

FUND 01: UNRESTRICTED GENERAL FUND

Object	Description	FIRST INTERIM 10/31/2017	Revised Budget as of 1/31/18	Changes
	Beginning Fund Balance	26,917,922	26,917,922	
8011-8099	LCFF Revenue	94,312,253	99,312,253	5,000,000
8100-8299	Federal Revenue	30,963	88,633	57,670
8300-8590	State Revenue	3,563,587	3,563,587	-
8600-8799	Local Revenue	43,703,144	43,753,144	50,000
8980-8999	Local General Fund Contributions	(28,235,112)	(29,209,157)	(974,045)
	Total Revenue	113,374,835	117,508,460	4,133,625
1000-1999	Certificated Salaries	53,350,947	53,286,353	(64,594)
2000-2999	Classified Salaries	18,757,612	19,306,270	548,658
3000-3999	Employee Benefits	28,067,162	28,060,026	(7,136)
4000-4999	Books and Supplies	3,076,659	3,104,945	28,286
5000-5999	Services and Other Operating Costs	10,041,671	10,031,687	(9,984)
6000-6999	Capital Outlay	947,881	1,452,585	504,704
7100-7299	Other Outgo	120,000	120,000	-
7300-7399	Indirect Costs	(1,138,016)	(1,140,910)	(2,894)
7400-7499	Debt Services	98,000	53,389	(44,611)
7600-7629	Transfer Out/ Fund 12, 13, 14	2,303,995	2,290,830	(13,165)
	Total Expenditures	115,625,911	116,565,175	939,264
	Increase /(Decrease) Fund Balance	(2,251,076)	943,285	3,194,361
	Projected Fund Balance	24,666,846	27,861,207	

Major Changes

Revenues:

- \$ 5,000,000 Increase in RDA funds related asset sales
- \$ 57,670 Increase in Medi-Cal/MAA Reimbursement
- \$ 50,000 Increase due to Transportation CNG Bus Grant
- \$ (974,045) Increase of General Fund Contribution to Special Education

Expenditures:

- \$ (64,594) Decrease in Certificated Salaries
- \$ 548,658 Increase in Salary due to One-Time off schedule payment per SEIU negotiated agreement
- \$ (7,136) Decrease in Employee Benefits
- \$ 28,286 Increase in Books & Supplies
- \$ (9,984) Decrease in Services & Other Operating Costs
- \$ 504,704 Increase due to Replacement of Bus #5 & #6 as well as other equipment
- \$ (2,894) Increase in Indirect Charge to Categorical Programs
- \$ (44,611) Decrease in Debt Services
- \$ (13,165) Decrease in Transfers to Child Development Services

FUND 01: RESTRICTED GENERAL FUND

Object	Description	FIRST INTERIM 10/31/2017	Revised Budget as of 1/31/18	Changes
	Beginning Fund Balance	4,302,660	4,302,660	
8100-8299	Federal Revenue	4,256,390	4,337,641	81,251
8300-8590	State Revenue	1,208,630	1,208,630	-
8600-8799	Local Revenue	9,082,864	9,772,816	689,952
8980-8999	Local General Fund Contributions	28,235,112	29,209,157	974,045
	Total Revenue	42,782,996	44,528,244	1,745,248
1000-1999	Certificated Salaries	13,090,059	13,112,226	22,167
2000-2999	Classified Salaries	11,254,994	11,772,131	517,137
3000-3999	Employee Benefits	10,068,846	9,996,543	(72,303)
4000-4999	Books and Supplies	3,061,894	3,424,152	362,258
5000-5999	Services and Other Operating Costs	6,324,835	7,133,556	808,721
6000-6999	Capital Outlay	625,843	793,551	167,708
7300-7399	Indirect Costs	530,751	534,401	3,650
	Total Expenditures	44,957,222	46,766,560	1,809,338
	Increase /(Decrease) Fund Balance	(2,174,226)	(2,238,316)	(64,090)
	Projected Fund Balance	2,128,434	2,064,344	

Major Changes

Revenues:

\$	81,251	Increase in Federal Programs		
\$	689,952	Increase in Facility Use Permits, PTA , Booster Club & Gifts		
			230,608.00	Gifts
			287,950.00	PTA
			143,858.00	Permits
			27,536.00	Other Local Programs
\$	974,045	Increases in General Fund Contribution to Special Education		

Expenditures:

Expenditure increases reflect the new funding from various categorical programs

\$	13,237	Increase in Certificated Salaries
\$	517,137	Increase in Salary due to One-Time off schedule payment per SEIU negotiated agreement
\$	(72,303)	Decrease in Employee Benefits
\$	362,258	Increase in Books and Supplies
\$	808,721	Increase in Services and Other Operating Costs
		\$530,000 in NPS & NPA Services
		\$100,000 in Special Ed Non Instructional Contract
\$	167,708	Increase in Equipment
		\$80,000 Grant Playground Project Paid by PTA
		\$46,008 Malibu Football/Softball Scoreboard Paid by Gift Account
		\$25,000 Computer Technology
\$	3,650	Increase in indirect costs from various programs

FUND 11: ADULT EDUCATION FUND

Object	Description	FIRST INTERIM 10/31/2017	Revised Budget as of 1/31/18	Changes
	Beginning Fund Balance	664,376	664,376	
8100-8299	Federal Revenue	46,280	37,623	(8,657)
8300-8590	Other State Revenue	690,665	690,665	-
8600-8799	Local Revenue	29,825	29,825	-
	Total Revenues	766,770	758,113	(8,657)
1000-1999	Certificated Salaries	260,064	253,391	(6,673)
2000-2999	Classified Salaries	186,567	190,675	4,108
3000-3999	Employee Benefits	164,784	168,304	3,520
4000-4999	Books and Supplies	148,595	124,947	(23,648)
5000-5999	Services and Other Operating Costs	55,916	69,952	14,036
7300-7399	Indirect Costs	41,891	41,891	-
	Total Expenditures	857,817	849,160	(8,657)
	Increase /(Decrease) Fund Balance	(91,047)	(91,047)	-
	Projected Fund Balance	573,329	573,329	

Major Changes

Revenue:

\$ (8,657) Decrease in Federal Adult Ed English Literacy Program

Expenditure:

\$ (6,673) Decrease in Hourly Teachers Salary

\$ 4,108 Increase in Classified Salary

\$ 3,520 Increase in Benefits

\$ (23,648) Decrease in Supplies

\$ 14,036 Increase in Services and Other Operating Expenses

FUND 12: CHILD DEVELOPMENT FUND

Object	Description	FIRST INTERIM 10/31/2017	Revised Budget as of 1/31/18	Changes
	Beginning Fund Balance	400,598	400,598	
8100-8299	Federal Revenue	1,795,593	1,795,593	-
8300-8590	State Revenue	2,688,596	2,688,596	-
8600-8799	Local Revenue	3,799,215	3,794,215	(5,000)
8900-8929	Interfund Transfer from Fund 01	703,995	690,830	(13,165)
	Total Revenues	8,987,399	8,969,234	(18,165)
1000-1999	Certificated Salaries	3,131,640	3,148,634	16,994
2000-2999	Classified Salaries	2,407,835	2,442,504	34,669
3000-3999	Employee Benefits	2,405,533	2,372,370	(33,163)
4000-4999	Books and Supplies	224,989	212,080	(12,909)
5000-5999	Services and Other Operating Costs	799,951	776,951	(23,000)
7300-7399	Indirect Costs	393,070	392,314	(756)
	Total Expenditures	9,363,018	9,344,853	(18,165)
	Increase /(Decrease) Fund Balance	(375,619)	(375,619)	-
	Projected Fund Balance	24,979	24,979	

Major Changes:

Revenues:

- \$ (5,000) Decrease in Other Local Revenue
- \$ (13,165) Decrease in General Fund Contribution

Expenditures:

- \$ 16,994 Increase in Certificated salary
- \$ 34,669 Increase in Salary due to One-Time off schedule payment per SEIU negotiated agreement
- \$ (33,163) Decrease in Benefits
- \$ (14,511) Decrease in Supplies
- \$ (23,000) Decrease in Services and Other Operating Costs

FUND 13: CAFETERIA SPECIAL FUND

Object	Description	FIRST INTERIM 10/31/2017	Revised Budget as of 1/31/18	Changes
	Beginning Fund Balance	112,629	112,629	
8100-8299	Federal Revenue	1,100,000	1,100,000	-
8300-8590	State Revenue	70,000	70,000	-
8600-8799	Local Revenue	1,382,400	1,382,400	-
8900-8929	Interfund Transfer	900,000	900,000	-
	Total Revenues	3,452,400	3,452,400	-
2000-2999	Classified Salaries	1,444,013	1,476,115	32,102
3000-3999	Employee Benefits	611,285	611,081	(204)
4000-4999	Books and Supplies	1,473,000	1,469,000	(4,000)
5000-5999	Services and Other Operating Costs	(287,700)	(283,700)	4,000
6000-6999	Capital Outlay	-	-	-
7300-7399	Indirect Costs	172,304	172,304	-
	Total Expenditures	3,412,902	3,444,800	31,898
	Increase /(Decrease) Fund Balance	39,498	7,600	(31,898)
	Projected Fund Balance	152,127	120,229	

Major Changes:

Expenditures:

\$ 32,102 Increase in Salary due to One-Time off schedule payment per SEIU negotiated agreement

FUND 14: DEFERRED MAINTENANCE FUND

Object	Description	FIRST INTERIM 10/31/2017	Revised Budget as of 1/31/18	Changes
	Beginning Fund Balance	667,808	667,808	
8010-8099	LCFF transfer to Fund 14	250,000	250,000	-
8600-8799	Local Revenue	2,000	2,000	-
8919-	Transfer form General Fund	700,000	700,000	-
	Total Revenues	952,000	952,000	-
4000-4999	Books and Supplies	-	-	-
5000-5999	Services and Other Operating Costs	1,100,000	1,519,808	419,808
6000-6999	Capital Outlay	100,000	100,000	-
	Total Expenditures	1,200,000	1,619,808	419,808
	Increase /(Decrease) Fund Balance	(248,000)	(667,808)	(419,808)
	Projected Fund Balance	419,808	(0)	

Expenditure:

\$ 419,808 Increase for Various Deferred Maintenance Projects

FUND 21.3: BUILDING FUND / MEASURE "BB" SERIES D

Object	Description	FIRST INTERIM 10/31/2017	Revised Budget as of 1/31/18	Changes
	Beginning Fund Balance	10,616,890	10,616,890	
8600-8799	Local Revenue	40,000	40,000	-
8980	Transfer From ES Bond (Fund 21.6)	30,000,000	30,000,000	-
	Total Revenues	30,040,000	30,040,000	-
2000-2999	Classified Salaries	199,119	205,844	6,725
3000-3999	Employee Benefits	88,421	90,341	1,920
4000-4999	Books and Supplies	28,100	332,075	303,975
5000-5999	Services and Other Operating Costs	8,725,850	9,458,750	732,900
6000-6999	Capital Outlay	15,485,500	17,685,500	2,200,000
	Total Expenditure	24,526,990	27,772,510	3,245,520
	Increase /(Decrease) Fund Balance	5,513,010	2,267,490	(3,245,520)
	Projected Fund Balance	16,129,900	12,884,380	

FUND 21.4: BUILDING FUND / MEASURE "ES" SERIES A

Object	Description	FIRST INTERIM 10/31/2017	Revised Budget as of 1/31/18	Changes
	Beginning Fund Balance	3,919,321	3,919,321	
8600-8799	Local Revenue	35,000	35,000	-
	Total Revenues	35,000	35,000	-
2000-2999	Classified Salaries	92,648	94,198	1,550
3000-3999	Employee Benefits	32,369	32,824	455
4000-4999	Books and Supplies	1,265,000	1,415,000	150,000
5000-5999	Services and Other Operating Costs	763,187	805,187	42,000
6000-6999	Capital Outlay	266,200	366,200	100,000
	Total Expenditure	2,419,404	2,713,409	294,005
	Increase /(Decrease) Fund Balance	(2,384,404)	(2,678,409)	(294,005)
	Projected Fund Balance	1,534,917	1,240,912	

FUND 21.5: BUILDING FUND / MEASURE "ES" SERIES B

Object	Description	FIRST INTERIM 10/31/2017	Revised Budget as of 1/31/18	Changes
	Beginning Fund Balance	44,995,177	44,995,177	
	Audit Adjustment (16-17)		(1,400,596)	(1,400,596)
8600-8799	Local Revenue	300,000	300,000	-
8980-8999	Bond Proceeds		5,000,000	5,000,000
	Total Revenues	300,000	3,899,404	3,599,404
2000-2999	Classified Salaries	9,000	9,000	-
3000-3999	Employee Benefits	2,590	2,590	-
4000-4999	Books and Supplies	58,200	74,200	16,000
5000-5999	Services and Other Operating Costs	29,119,100	36,169,100	7,050,000
6000-6999	Capital Outlay	9,686,600	11,196,600	1,510,000
	Total Expenditure	38,875,490	47,451,490	8,576,000
	Increase /(Decrease) Fund Balance	(38,575,490)	(43,552,086)	(4,976,596)
	Projected Fund Balance	6,419,687	1,443,090	

FUND 21.6: BUILDING FUND / MEASURE "ES" SERIES C

Object	Description	FIRST INTERIM 10/31/2017	Revised Budget as of 1/31/18	Changes
	Beginning Fund Balance	59,786,110	59,786,110	
8600-8799	Local Revenue	400,000	400,000	-
8980-8999	Transfer to BB Project (Fund 21.3)	(30,000,000)	(35,000,000)	(5,000,000)
	Total Revenues	(29,600,000)	(34,600,000)	(5,000,000)
2000-2999	Classified Salaries	346,407	393,757	47,350
3000-3999	Employee Benefits	173,331	186,276	12,945
4000-4999	Books and Supplies	30,000	42,500	12,500
5000-5999	Services and Other Operating Costs	7,395,100	7,512,600	117,500
6000-6999	Capital Outlay	28,200	43,200	15,000
	Total Expenditure	7,973,038	8,178,333	205,295
	Increase /(Decrease) Fund Balance	(37,573,038)	(42,778,333)	(5,205,295)
	Projected Fund Balance	22,213,072	17,007,777	

FUND 40: SPECIAL RESERVE FUND FOR CAPITAL OUTLAY

Object	Description	FIRST INTERIM 10/31/2017	Revised Budget as of 1/31/18	Changes
	Beginning Fund Balance	9,859,832	9,859,832	
8590-	State Revenue	1,712,404	2,262,996	550,592
8600-8799	Local Revenue	6,800,629	6,800,629	-
	Total Revenues	8,513,033	9,063,625	550,592
4000-4999	Supplies	120,000	120,000	-
5000-5999	Services and Other Operating Costs	1,754,312	1,754,312	-
6000-6999	Capital Outlay	6,200,000	6,811,382	611,382
7400-7499	COPS Payments	1,863,882	1,863,882	-
	Total Expenditures	9,938,194	10,549,576	611,382
	Increase /(Decrease) Fund Balance	(1,425,161)	(1,485,951)	(60,790)
	Projected Fund Balance	8,434,671	8,373,881	

Major Changes:

Revenue:

\$ 550,592 Prop. 39 : California Clean Energy Jobs

Expenditure:

\$ 611,382 Replace 8 Buses