

**FUND 01: UNRESTRICTED GENERAL FUND**

Object	Description	SECOND INTERIM as of 1/31/18	THIRD BUDGET REVISION as of 4/30/18	Changes
	Beginning Fund Balance	26,917,922	26,917,922	
8011-8099	LCFF Revenue	99,312,253	101,342,589	2,030,336
8100-8299	Federal Revenue	88,633	88,633	-
8300-8590	State Revenue	3,563,587	3,566,185	2,598
8600-8799	Local Revenue	43,753,144	42,844,571	(908,573)
8980-8999	Local General Fund Contributions	(29,209,157)	(29,209,157)	-
	<b>Total Revenue</b>	<b>117,508,460</b>	<b>118,632,821</b>	<b>1,124,361</b>
1000-1999	Certificated Salaries	53,286,353	53,000,237	(286,116)
2000-2999	Classified Salaries	19,306,270	19,186,659	(119,611)
3000-3999	Employee Benefits	28,060,026	27,917,580	(142,446)
4000-4999	Books and Supplies	3,104,945	3,122,385	17,440
5000-5999	Services and Other Operating Costs	10,031,687	10,320,279	288,592
6000-6999	Capital Outlay	1,452,585	1,488,935	36,350
7100-7299	Other Outgo	120,000	120,000	-
7300-7399	Indirect Costs	(1,140,910)	(1,134,195)	6,715
7400-7499	Debt Services	53,389	53,389	-
7600-7629	Transfer Out/ Fund 12, 13, 14	2,290,830	2,290,830	-
	<b>Total Expenditures</b>	<b>116,565,175</b>	<b>116,366,099</b>	<b>(199,076)</b>
	Increase /(Decrease) Fund Balance	<b>943,285</b>	<b>2,266,722</b>	<b>1,323,437</b>
	<b>Projected Fund Balance</b>	<b>27,861,207</b>	<b>29,184,644</b>	

**Major Changes**

**Revenues:**

- \$ 2,030,336 Increase in Property Taxes based on LACOE P-2 Tax Revenue Estimate
- \$ (908,573) Decrease of \$1 million in City GSH/YY Estimate and Increase of Interest Earned Revenue by \$91,427

**Expenditures:**

- \$ (286,116) Decrease in Certificated Salaries
- \$ (119,611) Decrease in Classified Salaries
- \$ (142,446) Decrease in Employee Benefits
  - Decrease in Salary and Benefits is due to vancies, unfilled positions, and unpaid leaves.
- \$ 17,440 Increase in Books & Supplies
- \$ 288,592 Increase in Legal Services & Independent Contractor
- \$ 36,350 Increase in Seaside Preschool Classroom Furniture & Santa Monigh High Gym Floor Roll Cover
- \$ 6,715 Increase in Indirect Charge to Categorical Programs

**FUND 01: RESTRICTED GENERAL FUND**

Object	Description	SECOND INTERIM as of 1/31/18	THIRD BUDGET REVISION as of 4/30/18	Changes
	Beginning Fund Balance	4,302,660	4,302,660	
8100-8299	Federal Revenue	4,337,641	4,258,783	(78,858)
8300-8590	State Revenue	1,208,630	1,206,473	(2,157)
8600-8799	Local Revenue	9,772,816	9,886,908	114,092
8980-8999	Local General Fund Contributions	29,209,157	29,209,157	-
	<b>Total Revenue</b>	<b>44,528,244</b>	<b>44,561,321</b>	<b>33,077</b>
1000-1999	Certificated Salaries	13,112,226	13,245,563	133,337
2000-2999	Classified Salaries	11,772,131	11,821,359	49,228
3000-3999	Employee Benefits	9,996,543	9,696,134	(300,409)
4000-4999	Books and Supplies	3,424,152	3,242,884	(181,268)
5000-5999	Services and Other Operating Costs	7,133,556	7,405,510	271,954
6000-6999	Capital Outlay	793,551	900,623	107,072
7300-7399	Indirect Costs	534,401	527,686	(6,715)
	<b>Total Expenditures</b>	<b>46,766,560</b>	<b>46,839,759</b>	<b>73,199</b>
	Increase /(Decrease) Fund Balance	<b>(2,238,316)</b>	<b>(2,278,438)</b>	<b>(40,122)</b>
	<b>Projected Fund Balance</b>	<b>2,064,344</b>	<b>2,024,222</b>	

**Major Changes**

**Revenues:**

- \$ (78,858) Decrease in Federal Programs for Special Education IDEA Grants
- \$ (2,157) Decrease in State Programs for Special Education Mental Health Services
- \$ (44,234) Decrease in Special Education Block Grant Passed Through Tri-City SELPA
- \$ 158,326 Increase in PTA , Booster Club & Gifts

**Expenditures:**

**Expenditure increases reflect the new funding from various categorical programs**

- \$ 133,337 Increase in Certificated Salaries
- \$ 49,228 Increase in Classified Salaries
- \$ (300,409) Decrease in Employee Benefits
- \$ (181,268) Increase in Books and Supplies
- \$ 271,954 Increase in Services and Other Operating Costs
- \$ 107,072 Increase in Equipment
  - \$44,100 Santa Monica High Outdoor L.E.D. Sign & Football/Track Field Scoreboard
  - \$25,000 Playground Equipment for Grant Elementary
  - \$37,972 Other equipment for various sites
- \$ (6,715) Decrease in indirect costs from various programs

**FUND 11: ADULT EDUCATION FUND**

Object	Description	SECOND INTERIM as of 1/31/18	THIRD BUDGET REVISION as of 4/30/18	Changes
	Beginning Fund Balance	664,376	664,376	
8100-8299	Federal Revenue	37,623	37,623	-
8300-8590	Other State Revenue	690,665	690,665	-
8600-8799	Local Revenue	29,825	29,825	-
	<b>Total Revenues</b>	<b>758,113</b>	<b>758,113</b>	<b>-</b>
1000-1999	Certificated Salaries	253,391	253,493	102
2000-2999	Classified Salaries	190,675	155,477	(35,198)
3000-3999	Employee Benefits	168,304	146,963	(21,341)
4000-4999	Books and Supplies	124,947	181,510	56,563
5000-5999	Services and Other Operating Costs	69,952	69,826	(126)
7300-7399	Indirect Costs	41,891	41,891	-
	<b>Total Expenditures</b>	<b>849,160</b>	<b>849,160</b>	<b>-</b>
	Increase /(Decrease) Fund Balance	<b>(91,047)</b>	<b>(91,047)</b>	<b>-</b>
	<b>Projected Fund Balance</b>	<b>573,329</b>	<b>573,329</b>	

**Major Changes**

**Expenditure:**

- \$ 102 Increase in Hourly Teachers Salary
- \$ (35,198) Decrease in Classified Salary
- \$ (21,341) Decrease in Benefits
- \$ 56,563 Increase in Supplies
- \$ (126) Decrease in Services and Other Operating Expenses

**FUND 12: CHILD DEVELOPMENT FUND**

Object	Description	SECOND INTERIM as of 1/31/18	THIRD BUDGET REVISION as of 4/30/18	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	3,794,215	4,317,236	523,021
8900-8929	Interfund Transfer from Fund 01	690,830	690,830	-
	<b>Total Revenues</b>	<b>8,969,234</b>	<b>9,492,255</b>	<b>523,021</b>
1000-1999	Certificated Salaries	3,148,634	3,172,506	23,872
2000-2999	Classified Salaries	2,442,504	2,466,874	24,370
3000-3999	Employee Benefits	2,372,370	2,389,089	16,719
4000-4999	Books and Supplies	212,080	212,080	-
5000-5999	Services and Other Operating Costs	776,951	794,951	18,000
7300-7399	Indirect Costs	392,314	392,314	-
	<b>Total Expenditures</b>	<b>9,344,853</b>	<b>9,427,814</b>	<b>82,961</b>
	Increase /(Decrease) Fund Balance	<b>(375,619)</b>	<b>64,441</b>	<b>440,060</b>
	<b>Projected Fund Balance</b>	<b>24,979</b>	<b>465,039</b>	

**Major Changes:**

**Revenues:**

\$ 523,021 Increase in parent fees

**Expenditures:**

\$ 23,872 Increase in Certificated Salaries  
 \$ 24,370 Increase in Classified Salaries  
 \$ 16,719 Increase in Benefits  
 \$ 18,000 Increase in Services and Other Operating Costs

**FUND 13: CAFETERIA SPECIAL FUND**

Object	Description	SECOND INTERIM as of 1/31/18	THIRD BUDGET REVISION as of 4/30/18	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	-
	<b>Total Revenues</b>	<b>3,452,400</b>	<b>3,452,400</b>	-
2000-2999	Classified Salaries	1,476,115	1,466,325	(9,790)
3000-3999	Employee Benefits	611,081	600,520	(10,561)
4000-4999	Books and Supplies	1,469,000	1,469,000	-
5000-5999	Services and Other Operating Costs	(283,700)	(283,700)	-
6000-6999	Capital Outlay	-	-	-
7300-7399	Indirect Costs	172,304	172,304	-
	<b>Total Expenditures</b>	<b>3,444,800</b>	<b>3,424,449</b>	<b>(20,351)</b>
	Increase /(Decrease) Fund Balance	<b>7,600</b>	<b>27,951</b>	<b>20,351</b>
	<b>Projected Fund Balance</b>	<b>120,229</b>	<b>140,580</b>	

**Major Changes:**

**Expenditures:**

\$ (9,790) Decrease Classified Salaries

\$ (10,561) Decrease Benefits

**FUND 14: DEFERRED MAINTENANCE FUND**

Object	Description	SECOND INTERIM as of 1/31/18	THIRD BUDGET REVISION as of 4/30/18	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	-
	<b>Total Revenues</b>	<b>952,000</b>	<b>952,000</b>	<b>-</b>
4000-4999	Books and Supplies	-	-	-
5000-5999	Services and Other Operating Costs	1,519,808	1,519,808	-
6000-6999	Capital Outlay	100,000	100,000	-
	<b>Total Expenditures</b>	<b>1,619,808</b>	<b>1,619,808</b>	<b>-</b>
	Increase /(Decrease) Fund Balance	<b>(667,808)</b>	<b>(667,808)</b>	<b>-</b>
	<b>Projected Fund Balance</b>	<b>(0)</b>	<b>(0)</b>	

**FUND 40: SPECIAL RESERVE FUND FOR CAPITAL OUTLAY**

Object	Description	SECOND INTERIM as of 1/31/18	THIRD BUDGET REVISION as of 4/30/18	Changes
	Beginning Fund Balance	9,859,832	9,859,832	
8590-	State Revenue	2,262,996	2,262,996	-
8600-8799	Local Revenue	6,800,629	11,315,152	4,514,523
	<b>Total Revenues</b>	<b>9,063,625</b>	<b>13,578,148</b>	<b>4,514,523</b>
4000-4999	Supplies	120,000	120,000	-
5000-5999	Services and Other Operating Costs	1,754,312	1,754,312	-
6000-6999	Capital Outlay	6,811,382	6,811,382	-
7400-7499	COPS Payments	1,863,882	1,863,882	-
	Total Expenditures	<b>10,549,576</b>	<b>10,549,576</b>	-
	Increase /(Decrease) Fund Balance	<b>(1,485,951)</b>	<b>3,028,572</b>	<b>4,514,523</b>
	<b>Projected Fund Balance</b>	<b>8,373,881</b>	<b>12,888,404</b>	

**Major Changes:**

**Revenue:**

\$ 4,514,523 Increase in Redevelopment Property Tax Trust Fund - Facility

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

Object	Description	SECOND INTERIM as of 1/31/18	THIRD BUDGET REVISION as of 4/30/18	Changes
	Beginning Fund Balance	10,616,890	10,616,890	
8600-8799	Local Revenue	40,000	538,200	498,200
8980	Transfer From ES Bond (Fund 21.6)	30,000,000	30,000,000	-
	<b>Total Revenues</b>	<b>30,040,000</b>	<b>30,538,200</b>	<b>498,200</b>
2000-2999	Classified Salaries	205,844	212,763	6,919
3000-3999	Employee Benefits	90,341	92,732	2,391
4000-4999	Books and Supplies	332,075	332,575	500
5000-5999	Services and Other Operating Costs	9,458,750	9,594,250	135,500
6000-6999	Capital Outlay	17,685,500	29,685,500	12,000,000
	<b>Total Expenditure</b>	<b>27,772,510</b>	<b>39,917,820</b>	<b>12,145,310</b>
	<b>Increase /(Decrease) Fund Balance</b>	<b>2,267,490</b>	<b>(9,379,620)</b>	<b>(11,647,110)</b>
	<b>Projected Fund Balance</b>	<b>12,884,380</b>	<b>1,237,270</b>	

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

Object	Description	SECOND INTERIM as of 1/31/18	THIRD BUDGET REVISION as of 4/30/18	Changes
	Beginning Fund Balance	3,919,321	3,919,321	
8600-8799	Local Revenue	35,000	50,000	15,000
	<b>Total Revenues</b>	<b>35,000</b>	<b>50,000</b>	<b>15,000</b>
2000-2999	Classified Salaries	94,198	95,098	900
3000-3999	Employee Benefits	32,824	32,824	-
4000-4999	Books and Supplies	1,415,000	1,415,000	-
5000-5999	Services and Other Operating Costs	805,187	805,187	-
6000-6999	Capital Outlay	366,200	366,200	-
	<b>Total Expenditure</b>	<b>2,713,409</b>	<b>2,714,309</b>	<b>900</b>
	<b>Increase /(Decrease) Fund Balance</b>	<b>(2,678,409)</b>	<b>(2,664,309)</b>	<b>14,100</b>
	<b>Projected Fund Balance</b>	<b>1,240,912</b>	<b>1,255,012</b>	



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

Object	Description	SECOND INTERIM as of 1/31/18	THIRD BUDGET REVISION as of 4/30/18	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	446,000	146,000
8980-8999	Transfer From ES Bond (Fund 21.6)	5,000,000	5,000,000	-
	<b>Total Revenues</b>	<b>3,899,404</b>	<b>4,045,404</b>	<b>146,000</b>
2000-2999	Classified Salaries	9,000	11,000	2,000
3000-3999	Employee Benefits	2,590	3,215	625
4000-4999	Books and Supplies	74,200	173,700	99,500
5000-5999	Services and Other Operating Costs	36,169,100	33,810,263	(2,358,837)
6000-6999	Capital Outlay	11,196,600	15,011,600	3,815,000
	<b>Total Expenditure</b>	<b>47,451,490</b>	<b>49,009,778</b>	<b>1,558,288</b>
	Increase /(Decrease) Fund Balance	<b>(43,552,086)</b>	<b>(44,964,374)</b>	<b>(1,412,288)</b>
	<b>Projected Fund Balance</b>	<b>1,443,090</b>	<b>30,802</b>	

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

Object	Description	SECOND INTERIM as of 1/31/18	THIRD BUDGET REVISION as of 4/30/18	Changes
	Beginning Fund Balance	59,786,110	59,786,110	
8600-8799	Local Revenue	400,000	600,000	200,000
8980-8999	Transfer to BB Project (Fund 21.3)	(35,000,000)	(35,000,000)	-
	<b>Total Revenues</b>	<b>(34,600,000)</b>	<b>(34,400,000)</b>	<b>200,000</b>
2000-2999	Classified Salaries	393,757	400,563	6,806
3000-3999	Employee Benefits	186,276	193,440	7,164
4000-4999	Books and Supplies	42,500	42,500	-
5000-5999	Services and Other Operating Costs	7,512,600	7,598,150	85,550
6000-6999	Capital Outlay	43,200	43,200	-
	<b>Total Expenditure</b>	<b>8,178,333</b>	<b>8,277,853</b>	<b>99,520</b>
	Increase /(Decrease) Fund Balance	<b>(42,778,333)</b>	<b>(42,677,853)</b>	<b>100,480</b>
	<b>Projected Fund Balance</b>	<b>17,007,777</b>	<b>17,108,257</b>	