

FUND 01: UNRESTRICTED GENERAL FUND

| Object | Description | Adopted Budget 7/1/2018 | First Budget Revision 10/31/2018 | Changes |
|-----------|------------------------------------|----------------------------|--|--------------------|
| | Beginning Fund Balance | 34,886,030 | 34,886,030 | |
| 8011-8099 | LCFF Revenue | 101,613,847 | 101,575,847 | (38,000) |
| 8100-8299 | Federal Revenue | 13,000 | 286,703 | 273,703 |
| 8300-8590 | State Revenue | 5,568,620 | 3,917,259 | (1,651,361) |
| 8600-8799 | Local Revenue | 42,534,709 | 42,568,373 | 33,664 |
| 8980-8999 | Local General Fund Contributions | (28,360,769) | (28,306,108) | 54,661 |
| | Total Revenue | 121,369,407 | 120,042,074 | (1,327,333) |
| 1000-1999 | Certificated Salaries | 53,401,444 | 54,313,871 | 912,427 |
| 2000-2999 | Classified Salaries | 19,358,053 | 19,244,565 | (113,488) |
| 3000-3999 | Employee Benefits | 30,310,692 | 30,383,028 | 72,336 |
| 4000-4999 | Books and Supplies | 6,216,548 | 5,573,327 | (643,221) |
| 5000-5999 | Services and Other Operating Costs | 10,854,995 | 11,475,314 | 620,319 |
| 6000-6999 | Capital Outlay | 69,060 | 76,362 | 7,302 |
| 7100-7299 | Other Outgo | 148,800 | 148,800 | - |
| 7300-7399 | Indirect Costs | (990,940) | (1,022,123) | (31,183) |
| 7400-7499 | Debt Services | - | - | |
| 7600-7629 | Transfer Out/ Fund 12, 13, 14 | 3,300,000 | 2,400,000 | (900,000) |
| | Total Expenditures | 122,668,652 | 122,593,144 | (75,508) |
| | Increase /(Decrease) Fund Balance | (1,299,245) | (2,551,070) | (1,251,825) |
| | Projected Fund Balance | 33,586,785 | 32,334,960 | |

Major Changes

Revenues:

- \$ (1,618,288) Decrease in One-time Mandated funds from \$344/ADA to \$184/ADA
- \$ 5,387 Increase in State Mandated Block Grant from \$31.10/ADA to \$31.16/ADA and from \$59.71/ADA to \$59.83/ADA for K-8 and 9-12 respectively

Expenditures:

- \$ 912,427 Increase Certificated Salaries
 - \$14K - Fill Independent Study Vacancy
 - \$176K - 2.06 FTE teaching positions (literacy coaches)
 - \$52K - 1.00 FTE seaside preschool teaching position
 - \$100K - Project Based Learning teacher hourly
 - \$100K - Project Based Learning teacher substitutes
 - \$65K - GSH Education Technology teacher hourly
 - \$16K - GSH Education Technology teacher substitutes
 - \$106K - 6th Period Instruction Coverage at JAMS
 - \$136K - 6th Period Instruction Coverage at Lincoln
 - \$40K - 6th Period Instruction Coverage at Santa Monigh High
 - \$13K - 6th Period Instruction Coverage at Malibu High
- \$ (113,448) Decrease in Classified Salaries by 2.125 FTEs classified positions
- \$ 72,336 Increase in Benefits / (+\$131,456 in H/W benefits & -\$203,792)
- \$ (643,221) Decrease in Books & Supplies due to being moved to Certificated Salaries
- \$ 620,319 Increase in Services & Operating Costs (legal costs, independent contractors, conf/travel)
- \$ (31,183) Increase in Indirect Charge to Categorical Programs

FUND 01: RESTRICTED GENERAL FUND

| Object | Description | Adopted Budget 7/1/18 | First Budget Revision 10/31/2018 | Changes |
|-----------|------------------------------------|--------------------------|-------------------------------------|------------------|
| | Beginning Fund Balance | 3,912,282 | 3,912,282 | |
| 8100-8299 | Federal Revenue | 3,936,238 | 4,322,261 | 386,023 |
| 8300-8590 | State Revenue | 925,133 | 1,091,748 | 166,615 |
| 8600-8799 | Local Revenue | 8,042,244 | 9,524,268 | 1,482,024 |
| 8980-8999 | Local General Fund Contributions | 28,360,769 | 28,306,108 | (54,661) |
| | Total Revenue | 41,264,384 | 43,244,385 | 1,980,001 |
| 1000-1999 | Certificated Salaries | 12,807,808 | 12,755,592 | (52,216) |
| 2000-2999 | Classified Salaries | 11,308,663 | 11,546,479 | 237,816 |
| 3000-3999 | Employee Benefits | 10,430,124 | 10,524,904 | 94,780 |
| 4000-4999 | Books and Supplies | 1,433,766 | 3,192,923 | 1,759,157 |
| 5000-5999 | Services and Other Operating Costs | 4,481,727 | 5,323,736 | 842,009 |
| 6000-6999 | Capital Outlay | 23,100 | 58,100 | 35,000 |
| 7300-7399 | Indirect Costs | 443,002 | 477,169 | 34,167 |
| | Total Expenditures | 40,928,190 | 43,878,903 | 2,950,713 |
| | Increase /(Decrease) Fund Balance | 336,194 | (634,518) | (970,712) |
| | Projected Fund Balance | 4,248,476 | 3,277,764 | |

Major Changes

Revenues:

- \$ 366,023 2016-17 Carryover from Title I, II and III federal programs
- \$ 20,000 Increase in MEDI-CAL Reimbursement
- \$ 166,615 Increase in Career Technical Education Incentive Grant (CTEIG)
- \$ 216,153 Increase in SMMEF programs (Dream Wind, Bergmann Grant, & Teacher Grant
- \$ 1,265,871 Increase in PTA , Booster Club & Gifts
- \$ (54,661) Decrease in General Fund Contribution to Special Education

Expenditures:

Expenditure increases reflect the new funding /carryover from various categorical programs

- \$ (52,216) Decrease in Certificated Salaries
- \$ 237,816 Increase in Classified Salaries
 - 5.44 FTE Special Ed Paraeducator*
- \$ 94,780 Increase in Employee Benefits (+\$37,239 in H/W benefits & +\$57,541 Statuatory Ben.)
- \$ 1,759,157 Increase in Books, General Supplies and Textbooks
- \$ 1,746,485 Increase in Services and Other Operating Costs
 - \$248,282 Independent Contractors*
 - \$16,954 Conference & Travel*
 - \$37,950 Other Expenses*
 - \$1,443,299 Other Operating Cost*
- \$ 35,000 Increase in Equipment for Franklin Elementary Shade Structure
- \$ 34,167 Increase in indirect costs from various programs

FUND 11: ADULT EDUCATION FUND

| Object | Description | Adopted Budget 7/1/2018 | First Budget Revision 10/31/2018 | Changes |
|-----------|------------------------------------|----------------------------|--|-----------------|
| | Beginning Fund Balance | 664,347 | 664,347 | |
| 8100-8299 | Federal Revenue | 37,623 | 43,841 | 6,218 |
| 8300-8590 | Other State Revenue | 712,737 | 712,737 | - |
| 8600-8799 | Local Revenue | 7,500 | 32,500 | 25,000 |
| | Total Revenues | 757,860 | 789,078 | 31,218 |
| 1000-1999 | Certificated Salaries | 318,358 | 307,154 | (11,204) |
| 2000-2999 | Classified Salaries | 185,680 | 171,853 | (13,827) |
| 3000-3999 | Employee Benefits | 189,646 | 181,158 | (8,488) |
| 4000-4999 | Books and Supplies | 11,495 | 81,495 | 70,000 |
| 5000-5999 | Services and Other Operating Costs | 18,483 | 49,653 | 31,170 |
| 7300-7399 | Indirect Costs | 34,198 | 34,665 | 467 |
| | Total Expenditures | 757,860 | 825,978 | 68,118 |
| | Increase /(Decrease) Fund Balance | - | (36,900) | (36,900) |
| | Projected Fund Balance | 664,347 | 627,447 | |

Major Changes

Revenue:

- \$ 6,218 Increase in Adult Ed Block Grant
- \$ 25,000 Increase in Donation from Dollar General Literacy Foundation

Expenditure:

- \$ (11,204) Decrease in Hourly Teachers Salary
- \$ (13,827) Decrease in Clerifical Office Salary
- \$ (8,488) Decrease in Benefits (-\$2,923 in H/W benefits & -\$5,565)
- \$ 70,000 Increase in Supplies
 - \$10K Textbooks*
 - \$25K General Supplies & Materials*
 - \$10K Non-capital equipment/Technology*
 - \$25K General Supplies & Materials related to Dollar General Donation*
- \$ 31,170 Increase in Serivces & Other Operating Costs
 - \$20K Independent Contractor*
 - \$10K Conference & Travel*
- \$ 467 Incldirect Costs

FUND 12: CHILD DEVELOPMENT FUND

| Object | Description | Adopted Budget 7/1/18 | First Budget Revision 10/31/18 | Changes |
|-----------|------------------------------------|--------------------------|--------------------------------------|------------------|
| | Beginning Fund Balance | 805,928 | 805,928 | |
| 8100-8299 | Federal Revenue | 1,736,610 | 1,736,610 | - |
| 8300-8590 | State Revenue | 2,734,974 | 2,750,908 | 15,934 |
| 8600-8799 | Local Revenue | 4,273,093 | 4,309,848 | 36,755 |
| 8900-8929 | Interfund Transfer from Fund 01 | 200,000 | - | (200,000) |
| | Total Revenues | 8,944,677 | 8,797,366 | (147,311) |
| 1000-1999 | Certificated Salaries | 2,969,105 | 2,983,082 | 13,977 |
| 2000-2999 | Classified Salaries | 2,468,013 | 2,472,513 | 4,500 |
| 3000-3999 | Employee Benefits | 2,311,543 | 2,263,570 | (47,973) |
| 4000-4999 | Books and Supplies | 200,399 | 213,439 | 13,040 |
| 5000-5999 | Services and Other Operating Costs | 707,898 | 713,898 | 6,000 |
| 7300-7399 | Indirect Costs | 343,740 | 346,484 | 2,744 |
| | Total Expenditures | 9,000,698 | 8,992,986 | (7,712) |
| | Increase /(Decrease) Fund Balance | (56,021) | (195,620) | (139,599) |
| | Projected Fund Balance | 749,907 | 610,308 | |

Major Changes:

Revenues:

- \$ 15,934 Increase in State Preschool Program
- \$ 36,755 Increase in QRIS (Quality Rating & Improvement System) Block Grant
- \$ (200,000) Decrease in transfer from Fund 01

Expenditures:

Expenditure increases reflect the new funding from various programs

- \$ 179,859 Increase in Certificated salary 0.50 teaching position
- \$ 4,500 Increase in Classified salary for QRIS Instructional Asst. Hourly & Subs
- \$ (47,973) Decrease in Benefits (-\$49,060 in H/W Benefits & +\$1,087 Statutory Ben.)
- \$ 13,040 Increase in Supplies
- \$ 6,000 Increase in Services and Other Operating Costs
- \$ 2,744 Increase in Indirect Costs

FUND 13: CAFETERIA SPECIAL FUND

| Object | Description | Adopted Budget 7/1/18 | First Budget Revision 10/31/18 | Changes |
|-----------|------------------------------------|--------------------------|--------------------------------------|------------------|
| | Beginning Fund Balance | 377,344 | 377,344 | |
| 8100-8299 | Federal Revenue | 1,070,000 | 1,070,000 | - |
| 8300-8590 | State Revenue | 65,000 | 65,000 | - |
| 8600-8799 | Local Revenue | 1,130,300 | 1,130,300 | - |
| 8900-8929 | Interfund Transfer | 1,600,000 | 900,000 | (700,000) |
| | Total Revenues | 3,865,300 | 3,165,300 | (700,000) |
| 2000-2999 | Classified Salaries | 1,477,060 | 1,347,516 | (129,544) |
| 3000-3999 | Employee Benefits | 658,876 | 595,141 | (63,735) |
| 4000-4999 | Books and Supplies | 1,603,000 | 1,603,000 | - |
| 5000-5999 | Services and Other Operating Costs | (295,550) | (295,550) | - |
| 6000-6999 | Capital Outlay | - | - | - |
| 7300-7399 | Indirect Costs | 170,000 | 163,805 | (6,195) |
| | Total Expenditures | 3,613,386 | 3,413,912 | (199,474) |
| | Increase /(Decrease) Fund Balance | 251,914 | (248,612) | (500,526) |
| | Projected Fund Balance | 629,258 | 128,732 | |

Major Changes:**Expenditures:**

\$ (40,697) Decrease in Salary

1.00 FTE Food Service Worker & 1.00 FTE Food Service Operations Supervisor

\$ (63,735) Decrease in Benefits (-\$25,246 in H/W Benefits & -\$38,489 Statutory Ben.)

\$ (6,195) Decrease in Indirect Costs

FUND 14: DEFERRED MAINTENANCE FUND

| Object | Description | Adopted Budget 7/1/18 | First Budget Revision 10/31/18 | Changes |
|-----------|------------------------------------|--------------------------|--------------------------------------|---------|
| | Beginning Fund Balance | 568,933 | 568,933 | |
| 8010-8099 | LCFF transfer to Fund 14 | - | - | - |
| 8600-8799 | Local Revenue | 3,000 | 3,000 | - |
| 8919- | Transfer form General Fund | 1,500,000 | 1,500,000 | - |
| | Total Revenues | 1,503,000 | 1,503,000 | - |
| 4000-4999 | Books and Supplies | 3,000 | 3,000 | - |
| 5000-5999 | Services and Other Operating Costs | 1,300,000 | 1,300,000 | - |
| 6000-6999 | Capital Outlay | 200,000 | 200,000 | - |
| | Total Expenditures | 1,503,000 | 1,503,000 | - |
| | Increase /(Decrease) Fund Balance | - | - | - |
| | Projected Fund Balance | 568,933 | 568,933 | |

Revenue:

No Change Since Budget Adoption

Expenditure:

No Change Since Budget Adoption

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

| Object | Description | Adopted Budget 7/1/18 | Revised Budget 10/31/18 | Changes |
|-----------|------------------------------------|--------------------------|----------------------------|-------------------|
| | Beginning Fund Balance | 23,374,934 | 23,374,934 | |
| 8600-8799 | Local Revenue | 120,000 | 120,000 | - |
| 8980 | Transfer From ES Bond (Fund 21.7) | - | 30,000,000 | 30,000,000 |
| | Total Revenues | 120,000 | 30,120,000 | 30,000,000 |
| 2000-2999 | Classified Salaries | 261,367 | 261,367 | - |
| 3000-3999 | Employee Benefits | 100,604 | 102,659 | 2,055 |
| 4000-4999 | Books and Supplies | 1,500 | 198,200 | 196,700 |
| 5000-5999 | Services and Other Operating Costs | 5,150 | 6,625,350 | 6,620,200 |
| 6000-6999 | Capital Outlay | 901,000 | 20,498,100 | 19,597,100 |
| | Total Expenditure | 1,269,621 | 27,685,676 | 26,416,055 |
| | Increase /(Decrease) Fund Balance | (1,149,621) | 2,434,324 | 3,583,945 |
| | Projected Fund Balance | 22,225,313 | 25,809,258 | |

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

| Object | Description | Adopted Budget 7/1/18 | First Budget Revision 10/31/18 | Changes |
|-----------|------------------------------------|--------------------------|-----------------------------------|--------------------|
| | Beginning Fund Balance | - | - | |
| 8600-8799 | Local Revenue | 3,000 | - | (3,000) |
| | Total Revenues | 3,000 | - | (3,000) |
| 2000-2999 | Classified Salaries | - | - | - |
| 3000-3999 | Employee Benefits | - | - | - |
| 4000-4999 | Books and Supplies | - | - | - |
| 5000-5999 | Services and Other Operating Costs | 1,178,181 | - | (1,178,181) |
| 6000-6999 | Capital Outlay | - | - | - |
| | Total Expenditure | 1,178,181 | - | (1,178,181) |
| | Increase /(Decrease) Fund Balance | (1,175,181) | - | 1,175,181 |
| | Projected Fund Balance | (1,175,181) | - | |

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

| Object | Description | Adopted Budget 7/1/18 | First Budget Revision 10/31/18 | Changes |
|-----------|------------------------------------|--------------------------|-----------------------------------|--------------------|
| | Beginning Fund Balance | 8,242,253 | 8,242,253 | |
| 8600-8799 | Local Revenue | 200,000 | 200,000 | - |
| 8980-8999 | Transfer From ES Bond (Fund 21.6) | - | 10,000,000 | 10,000,000 |
| | Total Revenues | 200,000 | 10,200,000 | 10,000,000 |
| 2000-2999 | Classified Salaries | 9,000 | 9,000 | - |
| 3000-3999 | Employee Benefits | 2,793 | 2,793 | - |
| 4000-4999 | Books and Supplies | 47,600 | 38,500 | (9,100) |
| 5000-5999 | Services and Other Operating Costs | 46,950 | 6,817,600 | 6,770,650 |
| 6000-6999 | Capital Outlay | 10,900 | 11,874,000 | 11,863,100 |
| | Total Expenditure | 117,243 | 18,741,893 | 18,624,650 |
| | Increase /(Decrease) Fund Balance | 82,757 | (8,541,893) | (8,624,650) |
| | Projected Fund Balance | 8,325,010 | (299,640) | |

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

| Object | Description | Adopted Budget 7/1/18 | First Budget Revision 10/31/18 | Changes |
|-----------|------------------------------------|--------------------------|-----------------------------------|---------------------|
| | Beginning Fund Balance | 27,156,047 | 27,156,047 | |
| 8600-8799 | Local Revenue | 500,000 | 500,000 | - |
| 8980-8999 | Transfer to ES Project (Fund 21.5) | 10,000 | (9,990,000) | (10,000,000) |
| | Total Revenues | 510,000 | (9,490,000) | (10,000,000) |
| 2000-2999 | Classified Salaries | 620,892 | 620,892 | - |
| 3000-3999 | Employee Benefits | 283,283 | 291,368 | 8,085 |
| 4000-4999 | Books and Supplies | 3,600 | 607,170 | 603,570 |
| 5000-5999 | Services and Other Operating Costs | 513 | 4,087,494 | 4,086,981 |
| 6000-6999 | Capital Outlay | 1,266,102 | 2,741,102 | 1,475,000 |
| | Total Expenditure | 2,174,390 | 8,348,026 | 6,173,636 |
| | Increase /(Decrease) Fund Balance | (1,664,390) | (17,838,026) | (16,173,636) |
| | Projected Fund Balance | 25,491,657 | 9,318,021 | |

FUND 21.7: BUILDING FUND / MEASURE "ES" SERIES D

| Object | Description | Adopted Budget 7/1/18 | First Budget Revision 10/31/18 | Changes |
|-----------|------------------------------------|--------------------------|-----------------------------------|---------------------|
| | Beginning Fund Balance | - | - | |
| 8600-8799 | Local Revenue | 500,000 | 500,000 | - |
| 8800-8951 | Bond Proceeds | 120,000,000 | 120,000,000 | |
| 8952-8979 | Other Financing | 50,000 | 50,000 | |
| 8980-8999 | Transfer to ES Project (Fund 21.3) | (10,000) | (30,010,000) | (30,000,000) |
| | Total Revenues | 120,540,000 | 90,540,000 | (30,000,000) |
| 2000-2999 | Classified Salaries | - | - | - |
| 3000-3999 | Employee Benefits | - | - | - |
| 4000-4999 | Books and Supplies | 10,000 | 100,000 | 90,000 |
| 5000-5999 | Services and Other Operating Costs | 838,700 | 7,027,150 | 6,188,450 |
| 6000-6999 | Capital Outlay | 60,018,000 | 75,038,000 | 15,020,000 |
| | Total Expenditure | 60,866,700 | 82,165,150 | 21,298,450 |
| | Increase /(Decrease) Fund Balance | 59,673,300 | 8,374,850 | (51,298,450) |
| | Projected Fund Balance | 59,673,300 | 8,374,850 | |

FUND 25: CAPITAL FACILITIES FUND

| Object | Description | Adopted Budget 7/1/2018 | First Budget Revision 10/31/18 | Changes |
|-----------|------------------------------------|----------------------------|--------------------------------------|----------|
| | Beginning Fund Balance | 3,864,848 | 3,864,848 | |
| 8681 | Developer Fees | 800,000 | 800,000 | - |
| 8660 | Local Revenue | 15,000 | 15,000 | - |
| | Total Revenues | 815,000 | 815,000 | - |
| 4000-4999 | Supplies | 3,000 | 3,000 | - |
| 5000-5999 | Services and Other Operating Costs | 800,000 | 800,000 | - |
| 6000-6999 | Capital Outlay | - | - | - |
| | Total Expenditures | 803,000 | 803,000 | - |
| | Increase /(Decrease) Fund Balance | 12,000 | 12,000 | - |
| | Projected Fund Balance | 3,876,848 | 3,876,848 | |

Revenue:

No Change Since Budget Adoption

Expenditure:

No Change Since Budget Adoption

FUND 40: SPECIAL RESERVE FUND FOR CAPITAL OUTLAY

| Object | Description | Adopted Budget 7/1/2018 | First Budget Revision 10/31/18 | Changes |
|-----------|------------------------------------|----------------------------|--------------------------------------|----------|
| | Beginning Fund Balance | 15,641,319 | 15,641,319 | |
| 8590-8599 | State Revenue | | - | - |
| 8600-8625 | Local Revenue | 7,000,000 | 7,000,000 | - |
| 8626-8660 | Local Revenue | 60,000 | 60,000 | |
| | Total Revenues | 7,060,000 | 7,060,000 | - |
| 4000-4999 | Supplies | 20,000 | 92,675 | 72,675 |
| 5000-5999 | Services and Other Operating Costs | 2,672,500 | 2,698,008 | 25,508 |
| 6000-6999 | Capital Outlay | 1,600,000 | 1,501,817 | (98,183) |
| 7400-7499 | COPS Payments | 1,869,131 | 1,869,131 | - |
| | Total Expenditures | 6,161,631 | 6,161,631 | - |
| | Increase /(Decrease) Fund Balance | 898,369 | 898,369 | - |
| | Projected Fund Balance | 16,539,688 | 16,539,688 | |

Major Changes:**Revenue:****Expenditure:**

Net Zero Transfer between object code 6000 to 4000 and 5000 respectively.

FUND 71: RETIREE BENEFIT FUND FOR OPEB

| Object | Description | Adopted Budget 7/1/2018 | First Budget Revision 10/31/18 | Changes |
|-----------|------------------------------------|----------------------------|--------------------------------------|---------|
| | Beginning Fund Balance | 7,850,512 | 7,850,512 | |
| 8600-8660 | Local Revenue | 100,000 | 100,000 | |
| 8661-8799 | Local Revenue | 1,300,000 | 1,300,000 | |
| | Total Revenues | 1,400,000 | 1,400,000 | - |
| 5000-5999 | Services and Other Operating Costs | 1,300,000 | 1,300,000 | - |
| | | | | |
| | Total Expenditures | 1,300,000 | 1,300,000 | - |
| | Increase /(Decrease) Fund Balance | 100,000 | 100,000 | - |
| | Projected Fund Balance | 7,950,512 | 7,950,512 | |

Major Changes:**Revenue:**

No Change Since Budget Adoption

Expenditure:

No Change Since Budget Adoption