESERVE	0	148,575	0	0	(148,575)	N/A	(100.0)
	\$77,408	\$260,413	\$91,040	\$13,632	(\$169,372)	17.6	(65.0)
5900 - Communications							
590001 - PHONE CERTIFICATED	3,460	3,660	2,544	(916)	(1,116)	(26.5)	(30.5)
590002 - PHONE CLASSIFIED	13,605	13,190	12,870	(735)	(320)	(5.4)	(2.4)
590005 - COMMUNICATION/POSTAGE	18,000	18,800	12,629	(5,371)	(6,171)	(29.8)	(32.8)
	\$35,065	\$35,650	\$28,043	(\$7,022)	(\$7,607)	(20.0)	(21.3)
5000 - 5999 Services and Other Operating Expenditures	\$785,132	\$877,498	\$660,122	(\$125,011)	(\$217,376)	(15.9)	(24.8)
Percent of Total	6.8%	6.7%	5.1%				

Annual Budget Change Report
Fiscal Year 7/1/2018 - 6/30/2019

Fund: 12 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
6000 - 6999 Capital Outlay							
6170 - Land Improvements							
617000 - LAND IMPROVEMENTS	0	55,000	34,189	34,189	(20,811)	N/A	(37.8)
	\$0	\$55,000	\$34,189	\$34,189	(\$20,811)	N/A	(37.8)
6200 - Buildings and Improvements of Buildings							
620000 - BLDG/IMPRV OF BLDG	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
6400 - Equipment							
640090 - EQUIPMENT \$25,000+	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
6000 - 6999 Capital Outlay	\$0	\$55,000	\$34,189	\$34,189	(\$20,811)	N/A	(37.8)
Percent of Total	0.0%	0.4%	0.3%				
7000 - 7499 Other Outgo							
7350 - Transfers of Indirect Costs - Interfund							
735000 - TRF OF DIRECT COST-INTERFUND	616,511	514,596	555,337	(61,174)	40,741	(9.9)	7.9
	\$616,511	\$514,596	\$555,337	(\$61,174)	\$40,741	(9.9)	7.9
7439 - Other Debt Service - Principal							
743900 - DEBT SERVICE/PRINCIPAL	126,000	126,000	126,000	0	0	0.0	0.0
	\$126,000	\$126,000	\$126,000	\$0	\$0	0.0	0.0
7000 - 7499 Other Outgo	\$742,511	\$640,596	\$681,337	(\$61,174)	\$40,741	(8.2)	6.4
Percent of Total	6.4%	4.9%	5.3%				
7600 - 7629 Interfund Transfers Out							
7619 - Other Authorized Interfund Transfers Out							
761900 - TRANSFER TO GENERAL FUND	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
7600 - 7629 Interfund Transfers Out	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				

SUMMARY OF REVISIONS
2018-2019 CAFETERIA FUND BUDGET

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

I. 2018-19 Cafeteria Fund Revenues

A. Federal Revenues

Federal Revenues changed from \$10,984,386 at Third Quarter to \$11,015,831 at Annual, an increase of \$31,446. The change is a combination of lower than estimated funds received from Federal meal reimbursements, and more donated commodities being received than estimated.

<u>Item</u>	<u>Budget Adjustment</u>
Federal revenues (NSLP)	\$ (11,004)
Federal donated commodities	<u>42,450</u>
Change from 3 rd Quarter to Annual	<u>\$ 31,446</u>

<u>2018-19 Adopted Budget</u>	<u>2018-19 Annual</u>	<u>Increase/(Decrease)</u>
\$ 11,177,386	\$ 11,015,831	\$(161,554)

B. State Revenues

State Revenues changed from \$737,510 at Third Quarter to \$728,447 at Annual, a decrease of \$9,063 due to reimbursement rates being reduced for the last two months by the State of California.

Change from 3 rd Quarter to Annual	\$ (9,063)
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<u>2018-19 Adopted Budget</u>	<u>2018-19 Annual</u>	<u>Increase/(Decrease)</u>
\$ 709,166	\$ 728,447	\$ 19,281

C. Local Revenues

Local Revenues changed from \$4,292,394 at Third Quarter to \$4,298,065 at Annual, an increase of \$5,671 due to slightly higher revenues received over the Third Quarter primarily due to increases in student food sales and interest revenue which were offset by a decrease in special event revenue.

<u>Item</u>	<u>Budget Adjustment</u>	
Student sales	\$	10,643
Adult ala carte sales		(4,126)
Special events		(8,604)
Other		2,720
Interest		5,038
Change from 3 rd Quarter to Annual	\$	<u>5,671</u>

<u>2018-19 Adopted Budget</u>	<u>2018-19 Annual</u>	<u>Increase/(Decrease)</u>
\$ 4,167,505	\$ 4,298,065	\$ 130,560

D. Total Cafeteria Fund Revenues

Total Cafeteria Fund Revenues changed from \$16,014,290 at Third Quarter to \$16,042,344 at Annual, an increase of \$28,054.

Change from 3 rd Quarter to Annual	\$	28,054
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<u>2018-19 Adopted Budget</u>	<u>2018-19 Annual</u>	<u>Increase/(Decrease)</u>
\$ 16,054,057	\$ 16,042,344	\$ (11,713)

II. 2018-19 Cafeteria Fund Expenditures

A. Classified Personnel Salaries

Classified Personnel Salaries changed from \$5,027,751 at Third Quarter to \$5,050,637 at Annual, an increase of \$22,886. The increase is primarily due to expenditures for hourly employees being slightly higher due to increased utilization at the end of the year that was not anticipated.

<u>Item</u>	<u>Budget Adjustment</u>	
Classified support salaries	\$	22,648
Classified supervisor salaries		1,126
Other classified salaries		(888)
Change from 3 rd Quarter to Annual	\$	<u>22,886</u>

<u>2018-19 Adopted Budget</u>	<u>2018-19 Annual</u>	<u>Increase/(Decrease)</u>
\$ 4,983,406	\$ 5,050,637	\$ 67,230

B. Employee Benefits

Employee Benefits changed from \$2,730,109 at Third Quarter to \$2,731,039 at Annual, an increase of \$929. The changes are minor adjustments directly related to the previously mentioned adjustments to salary accounts.

<u>Item</u>	<u>Budget Adjustment</u>	
CalPERS	\$	(313)
OASDI/Medicare		2,484
Health & welfare benefits		(1,594)
Other employee benefits		<u>352</u>
Change from 3 rd Quarter to Annual	\$	<u>929</u>

<u>2018-19 Adopted Budget</u>	<u>2018-19 Annual</u>	<u>Increase/(Decrease)</u>
\$ 2,753,165	\$ 2,731,039	\$ (22,126)

C. Books, Supplies and Other Materials

Books, Supplies and Other Materials changed from \$7,255,562 at Third Quarter to \$7,011,901 at Annual, a decrease of \$243,662. The change occurred primarily due to food expenditures coming in below the amount estimated. This was in large part due to our efficient utilization of Federal donated foods which were received at a higher rate than anticipated. As a result, our department did not need to expend department dollars at our normal rates.

<u>Item</u>	<u>Budget Adjustment</u>	
Supplies	\$	(21,059)
Noncapitalized equipment		(30,188)
Food		<u>(192,415)</u>
Change from 3 rd Quarter to Annual	\$	<u>(243,662)</u>

<u>2018-19 Adopted Budget</u>	<u>2018-19 Annual</u>	<u>Increase/(Decrease)</u>
\$ 7,645,362	\$ 7,011,901	\$ (633,462)

D. Contracted Services and Other Operating Expenditures

Contracted Services and Other Operating Expenditures changed from \$193,732 at Third Quarter to \$168,835 at Annual, a decrease of \$24,897. This is primarily due to repair and contract service expenditures that did not come to fruition.

<u>Item</u>	<u>Budget Adjustment</u>	
Conference/travel	\$	(2,188)
Rents, leases & repairs		(7,128)
Transfers of direct costs		(2,392)
Professional services		(12,831)
Communications		(358)
Change from 3 rd Quarter to Annual	\$	<u>(24,897)</u>

<u>2018-19 Adopted Budget</u>	<u>2018-19 Annual</u>	<u>Increase/(Decrease)</u>
\$ 181,479	\$ 168,835	\$ (12,644)

F. Other Outgo

Other Outgo changed from \$598,143 at Third Quarter to \$586,041 at Annual, a decrease of \$12,102. The decrease is due to overall decreases in expenditures resulting in a decrease to indirect costs.

Change from 3 rd Quarter to Annual	\$	(12,102)
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<u>2018-19 Adopted Budget</u>	<u>2018-19 Annual</u>	<u>Increase/(Decrease)</u>
\$ 613,249	\$ 586,041	\$ (27,207)

H. Total Cafeteria Fund Expenditures

Total Cafeteria Fund Revenues changed from \$15,805,298 at Third Quarter to \$15,548,452 at Annual, a decrease of \$256,845. Total Cafeteria Fund Expenditures are as follows:

Change from 3 rd Quarter to Annual	\$	(256,845)
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<u>2018-19 Adopted Budget</u>	<u>2018-19 Annual</u>	<u>Increase/(Decrease)</u>
\$ 16,176,662	\$ 15,548,452	\$ (628,209)

III. Cafeteria Fund Balance

Total revenues are \$16,042,344 and total expenditures are \$15,548,452 at Annual. The projected Fund Balance for the 2018-19 fiscal year is as follows:

Beginning Fund Balance, Audited 7/1/18	\$7,659,274
Revenues	16,042,344
Expenditures	<u>15,548,452</u>
Surplus/(Deficit) (1)	<u>493,892</u>
Ending Fund Balance, 6/30/19, Unaudited	<u>\$8,153,166</u>
Assigned:	
New Building Lease	7,375,743
Sub-Total of Components	<u>7,375,743</u>
General Reserve	<u>\$ 777,423</u>
General Reserve Percentage	5%
One-Time costs in 2018-19:	
One-Time computer refresh	<u>\$ 87,731</u>
Total One-Time (2)	<u>\$ 87,731</u>
Ongoing Surplus/(Deficit) (1+2)	<u>\$ 581,623</u>

Annual Budget Change Report
Fiscal Year 7/1/2018 - 6/30/2019

Fund: 13 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
13 - CAFETERIA FUND	\$16,054,057	\$16,014,290	\$16,042,344	(\$11,713)	\$28,054	(0.1)	0.2
8100 - 8299 Federal Revenue							
8220 - Child Nutrition Programs							
822000 - FED CHILD NUTRITION	10,077,386	9,884,386	9,873,381	(204,004)	(11,004)	(2.0)	(0.1)
	\$10,077,386	\$9,884,386	\$9,873,381	(\$204,004)	(\$11,004)	(2.0)	(0.1)
8221 - Donated Food Commodities							
822100 - FED DONATED FOOD COMMODITIES	1,100,000	1,100,000	1,142,450	42,450	42,450	3.9	3.9
	\$1,100,000	\$1,100,000	\$1,142,450	\$42,450	\$42,450	3.9	3.9
8100 - 8299 Federal Revenue	\$11,177,386	\$10,984,386	\$11,015,831	(\$161,554)	\$31,446	(1.4)	0.3
Percent of Total	69.6%	68.6%	68.7%				
8300 - 8599 Other State Revenue							
8520 - Child Nutrition							
852000 - ST CHILD NUTRITION	709,166	737,510	728,447	19,281	(9,063)	2.7	(1.2)
	\$709,166	\$737,510	\$728,447	\$19,281	(\$9,063)	2.7	(1.2)
8300 - 8599 Other State Revenue	\$709,166	\$737,510	\$728,447	\$19,281	(\$9,063)	2.7	(1.2)
Percent of Total	4.4%	4.6%	4.5%				
8600 - 8799 Other Local Revenue							
8634 - Food Service Sales							
863401 - FS STUDENT FOOD SALES/LUNCH	2,982,556	3,042,556	3,049,579	67,023	7,023	2.2	0.2
863402 - FS STUDENT FOOD SALES/BKFT	255,904	265,904	269,524	13,620	3,620	5.3	1.4
863403 - FS CHILD CARE INC	0	0	0	0	0	N/A	N/A
863404 - FS STUDENT ALA CARTE	670,591	716,535	711,620	41,029	(4,915)	6.1	(0.7)
863405 - FS ADULT ALA CARTE	8,930	11,316	12,105	3,175	789	35.6	7.0
863406 - FS SPECIAL EVENT INCOME	141,119	136,264	127,660	(13,459)	(8,604)	(9.5)	(6.3)
863407 - FS OTHER INCOME	24,854	17,267	15,551	(9,303)	(1,717)	(37.4)	(9.9)
863408 - FS OVER/SHORT	48,402	56,402	60,839	12,437	4,437	25.7	7.9
	\$4,132,355	\$4,246,244	\$4,246,878	\$114,523	\$634	2.8	0.0
8660 - Interest							
866000 - LOC INTEREST INCOME/TREAS	35,150	46,150	51,187	16,037	5,037	45.6	10.9
	\$35,150	\$46,150	\$51,187	\$16,037	\$5,037	45.6	10.9
8600 - 8799 Other Local Revenue	\$4,167,505	\$4,292,394	\$4,298,065	\$130,560	\$5,671	3.1	0.1
Percent of Total	26.0%	26.8%	26.8%				

Annual Budget Change Report
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Fund: 13 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
13 - CAFETERIA FUND	\$16,176,662	\$15,805,298	\$15,548,452	(\$628,209)	(\$256,845)	(3.9)	(1.6)
2000 - 2999 Classified Personnel Salaries							
2200 - Classified Support Salaries							
220006 - WAREHOUSE SAL	124,980	127,644	127,644	2,664	0	2.1	0.0
220007 - MAINTENANCE SAL	130,094	134,005	134,005	3,911	0	3.0	0.0
220020 - FOOD SERVICE SAL	2,914,569	2,922,429	2,934,305	19,736	11,876	0.7	0.4
220040 - CLASS SUPPORT HOURLY	153,662	205,386	217,698	64,036	12,312	41.7	6.0
220050 - CLASS SUPPORT SUB	177,470	150,171	148,632	(28,838)	(1,539)	(16.2)	(1.0)
220070 - CLASS SUPPORT OT	1,850	0	0	(1,850)	0	(100.0)	N/A
220090 - CLASSIFIED SUPPORT OTHER	0	99	99	99	0	N/A	0.0
	\$3,502,625	\$3,539,735	\$3,562,384	\$59,758	\$22,648	1.7	0.6
2300 - Classified Supervisors' and Administrators' Salaries							
230001 - CLASS MANAGEMENT SA	1,299,514	1,301,728	1,302,854	3,340	1,126	0.3	0.1
	\$1,299,514	\$1,301,728	\$1,302,854	\$3,340	\$1,126	0.3	0.1
2400 - Clerical, Technical, and Office Staff Salaries							
240001 - CLASS BUSINESS SUPPORT	153,217	157,758	157,720	4,503	(38)	2.9	0.0
240050 - CLASS BUSINESS SUPPORT SUB	0	0	0	0	0	N/A	N/A
240070 - CLASS BUSINESS SUPPORT OT	0	0	0	0	0	N/A	N/A
	\$153,217	\$157,758	\$157,720	\$4,503	(\$38)	2.9	0.0
2900 - Other Classified Salaries							
290090 - OTHER CLASSIFIED SAL	28,050	28,529	27,679	(371)	(850)	(1.3)	(3.0)
	\$28,050	\$28,529	\$27,679	(\$371)	(\$850)	(1.3)	(3.0)
2000 - 2999 Classified Personnel Salaries	\$4,983,406	\$5,027,751	\$5,050,637	\$67,230	\$22,886	1.3	0.5
Percent of Total	30.8%	31.8%	32.5%				
3000 - 3999 Employee Benefits							
3102 - State Teachers' Retirement System, classified positions							
310201 - STRS CLASSIFIED	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3202 - Public Employees' Retirement System, classified positions							
320200 - PERS CLASSIFIED	728,962	750,712	750,399	21,437	(313)	2.9	0.0
	\$728,962	\$750,712	\$750,399	\$21,437	(\$313)	2.9	0.0

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Fund: 13 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
3000 - 3999 Employee Benefits							
3302 - OASDI/Medicare/Alternative, classified positions							
330200 - SOCIAL SECURITY CLASS	244,087	243,016	244,184	97	1,168	0.0	0.5
330201 - MEDICARE CLASS	69,073	68,900	69,458	384	558	0.6	0.8
330202 - SUPPLEMENTAL RETIREMENT CLASS	32,051	31,098	31,856	(195)	758	(0.6)	2.4
	\$345,212	\$343,014	\$345,498	\$286	\$2,484	0.1	0.7
3402 - Health & Welfare Benefits, classified positions							
340211 - HEALTH CLASS	1,233,330	1,210,688	1,209,466	(23,865)	(1,222)	(1.9)	(0.1)
340212 - DENTAL CLASS	122,212	117,055	116,722	(5,490)	(333)	(4.5)	(0.3)
340213 - VISION CLASS	26,779	25,649	25,576	(1,203)	(73)	(4.5)	(0.3)
340214 - LIFE INS CLASS	6,704	6,602	6,596	(107)	(5)	(1.6)	(0.1)
340216 - DIS CLASS	16,310	14,945	14,985	(1,325)	40	(8.1)	0.3
	\$1,405,334	\$1,374,939	\$1,373,345	(\$31,989)	(\$1,594)	(2.3)	(0.1)
3502 - State Unemployment Insurance, classified positions							
350200 - SUI CLASS	2,402	2,432	2,441	39	9	1.6	0.4
	\$2,402	\$2,432	\$2,441	\$39	\$9	1.6	0.4
3602 - Workers' Compensation Insurance, classified positions							
360200 - W/C CLASS	105,246	104,902	105,361	115	460	0.1	0.4
	\$105,246	\$104,902	\$105,361	\$115	\$460	0.1	0.4
3702 - OPEB, Allocated, classified positions							
370200 - RETIREE BENEFIT CLASSIFIED	142,485	132,271	132,187	(10,297)	(83)	(7.2)	(0.1)
	\$142,485	\$132,271	\$132,187	(\$10,297)	(\$83)	(7.2)	(0.1)
3802 - PERS Reduction, classified positions							
380200 - PERS REV LIM REDUC CLASS	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3902 - Other Benefits, classified positions							
390202 - OTH BEN-CL TUITION REIMB	0	0	0	0	0	N/A	N/A
390203 - SELF INSUR CLASS	21,640	20,117	20,204	(1,436)	88	(6.6)	0.4
390204 - AB 1522 ACCRUAL	1,884	1,724	1,602	(281)	(121)	(14.9)	(7.0)
390206 - PARS GOLDEN HANDSHAKE	0	0	0	0	0	N/A	N/A
	\$23,524	\$21,841	\$21,807	(\$1,717)	(\$34)	(7.3)	(0.2)
3000 - 3999 Employee Benefits	\$2,753,165	\$2,730,109	\$2,731,039	(\$22,126)	\$929	(0.8)	0.0
Percent of Total	17.0%	17.3%	17.6%				
1000 - 3999 Employee Compensation % of Total	47.8%	49.1%	50.0%				

Annual Budget Change Report
Fiscal Year 7/1/2018 - 6/30/2019

Fund: 13 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
4000 - 4999 Books and Supplies							
4300 - Materials and Supplies							
430007 - SUPPLIES/SOFTWARE	0	0	0	0	0	N/A	N/A
430008 - SUPPLIES NON-CLASSROOM	260,975	234,175	213,116	(47,859)	(21,059)	(18.3)	(9.0)
430072 - GAS	0	0	0	0	0	N/A	N/A
430082 - INVENTORY ADJUSTMENT	0	0	0	0	0	N/A	N/A
	\$260,975	\$234,175	\$213,116	(\$47,859)	(\$21,059)	(18.3)	(9.0)
4400 - Noncapitalized Equipment							
440000 - EQUIP \$500-\$24999	295,950	295,950	265,762	(30,188)	(30,188)	(10.2)	(10.2)
	\$295,950	\$295,950	\$265,762	(\$30,188)	(\$30,188)	(10.2)	(10.2)
4700 - Food							
470000 - FOOD	5,588,437	5,188,437	4,963,192	(625,245)	(225,245)	(11.2)	(4.3)
470001 - FOOD SVC SUPPLY COST	335,000	375,000	369,073	34,073	(5,927)	10.2	(1.6)
470002 - FOOD FED DONATED	1,100,000	1,100,000	1,142,450	42,450	42,450	3.9	3.9
470023 - FOOD EARNED MEALS	65,000	62,000	58,307	(6,694)	(3,694)	(10.3)	(6.0)
	\$7,088,437	\$6,725,437	\$6,533,022	(\$555,415)	(\$192,415)	(7.8)	(2.9)
4000 - 4999 Books and Supplies	\$7,645,362	\$7,255,562	\$7,011,901	(\$633,462)	(\$243,662)	(8.3)	(3.4)
Percent of Total	47.3%	45.9%	45.1%				
5000 - 5999 Services and Other Operating Expenditures							
5200 - Travel and Conferences							
520000 - CONF/TRAVEL	25,000	24,000	21,812	(3,188)	(2,188)	(12.8)	(9.1)
	\$25,000	\$24,000	\$21,812	(\$3,188)	(\$2,188)	(12.8)	(9.1)
5300 - Dues and Memberships							
530000 - DUES & MEMBERSHIP	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements							
560002 - MAINTENANCE AGREEMENTS	22,780	12,780	10,659	(12,121)	(2,121)	(53.2)	(16.6)
560005 - RENTAL	0	0	0	0	0	N/A	N/A
560006 - REPAIR EQUIP	58,806	108,806	103,799	44,993	(5,007)	76.5	(4.6)
560010 - BLDG LEASE/RENTS	0	0	0	0	0	N/A	N/A
	\$81,586	\$121,586	\$114,458	\$32,872	(\$7,128)	40.3	(5.9)
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

Annual Budget Change Report
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Fund: 13 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
5000 - 5999 Services and Other Operating Expenditures							
5750 - Transfers of Direct Costs - Interfund							
575000 - DIRECT COST/INTERFUND TRF	9,368	9,900	9,000	(368)	(900)	(3.9)	(9.1)
575010 - DIRECT COST/MTCE INTERFUND	308	0	0	(308)	0	(100.0)	N/A
575020 - DIRECT COST/TRANSP INTERFUND	1,114	914	838	(276)	(76)	(24.8)	(8.3)
575030 - DIRECT COST/FOOD SVC INTERFUND	(5,997)	(31,830)	(30,689)	(24,691)	1,142	411.7	(3.6)
575040 - DIRECT COST/GAD/INTERF	19,891	19,891	18,512	(1,379)	(1,379)	(6.9)	(6.9)
575050 - DIRECT COST/COPIER INTERFUND	700	1,600	158	(542)	(1,442)	(77.5)	(90.1)
575052 - DIRECT COST/SCANBACK INTERFUND	1,400	1,000	179	(1,221)	(821)	(87.2)	(82.1)
575080 - INTER-FUND DIRECT COST FUEL	9,000	14,000	15,085	6,085	1,085	67.6	7.8
	\$35,784	\$15,475	\$13,083	(\$22,701)	(\$2,392)	(63.4)	(15.5)
5800 - Professional/Consulting Services and Operating Expenditures							
580001 - CONT FOR PER SERV/INDIVIDUAL	0	0	0	0	0	N/A	N/A
580002 - CONTRACT SERVICES	23,913	20,000	7,214	(16,699)	(12,786)	(69.8)	(63.9)
580005 - LEGAL SERVICES	0	0	0	0	0	N/A	N/A
580009 - FEES / OTHER	0	55	10	10	(45)	N/A	(81.9)
	\$23,913	\$20,055	\$7,224	(\$16,689)	(\$12,831)	(69.8)	(64.0)
5900 - Communications							
590001 - PHONE CERTIFICATED	0	0	0	0	0	N/A	N/A
590002 - PHONE CLASSIFIED	6,696	5,616	5,616	(1,080)	0	(16.1)	0.0
590005 - COMMUNICATION/POSTAGE	8,500	7,000	6,642	(1,858)	(358)	(21.9)	(5.1)
	\$15,196	\$12,616	\$12,258	(\$2,938)	(\$358)	(19.3)	(2.8)
5000 - 5999 Services and Other Operating Expenditures	\$181,479	\$193,732	\$168,835	(\$12,644)	(\$24,897)	(7.0)	(12.9)
Percent of Total	1.1%	1.2%	1.1%				
6000 - 6999 Capital Outlay							
6200 - Buildings and Improvements of Buildings							
620000 - BLDG/IMPRV OF BLDG	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
6400 - Equipment							
640090 - EQUIPMENT \$25,000+	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
6000 - 6999 Capital Outlay	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				

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Fund: 13 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
7000 - 7499 Other Outgo							
7350 - Transfers of Indirect Costs - Interfund							
735000 - TRF OF DIRECT COST-INTERFUND	613,249	598,143	586,041	(27,207)	(12,102)	(4.4)	(2.0)
	\$613,249	\$598,143	\$586,041	(\$27,207)	(\$12,102)	(4.4)	(2.0)
7000 - 7499 Other Outgo	\$613,249	\$598,143	\$586,041	(\$27,207)	(\$12,102)	(4.4)	(2.0)
Percent of Total	3.8%	3.8%	3.8%				
7600 - 7629 Interfund Transfers Out							
7619 - Other Authorized Interfund Transfers Out							
761914 - TRANSFER TO SPEC RES/CAP PROJ	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
7600 - 7629 Interfund Transfers Out	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				

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Fund: 14 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
14 - DEFERRED MAINTENANCE FUND	\$4,101,000	\$4,114,469	\$4,351,611	\$250,611	\$237,143	6.1	5.8
8600 - 8799 Other Local Revenue							
8660 - Interest							
866000 - LOC INTEREST INCOME/TREAS	1,000	14,469	51,611	50,611	37,143	5061.1	256.7
	\$1,000	\$14,469	\$51,611	\$50,611	\$37,143	5061.1	256.7
8699 - All Other Local Revenue							
869900 - LOC OTHER REVENUE	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8600 - 8799 Other Local Revenue	\$1,000	\$14,469	\$51,611	\$50,611	\$37,143	5061.1	256.7
Percent of Total	0.0%	0.4%	1.2%				
8900 - 8929 Interfund Transfers In							
8919 - Other Authorized Interfund Transfers In							
891901 - OTH INTERFUND TRANSFER IN	4,100,000	4,100,000	4,300,000	200,000	200,000	4.9	4.9
	\$4,100,000	\$4,100,000	\$4,300,000	\$200,000	\$200,000	4.9	4.9
8900 - 8929 Interfund Transfers In	\$4,100,000	\$4,100,000	\$4,300,000	\$200,000	\$200,000	4.9	4.9
Percent of Total	100.0%	99.6%	98.8%				

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Fund: 14 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
14 - DEFERRED MAINTENANCE FUND	\$4,101,000	\$3,997,406	\$4,532,256	\$431,256	\$534,850	10.5	13.4
2000 - 2999 Classified Personnel Salaries							
2200 - Classified Support Salaries							
220007 - MAINTENANCE SAL	0	0	0	0	0	N/A	N/A
220070 - CLASS SUPPORT OT	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
2000 - 2999 Classified Personnel Salaries	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				
3000 - 3999 Employee Benefits							
3202 - Public Employees' Retirement System, classified positions							
320200 - PERS CLASSIFIED	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3302 - OASDI/Medicare/Alternative, classified positions							
330200 - SOCIAL SECURITY CLASS	0	0	0	0	0	N/A	N/A
330201 - MEDICARE CLASS	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3402 - Health & Welfare Benefits, classified positions							
340216 - DIS CLASS	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3502 - State Unemployment Insurance, classified positions							
350200 - SUI CLASS	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3602 - Workers' Compensation Insurance, classified positions							
360200 - W/C CLASS	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3702 - OPEB, Allocated, classified positions							
370200 - RETIREE BENEFIT CLASSIFIED	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A

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Fund: 14 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
3000 - 3999 Employee Benefits							
3902 - Other Benefits, classified positions							
390203 - SELF INSUR CLASS	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3000 - 3999 Employee Benefits	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				
1000 - 3999 Employee Compensation % of Total	0.0%	0.0%	0.0%				
5000 - 5999 Services and Other Operating Expenditures							
5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements							
560001 - NONCAPITALIZED IMPROVEMENTS	3,925,660	1,644,086	2,153,458	(1,772,202)	509,373	(45.1)	31.0
	\$3,925,660	\$1,644,086	\$2,153,458	(\$1,772,202)	\$509,373	(45.1)	31.0
5710 - Transfers of Direct Costs							
571040 - DIRECT COST/GAD	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
5750 - Transfers of Direct Costs - Interfund							
575040 - DIRECT COST/GAD/INTERF	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
5000 - 5999 Services and Other Operating Expenditures	\$3,925,660	\$1,644,086	\$2,153,458	(\$1,772,202)	\$509,373	(45.1)	31.0
Percent of Total	95.7%	41.1%	47.5%				

Annual Budget Change Report
Fiscal Year 7/1/2018 - 6/30/2019

Fund: 14 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
6000 - 6999 Capital Outlay							
6170 - Land Improvements							
617000 - LAND IMPROVEMENTS	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
6200 - Buildings and Improvements of Buildings							
620000 - BLDG/IMPRV OF BLDG	175,340	653,321	678,798	503,458	25,477	287.1	3.9
	\$175,340	\$653,321	\$678,798	\$503,458	\$25,477	287.1	3.9
6000 - 6999 Capital Outlay	\$175,340	\$653,321	\$678,798	\$503,458	\$25,477	287.1	3.9
Percent of Total	4.3%	16.3%	15.0%				
7600 - 7629 Interfund Transfers Out							
7619 - Other Authorized Interfund Transfers Out							
761906 - TRANSFER TO SFP	0	0	0	0	0	N/A	N/A
761994 - TRANSFER TO BLDG FUND	0	1,700,000	1,700,000	1,700,000	0	N/A	0.0
	\$0	\$1,700,000	\$1,700,000	\$1,700,000	\$0	N/A	0.0
7600 - 7629 Interfund Transfers Out	\$0	\$1,700,000	\$1,700,000	\$1,700,000	\$0	N/A	0.0
Percent of Total	0.0%	42.5%	37.5%				

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Fiscal Year 7/1/2018 - 6/30/2019

Fund: 21 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
21 - BUILDING FUND	\$1,742,456	\$4,942,456	\$4,265,186	\$2,522,730	(\$677,270)	144.8	(13.7)
8600 - 8799 Other Local Revenue							
8625 - Community Redevelopment Funds Not Subject to LCFF Deduction							
862500 - COMM REDEV FUNDS	0	0	481,478	481,478	481,478	N/A	N/A
	\$0	\$0	\$481,478	\$481,478	\$481,478	N/A	N/A
8660 - Interest							
866000 - LOC INTEREST INCOME/TREAS	10,000	10,000	171,162	161,162	161,162	1611.6	1611.6
	\$10,000	\$10,000	\$171,162	\$161,162	\$161,162	1611.6	1611.6
8662 - Net Increase (Decrease) in the Fair Value of Investments							
866200 - NET INC(DEC) FAIR VALUE INVEST	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8699 - All Other Local Revenue							
869900 - LOC OTHER REVENUE	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8600 - 8799 Other Local Revenue	\$10,000	\$10,000	\$652,640	\$642,640	\$642,640	6426.4	6426.4
Percent of Total	0.6%	0.2%	15.3%				
8900 - 8929 Interfund Transfers In							
8919 - Other Authorized Interfund Transfers In							
891901 - OTH INTERFUND TRANSFER IN	1,732,456	4,932,456	3,612,545	1,880,089	(1,319,911)	108.5	(26.8)
891933 - FROM BOND	0	0	0	0	0	N/A	N/A
891998 - FROM SFP TO OTHER FUNDS	0	0	0	0	0	N/A	N/A
	\$1,732,456	\$4,932,456	\$3,612,545	\$1,880,089	(\$1,319,911)	108.5	(26.8)
8900 - 8929 Interfund Transfers In	\$1,732,456	\$4,932,456	\$3,612,545	\$1,880,089	(\$1,319,911)	108.5	(26.8)
Percent of Total	99.4%	99.8%	84.7%				

Annual Budget Change Report
Fiscal Year 7/1/2018 - 6/30/2019

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

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Fiscal Year 7/1/2018 - 6/30/2019

Fund: 21 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
21 - BUILDING FUND	\$1,902,456	\$16,219,706	\$9,471,173	\$7,568,717	(\$6,748,533)	397.8	(41.6)
2000 - 2999 Classified Personnel Salaries							
2300 - Classified Supervisors' and Administrators' Salaries							
230001 - CLASS MANAGEMENT SA	0	223,992	223,992	223,992	0	N/A	0.0
	\$0	\$223,992	\$223,992	\$223,992	\$0	N/A	0.0
2400 - Clerical, Technical, and Office Staff Salaries							
240001 - CLASS BUSINESS SUPPORT	0	0	0	0	0	N/A	N/A
240040 - CLASS BUSINESS SUPPORT HRLY	0	0	0	0	0	N/A	N/A
240050 - CLASS BUSINESS SUPPORT SUB	0	0	0	0	0	N/A	N/A
240070 - CLASS BUSINESS SUPPORT OT	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
2000 - 2999 Classified Personnel Salaries	\$0	\$223,992	\$223,992	\$223,992	\$0	N/A	0.0
Percent of Total	0.0%	1.4%	2.4%				

Annual Budget Change Report
Fiscal Year 7/1/2018 - 6/30/2019

Fund: 21 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
3000 - 3999 Employee Benefits							
3102 - State Teachers' Retirement System, classified positions							
310201 - STRS CLASSIFIED	0	21,853	21,853	21,853	0	N/A	0.0
	\$0	\$21,853	\$21,853	\$21,853	\$0	N/A	0.0
3202 - Public Employees' Retirement System, classified positions							
320200 - PERS CLASSIFIED	0	16,213	16,213	16,213	0	N/A	0.0
	\$0	\$16,213	\$16,213	\$16,213	\$0	N/A	0.0
3302 - OASDI/Medicare/Alternative, classified positions							
330200 - SOCIAL SECURITY CLASS	0	5,565	5,518	5,518	(47)	N/A	(0.8)
330201 - MEDICARE CLASS	0	3,248	3,215	3,215	(33)	N/A	(1.0)
330202 - SUPPLEMENTAL RETIREMENT CLASS	0	0	0	0	0	N/A	N/A
	\$0	\$8,813	\$8,733	\$8,733	(\$80)	N/A	(0.9)
3402 - Health & Welfare Benefits, classified positions							
340211 - HEALTH CLASS	0	24,446	24,446	24,446	0	N/A	0.0
340212 - DENTAL CLASS	0	2,218	2,218	2,218	0	N/A	0.0
340213 - VISION CLASS	0	486	486	486	0	N/A	0.0
340214 - LIFE INS CLASS	0	0	216	216	216	N/A	N/A
340216 - DIS CLASS	0	0	0	0	0	N/A	N/A
	\$0	\$27,150	\$27,366	\$27,366	\$216	N/A	0.8
3502 - State Unemployment Insurance, classified positions							
350200 - SUI CLASS	0	112	110	110	(2)	N/A	(1.8)
	\$0	\$112	\$110	\$110	(\$2)	N/A	(1.8)
3602 - Workers' Compensation Insurance, classified positions							
360200 - W/C CLASS	0	4,681	4,681	4,681	0	N/A	0.0
	\$0	\$4,681	\$4,681	\$4,681	\$0	N/A	0.0
3702 - OPEB, Allocated, classified positions							
370200 - RETIREE BENEFIT CLASSIFIED	0	8,288	8,288	8,288	0	N/A	0.0
	\$0	\$8,288	\$8,288	\$8,288	\$0	N/A	0.0
3902 - Other Benefits, classified positions							
390203 - SELF INSUR CLASS	0	896	896	896	0	N/A	0.0
	\$0	\$896	\$896	\$896	\$0	N/A	0.0
3000 - 3999 Employee Benefits	\$0	\$88,006	\$88,140	\$88,140	\$134	N/A	0.2
Percent of Total	0.0%	0.5%	0.9%				
1000 - 3999 Employee Compensation % of Total	0.0%	1.9%	3.3%				

Annual Budget Change Report
Fiscal Year 7/1/2018 - 6/30/2019

Fund: 21 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
4000 - 4999 Books and Supplies							
4300 - Materials and Supplies							
430000 - INSTRUCTIONAL SUPPLIES	0	0	0	0	0	N/A	N/A
430008 - SUPPLIES NON-CLASSROOM	0	92,046	39,526	39,526	(52,520)	N/A	(57.1)
430076 - REPAIR SUPP TRANSP	0	0	0	0	0	N/A	N/A
	\$0	\$92,046	\$39,526	\$39,526	(\$52,520)	N/A	(57.1)
4400 - Noncapitalized Equipment							
440000 - EQUIP \$500-\$24999	0	53,374	53,374	53,374	0	N/A	0.0
	\$0	\$53,374	\$53,374	\$53,374	\$0	N/A	0.0
4000 - 4999 Books and Supplies	\$0	\$145,420	\$92,900	\$92,900	(\$52,520)	N/A	(36.1)
Percent of Total	0.0%	0.9%	1.0%				

Annual Budget Change Report
Fiscal Year 7/1/2018 - 6/30/2019

Fund: 21 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
5000 - 5999 Services and Other Operating Expenditures							
5200 - Travel and Conferences							
520000 - CONF/TRAVEL	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements							
560001 - NONCAPITALIZED IMPROVEMENTS	0	0	0	0	0	N/A	N/A
560002 - MAINTENANCE AGREEMENTS	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
5710 - Transfers of Direct Costs							
571060 - DIRECT COST/TECHNOLOGY	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
5750 - Transfers of Direct Costs - Interfund							
575000 - DIRECT COST/INTERFUND TRF	0	0	0	0	0	N/A	N/A
575030 - DIRECT COST/FOOD SVC INTERFUND	0	0	0	0	0	N/A	N/A
575040 - DIRECT COST/GAD/INTERF	0	0	0	0	0	N/A	N/A
575050 - DIRECT COST/COPIER INTERFUND	0	0	0	0	0	N/A	N/A
575052 - DIRECT COST/SCANBACK INTERFUND	0	0	0	0	0	N/A	N/A
575060 - DIRECT COST/TECH INTERFUND	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
5800 - Professional/Consulting Services and Operating Expenditures							
580002 - CONTRACT SERVICES	0	1,157,489	1,122,075	1,122,075	(35,414)	N/A	(3.1)
580005 - LEGAL SERVICES	0	0	0	0	0	N/A	N/A
580006 - ADVERTISING	0	0	0	0	0	N/A	N/A
580036 - COST OF ISSUANCE MISC	0	0	3,750	3,750	3,750	N/A	N/A
580090 - BUDGET RESERVE	0	0	0	0	0	N/A	N/A
	\$0	\$1,157,489	\$1,125,825	\$1,125,825	(\$31,664)	N/A	(2.7)
5900 - Communications							
590002 - PHONE CLASSIFIED	0	0	2,160	2,160	2,160	N/A	N/A
590005 - COMMUNICATION/POSTAGE	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$2,160	\$2,160	\$2,160	N/A	N/A
5000 - 5999 Services and Other Operating Expenditures	\$0	\$1,157,489	\$1,127,985	\$1,127,985	(\$29,504)	N/A	(2.5)
Percent of Total	0.0%	7.1%	11.9%				

Annual Budget Change Report
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Fund: 21 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
6000 - 6999 Capital Outlay							
6100 - Land							
610000 - SITE PURCHASE	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
6170 - Land Improvements							
617000 - LAND IMPROVEMENTS	0	0	5,000	5,000	5,000	N/A	N/A
	\$0	\$0	\$5,000	\$5,000	\$5,000	N/A	N/A
6200 - Buildings and Improvements of Buildings							
620000 - BLDG/IMPRV OF BLDG	0	11,591,817	7,138,156	7,138,156	(4,453,661)	N/A	(38.4)
620019 - CONSTRUCTION CONTINGENCY	0	0	0	0	0	N/A	N/A
	\$0	\$11,591,817	\$7,138,156	\$7,138,156	(\$4,453,661)	N/A	(38.4)
6400 - Equipment							
640090 - EQUIPMENT \$25,000+	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
6000 - 6999 Capital Outlay	\$0	\$11,591,817	\$7,143,156	\$7,143,156	(\$4,448,661)	N/A	(38.4)
Percent of Total	0.0%	71.5%	75.4%				

Annual Budget Change Report
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Fund: 21 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
7000 - 7499 Other Outgo							
7283 - All Other Transfers to JPAs							
722300 - TRANSFER OUT TO JPA CART	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
7438 - Debt Service - Interest							
743801 - COP REPAY INTEREST	252,456	252,456	183,096	(69,360)	(69,360)	(27.5)	(27.5)
743804 - COP '04 INTEREST	0	0	0	0	0	N/A	N/A
743806 - COP '06 INTEREST	0	0	0	0	0	N/A	N/A
743810 - COP '10 INTEREST	0	0	0	0	0	N/A	N/A
743811 - COP '11 INTEREST	0	0	0	0	0	N/A	N/A
	\$252,456	\$252,456	\$183,096	(\$69,360)	(\$69,360)	(27.5)	(27.5)
7439 - Other Debt Service - Principal							
743900 - DEBT SERVICE/PRINCIPAL	1,480,000	1,480,000	611,904	(868,096)	(868,096)	(58.7)	(58.7)
743904 - COP '04 PRINCIPAL	0	0	0	0	0	N/A	N/A
743906 - COP '06 PRINCIPAL	0	0	0	0	0	N/A	N/A
743910 - COP '10 PRINCIPAL	0	0	0	0	0	N/A	N/A
743911 - COP '11 PRINCIPAL	0	0	0	0	0	N/A	N/A
	\$1,480,000	\$1,480,000	\$611,904	(\$868,096)	(\$868,096)	(58.7)	(58.7)
7000 - 7499 Other Outgo	\$1,732,456	\$1,732,456	\$795,000	(\$937,456)	(\$937,456)	(54.1)	(54.1)
Percent of Total	91.1%	10.7%	8.4%				
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	20,000	0	0	(20,000)	N/A	(100.0)
	\$0	\$20,000	\$0	\$0	(\$20,000)	N/A	(100.0)
7619 - Other Authorized Interfund Transfers Out							
761900 - TRANSFER TO GENERAL FUND	170,000	1,260,526	0	(170,000)	(1,260,526)	(100.0)	(100.0)
761904 - TRANSFER TO COP	0	0	0	0	0	N/A	N/A
761911 - TRANSFER TO DEV FEES II	0	0	0	0	0	N/A	N/A
761914 - TRANSFER TO SPEC RES/CAP PROJ	0	0	0	0	0	N/A	N/A
761999 - TRANSFER TO ALL OTHR FUNDS	0	0	0	0	0	N/A	N/A
	\$170,000	\$1,260,526	\$0	(\$170,000)	(\$1,260,526)	(100.0)	(100.0)
7600 - 7629 Interfund Transfers Out	\$170,000	\$1,280,526	\$0	(\$170,000)	(\$1,280,526)	(100.0)	(100.0)
Percent of Total	8.9%	7.9%	0.0%				

Annual Budget Change Report
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Fund: 25 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
25 - CAPITAL FACILITIES FUND	\$11,220,000	\$11,220,000	\$17,897,075	\$6,677,075	\$6,677,075	59.5	59.5
8600 - 8799 Other Local Revenue							
8660 - Interest							
866000 - LOC INTEREST INCOME/TREAS	20,000	20,000	352,845	332,845	332,845	1664.2	1664.2
	\$20,000	\$20,000	\$352,845	\$332,845	\$332,845	1664.2	1664.2
8662 - Net Increase (Decrease) in the Fair Value of Investments							
866200 - NET INC(DEC) FAIR VALUE INVEST	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8681 - Mitigation/Developer Fees							
868100 - LOC DEV FEES	11,200,000	11,200,000	17,468,688	6,268,688	6,268,688	56.0	56.0
	\$11,200,000	\$11,200,000	\$17,468,688	\$6,268,688	\$6,268,688	56.0	56.0
8699 - All Other Local Revenue							
869900 - LOC OTHER REVENUE	0	0	75,542	75,542	75,542	N/A	N/A
	\$0	\$0	\$75,542	\$75,542	\$75,542	N/A	N/A
8600 - 8799 Other Local Revenue	\$11,220,000	\$11,220,000	\$17,897,075	\$6,677,075	\$6,677,075	59.5	59.5
Percent of Total	100.0%	100.0%	100.0%				
8900 - 8929 Interfund Transfers In							
8919 - Other Authorized Interfund Transfers In							
891919 - FROM DEV FEES	0	0	0	0	0	N/A	N/A
891933 - FROM BOND	0	0	0	0	0	N/A	N/A
891998 - FROM SFP TO OTHER FUNDS	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8900 - 8929 Interfund Transfers In	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				

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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
8980 - 8999 Contributions							
8980 - Contributions from Unrestricted Revenues							
898000 - CONTRIB FR UNRESTRICTED REV	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8990 - Contributions from Restricted Revenues							
899000 - CONTRIB FR RESTRICTED REVENUE	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8980 - 8999 Contributions	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				

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Fund: 25 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
25 - CAPITAL FACILITIES FUND	\$11,220,000	\$18,288,537	\$20,470,453	\$9,250,453	\$2,181,916	82.4	11.9
1000 - 1999 Certificated Personnel Salaries							
1300 - Certificated Supervisors' and Administrators' Salaries							
130008 - DIST ADM SAL	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
1900 - Other Certificated Salaries							
190090 - CERT OTH SAL	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
1000 - 1999 Certificated Personnel Salaries	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				
2000 - 2999 Classified Personnel Salaries							
2300 - Classified Supervisors' and Administrators' Salaries							
230001 - CLASS MANAGEMENT SA	416,890	434,447	434,600	17,709	152	4.2	0.0
	\$416,890	\$434,447	\$434,600	\$17,709	\$152	4.2	0.0
2400 - Clerical, Technical, and Office Staff Salaries							
240001 - CLASS BUSINESS SUPPORT	135,907	140,522	140,522	4,614	0	3.4	0.0
240050 - CLASS BUSINESS SUPPORT SUB	0	0	0	0	0	N/A	N/A
	\$135,907	\$140,522	\$140,522	\$4,614	\$0	3.4	0.0
2000 - 2999 Classified Personnel Salaries	\$552,798	\$574,969	\$575,122	\$22,324	\$152	4.0	0.0
Percent of Total	4.9%	3.1%	2.8%				
3000 - 3999 Employee Benefits							
3101 - State Teachers' Retirement System, certificated positions							
310100 - STRS CERT	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3102 - State Teachers' Retirement System, classified positions							
310201 - STRS CLASSIFIED	18,455	22,268	22,268	3,812	0	20.7	0.0
	\$18,455	\$22,268	\$22,268	\$3,812	\$0	20.7	0.0
3202 - Public Employees' Retirement System, classified positions							
320200 - PERS CLASSIFIED	65,992	79,146	79,146	13,154	0	19.9	0.0
	\$65,992	\$79,146	\$79,146	\$13,154	\$0	19.9	0.0

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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
3000 - 3999 Employee Benefits							
3301 - OASDI/Medicare/Alternative, certificated positions							
330101 - MEDICARE CERT	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3302 - OASDI/Medicare/Alternative, classified positions							
330200 - SOCIAL SECURITY CLASS	26,344	27,168	26,467	123	(701)	0.5	(2.6)
330201 - MEDICARE CLASS	6,161	6,354	6,190	29	(164)	0.5	(2.6)
330202 - SUPPLEMENTAL RETIREMENT CLASS	0	0	0	0	0	N/A	N/A
	\$32,505	\$33,522	\$32,657	\$152	(\$865)	0.5	(2.6)
3401 - Health & Welfare Benefits, certificated positions							
340111 - HEALTH CERT	0	0	0	0	0	N/A	N/A
340112 - DENTAL CERT	0	0	0	0	0	N/A	N/A
340113 - VISION CERT	0	0	0	0	0	N/A	N/A
340114 - LIFE INS CERT	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3402 - Health & Welfare Benefits, classified positions							
340211 - HEALTH CLASS	81,894	81,894	81,894	0	0	0.0	0.0
340212 - DENTAL CLASS	7,430	7,430	7,430	0	0	0.0	0.0
340213 - VISION CLASS	1,628	1,628	1,628	0	0	0.0	0.0
340214 - LIFE INS CLASS	570	570	570	0	0	0.0	0.0
340216 - DIS CLASS	916	944	933	17	(10)	1.9	(1.1)
	\$92,438	\$92,466	\$92,456	\$17	(\$10)	0.0	0.0
3501 - State Unemployment Insurance, certificated positions							
350100 - SUI CERT	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3502 - State Unemployment Insurance, classified positions							
350200 - SUI CLASS	276	287	281	5	(7)	1.7	(2.4)
	\$276	\$287	\$281	\$5	(\$7)	1.7	(2.4)
3601 - Workers' Compensation Insurance, certificated positions							
360100 - W/C CERT	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A

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Fund: 25 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
3000 - 3999 Employee Benefits							
3602 - Workers' Compensation Insurance, classified positions							
360200 - W/C CLASS	11,553	12,017	12,020	467	3	4.0	0.0
	\$11,553	\$12,017	\$12,020	\$467	\$3	4.0	0.0
3701 - OPEB, Allocated, certificated positions							
370100 - RETIREE BENEFITS CERT	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3702 - OPEB, Allocated, classified positions							
370200 - RETIREE BENEFIT CLASSIFIED	20,454	21,274	21,274	820	0	4.0	0.0
	\$20,454	\$21,274	\$21,274	\$820	\$0	4.0	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	2,211	2,300	2,301	89	1	4.0	0.0
390204 - AB 1522 ACCRUAL	0	0	0	0	0	N/A	N/A
	\$2,211	\$2,300	\$2,301	\$89	\$1	4.0	0.0
3000 - 3999 Employee Benefits	\$243,884	\$263,279	\$262,402	\$18,517	(\$877)	7.6	(0.3)
Percent of Total	2.2%	1.4%	1.3%				
1000 - 3999 Employee Compensation % of Total	7.1%	4.6%	4.1%				

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Fund: 25 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
4000 - 4999 Books and Supplies							
4300 - Materials and Supplies							
430000 - INSTRUCTIONAL SUPPLIES	56,000	55,000	39,634	(16,366)	(15,366)	(29.2)	(27.9)
430005 - FOOD/IN-HOUSE MEETINGS	0	0	0	0	0	N/A	N/A
430008 - SUPPLIES NON-CLASSROOM	100,000	110,000	7,250	(92,750)	(102,750)	(92.7)	(93.4)
	\$156,000	\$165,000	\$46,884	(\$109,116)	(\$118,116)	(69.9)	(71.6)
4400 - Noncapitalized Equipment							
440000 - EQUIP \$500-\$24999	17,900	17,900	7,293	(10,607)	(10,607)	(59.3)	(59.3)
	\$17,900	\$17,900	\$7,293	(\$10,607)	(\$10,607)	(59.3)	(59.3)
4000 - 4999 Books and Supplies	\$173,900	\$182,900	\$54,178	(\$119,722)	(\$128,722)	(68.8)	(70.4)
Percent of Total	1.5%	1.0%	0.3%				
5000 - 5999 Services and Other Operating Expenditures							
5200 - Travel and Conferences							
520000 - CONF/TRAVEL	10,000	10,000	7,505	(2,495)	(2,495)	(24.9)	(24.9)
520010 - FIXED MILEAGE ALLOWANCE	500	500	227	(273)	(273)	(54.7)	(54.7)
	\$10,500	\$10,500	\$7,732	(\$2,768)	(\$2,768)	(26.4)	(26.4)
5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements							
560001 - NONCAPITALIZED IMPROVEMENTS	3,177,304	1,000	0	(3,177,304)	(1,000)	(100.0)	(100.0)
560002 - MAINTENANCE AGREEMENTS	0	0	0	0	0	N/A	N/A
560003 - ALARM SYSTEM	0	0	0	0	0	N/A	N/A
560010 - BLDG LEASE/RENTS	0	0	0	0	0	N/A	N/A
	\$3,177,304	\$1,000	\$0	(\$3,177,304)	(\$1,000)	(100.0)	(100.0)
5710 - Transfers of Direct Costs							
571020 - DIRECT COST/TRANSPORTATION	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
5750 - Transfers of Direct Costs - Interfund							
575000 - DIRECT COST/INTERFUND TRF	0	0	0	0	0	N/A	N/A
575020 - DIRECT COST/TRANSP INTERFUND	0	0	0	0	0	N/A	N/A
575030 - DIRECT COST/FOOD SVC INTERFUND	0	0	0	0	0	N/A	N/A
575040 - DIRECT COST/GAD/INTERF	0	0	8	8	8	N/A	N/A
575050 - DIRECT COST/COPIER INTERFUND	0	422	942	942	520	N/A	123.3
575052 - DIRECT COST/SCANBACK INTERFUND	0	0	0	0	0	N/A	N/A
	\$0	\$422	\$950	\$950	\$528	N/A	125.2

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Fund: 25 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
5000 - 5999 Services and Other Operating Expenditures							
5800 - Professional/Consulting Services and Operating Expenditures							
580002 - CONTRACT SERVICES	150,000	171,000	162,982	12,982	(8,018)	8.7	(4.7)
580005 - LEGAL SERVICES	180,000	180,000	140,735	(39,265)	(39,265)	(21.8)	(21.8)
580006 - ADVERTISING	0	180	735	735	555	N/A	308.3
580009 - FEES / OTHER	0	302,890	302,910	302,910	20	N/A	0.0
580010 - SOFTWARE LICENSE	60,065	61,614	61,614	1,549	0	2.6	0.0
580090 - BUDGET RESERVE	0	0	0	0	0	N/A	N/A
	\$390,065	\$715,685	\$668,977	\$278,912	(\$46,708)	71.5	(6.5)
5900 - Communications							
590001 - PHONE CERTIFICATED	0	0	0	0	0	N/A	N/A
590002 - PHONE CLASSIFIED	2,160	2,160	1,998	(162)	(162)	(7.5)	(7.5)
590005 - COMMUNICATION/POSTAGE	0	0	0	0	0	N/A	N/A
	\$2,160	\$2,160	\$1,998	(\$162)	(\$162)	(7.5)	(7.5)
5000 - 5999 Services and Other Operating Expenditures	\$3,580,029	\$729,766	\$679,657	(\$2,900,372)	(\$50,110)	(81.0)	(6.9)
Percent of Total	31.9%	4.0%	3.3%				
6000 - 6999 Capital Outlay							
6100 - Land							
610000 - SITE PURCHASE	0	866,387	6,340,643	6,340,643	5,474,256	N/A	631.8
	\$0	\$866,387	\$6,340,643	\$6,340,643	\$5,474,256	N/A	631.8
6200 - Buildings and Improvements of Buildings							
620000 - BLDG/IMPRV OF BLDG	6,333,389	3,987,282	3,722,452	(2,610,937)	(264,830)	(41.2)	(6.6)
	\$6,333,389	\$3,987,282	\$3,722,452	(\$2,610,937)	(\$264,830)	(41.2)	(6.6)
6000 - 6999 Capital Outlay	\$6,333,389	\$4,853,669	\$10,063,095	\$3,729,706	\$5,209,426	58.9	107.3
Percent of Total	56.4%	26.5%	49.2%				

Annual Budget Change Report
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Fund: 25 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
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	11,347,953	8,500,000	8,500,000	(2,847,953)	N/A	(25.1)
	\$0	\$11,347,953	\$8,500,000	\$8,500,000	(\$2,847,953)	N/A	(25.1)
7619 - Other Authorized Interfund Transfers Out							
761900 - TRANSFER TO GENERAL FUND	336,000	336,000	336,000	0	0	0.0	0.0
761904 - TRANSFER TO COP	0	0	0	0	0	N/A	N/A
761911 - TRANSFER TO DEV FEES II	0	0	0	0	0	N/A	N/A
761994 - TRANSFER TO BLDG FUND	0	0	0	0	0	N/A	N/A
	\$336,000	\$336,000	\$336,000	\$0	\$0	0.0	0.0
7600 - 7629 Interfund Transfers Out	\$336,000	\$11,683,953	\$8,836,000	\$8,500,000	(\$2,847,953)	2529.8	(24.4)
Percent of Total	3.0%	63.9%	43.2%				

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Fund: 35 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
35 - COUNTY SCHOOL FACILITIES FUND	\$10,000	\$28,211,739	\$25,474,187	\$25,464,187	(\$2,737,552)	254641.9	(9.7)
8300 - 8599 Other State Revenue							
8545 - School Facilities Apportionments							
854500 - ST SCHOOL FAC APPORT	0	16,833,786	16,833,786	16,833,786	0	N/A	0.0
	\$0	\$16,833,786	\$16,833,786	\$16,833,786	\$0	N/A	0.0
8300 - 8599 Other State Revenue	\$0	\$16,833,786	\$16,833,786	\$16,833,786	\$0	N/A	0.0
Percent of Total	0.0%	59.7%	66.1%				
8600 - 8799 Other Local Revenue							
8660 - Interest							
866000 - LOC INTEREST INCOME/TREAS	10,000	10,000	140,401	130,401	130,401	1304.0	1304.0
	\$10,000	\$10,000	\$140,401	\$130,401	\$130,401	1304.0	1304.0
8689 - All Other Fees and Contracts							
868900 - LOC ALL OTH FEES	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8600 - 8799 Other Local Revenue	\$10,000	\$10,000	\$140,401	\$130,401	\$130,401	1304.0	1304.0
Percent of Total	100.0%	0.0%	0.6%				
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	20,000	0	0	(20,000)	N/A	(100.0)
	\$0	\$20,000	\$0	\$0	(\$20,000)	N/A	(100.0)
8919 - Other Authorized Interfund Transfers In							
891901 - OTH INTERFUND TRANSFER IN	0	0	0	0	0	N/A	N/A
891919 - FROM DEV FEES	0	11,347,953	8,500,000	8,500,000	(2,847,953)	N/A	(25.1)
891998 - FROM SFP TO OTHER FUNDS	0	0	0	0	0	N/A	N/A
	\$0	\$11,347,953	\$8,500,000	\$8,500,000	(\$2,847,953)	N/A	(25.1)
8900 - 8929 Interfund Transfers In	\$0	\$11,367,953	\$8,500,000	\$8,500,000	(\$2,867,953)	N/A	(25.2)
Percent of Total	0.0%	40.3%	33.4%				

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Fund: 35 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
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: 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	\$28,435,873	\$17,880,423	\$17,880,423	(\$10,555,450)	N/A	(37.1)
2000 - 2999 Classified Personnel Salaries							
2400 - Clerical, Technical, and Office Staff Salaries							
240001 - CLASS BUSINESS SUPPORT	0	0	0	0	0	N/A	N/A
240070 - CLASS BUSINESS SUPPORT OT	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
2000 - 2999 Classified Personnel Salaries	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	N/A	0.0%	0.0%				

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Fund: 35 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
3000 - 3999 Employee Benefits							
3202 - Public Employees' Retirement System, classified positions							
320200 - PERS CLASSIFIED	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3302 - OASDI/Medicare/Alternative, classified positions							
330200 - SOCIAL SECURITY CLASS	0	0	0	0	0	N/A	N/A
330201 - MEDICARE CLASS	0	0	0	0	0	N/A	N/A
330202 - SUPPLEMENTAL RETIREMENT CLASS	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3402 - Health & Welfare Benefits, classified positions							
340216 - DIS CLASS	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3502 - State Unemployment Insurance, classified positions							
350200 - SUI CLASS	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3602 - Workers' Compensation Insurance, classified positions							
360200 - W/C CLASS	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3702 - OPEB, Allocated, classified positions							
370200 - RETIREE BENEFIT CLASSIFIED	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3902 - Other Benefits, classified positions							
390203 - SELF INSUR CLASS	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3000 - 3999 Employee Benefits	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	N/A	0.0%	0.0%				
1000 - 3999 Employee Compensation % of Total	N/A	0.0%	0.0%				

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Fund: 35 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
4000 - 4999 Books and Supplies							
4300 - Materials and Supplies							
430000 - INSTRUCTIONAL SUPPLIES	0	0	0	0	0	N/A	N/A
430008 - SUPPLIES NON-CLASSROOM	0	0	4,858	4,858	4,858	N/A	N/A
	\$0	\$0	\$4,858	\$4,858	\$4,858	N/A	N/A
4400 - Noncapitalized Equipment							
440000 - EQUIP \$500-\$24999	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
4000 - 4999 Books and Supplies	\$0	\$0	\$4,858	\$4,858	\$4,858	N/A	N/A
Percent of Total	N/A	0.0%	0.0%				
5000 - 5999 Services and Other Operating Expenditures							
5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements							
560001 - NONCAPITALIZED IMPROVEMENTS	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
5750 - Transfers of Direct Costs - Interfund							
575040 - DIRECT COST/GAD/INTERF	0	0	0	0	0	N/A	N/A
575050 - DIRECT COST/COPIER INTERFUND	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
5800 - Professional/Consulting Services and Operating Expenditures							
580002 - CONTRACT SERVICES	0	0	0	0	0	N/A	N/A
580005 - LEGAL SERVICES	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
5000 - 5999 Services and Other Operating Expenditures	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	N/A	0.0%	0.0%				

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Fund: 35 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
6000 - 6999 Capital Outlay							
6100 - Land							
610000 - SITE PURCHASE	0	3,569,273	4,038,914	4,038,914	469,642	N/A	13.2
	\$0	\$3,569,273	\$4,038,914	\$4,038,914	\$469,642	N/A	13.2
6170 - Land Improvements							
617000 - LAND IMPROVEMENTS	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
6200 - Buildings and Improvements of Buildings							
620000 - BLDG/IMPRV OF BLDG	0	23,366,600	13,656,561	13,656,561	(9,710,040)	N/A	(41.6)
620002 - PLAN ARCH/CONSULTANT	0	0	0	0	0	N/A	N/A
620005 - PLAN/OTHER	0	0	0	0	0	N/A	N/A
	\$0	\$23,366,600	\$13,656,561	\$13,656,561	(\$9,710,040)	N/A	(41.6)
6400 - Equipment							
640090 - EQUIPMENT \$25,000+	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
6000 - 6999 Capital Outlay	\$0	\$26,935,873	\$17,695,475	\$17,695,475	(\$9,240,398)	N/A	(34.3)
Percent of Total	N/A	94.7%	99.0%				
7600 - 7629 Interfund Transfers Out							
7613 - To State School Building Fund/County School Facilities Fund from All Other Funds							
761300 - DIST SH/SFP PROJECT	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
7619 - Other Authorized Interfund Transfers Out							
761906 - TRANSFER TO SFP	0	0	0	0	0	N/A	N/A
761911 - TRANSFER TO DEV FEES II	0	0	0	0	0	N/A	N/A
761994 - TRANSFER TO BLDG FUND	0	1,500,000	180,089	180,089	(1,319,911)	N/A	(88.0)
	\$0	\$1,500,000	\$180,089	\$180,089	(\$1,319,911)	N/A	(88.0)
7600 - 7629 Interfund Transfers Out	\$0	\$1,500,000	\$180,089	\$180,089	(\$1,319,911)	N/A	(88.0)
Percent of Total	N/A	5.3%	1.0%				

Annual Budget Change Report
Fiscal Year 7/1/2018 - 6/30/2019

Fund: 40 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
40 - SPECIAL RESERVE - CAPITAL PROJ	\$2,505,500	\$2,747,276	\$3,764,553	\$1,259,053	\$1,017,276	50.3	37.0
8300 - 8599 Other State Revenue							
8590 - All Other State Revenue							
859000 - ST OTHER REVENUE	0	212,963	0	0	(212,963)	N/A	(100.0)
	\$0	\$212,963	\$0	\$0	(\$212,963)	N/A	(100.0)
8300 - 8599 Other State Revenue	\$0	\$212,963	\$0	\$0	(\$212,963)	N/A	(100.0)
Percent of Total	0.0%	7.8%	0.0%				
8600 - 8799 Other Local Revenue							
8650 - Leases and Rentals							
865000 - LOC LEASES & RENTAL	20,000	20,000	27,110	7,110	7,110	35.6	35.6
	\$20,000	\$20,000	\$27,110	\$7,110	\$7,110	35.6	35.6
8660 - Interest							
866000 - LOC INTEREST INCOME/TREAS	10,500	14,021	85,243	74,743	71,223	711.8	508.0
	\$10,500	\$14,021	\$85,243	\$74,743	\$71,223	711.8	508.0
8662 - Net Increase (Decrease) in the Fair Value of Investments							
866200 - NET INC(DEC) FAIR VALUE INVEST	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8699 - All Other Local Revenue							
869900 - LOC OTHER REVENUE	0	25,293	964,236	964,236	938,943	N/A	3712.3
869915 - REIMB REVENUE	0	0	0	0	0	N/A	N/A
	\$0	\$25,293	\$964,236	\$964,236	\$938,943	N/A	3712.3
8600 - 8799 Other Local Revenue	\$30,500	\$59,313	\$1,076,590	\$1,046,090	\$1,017,276	3429.8	1715.1
Percent of Total	1.2%	2.2%	28.6%				

Annual Budget Change Report
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Fund: 40 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
8900 - 8929 Interfund Transfers In							
8912 - Between General Fund and Special Reserve Fund							
891201 - TRANSFER BETWEEN GF AND SRF	2,475,000	2,475,000	2,475,000	0	0	0.0	0.0
	\$2,475,000	\$2,475,000	\$2,475,000	\$0	\$0	0.0	0.0
8919 - Other Authorized Interfund Transfers In							
891901 - OTH INTERFUND TRANSFER IN	0	0	212,963	212,963	212,963	N/A	N/A
891933 - FROM BOND	0	0	0	0	0	N/A	N/A
891998 - FROM SFP TO OTHER FUNDS	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$212,963	\$212,963	\$212,963	N/A	N/A
8900 - 8929 Interfund Transfers In	\$2,475,000	\$2,475,000	\$2,687,963	\$212,963	\$212,963	8.6	8.6
Percent of Total	98.8%	90.1%	71.4%				
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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Fiscal Year 7/1/2018 - 6/30/2019

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	\$3,200,440	\$4,848,805	\$4,983,130	\$1,782,690	\$134,325	55.7	2.8
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							
2300 - Classified Supervisors' and Administrators' Salaries							
230001 - CLASS MANAGEMENT SA	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
2900 - Other Classified Salaries							
290050 - OTHER CLASS SUB	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
2000 - 2999 Classified Personnel Salaries	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				
3000 - 3999 Employee Benefits							
3102 - State Teachers' Retirement System, classified positions							
310201 - STRS CLASSIFIED	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3202 - Public Employees' Retirement System, classified positions							
320200 - PERS CLASSIFIED	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3301 - OASDI/Medicare/Alternative, certificated positions							
330101 - MEDICARE CERT	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3302 - OASDI/Medicare/Alternative, classified positions							
330200 - SOCIAL SECURITY CLASS	0	0	0	0	0	N/A	N/A
330201 - MEDICARE CLASS	0	0	0	0	0	N/A	N/A
330202 - SUPPLEMENTAL RETIREMENT CLASS	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A

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

Annual Budget Change Report
Fiscal Year 7/1/2018 - 6/30/2019

Fund: 40 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
Percent of Total	0.0%	0.0%	0.0%				
1000 - 3999 Employee Compensation % of Total	0.0%	0.0%	0.0%				
4000 - 4999 Books and Supplies							
4300 - Materials and Supplies							
430000 - INSTRUCTIONAL SUPPLIES	0	5,000	86,698	86,698	81,698	N/A	1634.0
430001 - SUPPLIES CARRYOVER	0	174,996	0	0	(174,996)	N/A	(100.0)
430008 - SUPPLIES NON-CLASSROOM	(74,560)	285,994	234,173	308,733	(51,821)	(414.1)	(18.1)
430060 - SUPPLIES GROUNDS	0	0	2,613	2,613	2,613	N/A	N/A
	(\$74,560)	\$465,990	\$323,484	\$398,044	(\$142,506)	(533.9)	(30.6)
4400 - Noncapitalized Equipment							
440000 - EQUIP \$500-\$24999	500,000	500,000	4,150	(495,850)	(495,850)	(99.2)	(99.2)
	\$500,000	\$500,000	\$4,150	(\$495,850)	(\$495,850)	(99.2)	(99.2)
4000 - 4999 Books and Supplies	\$425,440	\$965,990	\$327,634	(\$97,806)	(\$638,356)	(23.0)	(66.1)
Percent of Total	13.3%	19.9%	6.6%				

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
5000 - 5999 Services and Other Operating Expenditures							
5200 - Travel and Conferences							
520010 - FIXED MILEAGE ALLOWANCE	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements							
560001 - NONCAPITALIZED IMPROVEMENTS	675,000	391,798	228,977	(446,023)	(162,821)	(66.1)	(41.6)
560050 - REPAIR EQ M&O	0	0	0	0	0	N/A	N/A
	\$675,000	\$391,798	\$228,977	(\$446,023)	(\$162,821)	(66.1)	(41.6)
5710 - Transfers of Direct Costs							
571040 - DIRECT COST/GAD	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
5750 - Transfers of Direct Costs - Interfund							
575040 - DIRECT COST/GAD/INTERF	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
5800 - Professional/Consulting Services and Operating Expenditures							
580002 - CONTRACT SERVICES	0	64,629	76,998	76,998	12,369	N/A	19.1
580005 - LEGAL SERVICES	0	0	0	0	0	N/A	N/A
580009 - FEES / OTHER	0	0	81,773	81,773	81,773	N/A	N/A
	\$0	\$64,629	\$158,772	\$158,772	\$94,143	N/A	145.7
5000 - 5999 Services and Other Operating Expenditures	\$675,000	\$456,427	\$387,748	(\$287,252)	(\$68,678)	(42.6)	(15.0)
Percent of Total	21.1%	9.4%	7.8%				

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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
6000 - 6999 Capital Outlay							
6170 - Land Improvements							
617000 - LAND IMPROVEMENTS	0	0	0	0	0	N/A	N/A
617002 - SITE IMPRV ARCH/CONSULTANT	0	0	0	0	0	N/A	N/A
617005 - SITE IMPRV PLAN/OTHER	0	0	0	0	0	N/A	N/A
617006 - SITE IMPRV CONSTRUCTION	0	602,000	608,572	608,572	6,572	N/A	1.1
617007 - SITE IMPRV TESTING	0	0	0	0	0	N/A	N/A
617008 - SITE IMPRV INSPECTORS	0	0	0	0	0	N/A	N/A
617014 - SITE IMPRV OTH CONSTRUCTION	0	0	0	0	0	N/A	N/A
	\$0	\$602,000	\$608,572	\$608,572	\$6,572	N/A	1.1
6200 - Buildings and Improvements of Buildings							
620000 - BLDG/IMPRV OF BLDG	0	724,389	265,836	265,836	(458,552)	N/A	(63.3)
620002 - PLAN ARCH/CONSULTANT	0	0	0	0	0	N/A	N/A
620005 - PLAN/OTHER	0	0	0	0	0	N/A	N/A
	\$0	\$724,389	\$265,836	\$265,836	(\$458,552)	N/A	(63.3)
6400 - Equipment							
640090 - EQUIPMENT \$25,000+	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
6000 - 6999 Capital Outlay	\$0	\$1,326,389	\$874,408	\$874,408	(\$451,980)	N/A	(34.1)
Percent of Total	0.0%	27.4%	17.5%				
7600 - 7629 Interfund Transfers Out							
7613 - To State School Building Fund/County School Facilities Fund from All Other Funds							
761300 - DIST SH/SFP PROJECT	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
7619 - Other Authorized Interfund Transfers Out							
761900 - TRANSFER TO GENERAL FUND	800,000	800,000	1,893,339	1,093,339	1,093,339	136.7	136.7
761904 - TRANSFER TO COP	0	0	0	0	0	N/A	N/A
761999 - TRANSFER TO ALL OTHR FUNDS	1,300,000	1,300,000	1,500,000	200,000	200,000	15.4	15.4
	\$2,100,000	\$2,100,000	\$3,393,339	\$1,293,339	\$1,293,339	61.6	61.6
7600 - 7629 Interfund Transfers Out	\$2,100,000	\$2,100,000	\$3,393,339	\$1,293,339	\$1,293,339	61.6	61.6
Percent of Total	65.6%	43.3%	68.1%				

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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	\$38,105,025	\$38,105,025	\$39,631,231	\$1,526,206	\$1,526,206	4.0	4.0
8300 - 8599 Other State Revenue							
8571 - Voted Indebtedness Levies, Homeowners' Exemptions							
857100 - VOTED INDEBT HOMEOWN EXEMPT	177,000	177,000	317,803	140,803	140,803	79.5	79.5
	\$177,000	\$177,000	\$317,803	\$140,803	\$140,803	79.5	79.5
8572 - Voted Indebtedness Levies, Other Subventions/In-Lieu Taxes							
857200 - VOTED INDEBT OTH SUBVENTIONS	0	0	27,591	27,591	27,591	N/A	N/A
	\$0	\$0	\$27,591	\$27,591	\$27,591	N/A	N/A
8300 - 8599 Other State Revenue	\$177,000	\$177,000	\$345,394	\$168,394	\$168,394	95.1	95.1
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	36,438,025	36,438,025	36,796,849	358,824	358,824	1.0	1.0
	\$36,438,025	\$36,438,025	\$36,796,849	\$358,824	\$358,824	1.0	1.0
8612 - Voted Indebtedness Levies, Unsecured Roll							
861200 - UNSECURED ROLL/BOND INT & RED	790,000	790,000	833,728	43,728	43,728	5.5	5.5
	\$790,000	\$790,000	\$833,728	\$43,728	\$43,728	5.5	5.5
8613 - Voted Indebtedness Levies, Prior Years' Taxes							
861300 - PRIOR YRS TAXES/BOND INT & RED	20,000	20,000	66,072	46,072	46,072	230.4	230.4
	\$20,000	\$20,000	\$66,072	\$46,072	\$46,072	230.4	230.4
8614 - Voted Indebtedness Levies, Supplemental Taxes							
861400 - SUPPLEMENTAL TAXES/BOND INT	470,000	470,000	1,178,872	708,872	708,872	150.8	150.8
	\$470,000	\$470,000	\$1,178,872	\$708,872	\$708,872	150.8	150.8
8660 - Interest							
866000 - LOC INTEREST INCOME/TREAS	210,000	210,000	410,316	200,316	200,316	95.4	95.4
	\$210,000	\$210,000	\$410,316	\$200,316	\$200,316	95.4	95.4
8662 - Net Increase (Decrease) in the Fair Value of Investments							
866200 - NET INC(DEC) FAIR VALUE INVEST	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8600 - 8799 Other Local Revenue	\$37,928,025	\$37,928,025	\$39,285,836	\$1,357,811	\$1,357,811	3.6	3.6
Percent of Total	99.5%	99.5%	99.1%				

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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
8930 - 8979 All Other Financing Sources							
8979 - All Other Financing Sources							
897907 - PROCEEDS FROM OTHER BONDS	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8930 - 8979 All Other Financing Sources	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				

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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	\$38,105,025	\$38,105,025	\$37,714,305	(\$390,720)	(\$390,720)	(1.0)	(1.0)
7000 - 7499 Other Outgo							
7433 - Bond Redemptions							
743300 - BOND REDEMPTIONS	21,730,664	21,730,664	21,730,665	1	1	0.0	0.0
	\$21,730,664	\$21,730,664	\$21,730,665	\$1	\$1	0.0	0.0
7434 - Bond Interest and Other Service Charges							
743400 - BOND INT/OTH SVC CHARGES	16,374,361	16,374,361	15,983,640	(390,721)	(390,721)	(2.4)	(2.4)
	\$16,374,361	\$16,374,361	\$15,983,640	(\$390,721)	(\$390,721)	(2.4)	(2.4)
7000 - 7499 Other Outgo	\$38,105,025	\$38,105,025	\$37,714,305	(\$390,720)	(\$390,720)	(1.0)	(1.0)
Percent of Total	100.0%	100.0%	100.0%				
7600 - 7629 Interfund Transfers Out							
7619 - Other Authorized Interfund Transfers Out							
761900 - TRANSFER TO GENERAL FUND	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
7600 - 7629 Interfund Transfers Out	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				

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

Annual Budget Change Report
Fiscal Year 7/1/2018 - 6/30/2019

Fund: 52 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
52 - DEBT SERVICE-BLENDED COMP UNIT	\$2,500	\$2,500	\$22,973	\$20,473	\$20,473	818.9	818.9
8600 - 8799 Other Local Revenue							
8660 - Interest							
866000 - LOC INTEREST INCOME/TREAS	2,500	2,500	22,973	20,473	20,473	818.9	818.9
	\$2,500	\$2,500	\$22,973	\$20,473	\$20,473	818.9	818.9
8699 - All Other Local Revenue							
869900 - LOC OTHER REVENUE	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8600 - 8799 Other Local Revenue	\$2,500	\$2,500	\$22,973	\$20,473	\$20,473	818.9	818.9
Percent of Total	100.0%	100.0%	100.0%				
8900 - 8929 Interfund Transfers In							
8919 - Other Authorized Interfund Transfers In							
891901 - OTH INTERFUND TRANSFER IN	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8900 - 8929 Interfund Transfers In	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				

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Fund: 67 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
67 - SELF INSURANCE FUND	\$69,918,069	\$69,668,144	\$69,820,315	(\$97,754)	\$152,171	(0.1)	0.2
8600 - 8799 Other Local Revenue							
8662 - Net Increase (Decrease) in the Fair Value of Investments							
866200 - NET INC(DEC) FAIR VALUE INVEST	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8699 - All Other Local Revenue							
869900 - LOC OTHER REVENUE	3,869	5,200	13,383	9,514	8,183	245.9	157.4
869951 - EMPLOYER PAID RX DEDUCTION	0	0	0	0	0	N/A	N/A
869952 - EMPLOYER PAID HEALTH DEDUCTION	44,054,137	44,041,914	44,140,502	86,365	98,588	0.2	0.2
869953 - EMPLOYER PAID DENTAL DEDUCTION	4,030,328	4,017,020	4,019,239	(11,089)	2,219	(0.3)	0.1
869954 - EMPLOYER PAID VISION DEDUCTION	883,111	880,195	880,648	(2,463)	453	(0.3)	0.1
869955 - EMPLOYER PAID LIFE DEDUCTION	0	0	0	0	0	N/A	N/A
869956 - EMPLOYER PAID DISABILITY DEDCT	161,000	162,000	162,863	1,863	863	1.2	0.5
869957 - RETIREE DEDUCTION (%-FROM PR)	8,480,295	8,694,535	8,679,445	199,150	(15,090)	2.3	(0.2)
869958 - HEALTH & WELFARE PREMIUMS	12,305,329	11,867,280	11,924,235	(381,094)	56,955	(3.1)	0.5
	\$69,918,069	\$69,668,144	\$69,820,315	(\$97,754)	\$152,171	(0.1)	0.2
8600 - 8799 Other Local Revenue	\$69,918,069	\$69,668,144	\$69,820,315	(\$97,754)	\$152,171	(0.1)	0.2
Percent of Total	100.0%	100.0%	100.0%				
8900 - 8929 Interfund Transfers In							
8919 - Other Authorized Interfund Transfers In							
891901 - OTH INTERFUND TRANSFER IN	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8900 - 8929 Interfund Transfers In	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				

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Fund: 67 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
67 - SELF INSURANCE FUND	\$69,918,069	\$69,668,144	\$69,820,315	(\$97,754)	\$152,171	(0.1)	0.2
1000 - 1999 Certificated Personnel Salaries							
1200 - Certificated Pupil Support Salaries							
120050 - PUPIL SUPPORT SUB	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
1000 - 1999 Certificated Personnel Salaries	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				
2000 - 2999 Classified Personnel Salaries							
2300 - Classified Supervisors' and Administrators' Salaries							
230001 - CLASS MANAGEMENT SA	73,367	130,439	130,259	56,892	(180)	77.5	(0.1)
	\$73,367	\$130,439	\$130,259	\$56,892	(\$180)	77.5	(0.1)
2400 - Clerical, Technical, and Office Staff Salaries							
240001 - CLASS BUSINESS SUPPORT	117,912	71,648	68,326	(49,586)	(3,321)	(42.1)	(4.6)
240050 - CLASS BUSINESS SUPPORT SUB	0	0	0	0	0	N/A	N/A
	\$117,912	\$71,648	\$68,326	(\$49,586)	(\$3,321)	(42.1)	(4.6)
2000 - 2999 Classified Personnel Salaries	\$191,279	\$202,086	\$198,585	\$7,306	(\$3,501)	3.8	(1.7)
Percent of Total	0.3%	0.3%	0.3%				
3000 - 3999 Employee Benefits							
3101 - State Teachers' Retirement System, certificated positions							
310100 - STRS CERT	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3202 - Public Employees' Retirement System, classified positions							
320200 - PERS CLASSIFIED	34,549	36,501	35,868	1,320	(632)	3.8	(1.7)
	\$34,549	\$36,501	\$35,868	\$1,320	(\$632)	3.8	(1.7)
3301 - OASDI/Medicare/Alternative, certificated positions							
330101 - MEDICARE CERT	0	0	0	0	0	N/A	N/A
330102 - SUPPLEMENTAL RETIREMENT CERT	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3302 - OASDI/Medicare/Alternative, classified positions							
330200 - SOCIAL SECURITY CLASS	11,859	12,529	12,017	158	(512)	1.3	(4.1)
330201 - MEDICARE CLASS	2,774	2,930	2,811	37	(120)	1.3	(4.1)
	\$14,633	\$15,459	\$14,828	\$195	(\$631)	1.3	(4.1)

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Fund: 67 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
3000 - 3999 Employee Benefits							
3402 - Health & Welfare Benefits, classified positions							
340211 - HEALTH CLASS	37,891	37,891	37,891	0	0	0.0	0.0
340212 - DENTAL CLASS	3,438	3,438	3,438	0	0	0.0	0.0
340213 - VISION CLASS	753	753	753	0	0	0.0	0.0
340214 - LIFE INS CLASS	208	248	248	41	0	19.5	0.0
340216 - DIS CLASS	807	490	492	(314)	2	(39.0)	0.4
	\$43,097	\$42,821	\$42,823	(\$274)	\$2	(0.6)	0.0
3501 - State Unemployment Insurance, certificated positions							
350100 - SUI CERT	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3502 - State Unemployment Insurance, classified positions							
350200 - SUI CLASS	96	101	97	1	(4)	1.2	(4.2)
	\$96	\$101	\$97	\$1	(\$4)	1.2	(4.2)
3601 - Workers' Compensation Insurance, certificated positions							
360100 - W/C CERT	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3602 - Workers' Compensation Insurance, classified positions							
360200 - W/C CLASS	3,998	4,224	4,150	153	(73)	3.8	(1.7)
	\$3,998	\$4,224	\$4,150	\$153	(\$73)	3.8	(1.7)
3702 - OPEB, Allocated, classified positions							
370200 - RETIREE BENEFIT CLASSIFIED	7,077	7,477	7,348	270	(130)	3.8	(1.7)
	\$7,077	\$7,477	\$7,348	\$270	(\$130)	3.8	(1.7)
3901 - Other Benefits, certificated positions							
390103 - SELF INSUR CERT	0	0	0	0	0	N/A	N/A
390104 - AB 1522 ACCRUAL	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3902 - Other Benefits, classified positions							
390203 - SELF INSUR CLASS	765	808	794	29	(14)	3.8	(1.7)
	\$765	\$808	\$794	\$29	(\$14)	3.8	(1.7)
3000 - 3999 Employee Benefits	\$104,214	\$107,391	\$105,908	\$1,694	(\$1,483)	1.6	(1.4)
Percent of Total	0.1%	0.2%	0.2%				
1000 - 3999 Employee Compensation % of Total	0.4%	0.4%	0.4%				

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4000 - 4999 Books and Supplies							
4300 - Materials and Supplies							
430005 - FOOD/IN-HOUSE MEETINGS	0	500	454	454	(46)	N/A	(9.2)
430008 - SUPPLIES NON-CLASSROOM	91,396	581,350	585,449	494,053	4,099	540.6	0.7
	\$91,396	\$581,850	\$585,903	\$494,507	\$4,053	541.1	0.7
4400 - Noncapitalized Equipment							
440000 - EQUIP \$500-\$24999	1,000	1,000	0	(1,000)	(1,000)	(100.0)	(100.0)
	\$1,000	\$1,000	\$0	(\$1,000)	(\$1,000)	(100.0)	(100.0)
4000 - 4999 Books and Supplies	\$92,396	\$582,850	\$585,903	\$493,507	\$3,053	534.1	0.5
Percent of Total	0.1%	0.8%	0.8%				

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Fund: 67 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
5000 - 5999 Services and Other Operating Expenditures							
5200 - Travel and Conferences							
520000 - CONF/TRAVEL	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements							
560005 - RENTAL	500	0	0	(500)	0	(100.0)	N/A
	\$500	\$0	\$0	(\$500)	\$0	(100.0)	N/A
5710 - Transfers of Direct Costs							
571042 - DIRECT COST/HEALTH-HLTH CNTR	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
5750 - Transfers of Direct Costs - Interfund							
575030 - DIRECT COST/FOOD SVC INTERFUND	0	0	0	0	0	N/A	N/A
575040 - DIRECT COST/GAD/INTERF	0	500	274	274	(226)	N/A	(45.1)
	\$0	\$500	\$274	\$274	(\$226)	N/A	(45.1)
5800 - Professional/Consulting Services and Operating Expenditures							
580002 - CONTRACT SERVICES	1,016,076	936,527	1,087,315	71,239	150,788	7.0	16.1
580005 - LEGAL SERVICES	0	32,500	24,757	24,757	(7,743)	N/A	(23.8)
580041 - HEALTH CONTRACT/MEDICAL/RX	16,186,767	15,388,184	16,168,108	(18,659)	779,924	(0.1)	5.1
580042 - HEALTH CONTRACT/HEALTH	50,952,352	51,634,257	48,536,927	(2,415,425)	(3,097,330)	(4.7)	(6.0)
580043 - HEALTH CONTRACT/DENTAL	3,869,979	3,904,875	3,938,328	68,349	33,453	1.8	0.9
580044 - HEALTH CONTRACT/VISION	865,487	842,910	811,513	(53,974)	(31,396)	(6.2)	(3.7)
580045 - HEALTH CONTRACT-LIFE	0	0	0	0	0	N/A	N/A
580046 - CONTRACT/DISABILITY	161,000	77,659	68,049	(92,951)	(9,610)	(57.7)	(12.4)
580047 - HEALTH EXP - LIABILITY ADJ	(3,524,191)	(4,043,805)	(1,707,304)	1,816,887	2,336,501	(51.6)	(57.8)
	\$69,527,470	\$68,773,106	\$68,927,693	(\$599,777)	\$154,586	(0.9)	0.2
5900 - Communications							
590001 - PHONE CERTIFICATED	0	0	0	0	0	N/A	N/A
590002 - PHONE CLASSIFIED	810	810	810	0	0	0.0	0.0
590005 - COMMUNICATION/POSTAGE	1,400	1,400	1,141	(259)	(259)	(18.5)	(18.5)
	\$2,210	\$2,210	\$1,951	(\$259)	(\$259)	(11.7)	(11.7)
5000 - 5999 Services and Other Operating Expenditures	\$69,530,180	\$68,775,816	\$68,929,918	(\$600,262)	\$154,102	(0.9)	0.2
Percent of Total	99.4%	98.7%	98.7%				

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Fund: 67 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
7600 - 7629 Interfund Transfers Out							
7619 - Other Authorized Interfund Transfers Out							
761900 - TRANSFER TO GENERAL FUND	0	0	0	0	0	N/A	N/A
761914 - TRANSFER TO SPEC RES/CAP PROJ	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
7600 - 7629 Interfund Transfers Out	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				