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**CLOVIS UNIFIED SCHOOL DISTRICT**

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Eimear O'Farrell, Ed.D.

District Superintendent

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**Introduction**

For the past twenty-seven (27) 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 2020-21 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 10, 2020 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 Adopted Budget as approved by the Governing Board, with the Annual budgeted revenues and expenditures for the 2020-21 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. 2020-21 REVENUES**

**A. Local Control Funding Formula (LCFF) Revenues**

LCFF Revenues changed from \$395,926,402 at Third Quarter to \$395,449,308 at Annual, a decrease of \$477,094. This decrease is due to an adjustment to prior year LCFF apportionments.

|  |                           |                            |
|--|---------------------------|----------------------------|
| <b>Change from 3rd Quarter to Annual</b> | <b>\$</b>                 | <b>(477,094)</b>           |
| <b>2020-21<br/>Adopted Budget</b>        | <b>2020-21<br/>Annual</b> | <b>Increase/(Decrease)</b> |
| <b>\$ 363,732,508</b>                    | <b>\$ 395,449,308</b>     | <b>\$ 31,716,800</b>       |

**B. Federal Revenues**

Federal Revenues changed from \$45,741,880 at Third Quarter to \$46,504,543 at Annual, an increase of \$762,663. This increase was due to the receipt of COVID-Relief Funding, Special Education, Medi-Cal Administrative Activities (MAA) and Medi-Cal reimbursement revenues. This was offset by posting related to deferred revenues from Title I/II/III/IV. The deferred revenues will be added into the 2021-22 fiscal year budget and allocated to eligible expenditures. The adjustments to Federal Revenues are as follows:

| <b><u>Item</u></b>                       | <b><u>Budget Adjustment</u></b> |                            |
|--|---------------------------------|----------------------------|
| <b>ESSER II</b>                          | <b>\$ 7,231,907</b>             |                            |
| <b>Special Education</b>                 | <b>222,420</b>                  |                            |
| <b>Med-Cal/MAA</b>                       | <b>284,129</b>                  |                            |
| <b>ESSER I</b>                           | <b>(3,641,125)</b>              |                            |
| <b>Title I/II/III/IV</b>                 | <b>(1,888,332)</b>              |                            |
| <b>GEER</b>                              | <b>(515,112)</b>                |                            |
| <b>School Climate</b>                    | <b>(489,187)</b>                |                            |
| <b>Grants, Other</b>                     | <b>(312,702)</b>                |                            |
| <b>Other Federal Revenue</b>             | <b>(129,335)</b>                |                            |
| <b>Change from 3rd Quarter to Annual</b> | <b><u>\$ 762,663</u></b>        |                            |
| <b>2020-21<br/>Adopted Budget</b>        | <b>2020-21<br/>Annual</b>       | <b>Increase/(Decrease)</b> |
| <b>\$ 23,462,958</b>                     | <b>\$ 46,504,543</b>            | <b>\$ 23,041,585</b>       |



**C. Other State Revenues**

Other State Revenues changed from \$73,514,866 at Third Quarter to \$100,006,366 at Annual an increase of \$26,491,499. The increase is primarily due to the In-Person Instruction and Expanded Learning Opportunities Grant funds. These Grants are the result of AB 86 COVID-19 relief package. In addition, the required, updated STRS on behalf entry was 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 overall change to State Revenues was offset by a decrease resulting from unspent State grant funds. These funds will be carried over to the next fiscal year to be reallocated. The adjustments to Other State Revenues follow:

| <u>Item</u>                       | <u>Budget Adjustment</u>  |                            |
|-----------------------------------|---------------------------|----------------------------|
| In-Person Instruction Grant       | \$ 13,029,240             |                            |
| Expanded Learning Opportunity     | 15,340,937                |                            |
| CALSTRS on Behalf                 | 1,231,843                 |                            |
| Strong Workforce                  | (1,388,829)               |                            |
| CTE                               | (1,107,441)               |                            |
| Other State Revenue               | <u>(614,250)</u>          |                            |
| Change from 3rd Quarter to Annual | <u>\$ 26,491,499</u>      |                            |
| <br>                              |                           |                            |
| <u>2020-21<br/>Adopted Budget</u> | <u>2020-21<br/>Annual</u> | <u>Increase/(Decrease)</u> |
| \$ 66,552,937                     | \$ 100,006,366            | \$ 33,453,429              |

**D. Local Revenues**

Local Revenues changed from \$13,999,684 at Third Quarter to \$10,175,073 at Annual, a decrease of \$3,824,611. The change is due to decreased revenue from fee-based programs, for example, Sports and Recreation, as a result of the pandemic. A fair market value (FMV) adjustment also contributed to the decrease. The FMV adjustment is an accounting entry required when the auditors examine the return on investments received from the Fresno County Treasurer’s Pool. The adjustments to Local Revenues follow:

| <u>Item</u>                       | <u>Budget Adjustment</u>  |                            |
|-----------------------------------|---------------------------|----------------------------|
| Interest                          | \$ 563,509                |                            |
| Fair Market Value Adjustment      | (959,932)                 |                            |
| Other Local Revenues              | (952,187)                 |                            |
| Local Fees                        | (1,438,077)               |                            |
| Sports and Rec                    | <u>(1,037,924)</u>        |                            |
| Change from 3rd Quarter to Annual | <u>\$ (3,824,611)</u>     |                            |
| <br>                              |                           |                            |
| <u>2020-21<br/>Adopted Budget</u> | <u>2020-21<br/>Annual</u> | <u>Increase/(Decrease)</u> |
| \$ 14,729,645                     | \$ 10,175,073             | \$ (4,554,572)             |

**E. Other Transfers In**

Other Transfers In changed from \$7,881,437 at Third Quarter to \$1,142,374 at Annual, a decrease of \$6,739,063. A one-time contribution from the 2020 Certificates of Participation was included in the Third Quarter budget. Upon analyzing year end numbers, a decision was made to reserve the funds for future eligible projects.

|  |                           |                            |
|--|---------------------------|----------------------------|
| <b>Change from 3rd Quarter to Annual</b> |                           | <b>\$ (6,739,063)</b>      |
| <u>2020-21<br/>Adopted Budget</u>        | <u>2020-21<br/>Annual</u> | <u>Increase/(Decrease)</u> |
| <b>\$ 531,000</b>                        | <b>\$ 1,142,374</b>       | <b>\$ 611,374</b>          |

**F. Other Financing Sources**

Other Financing Sources of \$0 are unchanged at Annual.

|                                       |                           |                            |
|---------------------------------------|---------------------------|----------------------------|
| <b>Change from 3rd Quarter Annual</b> |                           | <b>\$ -0-</b>              |
| <u>2020-21<br/>Adopted Budget</u>     | <u>2020-21<br/>Annual</u> | <u>Increase/(Decrease)</u> |
| <b>\$ 0</b>                           | <b>\$ 0</b>               | <b>\$ -0-</b>              |

**G. Total General Fund Revenues**

Total General Fund Revenues changed from \$537,064,269 at Third Quarter to \$553,277,714 at Annual, an increase of \$16,213,445.

|  |                           |                            |
|--|---------------------------|----------------------------|
| <b>Change from 3rd Quarter to Annual</b> |                           | <b>\$ 16,213,445</b>       |
| <u>2020-21<br/>Adopted Budget</u>        | <u>2020-21<br/>Annual</u> | <u>Increase/(Decrease)</u> |
| <b>\$ 469,009,047</b>                    | <b>\$ 553,277,714</b>     | <b>\$ 84,268,667</b>       |

**II. 2020-21 EXPENDITURES**

**A. Certificated Personnel Salaries**

Certificated Personnel Salaries changed from \$200,156,647 at Third Quarter to \$208,875,486 at Annual, an increase of \$8,718,839. The increase is primarily related to a one-time employee compensation of \$4,000 per full-time equivalent employees. Employees working less than full-time received an equivalent percentage of this amount. This one-time payment was processed and recommended by the Employee Compensation Committee (ECC) and approved by the District’s Governing Board. This one-time, off-schedule payment was for the over and above effort needed to respond to the COVID pandemic, to maintain operations of the district, and to implement the health and safety measures needed to return to in-person instruction during the pandemic. This increase was offset by a decrease related to actual expenditures coming in below projections due to open positions. Following are the areas of change:

| <u>Item</u>                              | <u>Budget Adjustment</u>          |                            |
|--|-----------------------------------|----------------------------|
| One-Time Compensation                    | \$ 9,777,700                      |                            |
| Holding Accounts/Vacancies               | (1,058,861)                       |                            |
| <b>Change from 3rd Quarter to Annual</b> | <b>\$ 8,718,839</b>               |                            |
|  | <u>2020-21<br/>Adopted Budget</u> | <u>2020-21<br/>Annual</u>  |
|  | \$ 200,321,171                    | \$ 208,875,486             |
|  |                                   | <u>Increase/(Decrease)</u> |
|  |                                   | \$ 8,554,315               |

**B. Classified Personnel Salaries**

Classified Personnel Salaries changed from \$80,744,002 at Third Quarter to \$86,907,636 at Annual, an increase of \$6,163,634. The increase is primarily related to the one-time employee compensation of \$4,000 mentioned in the section above. The increase was offset by a decrease related to open Instructional Assistant positions. Following are the areas of change:

| <u>Item</u>                              | <u>Budget Adjustment</u>          |                            |
|--|-----------------------------------|----------------------------|
| One-Time Compensation                    | \$ 7,762,866                      |                            |
| Classified Subs/Overtime/Hourly          | (543,972)                         |                            |
| Instructional Assistants                 | (1,055,260)                       |                            |
| <b>Change from 3rd Quarter to Annual</b> | <b>\$ 6,163,634</b>               |                            |
|  | <u>2020-21<br/>Adopted Budget</u> | <u>2020-21<br/>Annual</u>  |
|  | \$ 84,742,990                     | \$ 86,907,636              |
|  |                                   | <u>Increase/(Decrease)</u> |
|  |                                   | \$ 2,164,645               |

**C. Employee Benefits**

Employee Benefits changed from \$139,020,856 at Third Quarter to \$139,981,768 at Annual, an increase of \$960,912. This is primarily due to the STRS on behalf entry. This was offset by decreases in other benefit classifications related to the decreases in salaries previous mentioned. Following are the areas of change:

| <u>Item</u>                       | <u>Budget Adjustment</u> |                            |
|-----------------------------------|--------------------------|----------------------------|
| CALSTRS on behalf                 | \$ 1,231,843             |                            |
| Health & Welfare Benefits         | (116,698)                |                            |
| Other Benefits                    | <u>(154,233)</u>         |                            |
| Change from 3rd Quarter to Annual | <u>\$ 960,912</u>        |                            |
|                                   | <u>2020-21</u>           | <u>2020-21</u>             |
| <u>Adopted Budget</u>             | <u>Annual</u>            | <u>Increase/(Decrease)</u> |
| \$ 139,520,625                    | \$ 139,981,768           | \$ 461,143                 |

**D. Books, Supplies and Other Materials**

Books, Supplies and Other Materials changed from \$60,132,542 at Third Quarter to \$35,945,452 at Annual, a decrease of \$24,187,090. The decrease is primarily due unused grant funds as well as site, department, and program carryover. The carryover will be available for future needs in the upcoming year. Following are the areas of change:

| <u>Item</u>                        | <u>Budget Adjustment</u> |                            |
|------------------------------------|--------------------------|----------------------------|
| Supplies, Other                    | \$ (1,770,866)           |                            |
| Student Computer Refresh Carryover | (3,105,579)              |                            |
| LCAP                               | (3,520,382)              |                            |
| Textbook Carryover                 | (3,687,448)              |                            |
| CARES Funding Sources              | (5,797,647)              |                            |
| Site/Department/Program Carryover  | <u>(6,305,168)</u>       |                            |
| Change from 3rd Quarter to Annual  | <u>\$ (24,187,090)</u>   |                            |
|                                    | <u>2020-21</u>           | <u>2020-21</u>             |
| <u>Adopted Budget</u>              | <u>Annual</u>            | <u>Increase/(Decrease)</u> |
| \$ 23,249,963                      | \$ 35,945,452            | \$ 12,695,489              |

**E. Contracted Services and Other Operating Expenditures**

Contracted Services and Other Operating Expenditures changed from \$46,467,697 at Third Quarter to \$39,862,574 at Annual, a decrease of \$6,605,123. This is primarily due to the overall Consulting Services and Travel and Conference decreases as a result of the COVID-19 pandemic. In addition, a one-time transfer from CARES funds was made to the Food Service and Child Development Funds. The transfer to Food Service was to assist with expenditures related to meals served during online learning. The transfer to Child Development was to assist with salary and benefit expenditures to support childcare for employees during online learning. The changes in Contracted Services and Other Operating Expenditures are as follows:

| <u>Item</u>                         | <u>Budget Adjustment</u> |                            |
|-------------------------------------|--------------------------|----------------------------|
| One-time transfer-Campus Club       | \$ 912,852               |                            |
| One-time transfer-Student Furniture | 507,180                  |                            |
| One-time transfer-Food Service      | 580,000                  |                            |
| Conference Travel                   | (965,820)                |                            |
| Utilities                           | (900,588)                |                            |
| Routine Repair & Maintenance        | (1,255,327)              |                            |
| CARES Reclassification              | (1,814,127)              |                            |
| Other Contracted Services           | (2,056,447)              |                            |
| Consulting Services Agreements      | <u>(1,612,846)</u>       |                            |
| Change from 3rd Quarter to Annual   | <u>\$ (6,605,123)</u>    |                            |
|                                     | <u>2020-21</u>           | <u>2020-21</u>             |
| <u>Adopted Budget</u>               | <u>Annual</u>            | <u>Increase/(Decrease)</u> |
| \$ 30,573,784                       | \$ 39,862,574            | \$ 9,288,790               |



**F. Capital Outlay**

Capital Outlay changed from \$5,712,409 at Third Quarter to \$4,526,165 at Annual, a decrease of \$1,186,244. The decrease is primarily due to school buses ordered but not received prior to the end of the fiscal year. In addition, planned receipt of CTE equipment and materials for planned site improvements were not received by year end due to delays related to the pandemic. Following changes in Capital Outlay are as follows:

| <u>Item</u>                              | <u>Budget Adjustment</u> |                            |
|--|--------------------------|----------------------------|
| CTE Equipment                            | \$                       | (89,523)                   |
| Other Capital Improvements               |                          | (410,525)                  |
| Transportation Equipment                 |                          | (686,196)                  |
| <b>Change from 3rd Quarter to Annual</b> | <b>\$</b>                | <b>(1,186,244)</b>         |
|  | <u>2020-21</u>           | <u>2020-21</u>             |
|  | <u>Adopted Budget</u>    | <u>Annual</u>              |
|  | \$ 398,389               | \$ 4,526,165               |
|  |                          | <u>Increase/(Decrease)</u> |
|  |                          | \$ 4,127,776               |

**G. Other Outgo Expenditures**

Other Outgo Expenditures changed from \$642,110 at Third Quarter to \$841,246 at Annual, an increase of \$199,150. The increase is primarily due to adjustments made to indirect costs.

| <u>Item</u>                              | <u>Budget Adjustment</u> |                            |
|--|--------------------------|----------------------------|
| Indirect Cost                            | \$                       | 201,705                    |
| Other Transfer Out                       |                          | (2,555)                    |
| <b>Change from 3rd Quarter to Annual</b> | <b>\$</b>                | <b>199,150</b>             |
|  | <u>2020-21</u>           | <u>2020-21</u>             |
|  | <u>Adopted Budget</u>    | <u>Annual</u>              |
|  | \$ 593,014               | \$ 841,260                 |
|  |                          | <u>Increase/(Decrease)</u> |
|  |                          | \$ 248,246                 |

**H. Inter-fund Transfers Out**

Inter-fund Transfers Out changed from \$4,078,013 at Third Quarter to \$4,076,521 at Annual, a decrease of \$1,492.

|  |                       |                            |
|--|-----------------------|----------------------------|
| <b>Change from 3rd Quarter to Annual</b> | <b>\$</b>             | <b>(1,492)</b>             |
|  | <u>2020-21</u>        | <u>2020-21</u>             |
|  | <u>Adopted Budget</u> | <u>Annual</u>              |
|  | \$ 4,078,013          | \$ 4,076,521               |
|  |                       | <u>Increase/(Decrease)</u> |
|  |                       | \$ (1,492)                 |

### III. Total General Fund Expenditures

Total General Fund Expenditures changed from \$536,954,275 at Third Quarter to \$521,016,861 at Annual, a decrease of \$15,937,413.

|  |                           |                            |
|--|---------------------------|----------------------------|
| <b>Change from 3rd Quarter to Annual</b> |                           | <b>\$ (15,937,413)</b>     |
| <u>2020-21<br/>Adopted Budget</u>        | <u>2020-21<br/>Annual</u> | <u>Increase/(Decrease)</u> |
| \$ 483,477,948                           | \$ 521,016,861            | \$ 37,538,913              |

### IV. Fund Balance

Total revenues are \$553,277,714 and total expenditures are \$521,016,861 at Annual. This results in a surplus of \$32,260,853 and a projected, estimated general reserve percentage of 22.34%. The projected ongoing surplus as of Annual is \$7,975,825.

|  |                               |
|--|-------------------------------|
| <b>Beginning Fund Balance, Audited 7/1/20</b>  | <b>\$ 131,081,878</b>         |
| <b>2020-21 Revenues</b>                        | <b>553,277,714</b>            |
| <b>2020-21 Expenditures</b>                    | <b><u>521,016,861</u></b>     |
| <b>Surplus/(Deficit) (1)</b>                   | <b><u>32,260,853</u></b>      |
| <b>Ending Fund Balance, 6/30/21, Unaudited</b> | <b><u>\$ 163,342,731</u></b>  |
| <b>Components of Fund Balance:</b>             |                               |
| <b>Non-Spendable:</b>                          |                               |
| Revolving Cash Reserve                         | 144,000                       |
| Store's Inventory Reserve                      | 2,383,166                     |
| Fair Market Value Adj                          | <u>2,413,996</u>              |
| <b>Restricted:</b>                             |                               |
| COVID Relief Funding                           | \$ 15,992,789                 |
| Textbooks, Lottery                             | 6,018,655                     |
| Routine Restricted Maint.                      | 1,693,418                     |
| <b>Assigned:</b>                               |                               |
| LCAP Carryover                                 | 6,791,147                     |
| Textbook Carryover                             | 361,474                       |
| Student Computer Refresh                       | 3,105,579                     |
| Site Carryover                                 | 2,863,411                     |
| Depart/Program Carryover                       | 5,164,926                     |
| <b>Subtotal of Components</b>                  | <b><u>46,932,550</u></b>      |
| <b>Estimated General Reserve 6/30/21</b>       | <b><u>\$ 116,410,181</u></b>  |
| <b>General Reserve as % of Expenditures</b>    | <b>22.34%</b>                 |
| <b>One-Time Items in the 2020-21 Budget:</b>   |                               |
| Textbook Carryover                             | \$ 3,689,401                  |
| Technology Refresh Carryover                   | 1,075,766                     |
| AB 218 Premium                                 | 465,000                       |
| Special Education Open Positions               | (2,310,500)                   |
| One-Time Revenue                               | <u>(23,883,695)</u>           |
| <b>Total One-Time (2)</b>                      | <b><u>\$ (24,285,028)</u></b> |
| <b>Ongoing Operating Surplus (1+2)</b>         | <b><u>\$ 7,975,825</u></b>    |

Annual Budget Change Report  
Fiscal Year 7/1/2020 - 6/30/2021

| Fund: 01<br>SubFund: -  | Adopted<br>Budget    | 3rd Quarter<br>Budget | Actuals              | Diff Btwn<br>Actual & Adpt | Diff Btwn<br>Actual & Q3 | Pct Chg<br>Actual &<br>Adopted | Pct Chg<br>Actual & Q3 |
|---|----------------------|-----------------------|----------------------|----------------------------|--------------------------|--------------------------------|------------------------|
| <b>01 - GENERAL FUND</b>  | <b>\$469,009,047</b> | <b>\$537,064,269</b>  | <b>\$553,277,713</b> | <b>\$84,268,666</b>        | <b>\$16,213,444</b>      | <b>18.0</b>                    | <b>3.0</b>             |
| <b>8010 - 8099 Revenue Limit Sources</b>                            |                      |                       |                      |                            |                          |                                |                        |
| <b>8011 - LCFF State Aid - Current Year</b>                         |                      |                       |                      |                            |                          |                                |                        |
| 801100 - REVENUE LIMIT STATE AID                                    | 227,063,970          | 224,369,304           | 174,169,115          | (52,894,855)               | (50,200,189)             | (23.3)                         | (22.4)                 |
|   | <b>\$227,063,970</b> | <b>\$224,369,304</b>  | <b>\$174,169,115</b> | <b>(\$52,894,855)</b>      | <b>(\$50,200,189)</b>    | <b>(23.3)</b>                  | <b>(22.4)</b>          |
| <b>8012 - Education Protection Account State Aid - Current Year</b> |                      |                       |                      |                            |                          |                                |                        |
| 801200 - EDUCATIONAL PROTECTION ACCT.                               | 53,195,681           | 80,868,126            | 129,804,442          | 76,608,761                 | 48,936,316               | 144.0                          | 60.5                   |
|   | <b>\$53,195,681</b>  | <b>\$80,868,126</b>   | <b>\$129,804,442</b> | <b>\$76,608,761</b>        | <b>\$48,936,316</b>      | <b>144.0</b>                   | <b>60.5</b>            |
| <b>8019 - LCFF/Revenue Limit State Aid - Prior Years</b>            |                      |                       |                      |                            |                          |                                |                        |
| 801900 - RL ST AID PRIOR YEAR                                       | 0                    | 0                     | (433,137)            | (433,137)                  | (433,137)                | N/A                            | N/A                    |
|   | <b>\$0</b>           | <b>\$0</b>            | <b>(\$433,137)</b>   | <b>(\$433,137)</b>         | <b>(\$433,137)</b>       | <b>N/A</b>                     | <b>N/A</b>             |
| <b>8021 - Homeowners' Exemptions</b>                                |                      |                       |                      |                            |                          |                                |                        |
| 802100 - RL HOMEOWNERS  | 675,821              | 670,494               | 670,494              | (5,327)                    | 0                        | (0.8)                          | 0.0                    |
|   | <b>\$675,821</b>     | <b>\$670,494</b>      | <b>\$670,494</b>     | <b>(\$5,327)</b>           | <b>\$0</b>               | <b>(0.8)</b>                   | <b>0.0</b>             |
| <b>8029 - Other Subventions/In-Lieu Taxes</b>                       |                      |                       |                      |                            |                          |                                |                        |
| 802900 - RL CTY OTH IN-LIEU TAXES                                   | 30,571               | 30,571                | 9,231                | (21,340)                   | (21,340)                 | (69.8)                         | (69.8)                 |
|   | <b>\$30,571</b>      | <b>\$30,571</b>       | <b>\$9,231</b>       | <b>(\$21,340)</b>          | <b>(\$21,340)</b>        | <b>(69.8)</b>                  | <b>(69.8)</b>          |
| <b>8041 - Secured Roll Taxes</b>                                    |                      |                       |                      |                            |                          |                                |                        |
| 804100 - RL SECURED ROLL TAXES                                      | 81,145,530           | 85,310,229            | 85,413,967           | 4,268,437                  | 103,738                  | 5.3                            | 0.1                    |
|   | <b>\$81,145,530</b>  | <b>\$85,310,229</b>   | <b>\$85,413,967</b>  | <b>\$4,268,437</b>         | <b>\$103,738</b>         | <b>5.3</b>                     | <b>0.1</b>             |
| <b>8042 - Unsecured Roll Taxes</b>                                  |                      |                       |                      |                            |                          |                                |                        |
| 804200 - RL UNSECURED ROLL TAXES                                    | 3,374,143            | 4,077,376             | 4,744,297            | 1,370,154                  | 666,921                  | 40.6                           | 16.4                   |
|   | <b>\$3,374,143</b>   | <b>\$4,077,376</b>    | <b>\$4,744,297</b>   | <b>\$1,370,154</b>         | <b>\$666,921</b>         | <b>40.6</b>                    | <b>16.4</b>            |
| <b>8043 - Prior Years' Taxes</b>                                    |                      |                       |                      |                            |                          |                                |                        |
| 804300 - RL PRIOR YRS TAXES   | 186,221              | 186,221               | (132,447)            | (318,668)                  | (318,668)                | (171.1)                        | (171.1)                |
|   | <b>\$186,221</b>     | <b>\$186,221</b>      | <b>(\$132,447)</b>   | <b>(\$318,668)</b>         | <b>(\$318,668)</b>       | <b>(171.1)</b>                 | <b>(171.1)</b>         |
| <b>8044 - Supplemental Taxes</b>                                    |                      |                       |                      |                            |                          |                                |                        |
| 804400 - RL SUPPLEMENTAL TAXES                                      | 1,183,062            | 1,000,109             | 1,146,728            | (36,334)                   | 146,619                  | (3.1)                          | 14.7                   |
|   | <b>\$1,183,062</b>   | <b>\$1,000,109</b>    | <b>\$1,146,728</b>   | <b>(\$36,334)</b>          | <b>\$146,619</b>         | <b>(3.1)</b>                   | <b>14.7</b>            |

Annual Budget Change Report  
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| Fund: 01<br>SubFund: -   | Adopted<br>Budget    | 3rd Quarter<br>Budget | Actuals              | Diff Btwn<br>Actual & Adpt | Diff Btwn<br>Actual & Q3 | Pct Chg<br>Actual &<br>Adopted | Pct Chg<br>Actual & Q3 |
|--|----------------------|-----------------------|----------------------|----------------------------|--------------------------|--------------------------------|------------------------|
| <b>8010 - 8099 Revenue Limit Sources</b>                             |                      |                       |                      |                            |                          |                                |                        |
| <b>8045 - Education Revenue Augmentation Fund (ERAF)</b>             |                      |                       |                      |                            |                          |                                |                        |
| 804500 - RL ERAF   | (2,199,052)          | (2,965,551)           | (2,570,089)          | (371,037)                  | 395,462                  | 16.9                           | (13.3)                 |
|  | <b>(\$2,199,052)</b> | <b>(\$2,965,551)</b>  | <b>(\$2,570,089)</b> | <b>(\$371,037)</b>         | <b>\$395,462</b>         | <b>16.9</b>                    | <b>(13.3)</b>          |
| <b>8047 - Community Redevelopment Funds</b>                          |                      |                       |                      |                            |                          |                                |                        |
| 804700 - RL COMM REDEVL FUNDS  | 0                    | 3,521,389             | 3,779,137            | 3,779,137                  | 257,748                  | N/A                            | 7.3                    |
|  | <b>\$0</b>           | <b>\$3,521,389</b>    | <b>\$3,779,137</b>   | <b>\$3,779,137</b>         | <b>\$257,748</b>         | <b>N/A</b>                     | <b>7.3</b>             |
| <b>8082 - Other In-Lieu Taxes</b>                                    |                      |                       |                      |                            |                          |                                |                        |
| 808200 - RL OTH IN-LIEU TAXES  | 0                    | 0                     | 4,177                | 4,177                      | 4,177                    | N/A                            | N/A                    |
|  | <b>\$0</b>           | <b>\$0</b>            | <b>\$4,177</b>       | <b>\$4,177</b>             | <b>\$4,177</b>           | <b>N/A</b>                     | <b>N/A</b>             |
| <b>8089 - Less: Non-LCFF (50 Percent) Adjustment</b>                 |                      |                       |                      |                            |                          |                                |                        |
| 808900 - RL LESS NON-RL 50% ADJUSTMENT                               | 0                    | 0                     | (2,088)              | (2,088)                    | (2,088)                  | N/A                            | N/A                    |
|  | <b>\$0</b>           | <b>\$0</b>            | <b>(\$2,088)</b>     | <b>(\$2,088)</b>           | <b>(\$2,088)</b>         | <b>N/A</b>                     | <b>N/A</b>             |
| <b>8091 - LCFF Transfers - Current Year</b>                          |                      |                       |                      |                            |                          |                                |                        |
| 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                    |
|  | <b>\$0</b>           | <b>\$0</b>            | <b>\$0</b>           | <b>\$0</b>                 | <b>\$0</b>               | <b>N/A</b>                     | <b>N/A</b>             |
| <b>8096 - Transfers to Charter Schools in Lieu of Property Taxes</b> |                      |                       |                      |                            |                          |                                |                        |
| 809600 - IN LIEU PROPERTY TAX TRANSFER                               | (923,439)            | (1,141,866)           | (1,154,518)          | (231,079)                  | (12,652)                 | 25.0                           | 1.1                    |
|  | <b>(\$923,439)</b>   | <b>(\$1,141,866)</b>  | <b>(\$1,154,518)</b> | <b>(\$231,079)</b>         | <b>(\$12,652)</b>        | <b>25.0</b>                    | <b>1.1</b>             |
| <b>8010 - 8099 Revenue Limit Sources</b>                             | <b>\$363,732,508</b> | <b>\$395,926,402</b>  | <b>\$395,449,308</b> | <b>\$31,716,800</b>        | <b>(\$477,094)</b>       | <b>8.7</b>                     | <b>(0.1)</b>           |
| <b>Percent of Total</b>  | <b>77.6%</b>         | <b>73.7%</b>          | <b>71.5%</b>         |                            |                          |                                |                        |



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| Fund: 01<br>SubFund: -                                   | Adopted<br>Budget   | 3rd Quarter<br>Budget | Actuals             | Diff Btwn<br>Actual & Adpt | Diff Btwn<br>Actual & Q3 | Pct Chg<br>Actual &<br>Adopted | Pct Chg<br>Actual & Q3 |
|--|---------------------|-----------------------|---------------------|----------------------------|--------------------------|--------------------------------|------------------------|
| <b>8100 - 8299 Federal Revenue</b>                       |                     |                       |                     |                            |                          |                                |                        |
| <b>8181 - Special Education - Entitlement</b>            |                     |                       |                     |                            |                          |                                |                        |
| 818100 - FED SP ED ENTITLEMENT                           | 6,877,595           | 6,891,821             | 7,174,670           | 297,075                    | 282,849                  | 4.3                            | 4.1                    |
|  | <b>\$6,877,595</b>  | <b>\$6,891,821</b>    | <b>\$7,174,670</b>  | <b>\$297,075</b>           | <b>\$282,849</b>         | <b>4.3</b>                     | <b>4.1</b>             |
| <b>8182 - Special Education - Discretionary Grants</b>   |                     |                       |                     |                            |                          |                                |                        |
| 818200 - FED SP ED DISCRETIONARY GRANTS                  | 699,061             | 772,618               | 712,189             | 13,128                     | (60,429)                 | 1.9                            | (7.8)                  |
| 818201 - FEDERAL DEF REVENUE                             | 0                   | 0                     | 0                   | 0                          | 0                        | N/A                            | N/A                    |
|  | <b>\$699,061</b>    | <b>\$772,618</b>      | <b>\$712,189</b>    | <b>\$13,128</b>            | <b>(\$60,429)</b>        | <b>1.9</b>                     | <b>(7.8)</b>           |
| <b>8281 - FEMA</b>                                       |                     |                       |                     |                            |                          |                                |                        |
| 828100 - FEMA REVENUES                                   | 0                   | 0                     | (76,613)            | (76,613)                   | (76,613)                 | N/A                            | N/A                    |
|  | <b>\$0</b>          | <b>\$0</b>            | <b>(\$76,613)</b>   | <b>(\$76,613)</b>          | <b>(\$76,613)</b>        | <b>N/A</b>                     | <b>N/A</b>             |
| <b>8285 - Interagency Contracts Between LEAs</b>         |                     |                       |                     |                            |                          |                                |                        |
| 828500 - FED INTERAGENCY CONTRACTS ARRA                  | 0                   | 0                     | 0                   | 0                          | 0                        | N/A                            | N/A                    |
|  | <b>\$0</b>          | <b>\$0</b>            | <b>\$0</b>          | <b>\$0</b>                 | <b>\$0</b>               | <b>N/A</b>                     | <b>N/A</b>             |
| <b>8287 - Pass-Through Revenues from Federal Sources</b> |                     |                       |                     |                            |                          |                                |                        |
| 828700 - FED PASS-THROUGH REVENUE                        | 0                   | 0                     | 0                   | 0                          | 0                        | N/A                            | N/A                    |
|  | <b>\$0</b>          | <b>\$0</b>            | <b>\$0</b>          | <b>\$0</b>                 | <b>\$0</b>               | <b>N/A</b>                     | <b>N/A</b>             |
| <b>8290 - All Other Federal Revenue</b>                  |                     |                       |                     |                            |                          |                                |                        |
| 821000 - FED DEFERRED REVENUE                            | 0                   | 86,021                | 91,467              | 91,467                     | 5,446                    | N/A                            | 6.3                    |
| 829000 - FED OTH REV                                     | 15,886,302          | 37,082,999            | 37,752,577          | 21,866,275                 | 669,578                  | 137.6                          | 1.8                    |
| 829001 - PRIOR YEAR FEDERAL REVENUE                      | 0                   | 908,420               | 850,253             | 850,253                    | (58,167)                 | N/A                            | (6.4)                  |
|  | <b>\$15,886,302</b> | <b>\$38,077,441</b>   | <b>\$38,694,297</b> | <b>\$22,807,995</b>        | <b>\$616,856</b>         | <b>143.6</b>                   | <b>1.6</b>             |
| <b>8100 - 8299 Federal Revenue</b>                       | <b>\$23,462,958</b> | <b>\$45,741,880</b>   | <b>\$46,504,543</b> | <b>\$23,041,585</b>        | <b>\$762,663</b>         | <b>98.2</b>                    | <b>1.7</b>             |
| <b>Percent of Total</b>                                  | <b>5.0%</b>         | <b>8.5%</b>           | <b>8.4%</b>         |                            |                          |                                |                        |

Annual Budget Change Report  
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| Fund: 01<br>SubFund: -                                  | Adopted<br>Budget   | 3rd Quarter<br>Budget | Actuals              | Diff Btwn<br>Actual & Adpt | Diff Btwn<br>Actual & Q3 | Pct Chg<br>Actual &<br>Adopted | Pct Chg<br>Actual & Q3 |
|---|---------------------|-----------------------|----------------------|----------------------------|--------------------------|--------------------------------|------------------------|
| <b>8300 - 8599 Other State Revenue</b>                  |                     |                       |                      |                            |                          |                                |                        |
| <b>8311 - Other State Apportionments - Current Year</b> |                     |                       |                      |                            |                          |                                |                        |
| 831100 - ST OTH APPORTIONMENTS                          | 29,073,535          | 29,073,535            | 29,201,895           | 128,360                    | 128,360                  | 0.4                            | 0.4                    |
|   | <b>\$29,073,535</b> | <b>\$29,073,535</b>   | <b>\$29,201,895</b>  | <b>\$128,360</b>           | <b>\$128,360</b>         | <b>0.4</b>                     | <b>0.4</b>             |
| <b>8319 - Other State Apportionments - Prior Years</b>  |                     |                       |                      |                            |                          |                                |                        |
| 831900 - ST OTH APPORT PR YR                            | 0                   | 0                     | 77,878               | 77,878                     | 77,878                   | N/A                            | N/A                    |
|   | <b>\$0</b>          | <b>\$0</b>            | <b>\$77,878</b>      | <b>\$77,878</b>            | <b>\$77,878</b>          | <b>N/A</b>                     | <b>N/A</b>             |
| <b>8550 - Mandated Cost Reimbursements</b>              |                     |                       |                      |                            |                          |                                |                        |
| 855000 - ST MANDATED REIMB                              | 1,719,987           | 1,719,987             | 1,711,923            | (8,064)                    | (8,064)                  | (0.5)                          | (0.5)                  |
|   | <b>\$1,719,987</b>  | <b>\$1,719,987</b>    | <b>\$1,711,923</b>   | <b>(\$8,064)</b>           | <b>(\$8,064)</b>         | <b>(0.5)</b>                   | <b>(0.5)</b>           |
| <b>8560 - State Lottery Revenue</b>                     |                     |                       |                      |                            |                          |                                |                        |
| 856000 - ST LOTTERY                                     | 8,984,917           | 8,984,917             | 10,263,129           | 1,278,212                  | 1,278,212                | 14.2                           | 14.2                   |
| 856001 - ST LOTTERY PR YR                               | 0                   | 0                     | 133,727              | 133,727                    | 133,727                  | N/A                            | N/A                    |
|   | <b>\$8,984,917</b>  | <b>\$8,984,917</b>    | <b>\$10,396,856</b>  | <b>\$1,411,939</b>         | <b>\$1,411,939</b>       | <b>15.7</b>                    | <b>15.7</b>            |
| <b>8590 - All Other State Revenue</b>                   |                     |                       |                      |                            |                          |                                |                        |
| 851000 - ST DEFERRED REVENUE                            | 0                   | 932,716               | 674,219              | 674,219                    | (258,497)                | N/A                            | (27.7)                 |
| 859000 - ST OTHER REVENUE                               | 26,774,498          | 30,711,742            | 56,920,377           | 30,145,879                 | 26,208,636               | 112.6                          | 85.3                   |
| 859001 - ST OTHER REVENUE PR YR                         | 0                   | 2,091,970             | 1,023,217            | 1,023,217                  | (1,068,752)              | N/A                            | (51.1)                 |
|   | <b>\$26,774,498</b> | <b>\$33,736,427</b>   | <b>\$58,617,814</b>  | <b>\$31,843,316</b>        | <b>\$24,881,387</b>      | <b>118.9</b>                   | <b>73.8</b>            |
| <b>8300 - 8599 Other State Revenue</b>                  | <b>\$66,552,937</b> | <b>\$73,514,866</b>   | <b>\$100,006,366</b> | <b>\$33,453,429</b>        | <b>\$26,491,499</b>      | <b>50.3</b>                    | <b>36.0</b>            |
| <b>Percent of Total</b>                                 | <b>14.2%</b>        | <b>13.7%</b>          | <b>18.1%</b>         |                            |                          |                                |                        |
| <b>8600 - 8799 Other Local Revenue</b>                  |                     |                       |                      |                            |                          |                                |                        |
| <b>8631 - Sale of Equipment and Supplies</b>            |                     |                       |                      |                            |                          |                                |                        |
| 863100 - LOC SALE OF EQUIP                              | 25,000              | 25,000                | 7,799                | (17,201)                   | (17,201)                 | (68.8)                         | (68.8)                 |
|   | <b>\$25,000</b>     | <b>\$25,000</b>       | <b>\$7,799</b>       | <b>(\$17,201)</b>          | <b>(\$17,201)</b>        | <b>(68.8)</b>                  | <b>(68.8)</b>          |
| <b>8639 - All Other Sales</b>                           |                     |                       |                      |                            |                          |                                |                        |
| 863900 - LOC ALL OTH SALES                              | 96,394              | 38,060                | 3,051                | (93,343)                   | (35,009)                 | (96.8)                         | (92.0)                 |
| 863910 - LOC CONCESSION SALES                           | 38,000              | 29,500                | 0                    | (38,000)                   | (29,500)                 | (100.0)                        | (100.0)                |
| 863911 - LOC GATE/TICKET SALES                          | 108,560             | 91,560                | 0                    | (108,560)                  | (91,560)                 | (100.0)                        | (100.0)                |
| 863912 - LOC FUNDRAISING                                | 0                   | 0                     | 0                    | 0                          | 0                        | N/A                            | N/A                    |
| 863922 - LOC TEACHER CENTER SALES                       | 0                   | 0                     | 0                    | 0                          | 0                        | N/A                            | N/A                    |
|   | <b>\$242,954</b>    | <b>\$159,120</b>      | <b>\$3,051</b>       | <b>(\$239,903)</b>         | <b>(\$156,069)</b>       | <b>(98.7)</b>                  | <b>(98.1)</b>          |

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| Fund: 01<br>SubFund: -   | Adopted<br>Budget  | 3rd Quarter<br>Budget | Actuals            | Diff Btwn<br>Actual & Adpt | Diff Btwn<br>Actual & Q3 | Pct Chg<br>Actual &<br>Adopted | Pct Chg<br>Actual & Q3 |
|--|--------------------|-----------------------|--------------------|----------------------------|--------------------------|--------------------------------|------------------------|
| <b>8600 - 8799 Other Local Revenue</b>                                   |                    |                       |                    |                            |                          |                                |                        |
| <b>8650 - Leases and Rentals</b>   |                    |                       |                    |                            |                          |                                |                        |
| 865000 - LOC LEASES & RENTAL   | 36,000             | 36,000                | 36,000             | 0                          | 0                        | 0.0                            | 0.0                    |
|  | <b>\$36,000</b>    | <b>\$36,000</b>       | <b>\$36,000</b>    | <b>\$0</b>                 | <b>\$0</b>               | <b>0.0</b>                     | <b>0.0</b>             |
| <b>8660 - Interest</b>   |                    |                       |                    |                            |                          |                                |                        |
| 866000 - LOC INTEREST INCOME/TREAS                                       | 1,200,000          | 1,200,000             | 1,763,509          | 563,509                    | 563,509                  | 47.0                           | 47.0                   |
|  | <b>\$1,200,000</b> | <b>\$1,200,000</b>    | <b>\$1,763,509</b> | <b>\$563,509</b>           | <b>\$563,509</b>         | <b>47.0</b>                    | <b>47.0</b>            |
| <b>8662 - Net Increase (Decrease) in the Fair Value of Investments</b>   |                    |                       |                    |                            |                          |                                |                        |
| 866200 - NET INC(DEC) FAIR VALUE INVEST                                  | 0                  | 0                     | (959,932)          | (959,932)                  | (959,932)                | N/A                            | N/A                    |
|  | <b>\$0</b>         | <b>\$0</b>            | <b>(\$959,932)</b> | <b>(\$959,932)</b>         | <b>(\$959,932)</b>       | <b>N/A</b>                     | <b>N/A</b>             |
| <b>8677 - Interagency Services Between LEAs</b>                          |                    |                       |                    |                            |                          |                                |                        |
| 867700 - LOC INTERAGENCY   | 0                  | 16,221                | 2,096              | 2,096                      | (14,126)                 | N/A                            | (87.1)                 |
|  | <b>\$0</b>         | <b>\$16,221</b>       | <b>\$2,096</b>     | <b>\$2,096</b>             | <b>(\$14,126)</b>        | <b>N/A</b>                     | <b>(87.1)</b>          |
| <b>8689 - All Other Fees and Contracts</b>                               |                    |                       |                    |                            |                          |                                |                        |
| 868900 - LOC ALL OTH FEES  | 3,551,510          | 3,186,236             | 1,748,159          | (1,803,351)                | (1,438,077)              | (50.8)                         | (45.1)                 |
| 868901 - LOC SHOP CRD DIR#1  | 1,800              | 4,745                 | 3,790              | 1,990                      | (955)                    | 110.6                          | (20.1)                 |
| 868902 - LOC SHOP CRD DIR#2  | 3,700              | 4,170                 | 1,495              | (2,205)                    | (2,675)                  | (59.6)                         | (64.1)                 |
| 868903 - LOC SHOP CRD DIR#3  | 0                  | 4,415                 | 4,435              | 4,435                      | 20                       | N/A                            | 0.5                    |
| 868904 - LOC SHOP CRD DIR#4  | 0                  | 0                     | 0                  | 0                          | 0                        | N/A                            | N/A                    |
| 868905 - LOC SHOP CRD DIR#5  | 0                  | 0                     | 0                  | 0                          | 0                        | N/A                            | N/A                    |
| 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             | 34,210                | 5,000              | (27,500)                   | (29,210)                 | (84.6)                         | (85.4)                 |
| 868940 - LOC SOS EXTERNAL FEES   | 1,981,095          | 21,493                | 22,093             | (1,959,003)                | 600                      | (98.9)                         | 2.8                    |
| 868941 - LOC SOS CUSD FEES   | 590,000            | 0                     | 0                  | (590,000)                  | 0                        | (100.0)                        | N/A                    |
|  | <b>\$6,160,606</b> | <b>\$3,255,269</b>    | <b>\$1,784,972</b> | <b>(\$4,375,633)</b>       | <b>(\$1,470,297)</b>     | <b>(71.0)</b>                  | <b>(45.2)</b>          |
| <b>8691 - Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment</b> |                    |                       |                    |                            |                          |                                |                        |
| 869100 - NON-REV LIMIT 50% / IN-LIEU                                     | 0                  | 0                     | 2,088              | 2,088                      | 2,088                    | N/A                            | N/A                    |
|  | <b>\$0</b>         | <b>\$0</b>            | <b>\$2,088</b>     | <b>\$2,088</b>             | <b>\$2,088</b>           | <b>N/A</b>                     | <b>N/A</b>             |
| <b>8699 - All Other Local Revenue</b>                                    |                    |                       |                    |                            |                          |                                |                        |
| 861000 - LOC DEF REVENUE   | 0                  | 0                     | 0                  | 0                          | 0                        | N/A                            | N/A                    |
| 869900 - LOC OTHER REVENUE   | 3,194,120          | 5,271,344             | 4,064,478          | 870,358                    | (1,206,866)              | 27.2                           | (22.9)                 |
| 869905 - PREPAYMENTS/DEPOSITS  | 1,000              | 1,000                 | 2,202              | 1,202                      | 1,202                    | 120.2                          | 120.2                  |

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| Fund: 01<br>SubFund: -                                      | Adopted<br>Budget   | 3rd Quarter<br>Budget | Actuals             | Diff Btwn<br>Actual & Adpt | Diff Btwn<br>Actual & Q3 | Pct Chg<br>Actual &<br>Adopted | Pct Chg<br>Actual & Q3 |
|---|---------------------|-----------------------|---------------------|----------------------------|--------------------------|--------------------------------|------------------------|
| <b>8600 - 8799 Other Local Revenue</b>                      |                     |                       |                     |                            |                          |                                |                        |
| <b>8699 - All Other Local Revenue</b>                       |                     |                       |                     |                            |                          |                                |                        |
| 869910 - LOC REBATE-CCARD                                   | 90,000              | 90,000                | 66,976              | (23,024)                   | (23,024)                 | (25.6)                         | (25.6)                 |
| 869915 - REIMB REVENUE                                      | 175,000             | 175,000               | 59,668              | (115,332)                  | (115,332)                | (65.9)                         | (65.9)                 |
| 869917 - BENEFIT REBATES                                    | 0                   | 0                     | 0                   | 0                          | 0                        | N/A                            | N/A                    |
| 869919 - E-RATE REVENUE                                     | 0                   | 0                     | 38,337              | 38,337                     | 38,337                   | N/A                            | N/A                    |
| 869920 - NEIGHBORHOOD REV                                   | 0                   | 0                     | 0                   | 0                          | 0                        | N/A                            | N/A                    |
| 869930 - DONATION   | 0                   | 7,954                 | 9,447               | 9,447                      | 1,493                    | N/A                            | 18.8                   |
| 869941 - CVRC/EARLY INTER SUPPL                             | 1,958,132           | 1,958,132             | 1,771,963           | (186,169)                  | (186,169)                | (9.5)                          | (9.5)                  |
| 869942 - CLOVIS YOUTH                                       | 0                   | 0                     | 0                   | 0                          | 0                        | N/A                            | N/A                    |
| 869943 - SP ED SEMINARS                                     | 1,000               | 1,000                 | 0                   | (1,000)                    | (1,000)                  | (100.0)                        | (100.0)                |
| 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                   | 250                   | 250                 | 250                        | 0                        | N/A                            | 0.0                    |
| 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                                       | 232,193             | 406,373               | 176,281             | (55,912)                   | (230,092)                | (24.1)                         | (56.6)                 |
|   | <b>\$5,651,444</b>  | <b>\$7,911,053</b>    | <b>\$6,189,602</b>  | <b>\$538,157</b>           | <b>(\$1,721,451)</b>     | <b>9.5</b>                     | <b>(21.8)</b>          |
| <b>8783 - All Other Transfers from JPAs</b>                 |                     |                       |                     |                            |                          |                                |                        |
| 878300 - TRANSFER FROM JPA                                  | 1,413,641           | 1,397,021             | 1,345,939           | (67,702)                   | (51,082)                 | (4.8)                          | (3.7)                  |
|   | <b>\$1,413,641</b>  | <b>\$1,397,021</b>    | <b>\$1,345,939</b>  | <b>(\$67,702)</b>          | <b>(\$51,082)</b>        | <b>(4.8)</b>                   | <b>(3.7)</b>           |
| <b>8600 - 8799 Other Local Revenue</b>                      | <b>\$14,729,645</b> | <b>\$13,999,684</b>   | <b>\$10,175,122</b> | <b>(\$4,554,522)</b>       | <b>(\$3,824,562)</b>     | <b>(30.9)</b>                  | <b>(27.3)</b>          |
| <b>Percent of Total</b>                                     | <b>3.1%</b>         | <b>2.6%</b>           | <b>1.8%</b>         |                            |                          |                                |                        |
| <b>8900 - 8929 Interfund Transfers In</b>                   |                     |                       |                     |                            |                          |                                |                        |
| <b>8912 - Between General Fund and Special Reserve Fund</b> |                     |                       |                     |                            |                          |                                |                        |
| 891209 - TRANSFER FR SELF INS FUND                          | 0                   | 0                     | 0                   | 0                          | 0                        | N/A                            | N/A                    |
|   | <b>\$0</b>          | <b>\$0</b>            | <b>\$0</b>          | <b>\$0</b>                 | <b>\$0</b>               | <b>N/A</b>                     | <b>N/A</b>             |
| <b>8919 - Other Authorized Interfund Transfers In</b>       |                     |                       |                     |                            |                          |                                |                        |
| 891901 - OTH INTERFUND TRANSFER IN                          | 531,000             | 7,881,437             | 1,142,374           | 611,374                    | (6,739,063)              | 115.1                          | (85.5)                 |
| 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                    |
|   | <b>\$531,000</b>    | <b>\$7,881,437</b>    | <b>\$1,142,374</b>  | <b>\$611,374</b>           | <b>(\$6,739,063)</b>     | <b>115.1</b>                   | <b>(85.5)</b>          |
| <b>8900 - 8929 Interfund Transfers In</b>                   | <b>\$531,000</b>    | <b>\$7,881,437</b>    | <b>\$1,142,374</b>  | <b>\$611,374</b>           | <b>(\$6,739,063)</b>     | <b>115.1</b>                   | <b>(85.5)</b>          |
| <b>Percent of Total</b>                                     | <b>0.1%</b>         | <b>1.5%</b>           | <b>0.2%</b>         |                            |                          |                                |                        |



Annual Budget Change Report  
Fiscal Year 7/1/2020 - 6/30/2021

| Fund: 01<br>SubFund: -                                 | Adopted<br>Budget | 3rd Quarter<br>Budget | Actuals     | Diff Btwn<br>Actual & Adpt | Diff Btwn<br>Actual & Q3 | Pct Chg<br>Actual &<br>Adopted | Pct Chg<br>Actual & Q3 |
|--|-------------------|-----------------------|-------------|----------------------------|--------------------------|--------------------------------|------------------------|
| <b>8930 - 8979 All Other Financing Sources</b>         |                   |                       |             |                            |                          |                                |                        |
| <b>8972 - Proceeds from Leases</b>                     |                   |                       |             |                            |                          |                                |                        |
| 897200 - PROCEEDS FROM CAPITAL LEASES                  | 0                 | 0                     | 0           | 0                          | 0                        | N/A                            | N/A                    |
|  | <b>\$0</b>        | <b>\$0</b>            | <b>\$0</b>  | <b>\$0</b>                 | <b>\$0</b>               | <b>N/A</b>                     | <b>N/A</b>             |
| <b>8930 - 8979 All Other Financing Sources</b>         | <b>\$0</b>        | <b>\$0</b>            | <b>\$0</b>  | <b>\$0</b>                 | <b>\$0</b>               | <b>N/A</b>                     | <b>N/A</b>             |
| <b>Percent of Total</b>                                | <b>0.0%</b>       | <b>0.0%</b>           | <b>0.0%</b> |                            |                          |                                |                        |
| <b>8980 - 8999 Contributions</b>                       |                   |                       |             |                            |                          |                                |                        |
| <b>8980 - Contributions from Unrestricted Revenues</b> |                   |                       |             |                            |                          |                                |                        |
| 898000 - CONTRIB FR UNRESTRICTED REV                   | 0                 | 0                     | 299,008     | 299,008                    | 299,008                  | N/A                            | N/A                    |
| 898001 - CONTRIB SP ED                                 | 0                 | 0                     | 0           | 0                          | 0                        | N/A                            | N/A                    |
| 898002 - CONTRIB FOR LCAP                              | 0                 | 0                     | (299,008)   | (299,008)                  | (299,008)                | N/A                            | N/A                    |
|  | <b>\$0</b>        | <b>\$0</b>            | <b>\$0</b>  | <b>\$0</b>                 | <b>\$0</b>               | <b>N/A</b>                     | <b>N/A</b>             |
| <b>8990 - Contributions from Restricted Revenues</b>   |                   |                       |             |                            |                          |                                |                        |
| 899000 - CONTRIB FR RESTRICTED REVENUE                 | 0                 | 0                     | 0           | 0                          | 0                        | N/A                            | N/A                    |
|  | <b>\$0</b>        | <b>\$0</b>            | <b>\$0</b>  | <b>\$0</b>                 | <b>\$0</b>               | <b>N/A</b>                     | <b>N/A</b>             |
| <b>8980 - 8999 Contributions</b>                       | <b>\$0</b>        | <b>\$0</b>            | <b>\$0</b>  | <b>\$0</b>                 | <b>\$0</b>               | <b>N/A</b>                     | <b>N/A</b>             |
| <b>Percent of Total</b>                                | <b>0.0%</b>       | <b>0.0%</b>           | <b>0.0%</b> |                            |                          |                                |                        |

Annual Budget Change Report  
Fiscal Year 7/1/2020 - 6/30/2021

| Fund: 01<br>SubFund: -   | Adopted<br>Budget    | 3rd Quarter<br>Budget | Actuals              | Diff Btwn<br>Actual & Adpt | Diff Btwn<br>Actual & Q3 | Pct Chg<br>Actual &<br>Adopted | Pct Chg<br>Actual & Q3 |
|--|----------------------|-----------------------|----------------------|----------------------------|--------------------------|--------------------------------|------------------------|
| <b>01 - GENERAL FUND</b>   | <b>\$483,477,948</b> | <b>\$536,954,275</b>  | <b>\$521,016,861</b> | <b>\$37,538,913</b>        | <b>(\$15,937,413)</b>    | <b>7.8</b>                     | <b>(3.0)</b>           |
| <b>1000 - 1999 Certificated Personnel Salaries</b>                   |                      |                       |                      |                            |                          |                                |                        |
| <b>1100 - Certificated Teachers' Salaries</b>                        |                      |                       |                      |                            |                          |                                |                        |
| 110001 - TEACHER SAL   | 146,283,982          | 146,588,569           | 146,279,622          | (4,360)                    | (308,947)                | 0.0                            | (0.2)                  |
| 110040 - TEACH SAL SUMMER/HOURLY                                     | 2,245,346            | 2,506,417             | 2,696,347            | 451,000                    | 189,930                  | 20.1                           | 7.6                    |
| 110050 - TEACH SAL SUB   | 2,329,539            | 1,732,815             | 1,989,515            | (340,024)                  | 256,700                  | (14.6)                         | 14.8                   |
| 110051 - TEACH SAL SCH BUS SUB                                       | 1,235,566            | 1,163,574             | 287,920              | (947,646)                  | (875,654)                | (76.7)                         | (75.3)                 |
| 110055 - TEACH SAL SUB DISTRICT PAID                                 | 0                    | 0                     | 0                    | 0                          | 0                        | N/A                            | N/A                    |
| 110060 - TEACH SAL STIPEND   | 6,837,338            | 7,074,778             | 16,120,001           | 9,282,663                  | 9,045,223                | 135.8                          | 127.9                  |
| 110065 - CERT CLASS COVERAGE STIPEND                                 | 76,493               | 65,803                | 42,216               | (34,277)                   | (23,586)                 | (44.8)                         | (35.8)                 |
| 110070 - TEACH SAL XTRA PD   | 2,864,769            | 3,176,337             | 3,220,610            | 355,842                    | 44,273                   | 12.4                           | 1.4                    |
| 110099 - TEACHER REIMBURSABLE  | 0                    | 0                     | 24,198               | 24,198                     | 24,198                   | N/A                            | N/A                    |
|  | <b>\$161,873,033</b> | <b>\$162,308,292</b>  | <b>\$170,660,429</b> | <b>\$8,787,396</b>         | <b>\$8,352,137</b>       | <b>5.4</b>                     | <b>5.1</b>             |
| <b>1200 - Certificated Pupil Support Salaries</b>                    |                      |                       |                      |                            |                          |                                |                        |
| 120001 - LIBRARIAN SAL   | 314,126              | 240,171               | 279,509              | (34,617)                   | 39,338                   | (11.0)                         | 16.4                   |
| 120002 - GUIDANCE SAL GLS/GIS  | 8,503,510            | 8,465,207             | 8,412,905            | (90,604)                   | (52,301)                 | (1.1)                          | (0.6)                  |
| 120003 - PSYCH/MENTAL HEALTH SP SAL                                  | 6,943,413            | 6,741,751             | 6,835,869            | (107,544)                  | 94,118                   | (1.5)                          | 1.4                    |
| 120004 - NURSE SAL   | 3,242,944            | 3,072,196             | 3,009,433            | (233,511)                  | (62,762)                 | (7.2)                          | (2.0)                  |
| 120040 - PUPIL SUPPORT HRLY  | 13,870               | 30,932                | 24,212               | 10,342                     | (6,720)                  | 74.6                           | (21.7)                 |
| 120050 - PUPIL SUPPORT SUB   | 159,391              | 39,825                | 81,710               | (77,680)                   | 41,885                   | (48.7)                         | 105.2                  |
| 120090 - Pupil Support Extra Time                                    | 3,200                | 3,200                 | 4,575                | 1,375                      | 1,375                    | 43.0                           | 43.0                   |
|  | <b>\$19,180,453</b>  | <b>\$18,593,281</b>   | <b>\$18,648,213</b>  | <b>(\$532,240)</b>         | <b>\$54,932</b>          | <b>(2.8)</b>                   | <b>0.3</b>             |
| <b>1300 - Certificated Supervisors' and Administrators' Salaries</b> |                      |                       |                      |                            |                          |                                |                        |
| 130001 - PRINCIPAL SAL   | 5,345,878            | 5,411,160             | 5,448,918            | 103,040                    | 37,757                   | 1.9                            | 0.7                    |
| 130002 - COORDINATOR SAL   | 231,479              | 276,479               | 231,479              | 0                          | (45,000)                 | 0.0                            | (16.3)                 |
| 130003 - LEARNING DIRECTOR SAL                                       | 3,848,212            | 4,001,077             | 4,023,559            | 175,347                    | 22,482                   | 4.6                            | 0.6                    |
| 130005 - DEPUTY PRINCIPAL SAL  | 843,507              | 855,619               | 855,619              | 12,112                     | 0                        | 1.4                            | 0.0                    |
| 130007 - DIRECTORS ACTI/ATHL/ASST SAL                                | 661,683              | 636,290               | 636,290              | (25,393)                   | 0                        | (3.8)                          | 0.0                    |
| 130008 - DIST ADM SAL  | 3,943,725            | 3,960,911             | 4,258,054            | 314,329                    | 297,143                  | 8.0                            | 7.5                    |
| 130050 - CERT ADMIN SUB  | 0                    | 0                     | 5,249                | 5,249                      | 5,249                    | N/A                            | N/A                    |
| 130060 - CERT SUP & ADM STIPEND                                      | 0                    | 5,426                 | 5,426                | 5,426                      | 0                        | N/A                            | 0.0                    |
|  | <b>\$14,874,484</b>  | <b>\$15,146,962</b>   | <b>\$15,464,593</b>  | <b>\$590,109</b>           | <b>\$317,631</b>         | <b>4.0</b>                     | <b>2.1</b>             |

**Annual Budget Change Report**  
**Fiscal Year 7/1/2020 - 6/30/2021**

| Fund: 01<br>SubFund: -                             | Adopted<br>Budget    | 3rd Quarter<br>Budget | Actuals              | Diff Btwn<br>Actual & Adpt | Diff Btwn<br>Actual & Q3 | Pct Chg<br>Actual &<br>Adopted | Pct Chg<br>Actual & Q3 |
|--|----------------------|-----------------------|----------------------|----------------------------|--------------------------|--------------------------------|------------------------|
| <b>1000 - 1999 Certificated Personnel Salaries</b> |                      |                       |                      |                            |                          |                                |                        |
| <b>1900 - Other Certificated Salaries</b>          |                      |                       |                      |                            |                          |                                |                        |
| 190001 - RESOURCE TEACH SAL                        | 864,909              | 682,357               | 705,146              | (159,763)                  | 22,788                   | (18.5)                         | 3.3                    |
| 190003 - TRANSITION COORDINATORS                   | 1,613,804            | 1,525,905             | 1,523,352            | (90,452)                   | (2,553)                  | (5.6)                          | (0.2)                  |
| 190005 - PROGRAM SPECIALIST                        | 1,773,912            | 1,764,847             | 1,754,168            | (19,743)                   | (10,679)                 | (1.1)                          | (0.6)                  |
| 190040 - OTH CERT HOURLY                           | 3,500                | 927                   | 1,920                | (1,580)                    | 993                      | (45.1)                         | 107.1                  |
| 190050 - OTH CERT SUB                              | 15,000               | 0                     | 15,440               | 440                        | 15,440                   | 2.9                            | N/A                    |
| 190060 - OTHER CERTIFICATED STIPEND                | 92,080               | 92,080                | 41,805               | (50,275)                   | (50,275)                 | (54.6)                         | (54.6)                 |
| 190090 - CERT OTH SAL                              | 29,996               | 41,996                | 40,341               | 10,345                     | (1,655)                  | 34.5                           | (3.9)                  |
| 190099 - CERT REIMB SAL                            | 0                    | 0                     | 20,080               | 20,080                     | 20,080                   | N/A                            | N/A                    |
|  | <b>\$4,393,200</b>   | <b>\$4,108,112</b>    | <b>\$4,102,251</b>   | <b>(\$290,949)</b>         | <b>(\$5,861)</b>         | <b>(6.6)</b>                   | <b>(0.1)</b>           |
| <b>1000 - 1999 Certificated Personnel Salaries</b> | <b>\$200,321,171</b> | <b>\$200,156,647</b>  | <b>\$208,875,486</b> | <b>\$8,554,315</b>         | <b>\$8,718,839</b>       | <b>4.3</b>                     | <b>4.4</b>             |
| <b>Percent of Total</b>                            | <b>41.4%</b>         | <b>37.3%</b>          | <b>40.1%</b>         |                            |                          |                                |                        |
| <b>2000 - 2999 Classified Personnel Salaries</b>   |                      |                       |                      |                            |                          |                                |                        |
| <b>2100 - Classified Instructional Salaries</b>    |                      |                       |                      |                            |                          |                                |                        |
| 210001 - INSTR ASSIST/TUTOR                        | 18,207,796           | 17,565,433            | 16,753,445           | (1,454,352)                | (811,988)                | (8.0)                          | (4.6)                  |
| 210002 - EDUCATIONAL INTERPRETER                   | 760,320              | 759,088               | 748,846              | (11,475)                   | (10,242)                 | (1.5)                          | (1.3)                  |
| 210003 - INSTR ASSIST/TUTOR 1:1                    | 0                    | 0                     | 0                    | 0                          | 0                        | N/A                            | N/A                    |
| 210040 - INSTRUCTIONAL HOURLY                      | 228,291              | 209,774               | 48,405               | (179,887)                  | (161,369)                | (78.8)                         | (76.9)                 |
| 210050 - INSTR ASSIST SUB                          | 762,653              | 370,707               | 285,190              | (477,462)                  | (85,516)                 | (62.6)                         | (23.1)                 |
| 210070 - INSTRUCT ASST OT                          | 0                    | 5,000                 | 8,613                | 8,613                      | 3,613                    | N/A                            | 72.3                   |
| 210090 - OTHER INSTR CLASSIFIED                    | 0                    | 0                     | 0                    | 0                          | 0                        | N/A                            | N/A                    |
| 210099 - INSTRUCTIONAL ASST. REIMB.                | 0                    | 0                     | 0                    | 0                          | 0                        | N/A                            | N/A                    |
|  | <b>\$19,959,061</b>  | <b>\$18,910,001</b>   | <b>\$17,844,499</b>  | <b>(\$2,114,562)</b>       | <b>(\$1,065,502)</b>     | <b>(10.6)</b>                  | <b>(5.6)</b>           |

**Annual Budget Change Report**  
**Fiscal Year 7/1/2020 - 6/30/2021**

| Fund: 01<br>SubFund: -   | Adopted<br>Budget   | 3rd Quarter<br>Budget | Actuals             | Diff Btwn<br>Actual & Adpt | Diff Btwn<br>Actual & Q3 | Pct Chg<br>Actual &<br>Adopted | Pct Chg<br>Actual & Q3 |
|--|---------------------|-----------------------|---------------------|----------------------------|--------------------------|--------------------------------|------------------------|
| <b>2000 - 2999 Classified Personnel Salaries</b>                   |                     |                       |                     |                            |                          |                                |                        |
| <b>2200 - Classified Support Salaries</b>                          |                     |                       |                     |                            |                          |                                |                        |
| 220001 - HEALTH AIDE/OCCUP THERAPIST                               | 4,022,372           | 3,971,614             | 3,879,981           | (142,391)                  | (91,633)                 | (3.5)                          | (2.3)                  |
| 220002 - INSTR MEDIA/LIBRARY                                       | 1,449,898           | 1,414,337             | 1,428,989           | (20,909)                   | 14,651                   | (1.4)                          | 1.0                    |
| 220003 - CUSTODIAL SAL   | 7,151,124           | 6,752,341             | 7,032,892           | (118,232)                  | 280,551                  | (1.7)                          | 4.2                    |
| 220005 - GROUNDS SAL   | 2,805,718           | 2,582,966             | 2,652,852           | (152,866)                  | 69,885                   | (5.4)                          | 2.7                    |
| 220006 - WAREHOUSE SAL   | 251,001             | 250,993               | 251,607             | 606                        | 614                      | 0.2                            | 0.2                    |
| 220007 - MAINTENANCE SAL   | 3,431,481           | 3,306,440             | 3,331,772           | (99,709)                   | 25,333                   | (2.9)                          | 0.8                    |
| 220008 - COMMUNITY LIAISON   | 42,695              | 45,563                | 45,563              | 2,868                      | 0                        | 6.7                            | 0.0                    |
| 220010 - ATTENDANCE OFFICER SAL                                    | 251,409             | 264,547               | 264,547             | 13,138                     | 0                        | 5.2                            | 0.0                    |
| 220020 - FOOD SERVICE SAL  | 290,968             | 290,978               | 290,528             | (441)                      | (450)                    | (0.2)                          | (0.2)                  |
| 220030 - TRANSPORTATION OTHER                                      | 953,537             | 948,919               | 940,962             | (12,575)                   | (7,957)                  | (1.3)                          | (0.8)                  |
| 220031 - BUS DRIVER SAL  | 3,436,725           | 3,388,028             | 3,284,914           | (151,811)                  | (103,114)                | (4.4)                          | (3.0)                  |
| 220040 - CLASS SUPPORT HOURLY                                      | 195,750             | 226,545               | 207,748             | 11,998                     | (18,797)                 | 6.1                            | (8.3)                  |
| 220050 - CLASS SUPPORT SUB   | 1,551,855           | 1,501,308             | 814,285             | (737,570)                  | (687,023)                | (47.5)                         | (45.8)                 |
| 220060 - FOOD SERVICE STIPEND                                      | 12,350              | 12,350                | 0                   | (12,350)                   | (12,350)                 | (100.0)                        | (100.0)                |
| 220070 - CLASS SUPPORT OT  | 785,115             | 542,636               | 206,781             | (578,335)                  | (335,855)                | (73.7)                         | (61.9)                 |
| 220090 - CLASSIFIED SUPPORT OTHER                                  | 62,056              | 63,165                | 57,608              | (4,448)                    | (5,557)                  | (7.2)                          | (8.8)                  |
| 220099 - M&O REIMB SAL   | 0                   | 0                     | 12,290              | 12,290                     | 12,290                   | N/A                            | N/A                    |
|  | <b>\$26,694,054</b> | <b>\$25,562,730</b>   | <b>\$24,703,316</b> | <b>(\$1,990,738)</b>       | <b>(\$859,414)</b>       | <b>(7.5)</b>                   | <b>(3.4)</b>           |
| <b>2300 - Classified Supervisors' and Administrators' Salaries</b> |                     |                       |                     |                            |                          |                                |                        |
| 230001 - CLASS MANAGEMENT SA                                       | 10,030,889          | 9,976,757             | 10,016,436          | (14,453)                   | 39,679                   | (0.1)                          | 0.4                    |
| 230016 - BOARD MEMBER SAL  | 63,000              | 63,000                | 64,500              | 1,500                      | 1,500                    | 2.4                            | 2.4                    |
| 230050 - CLASS SUPV/ADMIN SUB                                      | 0                   | 0                     | 0                   | 0                          | 0                        | N/A                            | N/A                    |
| 230070 - OVERTIME CL MGMNT   | 29,832              | 33,041                | 7,084               | (22,748)                   | (25,957)                 | (76.3)                         | (78.6)                 |
|  | <b>\$10,123,721</b> | <b>\$10,072,798</b>   | <b>\$10,088,020</b> | <b>(\$35,701)</b>          | <b>\$15,222</b>          | <b>(0.4)</b>                   | <b>0.2</b>             |
| <b>2400 - Clerical, Technical, and Office Staff Salaries</b>       |                     |                       |                     |                            |                          |                                |                        |
| 240001 - CLASS BUSINESS SUPPORT                                    | 16,833,141          | 16,734,330            | 16,748,379          | (84,763)                   | 14,049                   | (0.5)                          | 0.1                    |
| 240040 - CLASS BUSINESS SUPPORT HRLY                               | 7,500               | 9,034                 | 22,878              | 15,378                     | 13,844                   | 205.0                          | 153.2                  |
| 240050 - CLASS BUSINESS SUPPORT SUB                                | 325,847             | 210,051               | 202,825             | (123,021)                  | (7,226)                  | (37.8)                         | (3.4)                  |
| 240070 - CLASS BUSINESS SUPPORT OT                                 | 48,209              | 98,554                | 75,242              | 27,034                     | (23,311)                 | 56.1                           | (23.7)                 |
| 240090 - CLASS BUSINESS SUPPORT OTHER                              | 42,527              | 12,197                | 20,037              | (22,489)                   | 7,841                    | (52.9)                         | 64.3                   |
|  | <b>\$17,257,223</b> | <b>\$17,064,165</b>   | <b>\$17,069,361</b> | <b>(\$187,862)</b>         | <b>\$5,196</b>           | <b>(1.1)</b>                   | <b>0.0</b>             |
| <b>2900 - Other Classified Salaries</b>                            |                     |                       |                     |                            |                          |                                |                        |
| 290001 - RECREATION SAL  | 328,422             | 329,520               | 329,521             | 1,099                      | 1                        | 0.3                            | 0.0                    |
| 290002 - CAMPUS MONITOR SAL  | 944,189             | 755,028               | 746,641             | (197,547)                  | (8,387)                  | (20.9)                         | (1.1)                  |
| 290004 - MGMT-SCHL RES OFFCR                                       | 87,783              | 87,773                | 87,773              | (9)                        | 0                        | 0.0                            | 0.0                    |

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| Fund: 01<br>SubFund: -  | Adopted<br>Budget   | 3rd Quarter<br>Budget | Actuals             | Diff Btwn<br>Actual & Adpt | Diff Btwn<br>Actual & Q3 | Pct Chg<br>Actual &<br>Adopted | Pct Chg<br>Actual & Q3 |
|---|---------------------|-----------------------|---------------------|----------------------------|--------------------------|--------------------------------|------------------------|
| <b>2000 - 2999 Classified Personnel Salaries</b>                          |                     |                       |                     |                            |                          |                                |                        |
| <b>2900 - Other Classified Salaries</b>                                   |                     |                       |                     |                            |                          |                                |                        |
| 290005 - RESOURCE OFFICER SAL   | 766,720             | 647,584               | 669,634             | (97,086)                   | 22,050                   | (12.7)                         | 3.4                    |
| 290006 - STUDENT LIAISON  | 2,634,906           | 2,713,328             | 2,707,851           | 72,945                     | (5,477)                  | 2.8                            | (0.2)                  |
| 290011 - CLASSIFIED TEACHER/THEATRE                                       | 435,515             | 438,608               | 439,054             | 3,539                      | 445                      | 0.8                            | 0.1                    |
| 290040 - OTH CL HOURLY  | 720,787             | 331,199               | 452,051             | (268,736)                  | 120,852                  | (37.3)                         | 36.5                   |
| 290050 - OTHER CLASS SUB  | 131,201             | 82,754                | 24,182              | (107,019)                  | (58,572)                 | (81.6)                         | (70.8)                 |
| 290060 - CLASSIFIED STIPEND   | 4,485,061           | 3,653,850             | 11,416,716          | 6,931,655                  | 7,762,866                | 154.5                          | 212.5                  |
| 290070 - OTH CLASSIFIED OT  | 33,188              | 13,624                | 22,633              | (10,555)                   | 9,009                    | (31.8)                         | 66.1                   |
| 290090 - OTHER CLASSIFIED SAL   | 141,159             | 81,039                | 49,427              | (91,732)                   | (31,611)                 | (65.0)                         | (39.0)                 |
| 290099 - CLASSIFIED REIMB   | 0                   | 0                     | 256,956             | 256,956                    | 256,956                  | N/A                            | N/A                    |
|   | <b>\$10,708,932</b> | <b>\$9,134,309</b>    | <b>\$17,202,440</b> | <b>\$6,493,508</b>         | <b>\$8,068,131</b>       | <b>60.6</b>                    | <b>88.3</b>            |
| <b>2000 - 2999 Classified Personnel Salaries</b>                          | <b>\$84,742,990</b> | <b>\$80,744,002</b>   | <b>\$86,907,636</b> | <b>\$2,164,645</b>         | <b>\$6,163,634</b>       | <b>2.6</b>                     | <b>7.6</b>             |
| <b>Percent of Total</b>   | <b>17.5%</b>        | <b>15.0%</b>          | <b>16.7%</b>        |                            |                          |                                |                        |
| <b>3000 - 3999 Employee Benefits</b>                                      |                     |                       |                     |                            |                          |                                |                        |
| <b>3101 - State Teachers' Retirement System, certificated positions</b>   |                     |                       |                     |                            |                          |                                |                        |
| 310100 - STRS CERT  | 49,908,019          | 49,551,032            | 50,988,315          | 1,080,296                  | 1,437,284                | 2.2                            | 2.9                    |
| 310190 - STRS CERT  | 0                   | 393,018               | 250,632             | 250,632                    | (142,387)                | N/A                            | (36.2)                 |
|   | <b>\$49,908,019</b> | <b>\$49,944,050</b>   | <b>\$51,238,947</b> | <b>\$1,330,928</b>         | <b>\$1,294,897</b>       | <b>2.7</b>                     | <b>2.6</b>             |
| <b>3102 - State Teachers' Retirement System, classified positions</b>     |                     |                       |                     |                            |                          |                                |                        |
| 310201 - STRS CLASSIFIED  | 792,800             | 684,704               | 641,291             | (151,509)                  | (43,413)                 | (19.1)                         | (6.3)                  |
| 310291 - STRS CLASSIFIED  | 0                   | 8,857                 | 8,667               | 8,667                      | (190)                    | N/A                            | (2.1)                  |
|   | <b>\$792,800</b>    | <b>\$693,561</b>      | <b>\$649,958</b>    | <b>(\$142,842)</b>         | <b>(\$43,603)</b>        | <b>(18.0)</b>                  | <b>(6.3)</b>           |
| <b>3201 - Public Employees' Retirement System, certificated positions</b> |                     |                       |                     |                            |                          |                                |                        |
| 320100 - PERS CERTIFICATED  | 394,349             | 359,343               | 348,050             | (46,299)                   | (11,293)                 | (11.7)                         | (3.1)                  |
| 320190 - PERS CERTIFICATED  | 0                   | 33                    | 9                   | 9                          | (23)                     | N/A                            | (71.3)                 |
|   | <b>\$394,349</b>    | <b>\$359,376</b>      | <b>\$348,060</b>    | <b>(\$46,289)</b>          | <b>(\$11,316)</b>        | <b>(11.7)</b>                  | <b>(3.1)</b>           |
| <b>3202 - Public Employees' Retirement System, classified positions</b>   |                     |                       |                     |                            |                          |                                |                        |
| 320200 - PERS CLASSIFIED  | 15,378,580          | 14,433,793            | 14,261,039          | (1,117,541)                | (172,754)                | (7.3)                          | (1.2)                  |
| 320290 - PERS CLASSIFIED  | 0                   | 367,627               | 148,241             | 148,241                    | (219,386)                | N/A                            | (59.7)                 |
|   | <b>\$15,378,580</b> | <b>\$14,801,420</b>   | <b>\$14,409,280</b> | <b>(\$969,300)</b>         | <b>(\$392,140)</b>       | <b>(6.3)</b>                   | <b>(2.6)</b>           |

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| Fund: 01<br>SubFund: -  | Adopted<br>Budget   | 3rd Quarter<br>Budget | Actuals             | Diff Btwn<br>Actual & Adpt | Diff Btwn<br>Actual & Q3 | Pct Chg<br>Actual &<br>Adopted | Pct Chg<br>Actual & Q3 |
|---|---------------------|-----------------------|---------------------|----------------------------|--------------------------|--------------------------------|------------------------|
| <b>3000 - 3999 Employee Benefits</b>                                |                     |                       |                     |                            |                          |                                |                        |
| <b>3301 - OASDI/Medicare/Alternative, certificated positions</b>    |                     |                       |                     |                            |                          |                                |                        |
| 330100 - SOCIAL SECURITY CERT                                       | 112,575             | 168,708               | 132,967             | 20,393                     | (35,741)                 | 18.1                           | (21.2)                 |
| 330101 - MEDICARE CERT  | 2,948,235           | 2,853,419             | 2,882,714           | (65,520)                   | 29,295                   | (2.2)                          | 1.0                    |
| 330102 - SUPPLEMENTAL RETIREMENT CERT                               | 19,208              | 9,345                 | 49,571              | 30,364                     | 40,226                   | 158.1                          | 430.4                  |
| 330190 - SOCIAL SECURITY CERT                                       | 0                   | 1,574                 | 6,967               | 6,967                      | 5,393                    | N/A                            | 342.6                  |
| 330191 - MEDICARE CERT  | 0                   | 51,072                | 36,237              | 36,237                     | (14,835)                 | N/A                            | (29.0)                 |
| 330192 - SUPPLEMENTAL RETIREMENT CERT                               | 0                   | 3,583                 | 18,517              | 18,517                     | 14,933                   | N/A                            | 416.8                  |
|   | <b>\$3,080,017</b>  | <b>\$3,087,702</b>    | <b>\$3,126,973</b>  | <b>\$46,956</b>            | <b>\$39,271</b>          | <b>1.5</b>                     | <b>1.3</b>             |
| <b>3302 - OASDI/Medicare/Alternative, classified positions</b>      |                     |                       |                     |                            |                          |                                |                        |
| 330200 - SOCIAL SECURITY CLASS                                      | 4,772,918           | 4,422,139             | 4,638,427           | (134,491)                  | 216,288                  | (2.8)                          | 4.9                    |
| 330201 - MEDICARE CLASS   | 1,211,556           | 1,126,143             | 1,180,895           | (30,661)                   | 54,752                   | (2.5)                          | 4.9                    |
| 330202 - SUPPLEMENTAL RETIREMENT CLASS                              | 216,895             | 168,943               | 149,189             | (67,706)                   | (19,754)                 | (31.2)                         | (11.7)                 |
| 330290 - SOCIAL SECURITY CLASS                                      | 0                   | 135,876               | 71,464              | 71,464                     | (64,412)                 | N/A                            | (47.4)                 |
| 330291 - MEDICARE CLASS   | 0                   | 48,565                | 34,066              | 34,066                     | (14,499)                 | N/A                            | (29.9)                 |
| 330292 - SUPPLEMENTAL RETIREMENT CLASS                              | 0                   | 31,647                | 37,368              | 37,368                     | 5,720                    | N/A                            | 18.1                   |
|   | <b>\$6,201,369</b>  | <b>\$5,933,313</b>    | <b>\$6,111,408</b>  | <b>(\$89,960)</b>          | <b>\$178,095</b>         | <b>(1.5)</b>                   | <b>3.0</b>             |
| <b>3401 - Health &amp; Welfare Benefits, certificated positions</b> |                     |                       |                     |                            |                          |                                |                        |
| 340111 - HEALTH CERT  | 30,150,425          | 30,348,451            | 30,332,574          | 182,149                    | (15,877)                 | 0.6                            | (0.1)                  |
| 340112 - DENTAL CERT  | 2,244,869           | 2,293,686             | 2,267,133           | 22,263                     | (26,554)                 | 1.0                            | (1.2)                  |
| 340113 - VISION CERT  | 446,740             | 457,870               | 451,089             | 4,350                      | (6,780)                  | 1.0                            | (1.5)                  |
| 340114 - LIFE INS CERT  | 151,052             | 151,057               | 149,825             | (1,227)                    | (1,233)                  | (0.8)                          | (0.8)                  |
|   | <b>\$32,993,086</b> | <b>\$33,251,065</b>   | <b>\$33,200,621</b> | <b>\$207,535</b>           | <b>(\$50,444)</b>        | <b>0.6</b>                     | <b>(0.2)</b>           |
| <b>3402 - Health &amp; Welfare Benefits, classified positions</b>   |                     |                       |                     |                            |                          |                                |                        |
| 340211 - HEALTH CLASS   | 15,444,099          | 15,372,740            | 15,326,938          | (117,160)                  | (45,801)                 | (0.8)                          | (0.3)                  |
| 340212 - DENTAL CLASS   | 1,180,843           | 1,195,579             | 1,177,958           | (2,886)                    | (17,622)                 | (0.2)                          | (1.5)                  |
| 340213 - VISION CLASS   | 234,982             | 238,491               | 234,427             | (554)                      | (4,063)                  | (0.2)                          | (1.7)                  |
| 340214 - LIFE INS CLASS   | 74,651              | 72,642                | 72,132              | (2,519)                    | (510)                    | (3.4)                          | (0.7)                  |
| 340216 - DIS CLASS  | 296,122             | 270,307               | 257,708             | (38,414)                   | (12,598)                 | (13.0)                         | (4.7)                  |
|   | <b>\$17,230,696</b> | <b>\$17,149,758</b>   | <b>\$17,069,163</b> | <b>(\$161,533)</b>         | <b>(\$80,594)</b>        | <b>(0.9)</b>                   | <b>(0.5)</b>           |
| <b>3501 - State Unemployment Insurance, certificated positions</b>  |                     |                       |                     |                            |                          |                                |                        |
| 350100 - SUI CERT   | 101,776             | 98,821                | 101,213             | (563)                      | 2,391                    | (0.6)                          | 2.4                    |
| 350190 - SUI CERT   | 0                   | 2,851                 | 1,288               | 1,288                      | (1,564)                  | N/A                            | (54.8)                 |
|   | <b>\$101,776</b>    | <b>\$101,673</b>      | <b>\$102,500</b>    | <b>\$724</b>               | <b>\$828</b>             | <b>0.7</b>                     | <b>0.8</b>             |

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| Fund: 01<br>SubFund: -  | Adopted<br>Budget  | 3rd Quarter<br>Budget | Actuals            | Diff Btwn<br>Actual & Adpt | Diff Btwn<br>Actual & Q3 | Pct Chg<br>Actual &<br>Adopted | Pct Chg<br>Actual & Q3 |
|---|--------------------|-----------------------|--------------------|----------------------------|--------------------------|--------------------------------|------------------------|
| <b>3000 - 3999 Employee Benefits</b>                                  |                    |                       |                    |                            |                          |                                |                        |
| <b>3502 - State Unemployment Insurance, classified positions</b>      |                    |                       |                    |                            |                          |                                |                        |
| 350200 - SUI CLASS  | 42,578             | 39,048                | 41,899             | (679)                      | 2,852                    | (1.6)                          | 7.3                    |
| 350290 - SUI CLASS  | 0                  | 2,867                 | 1,984              | 1,984                      | (883)                    | N/A                            | (30.8)                 |
|   | <b>\$42,578</b>    | <b>\$41,914</b>       | <b>\$43,883</b>    | <b>\$1,305</b>             | <b>\$1,969</b>           | <b>3.1</b>                     | <b>4.7</b>             |
| <b>3601 - Workers' Compensation Insurance, certificated positions</b> |                    |                       |                    |                            |                          |                                |                        |
| 360100 - W/C CERT   | 1,504,692          | 1,831,455             | 2,015,086          | 510,394                    | 183,631                  | 33.9                           | 10.0                   |
| 360190 - W/C CERT   | 0                  | 44,311                | 30,021             | 30,021                     | (14,290)                 | N/A                            | (32.3)                 |
|   | <b>\$1,504,692</b> | <b>\$1,875,766</b>    | <b>\$2,045,106</b> | <b>\$540,414</b>           | <b>\$169,340</b>         | <b>35.9</b>                    | <b>9.0</b>             |
| <b>3602 - Workers' Compensation Insurance, classified positions</b>   |                    |                       |                    |                            |                          |                                |                        |
| 360200 - W/C CLASS  | 1,017,432          | 933,603               | 913,578            | (103,854)                  | (20,026)                 | (10.2)                         | (2.1)                  |
| 360290 - W/C CLASS  | 0                  | 37,901                | 24,534             | 24,534                     | (13,367)                 | N/A                            | (35.3)                 |
|   | <b>\$1,017,432</b> | <b>\$971,504</b>      | <b>\$938,112</b>   | <b>(\$79,320)</b>          | <b>(\$33,392)</b>        | <b>(7.8)</b>                   | <b>(3.4)</b>           |
| <b>3701 - OPEB, Allocated, certificated positions</b>                 |                    |                       |                    |                            |                          |                                |                        |
| 370100 - RETIREE BENEFITS CERT  | 7,358,195          | 7,336,158             | 7,294,267          | (63,928)                   | (41,891)                 | (0.9)                          | (0.6)                  |
|   | <b>\$7,358,195</b> | <b>\$7,336,158</b>    | <b>\$7,294,267</b> | <b>(\$63,928)</b>          | <b>(\$41,891)</b>        | <b>(0.9)</b>                   | <b>(0.6)</b>           |
| <b>3702 - OPEB, Allocated, classified positions</b>                   |                    |                       |                    |                            |                          |                                |                        |
| 370200 - RETIREE BENEFIT CLASSIFIED                                   | 2,319,484          | 2,252,648             | 2,241,955          | (77,529)                   | (10,693)                 | (3.3)                          | (0.5)                  |
|   | <b>\$2,319,484</b> | <b>\$2,252,648</b>    | <b>\$2,241,955</b> | <b>(\$77,529)</b>          | <b>(\$10,693)</b>        | <b>(3.3)</b>                   | <b>(0.5)</b>           |
| <b>3801 - PERS Reduction, certificated positions</b>                  |                    |                       |                    |                            |                          |                                |                        |
| 380190 - PERS REV LIM REDUC CERT                                      | 0                  | 0                     | 0                  | 0                          | 0                        | N/A                            | N/A                    |
|   | <b>\$0</b>         | <b>\$0</b>            | <b>\$0</b>         | <b>\$0</b>                 | <b>\$0</b>               | <b>N/A</b>                     | <b>N/A</b>             |
| <b>3802 - PERS Reduction, classified positions</b>                    |                    |                       |                    |                            |                          |                                |                        |
| 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                    |
| 380290 - PERS REV LIM REDUC CLASS                                     | 0                  | 0                     | 0                  | 0                          | 0                        | N/A                            | N/A                    |
|   | <b>\$0</b>         | <b>\$0</b>            | <b>\$0</b>         | <b>\$0</b>                 | <b>\$0</b>               | <b>N/A</b>                     | <b>N/A</b>             |

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| Fund: 01<br>SubFund: -  | Adopted<br>Budget    | 3rd Quarter<br>Budget | Actuals              | Diff Btwn<br>Actual & Adpt | Diff Btwn<br>Actual & Q3 | Pct Chg<br>Actual &<br>Adopted | Pct Chg<br>Actual & Q3 |
|---|----------------------|-----------------------|----------------------|----------------------------|--------------------------|--------------------------------|------------------------|
| <b>3000 - 3999 Employee Benefits</b>                          |                      |                       |                      |                            |                          |                                |                        |
| <b>3901 - Other Benefits, certificated positions</b>          |                      |                       |                      |                            |                          |                                |                        |
| 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                                      | 810,092              | 826,305               | 786,393              | (23,700)                   | (39,912)                 | (2.9)                          | (4.8)                  |
| 390104 - AB 1522 ACCRUAL                                      | 21,538               | 4,946                 | 9,577                | (11,960)                   | 4,631                    | (55.5)                         | 93.6                   |
| 390105 - PARS CERT GOLDEN HANDSHAKE                           | 0                    | 0                     | 0                    | 0                          | 0                        | N/A                            | N/A                    |
| 390193 - SELF INSUR CERT                                      | 0                    | 14,515                | 10,007               | 10,007                     | (4,507)                  | N/A                            | (31.1)                 |
| 390194 - AB 1522 ACCRUAL                                      | 0                    | 7,955                 | 24,094               | 24,094                     | 16,139                   | N/A                            | 202.9                  |
|   | <b>\$831,630</b>     | <b>\$853,721</b>      | <b>\$830,071</b>     | <b>(\$1,559)</b>           | <b>(\$23,650)</b>        | <b>(0.2)</b>                   | <b>(2.8)</b>           |
| <b>3902 - Other Benefits, classified positions</b>            |                      |                       |                      |                            |                          |                                |                        |
| 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                                     | 335,613              | 313,352               | 304,950              | (30,662)                   | (8,402)                  | (9.1)                          | (2.7)                  |
| 390204 - AB 1522 ACCRUAL                                      | 30,310               | 19,321                | 524                  | (29,786)                   | (18,797)                 | (98.3)                         | (97.3)                 |
| 390206 - PARS GOLDEN HANDSHAKE                                | 0                    | 0                     | 0                    | 0                          | 0                        | N/A                            | N/A                    |
| 390293 - SELF INSUR CLASS                                     | 0                    | 11,420                | 9,509                | 9,509                      | (1,911)                  | N/A                            | (16.7)                 |
| 390294 - AB 1522 ACCRUAL                                      | 0                    | 23,135                | 16,481               | 16,481                     | (6,654)                  | N/A                            | (28.8)                 |
|   | <b>\$365,922</b>     | <b>\$367,228</b>      | <b>\$331,464</b>     | <b>(\$34,458)</b>          | <b>(\$35,764)</b>        | <b>(9.4)</b>                   | <b>(9.7)</b>           |
| <b>3000 - 3999 Employee Benefits</b>                          | <b>\$139,520,625</b> | <b>\$139,020,856</b>  | <b>\$139,981,768</b> | <b>\$461,143</b>           | <b>\$960,912</b>         | <b>0.3</b>                     | <b>0.7</b>             |
| <b>Percent of Total</b>                                       | <b>28.9%</b>         | <b>25.9%</b>          | <b>26.9%</b>         |                            |                          |                                |                        |
| <b>1000 - 3999 Employee Compensation % of Total</b>           | <b>87.8%</b>         | <b>78.2%</b>          | <b>83.6%</b>         |                            |                          |                                |                        |
| <b>4000 - 4999 Books and Supplies</b>                         |                      |                       |                      |                            |                          |                                |                        |
| <b>4100 - Approved Textbooks and Core Curricula Materials</b> |                      |                       |                      |                            |                          |                                |                        |
| 410000 - TEXTBOOKS  | 4,871,892            | 8,198,998             | 5,422,025            | 550,133                    | (2,776,973)              | 11.3                           | (33.9)                 |
|   | <b>\$4,871,892</b>   | <b>\$8,198,998</b>    | <b>\$5,422,025</b>   | <b>\$550,133</b>           | <b>(\$2,776,973)</b>     | <b>11.3</b>                    | <b>(33.9)</b>          |
| <b>4200 - Books and Other Reference Materials</b>             |                      |                       |                      |                            |                          |                                |                        |
| 420000 - OTH BOOKS/LIBRARY                                    | 284,579              | 238,509               | 149,094              | (135,485)                  | (89,415)                 | (47.6)                         | (37.5)                 |
| 420099 - BOOKS REIMB  | 0                    | 0                     | 0                    | 0                          | 0                        | N/A                            | N/A                    |
|   | <b>\$284,579</b>     | <b>\$238,509</b>      | <b>\$149,094</b>     | <b>(\$135,485)</b>         | <b>(\$89,415)</b>        | <b>(47.6)</b>                  | <b>(37.5)</b>          |
| <b>4300 - Materials and Supplies</b>                          |                      |                       |                      |                            |                          |                                |                        |
| 430000 - INSTRUCTIONAL SUPPLIES                               | 5,879,181            | 16,370,660            | 10,654,461           | 4,775,280                  | (5,716,198)              | 81.2                           | (34.9)                 |
| 430001 - SUPPLIES CARRYOVER                                   | 0                    | 5,410,436             | 6,629                | 6,629                      | (5,403,807)              | N/A                            | (99.9)                 |
| 430002 - HOLDING INSTR SUPP                                   | 23,062               | 7,119,306             | 0                    | (23,062)                   | (7,119,306)              | (100.0)                        | (100.0)                |
| 430004 - PRINTING/PUBLISHING                                  | 62,113               | 62,113                | 47,061               | (15,052)                   | (15,052)                 | (24.2)                         | (24.2)                 |



Annual Budget Change Report  
Fiscal Year 7/1/2020 - 6/30/2021

| Fund: 01<br>SubFund: -                | Adopted<br>Budget   | 3rd Quarter<br>Budget | Actuals             | Diff Btwn<br>Actual & Adpt | Diff Btwn<br>Actual & Q3 | Pct Chg<br>Actual &<br>Adopted | Pct Chg<br>Actual & Q3 |
|---------------------------------------|---------------------|-----------------------|---------------------|----------------------------|--------------------------|--------------------------------|------------------------|
| <b>4000 - 4999 Books and Supplies</b> |                     |                       |                     |                            |                          |                                |                        |
| <b>4300 - Materials and Supplies</b>  |                     |                       |                     |                            |                          |                                |                        |
| 430005 - FOOD/IN-HOUSE MEETINGS       | 404,647             | 514,377               | 249,594             | (155,053)                  | (264,783)                | (38.3)                         | (51.5)                 |
| 430006 - FOOD SUP SIERRA OUTDOOR      | 251,757             | 98,000                | 60,192              | (191,566)                  | (37,808)                 | (76.1)                         | (38.6)                 |
| 430007 - SUPPLIES/SOFTWARE            | 6,302               | 6,302                 | 6,853               | 551                        | 551                      | 8.7                            | 8.7                    |
| 430008 - SUPPLIES NON-CLASSROOM       | 3,477,398           | 5,360,335             | 3,548,582           | 71,183                     | (1,811,753)              | 2.0                            | (33.8)                 |
| 430010 - SUPPLIES IMMUNIZATION        | 0                   | 0                     | 0                   | 0                          | 0                        | N/A                            | N/A                    |
| 430011 - BLUEPRINTS/BIDS              | 0                   | 0                     | 0                   | 0                          | 0                        | N/A                            | N/A                    |
| 430012 - ERGONOMICS/PURCHASING        | 10,000              | 10,000                | 2,433               | (7,567)                    | (7,567)                  | (75.7)                         | (75.7)                 |
| 430016 - SOFTWARE REIMBURSEMENT       | 0                   | 0                     | 0                   | 0                          | 0                        | N/A                            | N/A                    |
| 430023 - SALES/USE TAX                | 3,000               | 3,000                 | 0                   | (3,000)                    | (3,000)                  | (100.0)                        | (100.0)                |
| 430026 - FACILITY USE SUPPLIES        | 31,500              | 31,500                | 0                   | (31,500)                   | (31,500)                 | (100.0)                        | (100.0)                |
| 430031 - VANDALISM                    | 150,000             | 145,500               | 127,928             | (22,072)                   | (17,572)                 | (14.7)                         | (12.1)                 |
| 430038 - UNIFORMS                     | 153,638             | 155,696               | 127,440             | (26,198)                   | (28,256)                 | (17.1)                         | (18.1)                 |
| 430050 - SUPPLIES M&O                 | 1,911,044           | 1,891,957             | 1,745,992           | (165,051)                  | (145,964)                | (8.6)                          | (7.7)                  |
| 430051 - SMALL TOOLS M&O              | 0                   | 750                   | 634                 | 634                        | (116)                    | N/A                            | (15.5)                 |
| 430052 - ASBESTOS/CONCRETE M&O        | 10,000              | 10,000                | 0                   | (10,000)                   | (10,000)                 | (100.0)                        | (100.0)                |
| 430053 - LAMP REPLACEMENT M&O         | 0                   | 0                     | 0                   | 0                          | 0                        | N/A                            | N/A                    |
| 430054 - SUPP M&O SAFETY              | 1,000               | 1,000                 | 0                   | (1,000)                    | (1,000)                  | (100.0)                        | (100.0)                |
| 430055 - SUPPLIES POOL                | 300,000             | 300,000               | 305,228             | 5,228                      | 5,228                    | 1.7                            | 1.7                    |
| 430060 - SUPPLIES GROUNDS             | 388,512             | 350,012               | 438,934             | 50,422                     | 88,922                   | 13.0                           | 25.4                   |
| 430061 - SUPPLIES HAZARDOUS WASTE     | 5,000               | 5,000                 | 0                   | (5,000)                    | (5,000)                  | (100.0)                        | (100.0)                |
| 430062 - SUPPLIES FIBAR M&O           | 55,000              | 55,000                | 19,041              | (35,959)                   | (35,959)                 | (65.4)                         | (65.4)                 |
| 430063 - SUPPLIES IRRIGATION          | 165,000             | 165,000               | 197,208             | 32,208                     | 32,208                   | 19.5                           | 19.5                   |
| 430064 - CHEMICAL PRE-EMERGENT        | 50,000              | 30,000                | 25,879              | (24,121)                   | (4,121)                  | (48.2)                         | (13.7)                 |
| 430065 - SUPP VARSITY FIELD           | 65,000              | 65,000                | 14,958              | (50,042)                   | (50,042)                 | (77.0)                         | (77.0)                 |
| 430066 - SUPP BASEBALL FIELD ELEM     | 0                   | 0                     | 0                   | 0                          | 0                        | N/A                            | N/A                    |
| 430070 - SUPPLIES/TRANSP              | 131,196             | 131,196               | 65,500              | (65,696)                   | (65,696)                 | (50.1)                         | (50.1)                 |
| 430071 - SHOP TOOLS                   | 9,848               | 9,848                 | 7,644               | (2,204)                    | (2,204)                  | (22.4)                         | (22.4)                 |
| 430072 - GAS                          | 317,800             | 317,800               | 244,350             | (73,450)                   | (73,450)                 | (23.1)                         | (23.1)                 |
| 430073 - DIESEL                       | 629,880             | 464,129               | 294,691             | (335,188)                  | (169,437)                | (53.2)                         | (36.5)                 |
| 430074 - SUPP OIL & GR TRANSP         | 120,205             | 120,205               | 53,785              | (66,421)                   | (66,421)                 | (55.3)                         | (55.3)                 |
| 430075 - TIRES/OTH VEHICLES           | 276,357             | 302,738               | 44,280              | (232,077)                  | (258,458)                | (84.0)                         | (85.4)                 |
| 430076 - REPAIR SUPP TRANSP           | 950,424             | 980,424               | 695,993             | (254,431)                  | (284,431)                | (26.8)                         | (29.0)                 |
| 430082 - INVENTORY ADJUSTMENT         | 5,204               | 5,204                 | 0                   | (5,204)                    | (5,204)                  | (100.0)                        | (100.0)                |
| 430091 - OFFSET FOR 5700 OBJECTS      | 0                   | (159,112)             | 0                   | 0                          | 159,112                  | N/A                            | (100.0)                |
| 430092 - PURCHASING BIDS              | 0                   | 0                     | 0                   | 0                          | 0                        | N/A                            | N/A                    |
| 430099 - REIMB SUPPLY                 | 0                   | 0                     | 305,950             | 305,950                    | 305,950                  | N/A                            | N/A                    |
|                                       | <b>\$15,844,069</b> | <b>\$40,333,375</b>   | <b>\$19,291,241</b> | <b>\$3,447,172</b>         | <b>(\$21,042,134)</b>    | <b>21.8</b>                    | <b>(52.2)</b>          |

Annual Budget Change Report  
Fiscal Year 7/1/2020 - 6/30/2021

| Fund: 01<br>SubFund: -                                       | Adopted<br>Budget   | 3rd Quarter<br>Budget | Actuals             | Diff Btwn<br>Actual & Adpt | Diff Btwn<br>Actual & Q3 | Pct Chg<br>Actual &<br>Adopted | Pct Chg<br>Actual & Q3 |
|--|---------------------|-----------------------|---------------------|----------------------------|--------------------------|--------------------------------|------------------------|
| <b>4000 - 4999 Books and Supplies</b>                        |                     |                       |                     |                            |                          |                                |                        |
| <b>4400 - Noncapitalized Equipment</b>                       |                     |                       |                     |                            |                          |                                |                        |
| 440000 - EQUIP \$500-\$24999                                 | 2,226,501           | 11,338,737            | 11,065,653          | 8,839,153                  | (273,084)                | 397.0                          | (2.4)                  |
| 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                     | 17,438              | 17,438                     | 17,438                   | N/A                            | N/A                    |
|  | <b>\$2,249,423</b>  | <b>\$11,361,659</b>   | <b>\$11,083,091</b> | <b>\$8,833,668</b>         | <b>(\$278,568)</b>       | <b>392.7</b>                   | <b>(2.5)</b>           |
| <b>4000 - 4999 Books and Supplies</b>                        | <b>\$23,249,963</b> | <b>\$60,132,542</b>   | <b>\$35,945,452</b> | <b>\$12,695,489</b>        | <b>(\$24,187,090)</b>    | <b>54.6</b>                    | <b>(40.2)</b>          |
| <b>Percent of Total</b>                                      | <b>4.8%</b>         | <b>11.2%</b>          | <b>6.9%</b>         |                            |                          |                                |                        |
| <b>5000 - 5999 Services and Other Operating Expenditures</b> |                     |                       |                     |                            |                          |                                |                        |
| <b>5100 - Subagreements for Services</b>                     |                     |                       |                     |                            |                          |                                |                        |
| 510000 - SUBAGREEMENTS FOR SERVICES                          | 3,313,234           | 4,218,920             | 3,179,967           | (133,267)                  | (1,038,953)              | (4.0)                          | (24.6)                 |
|  | <b>\$3,313,234</b>  | <b>\$4,218,920</b>    | <b>\$3,179,967</b>  | <b>(\$133,267)</b>         | <b>(\$1,038,953)</b>     | <b>(4.0)</b>                   | <b>(24.6)</b>          |
| <b>5200 - Travel and Conferences</b>                         |                     |                       |                     |                            |                          |                                |                        |
| 520000 - CONF/TRAVEL   | 1,306,233           | 1,372,878             | 375,624             | (930,609)                  | (997,254)                | (71.2)                         | (72.6)                 |
| 520010 - FIXED MILEAGE ALLOWANCE                             | 226,672             | 235,586               | 259,183             | 32,511                     | 23,597                   | 14.3                           | 10.0                   |
| 520012 - FIXED MILEAGE/CLASSIFIED                            | 42,000              | 42,000                | 49,837              | 7,837                      | 7,837                    | 18.7                           | 18.7                   |
| 520099 - CONF/TRAVEL REIM                                    | 0                   | 0                     | 0                   | 0                          | 0                        | N/A                            | N/A                    |
|  | <b>\$1,574,905</b>  | <b>\$1,650,464</b>    | <b>\$684,644</b>    | <b>(\$890,261)</b>         | <b>(\$965,820)</b>       | <b>(56.5)</b>                  | <b>(58.5)</b>          |
| <b>5300 - Dues and Memberships</b>                           |                     |                       |                     |                            |                          |                                |                        |
| 530000 - DUES & MEMBERSHIP                                   | 60,335              | 58,756                | 59,126              | (1,208)                    | 371                      | (2.0)                          | 0.6                    |
|  | <b>\$60,335</b>     | <b>\$58,756</b>       | <b>\$59,126</b>     | <b>(\$1,208)</b>           | <b>\$371</b>             | <b>(2.0)</b>                   | <b>0.6</b>             |
| <b>5400 - Insurance</b>                                      |                     |                       |                     |                            |                          |                                |                        |
| 545001 - PROPERTY INS  | 710,636             | 1,504,362             | 1,503,475           | 792,839                    | (887)                    | 111.6                          | (0.1)                  |
| 545002 - LIABILITY INS                                       | 2,414,415           | 2,550,220             | 2,573,479           | 159,064                    | 23,259                   | 6.6                            | 0.9                    |
| 545003 - OTHER INS   | 49,607              | 49,607                | 10,761              | (38,846)                   | (38,846)                 | (78.3)                         | (78.3)                 |
| 545004 - SELF INS CREDIT FR PROGRAMS                         | (1,181,550)         | (1,283,624)           | (1,183,939)         | (2,388)                    | 99,685                   | 0.2                            | (7.8)                  |
|  | <b>\$1,993,108</b>  | <b>\$2,820,565</b>    | <b>\$2,903,776</b>  | <b>\$910,669</b>           | <b>\$83,211</b>          | <b>45.7</b>                    | <b>3.0</b>             |

Annual Budget Change Report  
Fiscal Year 7/1/2020 - 6/30/2021

| Fund: 01<br>SubFund: -  | Adopted<br>Budget   | 3rd Quarter<br>Budget | Actuals            | Diff Btwn<br>Actual & Adpt | Diff Btwn<br>Actual & Q3 | Pct Chg<br>Actual &<br>Adopted | Pct Chg<br>Actual & Q3 |
|---|---------------------|-----------------------|--------------------|----------------------------|--------------------------|--------------------------------|------------------------|
| <b>5000 - 5999 Services and Other Operating Expenditures</b>            |                     |                       |                    |                            |                          |                                |                        |
| <b>5500 - Operations and Housekeeping Services</b>                      |                     |                       |                    |                            |                          |                                |                        |
| 550030 - WATER/SEWER  | 1,685,567           | 1,691,567             | 1,768,618          | 83,051                     | 77,051                   | 4.9                            | 4.6                    |
| 550040 - GARBAGE  | 590,900             | 590,900               | 412,864            | (178,036)                  | (178,036)                | (30.1)                         | (30.1)                 |
| 550050 - PEST CONTROL   | 82,500              | 102,500               | 100,966            | 18,466                     | (1,534)                  | 22.4                           | (1.5)                  |
| 550060 - TOWEL SERVICE  | 750                 | 3,400                 | 0                  | (750)                      | (3,400)                  | (100.0)                        | (100.0)                |
| 550061 - DUST MOP SERVICE   | 18,000              | 18,000                | 16,964             | (1,036)                    | (1,036)                  | (5.8)                          | (5.8)                  |
| 550070 - FUEL OIL UTILITY   | 108,000             | 108,000               | 100,885            | (7,115)                    | (7,115)                  | (6.6)                          | (6.6)                  |
| 550080 - PG&E   | 6,960,315           | 6,725,315             | 5,938,797          | (1,021,518)                | (786,518)                | (14.7)                         | (11.7)                 |
| 550085 - SPURR  | 1,200,000           | 1,157,000             | 1,228,249          | 28,249                     | 71,249                   | 2.4                            | 6.2                    |
|   | <b>\$10,646,032</b> | <b>\$10,396,682</b>   | <b>\$9,567,343</b> | <b>(\$1,078,689)</b>       | <b>(\$829,339)</b>       | <b>(10.1)</b>                  | <b>(8.0)</b>           |
| <b>5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements</b> |                     |                       |                    |                            |                          |                                |                        |
| 560001 - NONCAPITALIZED IMPROVEMENTS                                    | 591,609             | 633,695               | 566,075            | (25,534)                   | (67,620)                 | (4.3)                          | (10.7)                 |
| 560002 - MAINTENANCE AGREEMENTS   | 2,661,073           | 3,223,388             | 3,332,781          | 671,707                    | 109,393                  | 25.2                           | 3.4                    |
| 560003 - ALARM SYSTEM   | 320,965             | 370,965               | 371,551            | 50,586                     | 586                      | 15.8                           | 0.2                    |
| 560004 - ALARM ADDITIONAL CHARGES                                       | 6,820               | 6,870                 | 789                | (6,031)                    | (6,081)                  | (88.4)                         | (88.5)                 |
| 560005 - RENTAL   | 182,719             | 210,892               | 147,377            | (35,342)                   | (63,516)                 | (19.3)                         | (30.1)                 |
| 560006 - REPAIR EQUIP   | 209,758             | 220,948               | 96,555             | (113,202)                  | (124,392)                | (54.0)                         | (56.3)                 |
| 560007 - MUSIC REPAIR   | 112,135             | 138,287               | 108,968            | (3,167)                    | (29,318)                 | (2.8)                          | (21.2)                 |
| 560009 - FIRE EXT SERV  | 42,400              | 42,400                | 32,057             | (10,343)                   | (10,343)                 | (24.4)                         | (24.4)                 |
| 560010 - BLDG LEASE/RENTS   | 61,200              | 61,200                | 56,300             | (4,900)                    | (4,900)                  | (8.0)                          | (8.0)                  |
| 560031 - REPAIR VANDALISM   | 0                   | 4,500                 | 2,525              | 2,525                      | (1,975)                  | N/A                            | (43.9)                 |
| 560050 - REPAIR EQ M&O  | 769,859             | 820,179               | 754,329            | (15,530)                   | (65,850)                 | (2.0)                          | (8.0)                  |
| 560051 - REPAIR EQ, POOL  | 35,000              | 35,000                | 16,472             | (18,528)                   | (18,528)                 | (52.9)                         | (52.9)                 |
| 560070 - OUT SERVICE TRANSP   | 83,150              | 83,150                | 45,057             | (38,093)                   | (38,093)                 | (45.8)                         | (45.8)                 |
| 560071 - OUT SERV MECHANICAL  | 521,435             | 496,435               | 168,023            | (353,412)                  | (328,412)                | (67.8)                         | (66.2)                 |
| 560072 - EQ REPAIR/TRANSP   | 0                   | 0                     | 0                  | 0                          | 0                        | N/A                            | N/A                    |
| 560085 - REP/EQ GAD DEPT  | 0                   | 0                     | 0                  | 0                          | 0                        | N/A                            | N/A                    |
| 560099 - NON/CAPITAL/RENTAL REIMB                                       | 0                   | 0                     | 0                  | 0                          | 0                        | N/A                            | N/A                    |
|   | <b>\$5,598,122</b>  | <b>\$6,347,908</b>    | <b>\$5,698,858</b> | <b>\$100,736</b>           | <b>(\$649,050)</b>       | <b>1.8</b>                     | <b>(10.2)</b>          |
| <b>5710 - Transfers of Direct Costs</b>                                 |                     |                       |                    |                            |                          |                                |                        |
| 571000 - DIRECT COST/TRF OF SERVICE                                     | 0                   | 0                     | 0                  | 0                          | 0                        | N/A                            | N/A                    |
| 571002 - DIRECT COST CUSD TODAY   | 0                   | 0                     | 0                  | 0                          | 0                        | N/A                            | N/A                    |
| 571003 - DIRECT COST/UTILITIES  | 0                   | 0                     | 0                  | 0                          | 0                        | N/A                            | N/A                    |
| 571004 - DIRECT COST SPORTS REC   | 0                   | 0                     | 0                  | 0                          | 0                        | N/A                            | N/A                    |
| 571005 - DIRECT COST CUSTODIAL  | 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                    |

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Fiscal Year 7/1/2020 - 6/30/2021

| Fund: 01<br>SubFund: -  | Adopted<br>Budget  | 3rd Quarter<br>Budget | Actuals            | Diff Btwn<br>Actual & Adpt | Diff Btwn<br>Actual & Q3 | Pct Chg<br>Actual &<br>Adopted | Pct Chg<br>Actual & Q3 |
|---|--------------------|-----------------------|--------------------|----------------------------|--------------------------|--------------------------------|------------------------|
| <b>5000 - 5999 Services and Other Operating Expenditures</b>              |                    |                       |                    |                            |                          |                                |                        |
| <b>5710 - Transfers of Direct Costs</b>                                   |                    |                       |                    |                            |                          |                                |                        |
| 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                    |
|   | <b>\$0</b>         | <b>\$0</b>            | <b>\$0</b>         | <b>\$0</b>                 | <b>\$0</b>               | <b>N/A</b>                     | <b>N/A</b>             |
| <b>5750 - Transfers of Direct Costs - Interfund</b>                       |                    |                       |                    |                            |                          |                                |                        |
| 575000 - DIRECT COST/INTERFUND TRF  | (104,892)          | 5,993,341             | 7,379,476          | 7,484,368                  | 1,386,135                | (7135.3)                       | 23.1                   |
| 575002 - DIRECT COST/CUSD TODAY INTERFN                                   | 0                  | 0                     | (4,250)            | (4,250)                    | (4,250)                  | N/A                            | N/A                    |
| 575003 - DIRECT COST/UTILITY INTERFUND                                    | (175,000)          | (170,000)             | (175,000)          | 0                          | (5,000)                  | 0.0                            | 2.9                    |
| 575005 - DIRECT COST CUSTODIAL INTERFUN                                   | 0                  | 0                     | 0                  | 0                          | 0                        | N/A                            | N/A                    |
| 575010 - DIRECT COST/MTCE INTERFUND                                       | (17,682)           | (17,682)              | 2,280              | 19,962                     | 19,962                   | (112.9)                        | (112.9)                |
| 575020 - DIRECT COST/TRANSP INTERFUND                                     | (39,130)           | (7,080)               | (104)              | 39,026                     | 6,976                    | (99.7)                         | (98.5)                 |
| 575030 - DIRECT COST/FOOD SVC INTERFUND                                   | 0                  | 0                     | 0                  | 0                          | 0                        | N/A                            | N/A                    |
| 575040 - DIRECT COST/GAD/INTERF   | (37,641)           | (54,730)              | (47,250)           | (9,609)                    | 7,480                    | 25.5                           | (13.7)                 |
| 575047 - DIRECT COST/SEMINARS INTERFUND                                   | (125)              | (125)                 | 0                  | 125                        | 125                      | (100.0)                        | (100.0)                |
| 575050 - DIRECT COST/COPIER INTERFUND                                     | (7,803)            | (6,503)               | (3,941)            | 3,862                      | 2,562                    | (49.5)                         | (39.4)                 |
| 575052 - DIRECT COST/SCANBACK INTERFUND                                   | (1,350)            | (3,425)               | (1,973)            | (623)                      | 1,452                    | 46.1                           | (42.4)                 |
| 575060 - DIRECT COST/TECH INTERFUND                                       | 0                  | 0                     | 0                  | 0                          | 0                        | N/A                            | N/A                    |
| 575070 - DIRECT COST/TCH CTR INTERFUND                                    | (32,231)           | (18,561)              | (15,626)           | 16,605                     | 2,935                    | (51.5)                         | (15.8)                 |
| 575080 - INTER-FUND DIRECT COST FUEL                                      | (18,400)           | (13,200)              | (11,546)           | 6,854                      | 1,654                    | (37.3)                         | (12.5)                 |
| 575081 - DIRECT COST/MET PAC INTERFUND                                    | 0                  | 0                     | 0                  | 0                          | 0                        | N/A                            | N/A                    |
|   | <b>(\$434,255)</b> | <b>\$5,702,035</b>    | <b>\$7,122,066</b> | <b>\$7,556,321</b>         | <b>\$1,420,032</b>       | <b>(1740.1)</b>                | <b>24.9</b>            |
| <b>5800 - Professional/Consulting Services and Operating Expenditures</b> |                    |                       |                    |                            |                          |                                |                        |
| 580001 - CONT FOR PER SERV/INDIVIDUAL                                     | 369,413            | 466,197               | 100,671            | (268,742)                  | (365,526)                | (72.7)                         | (78.4)                 |
| 580002 - CONTRACT SERVICES  | 2,575,115          | 4,769,507             | 3,156,661          | 581,546                    | (1,612,846)              | 22.6                           | (33.8)                 |
| 580003 - CHARTER BUS  | 785,019            | 285,019               | 11,414             | (773,605)                  | (273,605)                | (98.5)                         | (96.0)                 |
| 580005 - LEGAL SERVICES   | 1,136,558          | 1,143,558             | 1,147,846          | 11,288                     | 4,288                    | 1.0                            | 0.4                    |
| 580006 - ADVERTISING  | 51,137             | 98,059                | 63,766             | 12,629                     | (34,293)                 | 24.7                           | (35.0)                 |
| 580007 - FEES/ADMINISTRATIVE  | 29,427             | 31,427                | 7,700              | (21,727)                   | (23,727)                 | (73.8)                         | (75.5)                 |

**Annual Budget Change Report**  
**Fiscal Year 7/1/2020 - 6/30/2021**

| Fund: 01<br>SubFund: -  | Adopted<br>Budget   | 3rd Quarter<br>Budget | Actuals             | Diff Btwn<br>Actual & Adpt | Diff Btwn<br>Actual & Q3 | Pct Chg<br>Actual &<br>Adopted | Pct Chg<br>Actual & Q3 |
|---|---------------------|-----------------------|---------------------|----------------------------|--------------------------|--------------------------------|------------------------|
| <b>5000 - 5999 Services and Other Operating Expenditures</b>              |                     |                       |                     |                            |                          |                                |                        |
| <b>5800 - Professional/Consulting Services and Operating Expenditures</b> |                     |                       |                     |                            |                          |                                |                        |
| 580008 - FEES/ADMISSION - STUDENTS  | 487,320             | 465,660               | 146,641             | (340,679)                  | (319,019)                | (69.9)                         | (68.5)                 |
| 580009 - FEES / OTHER   | 239,126             | 736,040               | 782,298             | 543,172                    | 46,258                   | 227.1                          | 6.3                    |
| 580010 - SOFTWARE LICENSE   | 935,626             | 2,660,435             | 2,000,289           | 1,064,663                  | (660,146)                | 113.8                          | (24.8)                 |
| 580011 - FCOE STRS PENALTIES  | 1,000               | 1,000                 | 0                   | (1,000)                    | (1,000)                  | (100.0)                        | (100.0)                |
| 580012 - SOFTWARE LICENSE CURRICULUM                                      | 8,000               | 198,356               | 554,730             | 546,730                    | 356,374                  | 6834.1                         | 179.7                  |
| 580021 - LEGAL SETTLEMENTS  | 100,000             | 200,000               | 135,357             | 35,357                     | (64,643)                 | 35.4                           | (32.3)                 |
| 580023 - CONS FEE TRANS/QZAB  | 0                   | 0                     | 0                   | 0                          | 0                        | N/A                            | N/A                    |
| 580024 - CONS FEE TRUSTEE   | 0                   | 0                     | 0                   | 0                          | 0                        | N/A                            | N/A                    |
| 580025 - CONS FEE/ CCELC  | 0                   | 0                     | 0                   | 0                          | 0                        | N/A                            | N/A                    |
| 580032 - UNDERWRITER'S FEES   | 0                   | 0                     | 21,413              | 21,413                     | 21,413                   | N/A                            | N/A                    |
| 580036 - COST OF ISSUANCE MISC  | 0                   | 0                     | 33,588              | 33,588                     | 33,588                   | N/A                            | N/A                    |
| 580050 - ACTUARIAL ADJUST   | 0                   | 0                     | 0                   | 0                          | 0                        | N/A                            | N/A                    |
| 580090 - BUDGET RESERVE   | 252,387             | 1,814,127             | 0                   | (252,387)                  | (1,814,127)              | (100.0)                        | (100.0)                |
| 580099 - CONTRACT REIMB   | 0                   | 0                     | 15,860              | 15,860                     | 15,860                   | N/A                            | N/A                    |
|   | <b>\$6,970,129</b>  | <b>\$12,869,385</b>   | <b>\$8,178,234</b>  | <b>\$1,208,105</b>         | <b>(\$4,691,151)</b>     | <b>17.3</b>                    | <b>(36.5)</b>          |
| <b>5900 - Communications</b>  |                     |                       |                     |                            |                          |                                |                        |
| 590001 - PHONE CERTIFICATED   | 433,533             | 474,735               | 543,155             | 109,622                    | 68,420                   | 25.3                           | 14.4                   |
| 590002 - PHONE CLASSIFIED   | 154,590             | 162,342               | 175,947             | 21,357                     | 13,605                   | 13.8                           | 8.4                    |
| 590005 - COMMUNICATION/POSTAGE  | 264,050             | 1,765,903             | 1,749,456           | 1,485,406                  | (16,448)                 | 562.5                          | (0.9)                  |
| 590009 - TELEPHONE/E-RATE/DAS   | 0                   | 0                     | 0                   | 0                          | 0                        | N/A                            | N/A                    |
| 590099 - COMMUNICATIONS REIMBURSABLE                                      | 0                   | 0                     | 0                   | 0                          | 0                        | N/A                            | N/A                    |
|   | <b>\$852,173</b>    | <b>\$2,402,981</b>    | <b>\$2,468,558</b>  | <b>\$1,616,385</b>         | <b>\$65,578</b>          | <b>189.7</b>                   | <b>2.7</b>             |
| <b>5000 - 5999 Services and Other Operating Expenditures</b>              | <b>\$30,573,784</b> | <b>\$46,467,697</b>   | <b>\$39,862,574</b> | <b>\$9,288,790</b>         | <b>(\$6,605,123)</b>     | <b>30.4</b>                    | <b>(14.2)</b>          |
| <b>Percent of Total</b>   | <b>6.3%</b>         | <b>8.7%</b>           | <b>7.7%</b>         |                            |                          |                                |                        |

Annual Budget Change Report  
Fiscal Year 7/1/2020 - 6/30/2021

| Fund: 01<br>SubFund: -                                | Adopted<br>Budget | 3rd Quarter<br>Budget | Actuals            | Diff Btwn<br>Actual & Adpt | Diff Btwn<br>Actual & Q3 | Pct Chg<br>Actual &<br>Adopted | Pct Chg<br>Actual & Q3 |
|---|-------------------|-----------------------|--------------------|----------------------------|--------------------------|--------------------------------|------------------------|
| <b>6000 - 6999 Capital Outlay</b>                     |                   |                       |                    |                            |                          |                                |                        |
| <b>6170 - Land Improvements</b>                       |                   |                       |                    |                            |                          |                                |                        |
| 617000 - LAND IMPROVEMENTS                            | 83,500            | 566,420               | 467,671            | 384,171                    | (98,749)                 | 460.1                          | (17.4)                 |
| 617006 - SITE IMPRV CONSTRUCTION                      | 0                 | 0                     | (19,372)           | (19,372)                   | (19,372)                 | N/A                            | N/A                    |
| 617014 - SITE IMPRV OTH CONSTRUCTION                  | 0                 | 0                     | 0                  | 0                          | 0                        | N/A                            | N/A                    |
| 617099 - LAND IMPRV REIMB                             | 0                 | 0                     | 0                  | 0                          | 0                        | N/A                            | N/A                    |
|   | <b>\$83,500</b>   | <b>\$566,420</b>      | <b>\$448,298</b>   | <b>\$364,798</b>           | <b>(\$118,122)</b>       | <b>436.9</b>                   | <b>(20.9)</b>          |
| <b>6200 - Buildings and Improvements of Buildings</b> |                   |                       |                    |                            |                          |                                |                        |
| 620000 - BLDG/IMPRV OF BLDG                           | 0                 | 970,914               | 1,037,371          | 1,037,371                  | 66,457                   | N/A                            | 6.8                    |
| 620006 - CONSTRUCTION                                 | 0                 | 0                     | 0                  | 0                          | 0                        | N/A                            | N/A                    |
| 620099 - BLDG/IMPRV OF BLDG REIMB                     | 0                 | 0                     | 0                  | 0                          | 0                        | N/A                            | N/A                    |
|   | <b>\$0</b>        | <b>\$970,914</b>      | <b>\$1,037,371</b> | <b>\$1,037,371</b>         | <b>\$66,457</b>          | <b>N/A</b>                     | <b>6.8</b>             |
| <b>6400 - Equipment</b>                               |                   |                       |                    |                            |                          |                                |                        |
| 640090 - EQUIPMENT \$25,000+                          | 314,889           | 4,175,075             | 3,040,496          | 2,725,606                  | (1,134,580)              | 865.6                          | (27.2)                 |
| 640099 - EQUIP REIMB \$25,000 +                       | 0                 | 0                     | 0                  | 0                          | 0                        | N/A                            | N/A                    |
|   | <b>\$314,889</b>  | <b>\$4,175,075</b>    | <b>\$3,040,496</b> | <b>\$2,725,606</b>         | <b>(\$1,134,580)</b>     | <b>865.6</b>                   | <b>(27.2)</b>          |
| <b>6000 - 6999 Capital Outlay</b>                     | <b>\$398,389</b>  | <b>\$5,712,409</b>    | <b>\$4,526,165</b> | <b>\$4,127,776</b>         | <b>(\$1,186,244)</b>     | <b>1036.1</b>                  | <b>(20.8)</b>          |
| <b>Percent of Total</b>                               | <b>0.1%</b>       | <b>1.1%</b>           | <b>0.9%</b>        |                            |                          |                                |                        |

Annual Budget Change Report  
Fiscal Year 7/1/2020 - 6/30/2021

| Fund: 01<br>SubFund: -                                | Adopted<br>Budget    | 3rd Quarter<br>Budget | Actuals              | Diff Btwn<br>Actual & Adpt | Diff Btwn<br>Actual & Q3 | Pct Chg<br>Actual &<br>Adopted | Pct Chg<br>Actual & Q3 |
|---|----------------------|-----------------------|----------------------|----------------------------|--------------------------|--------------------------------|------------------------|
| <b>7000 - 7499 Other Outgo</b>                        |                      |                       |                      |                            |                          |                                |                        |
| <b>7130 - State Special Schools</b>                   |                      |                       |                      |                            |                          |                                |                        |
| 713000 - STATE SP SCH                                 | 20,000               | 20,000                | 17,445               | (2,555)                    | (2,555)                  | (12.8)                         | (12.8)                 |
|   | <b>\$20,000</b>      | <b>\$20,000</b>       | <b>\$17,445</b>      | <b>(\$2,555)</b>           | <b>(\$2,555)</b>         | <b>(12.8)</b>                  | <b>(12.8)</b>          |
| <b>7283 - All Other Transfers to JPAs</b>             |                      |                       |                      |                            |                          |                                |                        |
| 722300 - TRANSFER OUT TO JPA CART                     | 1,171,446            | 1,113,799             | 1,113,799            | (57,647)                   | 0                        | (4.9)                          | 0.0                    |
|   | <b>\$1,171,446</b>   | <b>\$1,113,799</b>    | <b>\$1,113,799</b>   | <b>(\$57,647)</b>          | <b>\$0</b>               | <b>(4.9)</b>                   | <b>0.0</b>             |
| <b>7310 - Transfers of Indirect Costs</b>             |                      |                       |                      |                            |                          |                                |                        |
| 731010 - DIRECT SUP/INDIRECT COST                     | 0                    | 0                     | 0                    | 0                          | 0                        | N/A                            | N/A                    |
|   | <b>\$0</b>           | <b>\$0</b>            | <b>\$0</b>           | <b>\$0</b>                 | <b>\$0</b>               | <b>N/A</b>                     | <b>N/A</b>             |
| <b>7350 - Transfers of Indirect Costs - Interfund</b> |                      |                       |                      |                            |                          |                                |                        |
| 735000 - TRF OF DIRECT COST-INTERFUND                 | (1,526,437)          | (1,419,694)           | (1,217,989)          | 308,448                    | 201,705                  | (20.2)                         | (14.2)                 |
|   | <b>(\$1,526,437)</b> | <b>(\$1,419,694)</b>  | <b>(\$1,217,989)</b> | <b>\$308,448</b>           | <b>\$201,705</b>         | <b>(20.2)</b>                  | <b>(14.2)</b>          |
| <b>7438 - Debt Service - Interest</b>                 |                      |                       |                      |                            |                          |                                |                        |
| 743800 - DEBT SERVICE/INTEREST                        | 35,296               | 35,296                | 35,296               | 0                          | 0                        | 0.0                            | 0.0                    |
|   | <b>\$35,296</b>      | <b>\$35,296</b>       | <b>\$35,296</b>      | <b>\$0</b>                 | <b>\$0</b>               | <b>0.0</b>                     | <b>0.0</b>             |
| <b>7439 - Other Debt Service - Principal</b>          |                      |                       |                      |                            |                          |                                |                        |
| 743900 - DEBT SERVICE/PRINCIPAL                       | 892,710              | 892,710               | 892,710              | 0                          | 0                        | 0.0                            | 0.0                    |
|   | <b>\$892,710</b>     | <b>\$892,710</b>      | <b>\$892,710</b>     | <b>\$0</b>                 | <b>\$0</b>               | <b>0.0</b>                     | <b>0.0</b>             |
| <b>7000 - 7499 Other Outgo</b>                        | <b>\$593,014</b>     | <b>\$642,110</b>      | <b>\$841,260</b>     | <b>\$248,246</b>           | <b>\$199,150</b>         | <b>41.9</b>                    | <b>31.0</b>            |
| <b>Percent of Total</b>                               | <b>0.1%</b>          | <b>0.1%</b>           | <b>0.2%</b>          |                            |                          |                                |                        |

Annual Budget Change Report  
Fiscal Year 7/1/2020 - 6/30/2021

| Fund: 01<br>SubFund: -                                      | Adopted<br>Budget  | 3rd Quarter<br>Budget | Actuals            | Diff Btwn<br>Actual & Adpt | Diff Btwn<br>Actual & Q3 | Pct Chg<br>Actual &<br>Adopted | Pct Chg<br>Actual & Q3 |
|---|--------------------|-----------------------|--------------------|----------------------------|--------------------------|--------------------------------|------------------------|
| <b>7600 - 7629 Interfund Transfers Out</b>                  |                    |                       |                    |                            |                          |                                |                        |
| <b>7611 - From General Fund to Child Development Fund</b>   |                    |                       |                    |                            |                          |                                |                        |
| 761101 - TRANSFER TO CHILD DEVELOPMENT                      | 0                  | 0                     | 0                  | 0                          | 0                        | N/A                            | N/A                    |
|   | <b>\$0</b>         | <b>\$0</b>            | <b>\$0</b>         | <b>\$0</b>                 | <b>\$0</b>               | <b>N/A</b>                     | <b>N/A</b>             |
| <b>7612 - Between General Fund and Special Reserve Fund</b> |                    |                       |                    |                            |                          |                                |                        |
| 761200 - TRANSFER GF TO SRF/RCA                             | 0                  | 0                     | 0                  | 0                          | 0                        | N/A                            | N/A                    |
| 761237 - TRANSFER GF TO SRCPF                               | 0                  | 0                     | 98,508             | 98,508                     | 98,508                   | N/A                            | N/A                    |
|   | <b>\$0</b>         | <b>\$0</b>            | <b>\$98,508</b>    | <b>\$98,508</b>            | <b>\$98,508</b>          | <b>N/A</b>                     | <b>N/A</b>             |
| <b>7619 - Other Authorized Interfund Transfers Out</b>      |                    |                       |                    |                            |                          |                                |                        |
| 761903 - TRANSFER TO ADULT FUND                             | 424,000            | 424,000               | 424,000            | 0                          | 0                        | 0.0                            | 0.0                    |
| 761904 - TRANSFER TO COP                                    | 854,013            | 854,013               | 854,013            | 0                          | 0                        | 0.0                            | 0.0                    |
| 761905 - TRANSFER TO RCA                                    | 0                  | 0                     | 0                  | 0                          | 0                        | N/A                            | N/A                    |
| 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                    |
| 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             | 2,700,000          | (100,000)                  | (100,000)                | (3.6)                          | (3.6)                  |
|   | <b>\$4,078,013</b> | <b>\$4,078,013</b>    | <b>\$3,978,013</b> | <b>(\$100,000)</b>         | <b>(\$100,000)</b>       | <b>(2.5)</b>                   | <b>(2.5)</b>           |
| <b>7600 - 7629 Interfund Transfers Out</b>                  | <b>\$4,078,013</b> | <b>\$4,078,013</b>    | <b>\$4,076,521</b> | <b>(\$1,492)</b>           | <b>(\$1,492)</b>         | <b>0.0</b>                     | <b>0.0</b>             |
| <b>Percent of Total</b>                                     | <b>0.8%</b>        | <b>0.8%</b>           | <b>0.8%</b>        |                            |                          |                                |                        |



**Summary of Revisions**  
**2020-2021 Charter School Fund Budget**

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

**I. 2020-21 Charter School Revenues**

**A. Local Control Funding Formula (LCFF)**

LCFF revenues changed from \$4,684,225 at Third Quarter to \$4,740,289 at Annual, an increase of \$56,064 largely due to an increase of LCFF Supplemental Grants. COS Supplemental Grants area calculated using the CUSD unduplicated pupil percentage. This percentage increased during the 2020-21 fiscal year. As a result of California SB 98 and SB 820, existing nonclassroom-based charters, Clovis Online for example, will not be funded for growth during the 2020-21 fiscal year. The Clovis Online LCFF calculation is based on 2019-20 P-2 ADA; 468.03. Current enrollment is 531 and would have resulted in increased ADA thus increased LCFF revenues.

|  |                                  |                                   |
|--|----------------------------------|-----------------------------------|
| <b>Change from 3rd Quarter to Annual</b> |                                  | <b>\$ 56,064</b>                  |
| <b>2020-21<br/><u>Adopted Budget</u></b> | <b>2020-21<br/><u>Annual</u></b> | <b><u>Increase/(Decrease)</u></b> |
| <b>\$ 4,264,538</b>                      | <b>\$ 4,740,289</b>              | <b>\$ 475,751</b>                 |

**B. Federal Revenues**

Federal Revenues were unchanged from Third Quarter to Annual.

|  |                                  |                                   |
|--|----------------------------------|-----------------------------------|
| <b>Change from 3rd Quarter to Annual</b> |                                  | <b>\$ -0-</b>                     |
| <b>2020-21<br/><u>Adopted Budget</u></b> | <b>2020-21<br/><u>Annual</u></b> | <b><u>Increase/(Decrease)</u></b> |
| <b>\$ -0-</b>                            | <b>\$ 32,532</b>                 | <b>\$ 32,532</b>                  |

**C. State Revenues**

State Revenues changed from \$158,761 at Third Quarter to \$342,836 at Annual, an increase of \$184,075. The change is almost entirely due to new entitlements for Expanded Learning Opportunities (ELO) which were announced after the Third Quarter. The funds are anticipated to be expended in the 2021-22 fiscal year.

|  |                           |                            |
|--|---------------------------|----------------------------|
| <b>Change from 3rd Quarter to Annual</b> |                           | <b>\$ 184,075</b>          |
| <b>2020-21<br/>Adopted Budget</b>        | <b>2020-21<br/>Annual</b> | <b>Increase/(Decrease)</b> |
| <b>\$ 115,298</b>                        | <b>\$ 342,836</b>         | <b>\$ 227,538</b>          |

|  |                           |                            |
|--|---------------------------|----------------------------|
| <b>Change from 3rd Quarter to Annual</b> |                           | <b>\$ 186,625</b>          |
| <b>2020-21<br/>Adopted Budget</b>        | <b>2020-21<br/>Annual</b> | <b>Increase/(Decrease)</b> |
| <b>\$ 4,502,021</b>                      | <b>\$ 5,184,864</b>       | <b>\$ 682,843</b>          |

**D. Local Revenues**

Local Revenues changed from \$122,721 at Third Quarter to \$69,207 at Annual, a decrease of \$53,514. The net decrease is largely from a decrease in interest revenues of which was offset by an increase in local fees.

|  |                           |                            |
|--|---------------------------|----------------------------|
| <b>Item</b>                              | <b>Budget Adjustment</b>  |                            |
| <b>Local Fees</b>                        | <b>\$ 7,655</b>           |                            |
| <b>Interest Revenues</b>                 | <b>(61,169)</b>           |                            |
| <b>Change from 3rd Quarter to Annual</b> | <b>\$ (53,514)</b>        |                            |
| <b>2020-21<br/>Adopted Budget</b>        | <b>2020-21<br/>Annual</b> | <b>Increase/(Decrease)</b> |
| <b>\$ 122,185</b>                        | <b>\$ 69,207</b>          | <b>\$ (52,978)</b>         |

**E. Total Charter School Revenues**

Total Charter School Revenues changed from \$4,998,239 at Third Quarter to \$5,184,864 at Annual, an increase of \$186,625.

**II. 2020-21 Charter School Fund Expenditures**

**A. Certificated Personnel Salaries**

Certificated Personnel Salaries changed from \$2,109,113 at Third Quarter to \$2,240,168 at Annual, an increase of \$131,055. The increase is related to a one-time employee compensation of \$4,000 per full-time equivalent employees. Employees working less than full-time received an equivalent percentage of this amount. This one-time payment was processed and recommended by the Employee Compensation Committee (ECC) and approved by the District’s Governing Board. This one-time, off-schedule payment was for the over and above effort needed to respond to the COVID pandemic, to maintain operations of the district, and to implement the health and safety measures needed to return to in-person instruction during the pandemic.

| <u>Item</u>                       | <u>Budget Adjustment</u> |                            |
|-----------------------------------|--------------------------|----------------------------|
| Teacher Salaries                  |                          | \$ 117,666                 |
| Pupil Support Salaries            |                          | 6,361                      |
| Supervisor Salaries               |                          | <u>7,028</u>               |
| Change from 3rd Quarter to Annual |                          | <u>\$ 131,055</u>          |
|                                   | <u>2020-21</u>           | <u>2020-21</u>             |
|                                   | <u>Adopted Budget</u>    | <u>Annual</u>              |
|                                   | \$ 2,163,040             | \$ 2,240,168               |
|                                   |                          | <u>Increase/(Decrease)</u> |
|                                   |                          | \$ 77,128                  |

### **B. Classified Personnel Salaries**

Classified Personnel Salaries changed from \$326,766 at Third Quarter to \$348,558 at Annual, an increase of \$21,791. The increase was primarily related to an increase in stipends.

| <u>Item</u>                       | <u>Budget Adjustment</u> |                            |
|-----------------------------------|--------------------------|----------------------------|
| Instructional Salaries            |                          | \$ (11,569)                |
| Office Salaries                   |                          | 2,988                      |
| Stipends and other                |                          | <u>30,372</u>              |
| Change from 3rd Quarter to Annual |                          | <u>\$ 21,791</u>           |
|                                   | <u>2020-21</u>           | <u>2020-21</u>             |
|                                   | <u>Adopted Budget</u>    | <u>Annual</u>              |
|                                   | \$ 301,390               | \$ 348,558                 |
|                                   |                          | <u>Increase/(Decrease)</u> |
|                                   |                          | \$ 47,168                  |

### **C. Employee Benefits**

Employee Benefits changed from \$1,032,058 at Third Quarter to \$1,026,364 at Annual, a decrease of \$5,694. The change is directly related to the previously mentioned salary adjustments.

| <u>Change from 3rd Quarter to Annual</u> | <u>\$ (5,694)</u>     |                            |
|--|-----------------------|----------------------------|
|  | <u>2020-21</u>        | <u>2020-21</u>             |
|  | <u>Adopted Budget</u> | <u>Annual</u>              |
|  | \$ 1,018,930          | \$ 1,026,364               |
|  |                       | <u>Increase/(Decrease)</u> |
|  |                       | \$ 7,434                   |

### **D. Books, Supplies and Other Materials**

Books Supplies and Other Materials changed from \$239,479 at Third Quarter to \$87,096 at Annual, a decrease of \$152,383. The reduction is largely due to planned technology expenditures not coming to fruition due to lack of availability.

| <u>Item</u>                       | <u>Budget Adjustment</u>   |                |
|-----------------------------------|----------------------------|----------------|
| Materials and Supplies            | \$ (12,587)                |                |
| Noncapitalized Equipment          | (139,796)                  |                |
| Change from 3rd Quarter to Annual | <u>\$ (152,383)</u>        |                |
|                                   | <u>2020-21</u>             | <u>2020-21</u> |
|                                   | <u>Adopted Budget</u>      | <u>Annual</u>  |
|                                   | \$ 48,139                  | \$ 87,096      |
|                                   | <u>Increase/(Decrease)</u> |                |
|                                   | \$ 38,957                  |                |

**E. Contracted Services and Other Operating Expenditures**

Contracted Services and Other Operating Expenditures changed from \$301,855 at Third Quarter to \$178,061 at Annual, a decrease of \$123,794.

| <u>Item</u>                       | <u>Budget Adjustment</u>   |                |
|-----------------------------------|----------------------------|----------------|
| Travel and conferences            | \$ (13,041)                |                |
| Utilities                         | (19,127)                   |                |
| Services                          | (60,466)                   |                |
| Communications                    | (25,239)                   |                |
| Miscellaneous                     | (5,921)                    |                |
| Change from 3rd Quarter to Annual | <u>\$ (123,794)</u>        |                |
|                                   | <u>2020-21</u>             | <u>2020-21</u> |
|                                   | <u>Adopted Budget</u>      | <u>Annual</u>  |
|                                   | \$ 390,140                 | \$ 178,061     |
|                                   | <u>Increase/(Decrease)</u> |                |
|                                   | \$ (212,079)               |                |

**F. Other Outgo Expenditures**

Other Outgo Expenditures changed from \$122,184 at Third Quarter to \$74,355 at Annual, a decrease of \$47,829 and is due to a reduction in applicable expenditures.

|                                   |                            |                |
|-----------------------------------|----------------------------|----------------|
| Change from 3rd Quarter to Annual | \$ (47,829)                |                |
|                                   | <u>2020-21</u>             | <u>2020-21</u> |
|                                   | <u>Adopted Budget</u>      | <u>Annual</u>  |
|                                   | \$ 136,877                 | \$ 74,355      |
|                                   | <u>Increase/(Decrease)</u> |                |
|                                   | \$ (62,522)                |                |

**G. Total Charter School Fund Expenditures**

Total Charter School Fund expenditures changed from \$4,131,455 at Third Quarter to \$3,954,602 at Annual, a decrease of \$176,853.

|                                   |                            |                |
|-----------------------------------|----------------------------|----------------|
| Change from 3rd Quarter to Annual | \$ (176,853)               |                |
|                                   | <u>2020-21</u>             | <u>2020-21</u> |
|                                   | <u>Adopted Budget</u>      | <u>Annual</u>  |
|                                   | \$ 4,058,516               | \$ 3,954,602   |
|                                   | <u>Increase/(Decrease)</u> |                |
|                                   | \$ (103,914)               |                |

### **III. Charter School Fund Balance**

Total revenues are \$5,184,864 and total expenditures are \$3,954,602 at Annual, resulting in a surplus of \$1,230,262. The projected ending fund balance for the 2020-21 fiscal year is:

|  |                            |
|--|----------------------------|
| <b>Beginning Fund Balance, Audited 7/1/20</b>  | <b>\$ 5,877,877</b>        |
| <b>2020-21 Revenues</b>                        | <b>5,184,864</b>           |
| <b>2020-21 Expenditures</b>                    | <b><u>3,954,602</u></b>    |
| <b>Surplus/(Deficit) (1)</b>                   | <b><u>1,230,262</u></b>    |
| <b>Ending Fund Balance, 6/30/21, Unaudited</b> | <b><u>\$ 7,108,139</u></b> |
| <b>Restricted:</b>                             |                            |
| <b>Classified Professional Development</b>     | <b>\$ 891</b>              |
| <b>Expended Learning Opportunity</b>           | <b>184,313</b>             |
| <b>Assigned:</b>                               |                            |
| <b>Capital Outlay</b>                          | <b><u>6,725,205</u></b>    |
| <b>Subtotal of Components</b>                  | <b><u>6,910,409</u></b>    |
| <b>General Reserve 6/30/21</b>                 | <b><u>\$ 197,730</u></b>   |
| <b>General Reserve as a % of Expenditures</b>  | <b>5.0%</b>                |
| <b>One-Time Items in 2020-21 Fiscal Year:</b>  |                            |
| <b>COVID-19 Related Revenues</b>               | <b><u>\$ (184,313)</u></b> |
| <b>Total One-Time Items (2)</b>                | <b><u>(184,313)</u></b>    |
| <b>Ongoing Operating Surplus (1 +2)</b>        | <b><u>\$ 1,045,949</u></b> |

Annual Budget Change Report  
Fiscal Year 7/1/2020 - 6/30/2021

| Fund: 09<br>SubFund: -  | Adopted<br>Budget  | 3rd Quarter<br>Budget | Actuals            | Diff Btwn<br>Actual & Adpt | Diff Btwn<br>Actual & Q3 | Pct Chg<br>Actual &<br>Adopted | Pct Chg<br>Actual & Q3 |
|---|--------------------|-----------------------|--------------------|----------------------------|--------------------------|--------------------------------|------------------------|
| <b>09 - CHARTER SCHOOLS</b>   | <b>\$4,502,021</b> | <b>\$4,998,239</b>    | <b>\$5,184,864</b> | <b>\$682,843</b>           | <b>\$186,625</b>         | <b>15.2</b>                    | <b>3.7</b>             |
| <b>8010 - 8099 Revenue Limit Sources</b>                              |                    |                       |                    |                            |                          |                                |                        |
| <b>8011 - LCFF State Aid - Current Year</b>                           |                    |                       |                    |                            |                          |                                |                        |
| 801100 - REVENUE LIMIT STATE AID                                      | 2,478,664          | 2,658,371             | 1,885,382          | (593,282)                  | (772,989)                | (23.9)                         | (29.1)                 |
|   | <b>\$2,478,664</b> | <b>\$2,658,371</b>    | <b>\$1,885,382</b> | <b>(\$593,282)</b>         | <b>(\$772,989)</b>       | <b>(23.9)</b>                  | <b>(29.1)</b>          |
| <b>8012 - Education Protection Account State Aid - Current Year</b>   |                    |                       |                    |                            |                          |                                |                        |
| 801200 - EDUCATIONAL PROTECTION ACCT.                                 | 886,114            | 1,043,102             | 1,867,458          | 981,344                    | 824,356                  | 110.7                          | 79.0                   |
|   | <b>\$886,114</b>   | <b>\$1,043,102</b>    | <b>\$1,867,458</b> | <b>\$981,344</b>           | <b>\$824,356</b>         | <b>110.7</b>                   | <b>79.0</b>            |
| <b>8015 - Charter Schools General Purpose Entitlement - State Aid</b> |                    |                       |                    |                            |                          |                                |                        |
| 801500 - RL CHARTER SCHOOL APPORT                                     | 0                  | 0                     | 0                  | 0                          | 0                        | N/A                            | N/A                    |
|   | <b>\$0</b>         | <b>\$0</b>            | <b>\$0</b>         | <b>\$0</b>                 | <b>\$0</b>               | <b>N/A</b>                     | <b>N/A</b>             |
| <b>8019 - LCFF/Revenue Limit State Aid - Prior Years</b>              |                    |                       |                    |                            |                          |                                |                        |
| 801900 - RL ST AID PRIOR YEAR   | 0                  | 1,139                 | (5,037)            | (5,037)                    | (6,176)                  | N/A                            | (542.3)                |
|   | <b>\$0</b>         | <b>\$1,139</b>        | <b>(\$5,037)</b>   | <b>(\$5,037)</b>           | <b>(\$6,176)</b>         | <b>N/A</b>                     | <b>(542.3)</b>         |
| <b>8091 - LCFF Transfers - Current Year</b>                           |                    |                       |                    |                            |                          |                                |                        |
| 809100 - RL TRANSFER - CHARTER  | 0                  | 0                     | 0                  | 0                          | 0                        | N/A                            | N/A                    |
|   | <b>\$0</b>         | <b>\$0</b>            | <b>\$0</b>         | <b>\$0</b>                 | <b>\$0</b>               | <b>N/A</b>                     | <b>N/A</b>             |
| <b>8096 - Transfers to Charter Schools in Lieu of Property Taxes</b>  |                    |                       |                    |                            |                          |                                |                        |
| 809600 - IN LIEU PROPERTY TAX TRANSFER                                | 899,760            | 981,613               | 992,486            | 92,726                     | 10,873                   | 10.3                           | 1.1                    |
|   | <b>\$899,760</b>   | <b>\$981,613</b>      | <b>\$992,486</b>   | <b>\$92,726</b>            | <b>\$10,873</b>          | <b>10.3</b>                    | <b>1.1</b>             |
| <b>8099 - LCFF/Revenue Limit Transfers - Prior Years</b>              |                    |                       |                    |                            |                          |                                |                        |
| 809900 - RL TRANSFER PY CHARTER                                       | 0                  | 0                     | 0                  | 0                          | 0                        | N/A                            | N/A                    |
|   | <b>\$0</b>         | <b>\$0</b>            | <b>\$0</b>         | <b>\$0</b>                 | <b>\$0</b>               | <b>N/A</b>                     | <b>N/A</b>             |
| <b>8010 - 8099 Revenue Limit Sources</b>                              | <b>\$4,264,538</b> | <b>\$4,684,225</b>    | <b>\$4,740,289</b> | <b>\$475,751</b>           | <b>\$56,064</b>          | <b>11.2</b>                    | <b>1.2</b>             |
| Percent of Total  | <b>94.7%</b>       | <b>93.7%</b>          | <b>91.4%</b>       |                            |                          |                                |                        |
| <b>8100 - 8299 Federal Revenue</b>                                    |                    |                       |                    |                            |                          |                                |                        |
| <b>8290 - All Other Federal Revenue</b>                               |                    |                       |                    |                            |                          |                                |                        |
| 829000 - FED OTH REV  | 0                  | 32,532                | 32,532             | 32,532                     | 0                        | N/A                            | 0.0                    |
|   | <b>\$0</b>         | <b>\$32,532</b>       | <b>\$32,532</b>    | <b>\$32,532</b>            | <b>\$0</b>               | <b>N/A</b>                     | <b>0.0</b>             |
| <b>8100 - 8299 Federal Revenue</b>                                    | <b>\$0</b>         | <b>\$32,532</b>       | <b>\$32,532</b>    | <b>\$32,532</b>            | <b>\$0</b>               | <b>N/A</b>                     | <b>0.0</b>             |
| Percent of Total  | <b>0.0%</b>        | <b>0.7%</b>           | <b>0.6%</b>        |                            |                          |                                |                        |

Annual Budget Change Report  
Fiscal Year 7/1/2020 - 6/30/2021

| Fund: 09<br>SubFund: -   | Adopted<br>Budget | 3rd Quarter<br>Budget | Actuals          | Diff Btwn<br>Actual & Adpt | Diff Btwn<br>Actual & Q3 | Pct Chg<br>Actual &<br>Adopted | Pct Chg<br>Actual & Q3 |
|--|-------------------|-----------------------|------------------|----------------------------|--------------------------|--------------------------------|------------------------|
| <b>8300 - 8599 Other State Revenue</b>                                 |                   |                       |                  |                            |                          |                                |                        |
| <b>8550 - Mandated Cost Reimbursements</b>                             |                   |                       |                  |                            |                          |                                |                        |
| 855000 - ST MANDATED REIMB   | 19,664            | 19,664                | 19,664           | 0                          | 0                        | 0.0                            | 0.0                    |
|  | <b>\$19,664</b>   | <b>\$19,664</b>       | <b>\$19,664</b>  | <b>\$0</b>                 | <b>\$0</b>               | <b>0.0</b>                     | <b>0.0</b>             |
| <b>8560 - State Lottery Revenue</b>                                    |                   |                       |                  |                            |                          |                                |                        |
| 856000 - ST LOTTERY  | 95,634            | 97,311                | 97,311           | 1,677                      | 0                        | 1.8                            | 0.0                    |
| 856001 - ST LOTTERY PR YR  | 0                 | 1,852                 | 1,613            | 1,613                      | (239)                    | N/A                            | (12.9)                 |
|  | <b>\$95,634</b>   | <b>\$99,163</b>       | <b>\$98,924</b>  | <b>\$3,290</b>             | <b>(\$239)</b>           | <b>3.4</b>                     | <b>(0.2)</b>           |
| <b>8590 - All Other State Revenue</b>                                  |                   |                       |                  |                            |                          |                                |                        |
| 859000 - ST OTHER REVENUE  | 0                 | 39,934                | 224,248          | 224,248                    | 184,314                  | N/A                            | 461.5                  |
| 859001 - ST OTHER REVENUE PR YR  | 0                 | 0                     | 0                | 0                          | 0                        | N/A                            | N/A                    |
|  | <b>\$0</b>        | <b>\$39,934</b>       | <b>\$224,248</b> | <b>\$224,248</b>           | <b>\$184,314</b>         | <b>N/A</b>                     | <b>461.5</b>           |
| <b>8300 - 8599 Other State Revenue</b>                                 | <b>\$115,298</b>  | <b>\$158,761</b>      | <b>\$342,836</b> | <b>\$227,538</b>           | <b>\$184,075</b>         | <b>197.3</b>                   | <b>115.9</b>           |
| <b>Percent of Total</b>  | <b>2.6%</b>       | <b>3.2%</b>           | <b>6.6%</b>      |                            |                          |                                |                        |
| <b>8600 - 8799 Other Local Revenue</b>                                 |                   |                       |                  |                            |                          |                                |                        |
| <b>8660 - Interest</b>   |                   |                       |                  |                            |                          |                                |                        |
| 866000 - LOC INTEREST INCOME/TREAS                                     | 110,000           | 110,000               | 48,831           | (61,169)                   | (61,169)                 | (55.6)                         | (55.6)                 |
|  | <b>\$110,000</b>  | <b>\$110,000</b>      | <b>\$48,831</b>  | <b>(\$61,169)</b>          | <b>(\$61,169)</b>        | <b>(55.6)</b>                  | <b>(55.6)</b>          |
| <b>8662 - Net Increase (Decrease) in the Fair Value of Investments</b> |                   |                       |                  |                            |                          |                                |                        |
| 866200 - NET INC(DEC) FAIR VALUE INVEST                                | 0                 | 0                     | 0                | 0                          | 0                        | N/A                            | N/A                    |
|  | <b>\$0</b>        | <b>\$0</b>            | <b>\$0</b>       | <b>\$0</b>                 | <b>\$0</b>               | <b>N/A</b>                     | <b>N/A</b>             |
| <b>8689 - All Other Fees and Contracts</b>                             |                   |                       |                  |                            |                          |                                |                        |
| 868900 - LOC ALL OTH FEES  | 12,185            | 12,721                | 20,376           | 8,191                      | 7,655                    | 67.2                           | 60.2                   |
|  | <b>\$12,185</b>   | <b>\$12,721</b>       | <b>\$20,376</b>  | <b>\$8,191</b>             | <b>\$7,655</b>           | <b>67.2</b>                    | <b>60.2</b>            |
| <b>8600 - 8799 Other Local Revenue</b>                                 | <b>\$122,185</b>  | <b>\$122,721</b>      | <b>\$69,207</b>  | <b>(\$52,978)</b>          | <b>(\$53,514)</b>        | <b>(43.4)</b>                  | <b>(43.6)</b>          |
| <b>Percent of Total</b>  | <b>2.7%</b>       | <b>2.5%</b>           | <b>1.3%</b>      |                            |                          |                                |                        |

Annual Budget Change Report  
Fiscal Year 7/1/2020 - 6/30/2021

| Fund: 09<br>SubFund: -                                 | Adopted<br>Budget | 3rd Quarter<br>Budget | Actuals     | Diff Btwn<br>Actual & Adpt | Diff Btwn<br>Actual & Q3 | Pct Chg<br>Actual &<br>Adopted | Pct Chg<br>Actual & Q3 |
|--|-------------------|-----------------------|-------------|----------------------------|--------------------------|--------------------------------|------------------------|
| <b>8980 - 8999 Contributions</b>                       |                   |                       |             |                            |                          |                                |                        |
| <b>8980 - Contributions from Unrestricted Revenues</b> |                   |                       |             |                            |                          |                                |                        |
| 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                    |
|  | <b>\$0</b>        | <b>\$0</b>            | <b>\$0</b>  | <b>\$0</b>                 | <b>\$0</b>               | <b>N/A</b>                     | <b>N/A</b>             |
| <b>8990 - Contributions from Restricted Revenues</b>   |                   |                       |             |                            |                          |                                |                        |
| 899000 - CONTRIB FR RESTRICTED REVENUE                 | 0                 | 0                     | 0           | 0                          | 0                        | N/A                            | N/A                    |
|  | <b>\$0</b>        | <b>\$0</b>            | <b>\$0</b>  | <b>\$0</b>                 | <b>\$0</b>               | <b>N/A</b>                     | <b>N/A</b>             |
| <b>8980 - 8999 Contributions</b>                       | <b>\$0</b>        | <b>\$0</b>            | <b>\$0</b>  | <b>\$0</b>                 | <b>\$0</b>               | <b>N/A</b>                     | <b>N/A</b>             |
| <b>Percent of Total</b>                                | <b>0.0%</b>       | <b>0.0%</b>           | <b>0.0%</b> |                            |                          |                                |                        |



Annual Budget Change Report  
Fiscal Year 7/1/2020 - 6/30/2021

| Fund: 09<br>SubFund: -   | Adopted<br>Budget  | 3rd Quarter<br>Budget | Actuals            | Diff Btwn<br>Actual & Adpt | Diff Btwn<br>Actual & Q3 | Pct Chg<br>Actual &<br>Adopted | Pct Chg<br>Actual & Q3 |
|--|--------------------|-----------------------|--------------------|----------------------------|--------------------------|--------------------------------|------------------------|
| <b>09 - CHARTER SCHOOLS</b>  | <b>\$4,058,516</b> | <b>\$4,131,455</b>    | <b>\$3,954,602</b> | <b>(\$103,914)</b>         | <b>(\$176,853)</b>       | <b>(2.6)</b>                   | <b>(4.3)</b>           |
| <b>1000 - 1999 Certificated Personnel Salaries</b>                   |                    |                       |                    |                            |                          |                                |                        |
| <b>1100 - Certificated Teachers' Salaries</b>                        |                    |                       |                    |                            |                          |                                |                        |
| 110001 - TEACHER SAL   | 1,371,882          | 1,399,043             | 1,398,583          | 26,701                     | (461)                    | 1.9                            | 0.0                    |
| 110040 - TEACH SAL SUMMER/HOURLY                                     | 65,382             | 59,138                | 106,077            | 40,695                     | 46,939                   | 62.2                           | 79.4                   |
| 110051 - TEACH SAL SCH BUS SUB                                       | 140                | 1,140                 | 1,245              | 1,105                      | 105                      | 789.3                          | 9.2                    |
| 110060 - TEACH SAL STIPEND   | 208,930            | 126,430               | 197,512            | (11,418)                   | 71,082                   | (5.5)                          | 56.2                   |
| 110070 - TEACH SAL XTRA PD   | 0                  | 0                     | 0                  | 0                          | 0                        | N/A                            | N/A                    |
|  | <b>\$1,646,334</b> | <b>\$1,585,751</b>    | <b>\$1,703,417</b> | <b>\$57,083</b>            | <b>\$117,666</b>         | <b>3.5</b>                     | <b>7.4</b>             |
| <b>1200 - Certificated Pupil Support Salaries</b>                    |                    |                       |                    |                            |                          |                                |                        |
| 120002 - GUIDANCE SAL GLS/GIS  | 282,023            | 295,509               | 295,396            | 13,373                     | (113)                    | 4.7                            | 0.0                    |
| 120003 - PSYCH/MENTAL HEALTH SP SAL                                  | 78,322             | 78,322                | 78,191             | (131)                      | (131)                    | (0.2)                          | (0.2)                  |
| 120040 - PUPIL SUPPORT HRLY  | 0                  | 10,500                | 17,105             | 17,105                     | 6,605                    | N/A                            | 62.9                   |
| 120050 - PUPIL SUPPORT SUB   | 0                  | 0                     | 0                  | 0                          | 0                        | N/A                            | N/A                    |
|  | <b>\$360,345</b>   | <b>\$384,331</b>      | <b>\$390,692</b>   | <b>\$30,347</b>            | <b>\$6,361</b>           | <b>8.4</b>                     | <b>1.7</b>             |
| <b>1300 - Certificated Supervisors' and Administrators' Salaries</b> |                    |                       |                    |                            |                          |                                |                        |
| 130001 - PRINCIPAL SAL   | 107,450            | 103,050               | 110,078            | 2,628                      | 7,028                    | 2.4                            | 6.8                    |
| 130003 - LEARNING DIRECTOR SAL                                       | 0                  | 0                     | 0                  | 0                          | 0                        | N/A                            | N/A                    |
| 130008 - DIST ADM SAL  | 0                  | 35,981                | 35,981             | 35,981                     | 0                        | N/A                            | 0.0                    |
|  | <b>\$107,450</b>   | <b>\$139,031</b>      | <b>\$146,059</b>   | <b>\$38,609</b>            | <b>\$7,028</b>           | <b>35.9</b>                    | <b>5.1</b>             |
| <b>1900 - Other Certificated Salaries</b>                            |                    |                       |                    |                            |                          |                                |                        |
| 190003 - TRANSITION COORDINATORS                                     | 48,911             | 0                     | 0                  | (48,911)                   | 0                        | (100.0)                        | N/A                    |
| 190040 - OTH CERT HOURLY   | 0                  | 0                     | 0                  | 0                          | 0                        | N/A                            | N/A                    |
|  | <b>\$48,911</b>    | <b>\$0</b>            | <b>\$0</b>         | <b>(\$48,911)</b>          | <b>\$0</b>               | <b>(100.0)</b>                 | <b>N/A</b>             |
| <b>1000 - 1999 Certificated Personnel Salaries</b>                   | <b>\$2,163,040</b> | <b>\$2,109,113</b>    | <b>\$2,240,168</b> | <b>\$77,128</b>            | <b>\$131,055</b>         | <b>3.6</b>                     | <b>6.2</b>             |
| <b>Percent of Total</b>  | <b>53.3%</b>       | <b>51.1%</b>          | <b>56.6%</b>       |                            |                          |                                |                        |

Annual Budget Change Report  
Fiscal Year 7/1/2020 - 6/30/2021

| Fund: 09<br>SubFund: -  | Adopted<br>Budget | 3rd Quarter<br>Budget | Actuals          | Diff Btwn<br>Actual & Adpt | Diff Btwn<br>Actual & Q3 | Pct Chg<br>Actual &<br>Adopted | Pct Chg<br>Actual & Q3 |
|---|-------------------|-----------------------|------------------|----------------------------|--------------------------|--------------------------------|------------------------|
| <b>2000 - 2999 Classified Personnel Salaries</b>                        |                   |                       |                  |                            |                          |                                |                        |
| <b>2100 - Classified Instructional Salaries</b>                         |                   |                       |                  |                            |                          |                                |                        |
| 210001 - INSTR ASSIST/TUTOR   | 35,235            | 35,235                | 23,743           | (11,492)                   | (11,492)                 | (32.6)                         | (32.6)                 |
| 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)                |
|   | <b>\$35,312</b>   | <b>\$35,312</b>       | <b>\$23,743</b>  | <b>(\$11,569)</b>          | <b>(\$11,569)</b>        | <b>(32.8)</b>                  | <b>(32.8)</b>          |
| <b>2300 - Classified Supervisors' and Administrators' Salaries</b>      |                   |                       |                  |                            |                          |                                |                        |
| 230001 - CLASS MANAGEMENT SA  | 0                 | 0                     | 0                | 0                          | 0                        | N/A                            | N/A                    |
|   | <b>\$0</b>        | <b>\$0</b>            | <b>\$0</b>       | <b>\$0</b>                 | <b>\$0</b>               | <b>N/A</b>                     | <b>N/A</b>             |
| <b>2400 - Clerical, Technical, and Office Staff Salaries</b>            |                   |                       |                  |                            |                          |                                |                        |
| 240001 - CLASS BUSINESS SUPPORT   | 205,379           | 211,308               | 214,491          | 9,112                      | 3,183                    | 4.4                            | 1.5                    |
| 240040 - CLASS BUSINESS SUPPORT HRLY                                    | 0                 | 0                     | 0                | 0                          | 0                        | N/A                            | N/A                    |
| 240050 - CLASS BUSINESS SUPPORT SUB                                     | 500               | 500                   | 305              | (195)                      | (195)                    | (39.0)                         | (39.0)                 |
| 240070 - CLASS BUSINESS SUPPORT OT                                      | 500               | 1,490                 | 1,490            | 990                        | 0                        | 198.0                          | 0.0                    |
|   | <b>\$206,379</b>  | <b>\$213,298</b>      | <b>\$216,286</b> | <b>\$9,907</b>             | <b>\$2,988</b>           | <b>4.8</b>                     | <b>1.4</b>             |
| <b>2900 - Other Classified Salaries</b>                                 |                   |                       |                  |                            |                          |                                |                        |
| 290005 - RESOURCE OFFICER SAL   | 0                 | 0                     | 0                | 0                          | 0                        | N/A                            | N/A                    |
| 290006 - STUDENT LIAISON  | 59,699            | 78,156                | 78,011           | 18,312                     | (145)                    | 30.7                           | (0.2)                  |
| 290011 - CLASSIFIED TEACHER/THEATRE                                     | 0                 | 0                     | 0                | 0                          | 0                        | N/A                            | N/A                    |
| 290040 - OTH CL HOURLY  | 0                 | 0                     | 0                | 0                          | 0                        | N/A                            | N/A                    |
| 290060 - CLASSIFIED STIPEND   | 0                 | 0                     | 29,802           | 29,802                     | 29,802                   | N/A                            | N/A                    |
| 290070 - OTH CLASSIFIED OT  | 0                 | 0                     | 715              | 715                        | 715                      | N/A                            | N/A                    |
| 290090 - OTHER CLASSIFIED SAL   | 0                 | 0                     | 0                | 0                          | 0                        | N/A                            | N/A                    |
|   | <b>\$59,699</b>   | <b>\$78,156</b>       | <b>\$108,528</b> | <b>\$48,829</b>            | <b>\$30,372</b>          | <b>81.8</b>                    | <b>38.9</b>            |
| <b>2000 - 2999 Classified Personnel Salaries</b>                        | <b>\$301,390</b>  | <b>\$326,766</b>      | <b>\$348,558</b> | <b>\$47,168</b>            | <b>\$21,791</b>          | <b>15.7</b>                    | <b>6.7</b>             |
| <b>Percent of Total</b>   | <b>7.4%</b>       | <b>7.9%</b>           | <b>8.8%</b>      |                            |                          |                                |                        |
| <b>3000 - 3999 Employee Benefits</b>                                    |                   |                       |                  |                            |                          |                                |                        |
| <b>3101 - State Teachers' Retirement System, certificated positions</b> |                   |                       |                  |                            |                          |                                |                        |
| 310100 - STRS CERT  | 349,366           | 338,880               | 349,800          | 434                        | 10,920                   | 0.1                            | 3.2                    |
| 310190 - STRS CERT  | 0                 | 1,696                 | 2,843            | 2,843                      | 1,147                    | N/A                            | 67.6                   |
|   | <b>\$349,366</b>  | <b>\$340,576</b>      | <b>\$352,643</b> | <b>\$3,277</b>             | <b>\$12,067</b>          | <b>0.9</b>                     | <b>3.5</b>             |
| <b>3102 - State Teachers' Retirement System, classified positions</b>   |                   |                       |                  |                            |                          |                                |                        |
| 310201 - STRS CLASSIFIED  | 0                 | 5,850                 | 5,850            | 5,850                      | 0                        | N/A                            | 0.0                    |
|   | <b>\$0</b>        | <b>\$5,850</b>        | <b>\$5,850</b>   | <b>\$5,850</b>             | <b>\$0</b>               | <b>N/A</b>                     | <b>0.0</b>             |

Annual Budget Change Report  
Fiscal Year 7/1/2020 - 6/30/2021

| Fund: 09<br>SubFund: -  | Adopted<br>Budget | 3rd Quarter<br>Budget | Actuals          | Diff Btwn<br>Actual & Adpt | Diff Btwn<br>Actual & Q3 | Pct Chg<br>Actual &<br>Adopted | Pct Chg<br>Actual & Q3 |
|---|-------------------|-----------------------|------------------|----------------------------|--------------------------|--------------------------------|------------------------|
| <b>3000 - 3999 Employee Benefits</b>                                      |                   |                       |                  |                            |                          |                                |                        |
| <b>3201 - Public Employees' Retirement System, certificated positions</b> |                   |                       |                  |                            |                          |                                |                        |
| 320100 - PERS CERTIFICATED  | 0                 | 0                     | 0                | 0                          | 0                        | N/A                            | N/A                    |
|   | <b>\$0</b>        | <b>\$0</b>            | <b>\$0</b>       | <b>\$0</b>                 | <b>\$0</b>               | <b>N/A</b>                     | <b>N/A</b>             |
| <b>3202 - Public Employees' Retirement System, classified positions</b>   |                   |                       |                  |                            |                          |                                |                        |
| 320200 - PERS CLASSIFIED  | 59,574            | 56,225                | 57,763           | (1,811)                    | 1,538                    | (3.0)                          | 2.7                    |
| 320290 - PERS CLASSIFIED  | 0                 | 63                    | 63               | 63                         | 0                        | N/A                            | 0.0                    |
|   | <b>\$59,574</b>   | <b>\$56,288</b>       | <b>\$57,826</b>  | <b>(\$1,748)</b>           | <b>\$1,538</b>           | <b>(2.9)</b>                   | <b>2.7</b>             |
| <b>3301 - OASDI/Medicare/Alternative, certificated positions</b>          |                   |                       |                  |                            |                          |                                |                        |
| 330100 - SOCIAL SECURITY CERT   | 0                 | 0                     | 0                | 0                          | 0                        | N/A                            | N/A                    |
| 330101 - MEDICARE CERT  | 31,362            | 32,441                | 31,054           | (308)                      | (1,386)                  | (1.0)                          | (4.3)                  |
| 330102 - SUPPLEMENTAL RETIREMENT CERT                                     | 0                 | 0                     | 0                | 0                          | 0                        | N/A                            | N/A                    |
| 330191 - MEDICARE CERT  | 0                 | 152                   | 266              | 266                        | 114                      | N/A                            | 74.9                   |
|   | <b>\$31,362</b>   | <b>\$32,593</b>       | <b>\$31,320</b>  | <b>(\$42)</b>              | <b>(\$1,273)</b>         | <b>(0.1)</b>                   | <b>(3.9)</b>           |
| <b>3302 - OASDI/Medicare/Alternative, classified positions</b>            |                   |                       |                  |                            |                          |                                |                        |
| 330200 - SOCIAL SECURITY CLASS  | 18,655            | 17,898                | 17,709           | (946)                      | (189)                    | (5.1)                          | (1.1)                  |
| 330201 - MEDICARE CLASS   | 4,370             | 4,713                 | 4,727            | 357                        | 14                       | 8.2                            | 0.3                    |
| 330202 - SUPPLEMENTAL RETIREMENT CLASS                                    | 497               | 497                   | 37               | (460)                      | (460)                    | (92.6)                         | (92.6)                 |
| 330290 - SOCIAL SECURITY CLASS  | 0                 | 109                   | 153              | 153                        | 44                       | N/A                            | 40.6                   |
| 330291 - MEDICARE CLASS   | 0                 | 25                    | 36               | 36                         | 10                       | N/A                            | 40.6                   |
| 330292 - SUPPLEMENTAL RETIREMENT CLASS                                    | 0                 | 0                     | 0                | 0                          | 0                        | N/A                            | N/A                    |
|   | <b>\$23,522</b>   | <b>\$23,242</b>       | <b>\$22,661</b>  | <b>(\$861)</b>             | <b>(\$581)</b>           | <b>(3.7)</b>                   | <b>(2.5)</b>           |
| <b>3401 - Health &amp; Welfare Benefits, certificated positions</b>       |                   |                       |                  |                            |                          |                                |                        |
| 340111 - HEALTH CERT  | 285,341           | 292,191               | 289,585          | 4,244                      | (2,606)                  | 1.5                            | (0.9)                  |
| 340112 - DENTAL CERT  | 21,702            | 22,224                | 21,825           | 123                        | (399)                    | 0.6                            | (1.8)                  |
| 340113 - VISION CERT  | 4,319             | 4,422                 | 4,343            | 24                         | (79)                     | 0.6                            | (1.8)                  |
| 340114 - LIFE INS CERT  | 1,429             | 1,471                 | 1,462            | 33                         | (9)                      | 2.3                            | (0.6)                  |
|   | <b>\$312,791</b>  | <b>\$320,308</b>      | <b>\$317,215</b> | <b>\$4,424</b>             | <b>(\$3,093)</b>         | <b>1.4</b>                     | <b>(1.0)</b>           |
| <b>3402 - Health &amp; Welfare Benefits, classified positions</b>         |                   |                       |                  |                            |                          |                                |                        |
| 340211 - HEALTH CLASS   | 91,582            | 97,475                | 98,129           | 6,547                      | 654                      | 7.1                            | 0.7                    |
| 340212 - DENTAL CLASS   | 6,966             | 6,668                 | 6,866            | (100)                      | 199                      | (1.4)                          | 3.0                    |
| 340213 - VISION CLASS   | 1,386             | 1,327                 | 1,366            | (20)                       | 40                       | (1.4)                          | 3.0                    |
| 340214 - LIFE INS CLASS   | 378               | 403                   | 405              | 27                         | 2                        | 7.1                            | 0.6                    |
| 340216 - DIS CLASS  | 1,819             | 1,937                 | 1,886            | 67                         | (51)                     | 3.7                            | (2.7)                  |

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| Fund: 09<br>SubFund: -  | Adopted<br>Budget | 3rd Quarter<br>Budget | Actuals          | Diff Btwn<br>Actual & Adpt | Diff Btwn<br>Actual & Q3 | Pct Chg<br>Actual &<br>Adopted | Pct Chg<br>Actual & Q3 |
|---|-------------------|-----------------------|------------------|----------------------------|--------------------------|--------------------------------|------------------------|
| <b>3000 - 3999 Employee Benefits</b>                                  |                   |                       |                  |                            |                          |                                |                        |
|   | <b>\$102,131</b>  | <b>\$107,809</b>      | <b>\$108,652</b> | <b>\$6,521</b>             | <b>\$843</b>             | <b>6.4</b>                     | <b>0.8</b>             |
| <b>3501 - State Unemployment Insurance, certificated positions</b>    |                   |                       |                  |                            |                          |                                |                        |
| 350100 - SUI CERT   | 1,083             | 1,119                 | 1,084            | 1                          | (35)                     | 0.1                            | (3.1)                  |
| 350190 - SUI CERT   | 0                 | 5                     | 45               | 45                         | 40                       | N/A                            | 794.8                  |
|   | <b>\$1,083</b>    | <b>\$1,124</b>        | <b>\$1,129</b>   | <b>\$46</b>                | <b>\$5</b>               | <b>4.2</b>                     | <b>0.4</b>             |
| <b>3502 - State Unemployment Insurance, classified positions</b>      |                   |                       |                  |                            |                          |                                |                        |
| 350200 - SUI CLASS  | 151               | 157                   | 165              | 14                         | 8                        | 9.2                            | 5.0                    |
| 350290 - SUI CLASS  | 0                 | 1                     | 1                | 1                          | 0                        | N/A                            | 26.0                   |
|   | <b>\$151</b>      | <b>\$158</b>          | <b>\$166</b>     | <b>\$15</b>                | <b>\$8</b>               | <b>10.0</b>                    | <b>5.2</b>             |
| <b>3601 - Workers' Compensation Insurance, certificated positions</b> |                   |                       |                  |                            |                          |                                |                        |
| 360100 - W/C CERT   | 25,953            | 26,814                | 25,589           | (364)                      | (1,226)                  | (1.4)                          | (4.6)                  |
| 360190 - W/C CERT   | 0                 | 126                   | 220              | 220                        | 94                       | N/A                            | 74.8                   |
|   | <b>\$25,953</b>   | <b>\$26,940</b>       | <b>\$25,809</b>  | <b>(\$144)</b>             | <b>(\$1,131)</b>         | <b>(0.6)</b>                   | <b>(4.2)</b>           |
| <b>3602 - Workers' Compensation Insurance, classified positions</b>   |                   |                       |                  |                            |                          |                                |                        |
| 360200 - W/C CLASS  | 3,617             | 3,771                 | 3,795            | 178                        | 24                       | 4.9                            | 0.6                    |
| 360290 - W/C CLASS  | 0                 | 4                     | 4                | 4                          | 0                        | N/A                            | 0.0                    |
|   | <b>\$3,617</b>    | <b>\$3,775</b>        | <b>\$3,799</b>   | <b>\$182</b>               | <b>\$24</b>              | <b>5.0</b>                     | <b>0.6</b>             |
| <b>3701 - OPEB, Allocated, certificated positions</b>                 |                   |                       |                  |                            |                          |                                |                        |
| 370100 - RETIREE BENEFITS CERT  | 87,598            | 90,502                | 76,800           | (10,798)                   | (13,702)                 | (12.3)                         | (15.1)                 |
|   | <b>\$87,598</b>   | <b>\$90,502</b>       | <b>\$76,800</b>  | <b>(\$10,798)</b>          | <b>(\$13,702)</b>        | <b>(12.3)</b>                  | <b>(15.1)</b>          |
| <b>3702 - OPEB, Allocated, classified positions</b>                   |                   |                       |                  |                            |                          |                                |                        |
| 370200 - RETIREE BENEFIT CLASSIFIED                                   | 11,590            | 12,543                | 12,303           | 713                        | (239)                    | 6.2                            | (1.9)                  |
|   | <b>\$11,590</b>   | <b>\$12,543</b>       | <b>\$12,303</b>  | <b>\$713</b>               | <b>(\$239)</b>           | <b>6.2</b>                     | <b>(1.9)</b>           |
| <b>3901 - Other Benefits, certificated positions</b>                  |                   |                       |                  |                            |                          |                                |                        |
| 390103 - SELF INSUR CERT  | 8,651             | 8,712                 | 8,529            | (122)                      | (182)                    | (1.4)                          | (2.1)                  |
| 390104 - AB 1522 ACCRUAL  | 221               | 221                   | 301              | 80                         | 80                       | 36.2                           | 36.2                   |
| 390193 - SELF INSUR CERT  | 0                 | 42                    | 73               | 73                         | 31                       | N/A                            | 74.8                   |
| 390194 - AB 1522 ACCRUAL  | 0                 | 3                     | 12               | 12                         | 9                        | N/A                            | 315.0                  |
|   | <b>\$8,872</b>    | <b>\$8,978</b>        | <b>\$8,916</b>   | <b>\$44</b>                | <b>(\$62)</b>            | <b>0.5</b>                     | <b>(0.7)</b>           |

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| Fund: 09<br>SubFund: -  | Adopted<br>Budget  | 3rd Quarter<br>Budget | Actuals            | Diff Btwn<br>Actual & Adpt | Diff Btwn<br>Actual & Q3 | Pct Chg<br>Actual &<br>Adopted | Pct Chg<br>Actual & Q3 |
|---|--------------------|-----------------------|--------------------|----------------------------|--------------------------|--------------------------------|------------------------|
| <b>3000 - 3999 Employee Benefits</b>                          |                    |                       |                    |                            |                          |                                |                        |
| <b>3902 - Other Benefits, classified positions</b>            |                    |                       |                    |                            |                          |                                |                        |
| 390203 - SELF INSUR CLASS                                     | 1,206              | 1,251                 | 1,265              | 59                         | 14                       | 4.9                            | 1.1                    |
| 390204 - AB 1522 ACCRUAL                                      | 114                | 114                   | 0                  | (114)                      | (114)                    | (100.0)                        | (100.0)                |
| 390293 - SELF INSUR CLASS                                     | 0                  | 7                     | 10                 | 10                         | 3                        | N/A                            | 39.8                   |
| 390294 - AB 1522 ACCRUAL                                      | 0                  | 0                     | 0                  | 0                          | 0                        | N/A                            | N/A                    |
|   | <b>\$1,320</b>     | <b>\$1,372</b>        | <b>\$1,275</b>     | <b>(\$45)</b>              | <b>(\$97)</b>            | <b>(3.4)</b>                   | <b>(7.1)</b>           |
| <b>3000 - 3999 Employee Benefits</b>                          | <b>\$1,018,930</b> | <b>\$1,032,058</b>    | <b>\$1,026,364</b> | <b>\$7,434</b>             | <b>(\$5,694)</b>         | <b>0.7</b>                     | <b>(0.6)</b>           |
| Percent of Total  | 25.1%              | 25.0%                 | 26.0%              |                            |                          |                                |                        |
| <b>1000 - 3999 Employee Compensation % of Total</b>           | <b>85.8%</b>       | <b>83.9%</b>          | <b>91.4%</b>       |                            |                          |                                |                        |
| <b>4000 - 4999 Books and Supplies</b>                         |                    |                       |                    |                            |                          |                                |                        |
| <b>4100 - Approved Textbooks and Core Curricula Materials</b> |                    |                       |                    |                            |                          |                                |                        |
| 410000 - TEXTBOOKS  | 0                  | 0                     | 0                  | 0                          | 0                        | N/A                            | N/A                    |
|   | <b>\$0</b>         | <b>\$0</b>            | <b>\$0</b>         | <b>\$0</b>                 | <b>\$0</b>               | <b>N/A</b>                     | <b>N/A</b>             |
| <b>4300 - Materials and Supplies</b>                          |                    |                       |                    |                            |                          |                                |                        |
| 430000 - INSTRUCTIONAL SUPPLIES                               | 24,439             | 59,142                | 53,587             | 29,148                     | (5,555)                  | 119.3                          | (9.4)                  |
| 430001 - SUPPLIES CARRYOVER                                   | 0                  | 4,362                 | 0                  | 0                          | (4,362)                  | N/A                            | (100.0)                |
| 430002 - HOLDING INSTR SUPP                                   | 0                  | 0                     | 0                  | 0                          | 0                        | N/A                            | N/A                    |
| 430005 - FOOD/IN-HOUSE MEETINGS                               | 7,372              | 1,372                 | 800                | (6,572)                    | (572)                    | (89.1)                         | (41.7)                 |
| 430008 - SUPPLIES NON-CLASSROOM                               | 2,785              | 2,856                 | 759                | (2,026)                    | (2,097)                  | (72.8)                         | (73.4)                 |
|   | <b>\$34,596</b>    | <b>\$67,732</b>       | <b>\$55,145</b>    | <b>\$20,549</b>            | <b>(\$12,587)</b>        | <b>59.4</b>                    | <b>(18.6)</b>          |
| <b>4400 - Noncapitalized Equipment</b>                        |                    |                       |                    |                            |                          |                                |                        |
| 440000 - EQUIP \$500-\$24999                                  | 13,543             | 171,747               | 31,951             | 18,408                     | (139,796)                | 135.9                          | (81.4)                 |
|   | <b>\$13,543</b>    | <b>\$171,747</b>      | <b>\$31,951</b>    | <b>\$18,408</b>            | <b>(\$139,796)</b>       | <b>135.9</b>                   | <b>(81.4)</b>          |
| <b>4000 - 4999 Books and Supplies</b>                         | <b>\$48,139</b>    | <b>\$239,479</b>      | <b>\$87,096</b>    | <b>\$38,957</b>            | <b>(\$152,383)</b>       | <b>80.9</b>                    | <b>(63.6)</b>          |
| Percent of Total  | 1.2%               | 5.8%                  | 2.2%               |                            |                          |                                |                        |
| <b>5000 - 5999 Services and Other Operating Expenditures</b>  |                    |                       |                    |                            |                          |                                |                        |
| <b>5200 - Travel and Conferences</b>                          |                    |                       |                    |                            |                          |                                |                        |
| 520000 - CONF/TRAVEL  | 14,599             | 15,531                | 1,404              | (13,195)                   | (14,127)                 | (90.4)                         | (91.0)                 |
| 520010 - FIXED MILEAGE ALLOWANCE                              | 0                  | 0                     | 1,086              | 1,086                      | 1,086                    | N/A                            | N/A                    |
|   | <b>\$14,599</b>    | <b>\$15,531</b>       | <b>\$2,490</b>     | <b>(\$12,109)</b>          | <b>(\$13,041)</b>        | <b>(82.9)</b>                  | <b>(84.0)</b>          |

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| Fund: 09<br>SubFund: -  | Adopted<br>Budget | 3rd Quarter<br>Budget | Actuals         | Diff Btwn<br>Actual & Adpt | Diff Btwn<br>Actual & Q3 | Pct Chg<br>Actual &<br>Adopted | Pct Chg<br>Actual & Q3 |
|---|-------------------|-----------------------|-----------------|----------------------------|--------------------------|--------------------------------|------------------------|
| <b>5000 - 5999 Services and Other Operating Expenditures</b>              |                   |                       |                 |                            |                          |                                |                        |
| <b>5300 - Dues and Memberships</b>  |                   |                       |                 |                            |                          |                                |                        |
| 530000 - DUES & MEMBERSHIP  | 1,530             | 1,530                 | 1,555           | 25                         | 25                       | 1.6                            | 1.6                    |
|   | <b>\$1,530</b>    | <b>\$1,530</b>        | <b>\$1,555</b>  | <b>\$25</b>                | <b>\$25</b>              | <b>1.6</b>                     | <b>1.6</b>             |
| <b>5500 - Operations and Housekeeping Services</b>                        |                   |                       |                 |                            |                          |                                |                        |
| 550030 - WATER/SEWER  | 3,000             | 3,000                 | 3,308           | 308                        | 308                      | 10.3                           | 10.3                   |
| 550080 - PG&E   | 10,000            | 40,000                | 20,565          | 10,565                     | (19,435)                 | 105.6                          | (48.6)                 |
|   | <b>\$13,000</b>   | <b>\$43,000</b>       | <b>\$23,873</b> | <b>\$10,873</b>            | <b>(\$19,127)</b>        | <b>83.6</b>                    | <b>(44.5)</b>          |
| <b>5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements</b>   |                   |                       |                 |                            |                          |                                |                        |
| 560001 - NONCAPITALIZED IMPROVEMENTS                                      | 1,200             | 1,253                 | 0               | (1,200)                    | (1,253)                  | (100.0)                        | (100.0)                |
| 560003 - ALARM SYSTEM   | 950               | 950                   | 923             | (27)                       | (27)                     | (2.8)                          | (2.8)                  |
| 560004 - ALARM ADDITIONAL CHARGES   | 0                 | 0                     | 0               | 0                          | 0                        | N/A                            | N/A                    |
| 560005 - RENTAL   | 1,600             | 1,600                 | 0               | (1,600)                    | (1,600)                  | (100.0)                        | (100.0)                |
| 560010 - BLDG LEASE/RENTS   | 34,800            | 34,800                | 34,800          | 0                          | 0                        | 0.0                            | 0.0                    |
|   | <b>\$38,550</b>   | <b>\$38,603</b>       | <b>\$35,723</b> | <b>(\$2,827)</b>           | <b>(\$2,879)</b>         | <b>(7.3)</b>                   | <b>(7.5)</b>           |
| <b>5710 - Transfers of Direct Costs</b>                                   |                   |                       |                 |                            |                          |                                |                        |
| 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                    |
|   | <b>\$0</b>        | <b>\$0</b>            | <b>\$0</b>      | <b>\$0</b>                 | <b>\$0</b>               | <b>N/A</b>                     | <b>N/A</b>             |
| <b>5750 - Transfers of Direct Costs - Interfund</b>                       |                   |                       |                 |                            |                          |                                |                        |
| 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                                       | 150               | 150                   | 0               | (150)                      | (150)                    | (100.0)                        | (100.0)                |
| 575020 - DIRECT COST/TRANSP INTERFUND                                     | 2,580             | 2,580                 | 0               | (2,580)                    | (2,580)                  | (100.0)                        | (100.0)                |
| 575040 - DIRECT COST/GAD/INTERF   | 900               | 900                   | 2,289           | 1,389                      | 1,389                    | 154.3                          | 154.3                  |
| 575047 - DIRECT COST/SEMINARS INTERFUND                                   | 125               | 125                   | 0               | (125)                      | (125)                    | (100.0)                        | (100.0)                |
| 575050 - DIRECT COST/COPIER INTERFUND                                     | 703               | 703                   | 92              | (611)                      | (611)                    | (86.9)                         | (86.9)                 |
| 575052 - DIRECT COST/SCANBACK INTERFUND                                   | 400               | 400                   | 51              | (349)                      | (349)                    | (87.3)                         | (87.3)                 |
| 575070 - DIRECT COST/TCH CTR INTERFUND                                    | 600               | 600                   | 0               | (600)                      | (600)                    | (100.0)                        | (100.0)                |
|   | <b>\$5,498</b>    | <b>\$5,498</b>        | <b>\$2,431</b>  | <b>(\$3,067)</b>           | <b>(\$3,067)</b>         | <b>(55.8)</b>                  | <b>(55.8)</b>          |
| <b>5800 - Professional/Consulting Services and Operating Expenditures</b> |                   |                       |                 |                            |                          |                                |                        |
| 580001 - CONT FOR PER SERV/INDIVIDUAL                                     | 0                 | 0                     | 0               | 0                          | 0                        | N/A                            | N/A                    |
| 580002 - CONTRACT SERVICES  | 75                | 75                    | 0               | (75)                       | (75)                     | (100.0)                        | (100.0)                |

Annual Budget Change Report  
Fiscal Year 7/1/2020 - 6/30/2021

| Fund: 09<br>SubFund: -  | Adopted<br>Budget | 3rd Quarter<br>Budget | Actuals          | Diff Btwn<br>Actual & Adpt | Diff Btwn<br>Actual & Q3 | Pct Chg<br>Actual &<br>Adopted | Pct Chg<br>Actual & Q3 |
|---|-------------------|-----------------------|------------------|----------------------------|--------------------------|--------------------------------|------------------------|
| <b>5000 - 5999 Services and Other Operating Expenditures</b>              |                   |                       |                  |                            |                          |                                |                        |
| <b>5800 - Professional/Consulting Services and Operating Expenditures</b> |                   |                       |                  |                            |                          |                                |                        |
| 580006 - ADVERTISING  | 54,490            | 54,490                | 28,588           | (25,902)                   | (25,902)                 | (47.5)                         | (47.5)                 |
| 580008 - FEES/ADMISSION - STUDENTS  | 0                 | 1,022                 | 1,022            | 1,022                      | 0                        | N/A                            | 0.0                    |
| 580009 - FEES / OTHER   | 0                 | 0                     | 1,978            | 1,978                      | 1,978                    | N/A                            | N/A                    |
| 580010 - SOFTWARE LICENSE   | 229,795           | 108,423               | 71,956           | (157,840)                  | (36,467)                 | (68.7)                         | (33.6)                 |
| 580090 - BUDGET RESERVE   | 0                 | 0                     | 0                | 0                          | 0                        | N/A                            | N/A                    |
|   | <b>\$284,360</b>  | <b>\$164,010</b>      | <b>\$103,544</b> | <b>(\$180,816)</b>         | <b>(\$60,466)</b>        | <b>(63.6)</b>                  | <b>(36.9)</b>          |
| <b>5900 - Communications</b>  |                   |                       |                  |                            |                          |                                |                        |
| 590001 - PHONE CERTIFICATED   | 25,479            | 26,559                | 1,554            | (23,925)                   | (25,005)                 | (93.9)                         | (94.1)                 |
| 590002 - PHONE CLASSIFIED   | 4,324             | 4,324                 | 4,774            | 450                        | 450                      | 10.4                           | 10.4                   |
| 590005 - COMMUNICATION/POSTAGE  | 2,800             | 2,800                 | 2,116            | (684)                      | (684)                    | (24.4)                         | (24.4)                 |
|   | <b>\$32,603</b>   | <b>\$33,683</b>       | <b>\$8,444</b>   | <b>(\$24,159)</b>          | <b>(\$25,239)</b>        | <b>(74.1)</b>                  | <b>(74.9)</b>          |
| <b>5000 - 5999 Services and Other Operating Expenditures</b>              | <b>\$390,140</b>  | <b>\$301,855</b>      | <b>\$178,061</b> | <b>(\$212,079)</b>         | <b>(\$123,794)</b>       | <b>(54.4)</b>                  | <b>(41.0)</b>          |
| Percent of Total  | 9.6%              | 7.3%                  | 4.5%             |                            |                          |                                |                        |
| <b>6000 - 6999 Capital Outlay</b>   |                   |                       |                  |                            |                          |                                |                        |
| <b>6200 - Buildings and Improvements of Buildings</b>                     |                   |                       |                  |                            |                          |                                |                        |
| 620000 - BLDG/IMPRV OF BLDG   | 0                 | 0                     | 0                | 0                          | 0                        | N/A                            | N/A                    |
|   | <b>\$0</b>        | <b>\$0</b>            | <b>\$0</b>       | <b>\$0</b>                 | <b>\$0</b>               | <b>N/A</b>                     | <b>N/A</b>             |
| <b>6000 - 6999 Capital Outlay</b>   | <b>\$0</b>        | <b>\$0</b>            | <b>\$0</b>       | <b>\$0</b>                 | <b>\$0</b>               | <b>N/A</b>                     | <b>N/A</b>             |
| Percent of Total  | 0.0%              | 0.0%                  | 0.0%             |                            |                          |                                |                        |
| <b>7000 - 7499 Other Outgo</b>  |                   |                       |                  |                            |                          |                                |                        |
| <b>7350 - Transfers of Indirect Costs - Interfund</b>                     |                   |                       |                  |                            |                          |                                |                        |
| 735000 - TRF OF DIRECT COST-INTERFUND                                     | 136,877           | 122,184               | 74,355           | (62,522)                   | (47,829)                 | (45.7)                         | (39.1)                 |
|   | <b>\$136,877</b>  | <b>\$122,184</b>      | <b>\$74,355</b>  | <b>(\$62,522)</b>          | <b>(\$47,829)</b>        | <b>(45.7)</b>                  | <b>(39.1)</b>          |
| <b>7000 - 7499 Other Outgo</b>  | <b>\$136,877</b>  | <b>\$122,184</b>      | <b>\$74,355</b>  | <b>(\$62,522)</b>          | <b>(\$47,829)</b>        | <b>(45.7)</b>                  | <b>(39.1)</b>          |
| Percent of Total  | 3.4%              | 3.0%                  | 1.9%             |                            |                          |                                |                        |

Annual Budget Change Report  
Fiscal Year 7/1/2020 - 6/30/2021

| Fund: 09<br>SubFund: -                                 | Adopted<br>Budget | 3rd Quarter<br>Budget | Actuals    | Diff Btwn<br>Actual & Adpt | Diff Btwn<br>Actual & Q3 | Pct Chg<br>Actual &<br>Adopted | Pct Chg<br>Actual & Q3 |
|--|-------------------|-----------------------|------------|----------------------------|--------------------------|--------------------------------|------------------------|
| <b>7600 - 7629 Interfund Transfers Out</b>             |                   |                       |            |                            |                          |                                |                        |
| <b>7619 - Other Authorized Interfund Transfers Out</b> |                   |                       |            |                            |                          |                                |                        |
| 761914 - TRANSFER TO SPEC RES/CAP PROJ                 | 0                 | 0                     | 0          | 0                          | 0                        | N/A                            | N/A                    |
|  | <b>\$0</b>        | <b>\$0</b>            | <b>\$0</b> | <b>\$0</b>                 | <b>\$0</b>               | <b>N/A</b>                     | <b>N/A</b>             |
| <b>7600 - 7629 Interfund Transfers Out</b>             | <b>\$0</b>        | <b>\$0</b>            | <b>\$0</b> | <b>\$0</b>                 | <b>\$0</b>               | <b>N/A</b>                     | <b>N/A</b>             |
| Percent of Total                                       | 0.0%              | 0.0%                  | 0.0%       |                            |                          |                                |                        |



**Summary of Revisions**  
**2020-2021 Adult Fund Budget**

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

**I. 2020-21 Adult Fund Revenues**

**A. Federal Revenues**

Federal Revenues changed from \$827,075 at Third Quarter to \$882,686 at Annual, an increase of \$55,611. This increase is due to an increase of the Perkins Grant allocation from the Fresno/Clovis Perkins Consortia and added distribution of student Pell grant dollars.

|  |                                  |                                   |
|--|----------------------------------|-----------------------------------|
| <b>Change from 3rd Quarter to Annual</b> |                                  | <b>\$ 55,611</b>                  |
| <b><u>2020-21<br/>Adopted Budget</u></b> | <b><u>2020-21<br/>Annual</u></b> | <b><u>Increase/(Decrease)</u></b> |
| <b>\$ 1,000,000</b>                      | <b>\$ 882,686</b>                | <b>\$ (117,314)</b>               |

**B. State Revenues**

State Revenues changed from \$2,598,834 at Third Quarter to \$2,602,082 at Annual, an increase of \$3,248. This increase is due to an addition to the allocation of CalWORKs apportionment funds.

|  |                                  |                                   |
|--|----------------------------------|-----------------------------------|
| <b>Change from 3rd Quarter to Annual</b> |                                  | <b>\$ 3,248</b>                   |
| <b><u>2020-21<br/>Adopted Budget</u></b> | <b><u>2020-21<br/>Annual</u></b> | <b><u>Increase/(Decrease)</u></b> |
| <b>\$ 2,592,344</b>                      | <b>\$ 2,602,082</b>              | <b>\$ 9,738</b>                   |

**C. Local Revenues**

Local Revenues changed from \$1,239,389 at Third Quarter to \$1,388,553 at Annual, an increase of \$149,164. This increase is primarily due to additional class offerings in the Community Education Adult and Summer Fun programs; and the CTE Nursing Vocational Nurse Pre-Requisite program.

|  |                                  |                                   |
|--|----------------------------------|-----------------------------------|
| <b>Change from 3rd Quarter to Annual</b> |                                  | <b>\$ 149,164</b>                 |
| <b>2020-21<br/><u>Adopted Budget</u></b> | <b>2020-21<br/><u>Annual</u></b> | <b><u>Increase/(Decrease)</u></b> |
| <b>\$ 1,786,000</b>                      | <b>\$ 1,388,553</b>              | <b>\$ (397,447)</b>               |

**D. Other Transfers In**

Other Transfers In of \$424,000 are unchanged at Annual. This represents the General Fund contribution to the Adult Fund. The General Fund contribution was reduced by 50% due to the ongoing impact of the COVID-19 pandemic. As part of the 2021-22 budget development process the District has approved restoration of the full contribution.

|  |                                  |                                   |
|--|----------------------------------|-----------------------------------|
| <b>Change from 3rd Quarter to Annual</b> |                                  | <b>\$ -0-</b>                     |
| <b>2020-21<br/><u>Adopted Budget</u></b> | <b>2020-21<br/><u>Annual</u></b> | <b><u>Increase/(Decrease)</u></b> |
| <b>\$ 424,000</b>                        | <b>\$ 424,000</b>                | <b>\$ -0-</b>                     |

**E. Total Adult Fund Revenues**

Total Adult Fund Revenues changed from \$5,089,298 at Third Quarter to \$5,297,321 at Annual, an increase of \$208,023.

|  |                                  |                                   |
|--|----------------------------------|-----------------------------------|
| <b>Change from 3rd Quarter to Annual</b> |                                  | <b>\$ 208,023</b>                 |
| <b>2020-21<br/><u>Adopted Budget</u></b> | <b>2020-21<br/><u>Annual</u></b> | <b><u>Increase/(Decrease)</u></b> |
| <b>\$ 5,802,344</b>                      | <b>\$ 5,297,321</b>              | <b>\$ (505,023)</b>               |

**II. 2020-2021 Adult Fund Expenditures**

**A. Certificated Personnel Salaries**

Certificated Personnel Salaries changed from \$1,942,200 at Third Quarter to \$1,963,848 at Annual, an increase of \$21,648. The increase is primarily due to added teaching hours in CTE Nursing and Summer School.

|  |                                  |                                   |
|--|----------------------------------|-----------------------------------|
| <b>Change from 3rd Quarter to Annual</b> |                                  | <b>\$ 21,648</b>                  |
| <b>2020-21<br/><u>Adopted Budget</u></b> | <b>2020-21<br/><u>Annual</u></b> | <b><u>Increase/(Decrease)</u></b> |
| <b>\$ 1,934,131</b>                      | <b>\$ 1,963,848</b>              | <b>\$ 29,717</b>                  |

**B. Classified Personnel Salaries**

Classified Personnel Salaries changed from \$1,257,647 at Third Quarter to \$1,250,263 at Annual, a decrease of \$7,384. The decrease is one-time, COVID-19 related, and primarily due to reduced need for Instructional Assistant substitutes and extending the Instructional Assistant position freeze through Summer School.

|  |                                  |                                   |
|--|----------------------------------|-----------------------------------|
| <b>Change from 3rd Quarter to Annual</b> |                                  | <b>\$ (7,384)</b>                 |
| <b><u>2020-21<br/>Adopted Budget</u></b> | <b><u>2020-21<br/>Annual</u></b> | <b><u>Increase/(Decrease)</u></b> |
| <b>\$ 1,514,440</b>                      | <b>\$ 1,250,263</b>              | <b>\$ (264,177)</b>               |

**C. Employee Benefits**

Employee Benefits changed from \$1,407,896 at Third Quarter to \$1,406,940 at Annual, a decrease of \$956. The decrease is primarily due to the reductions of salaries stated above.

|  |                                  |                                   |
|--|----------------------------------|-----------------------------------|
| <b>Change from 3rd Quarter to Annual</b> |                                  | <b>\$ (956)</b>                   |
| <b><u>2020-21<br/>Adopted Budget</u></b> | <b><u>2020-21<br/>Annual</u></b> | <b><u>Increase/(Decrease)</u></b> |
| <b>\$ 1,476,771</b>                      | <b>\$ 1,406,940</b>              | <b>\$ (69,832)</b>                |

**D. Books, Supplies and Other Materials**

Books, Supplies and Other Materials changed from \$386,216 at Third Quarter to \$372,817 at Annual, a decrease of \$13,399. The decrease is one-time, COVID-19 related, and primarily due to reduced need for supplies.

|  |                                  |                                   |
|--|----------------------------------|-----------------------------------|
| <b>Change from 3rd Quarter to Annual</b> |                                  | <b>\$ (13,399)</b>                |
| <b><u>2020-21<br/>Adopted Budget</u></b> | <b><u>2020-21<br/>Annual</u></b> | <b><u>Increase/(Decrease)</u></b> |
| <b>\$ 435,739</b>                        | <b>\$ 372,817</b>                | <b>\$ (62,922)</b>                |

**E. Contracted Services and Other Operating Expenditures**

Contracted Services and Other Operating Expenditures changed from \$538,599 at Third Quarter to \$491,764 at Annual, a decrease of \$46,835. The decrease is one-time, COVID-19 related, and primarily due to reduced PG&E expenses and direct cost items.

| <u>Item</u>                       | <u>Budget Adjustment</u> |                 |
|-----------------------------------|--------------------------|-----------------|
| Non-Capitalized Improvements      | \$                       | 9,163           |
| Travel                            |                          | (3,562)         |
| All Other Contracted Services     |                          | (5,907)         |
| Direct Cost Transfers             |                          | (14,338)        |
| Utilities                         |                          | (32,191)        |
| Change from 3rd Quarter to Annual | \$                       | <u>(46,835)</u> |

  

| <u>2020-21<br/>Adopted Budget</u> | <u>2020-21<br/>Annual</u> | <u>Increase/(Decrease)</u> |
|-----------------------------------|---------------------------|----------------------------|
| \$ 944,209                        | \$ 491,764                | \$ (452,445)               |

**F. Capital Outlay**

Capital Outlay expenditures are unchanged at Annual.

| Change from 3rd Quarter to Annual |                           | \$ -0-                     |
|-----------------------------------|---------------------------|----------------------------|
| <u>2020-21<br/>Adopted Budget</u> | <u>2020-21<br/>Annual</u> | <u>Increase/(Decrease)</u> |
| \$ 0                              | \$ 10,641                 | \$ 10,641                  |

**G. Other Outgo Expenditures**

Other Outgo Expenditures are unchanged at Annual.

| Change from 3rd Quarter to Annual |                           | \$ -0-                     |
|-----------------------------------|---------------------------|----------------------------|
| <u>2020-21<br/>Adopted Budget</u> | <u>2020-21<br/>Annual</u> | <u>Increase/(Decrease)</u> |
| \$ 116,660                        | \$ 116,660                | \$ -0-                     |

**H. Total Adult Fund Expenditures**

Total Adult Fund Expenditures changed from \$5,659,859 at Third Quarter to \$5,612,934 at Annual, a decrease of \$46,926.

|  |                           |                            |
|--|---------------------------|----------------------------|
| <b>Change from 3rd Quarter to Annual</b> |                           | <b>\$ (46,926)</b>         |
| <u>2020-21<br/>Adopted Budget</u>        | <u>2020-21<br/>Annual</u> | <u>Increase/(Decrease)</u> |
| \$ 6,421,950                             | \$ 5,612,934              | \$ (809,017)               |

**III. Fund Balance**

Total revenues are \$5,297,321 and total expenditures are \$5,612,934 at Annual, a deficit of \$315,613. The ongoing operating deficit is projected to be \$232,052. The projected fund balance for the 2020-21 fiscal year is as follows:

|  |                            |
|--|----------------------------|
| <b>Beginning Fund Balance-Audited 7/1/20</b>   | <b>\$ 3,884,459</b>        |
| <b>2020-21 Revenues</b>                        | <b>5,297,321</b>           |
| <b>2020-21 Expenditures</b>                    | <b><u>5,612,934</u></b>    |
| <b>Surplus/(Deficit) (1)</b>                   | <b><u>\$ (315,613)</u></b> |
| <b>Ending Fund Balance, 6/30/21, Unaudited</b> | <b><u>\$ 3,568,846</u></b> |
| <b>Components of Fund Balance:</b>             |                            |
| <b>Non-spendable:</b>                          |                            |
| <b>Book Store Inventory</b>                    | <b>\$ 47,014</b>           |
| <b>Revolving Fund</b>                          | <b>\$ 3,500</b>            |
| <b>Assigned fund Balance:</b>                  |                            |
| <b>Capital Improvements</b>                    | <b><u>\$ 3,000,000</u></b> |
| <b>Unassigned Fund Balance:</b>                | <b><u>\$ 518,332</u></b>   |
| <b>General Reserve Percentage</b>              | <b>9.23%</b>               |
| <b>One-Time Budget Impact due to COVID-19:</b> |                            |
| <b>One-Time Revenue Decrease</b>               | <b>\$ 359,111</b>          |
| <b>One Time Summer Fun Revenue Decrease</b>    | <b>90,000</b>              |
| <b>Open Positions</b>                          | <b>(189,704)</b>           |
| <b>One-Time Expenditure Decrease</b>           | <b><u>(175,846)</u></b>    |
| <b>Total One-Time (2)</b>                      | <b><u>\$ 83,561</u></b>    |
| <b>Ongoing Operating Deficit (1+2)</b>         | <b><u>\$ (232,052)</u></b> |

Annual Budget Change Report  
Fiscal Year 7/1/2020 - 6/30/2021

| Fund: 11<br>SubFund: -                                  | Adopted<br>Budget  | 3rd Quarter<br>Budget | Actuals            | Diff Btwn<br>Actual & Adpt | Diff Btwn<br>Actual & Q3 | Pct Chg<br>Actual &<br>Adopted | Pct Chg<br>Actual & Q3 |
|---|--------------------|-----------------------|--------------------|----------------------------|--------------------------|--------------------------------|------------------------|
| <b>11 - ADULT EDUCATION FUND</b>                        | <b>\$5,802,344</b> | <b>\$5,089,298</b>    | <b>\$5,297,321</b> | <b>(\$505,023)</b>         | <b>\$208,023</b>         | <b>(8.7)</b>                   | <b>4.1</b>             |
| <b>8100 - 8299 Federal Revenue</b>                      |                    |                       |                    |                            |                          |                                |                        |
| <b>8285 - Interagency Contracts Between LEAs</b>        |                    |                       |                    |                            |                          |                                |                        |
| 828500 - FED INTERAGENCY CONTRACTS ARRA                 | 0                  | 0                     | 0                  | 0                          | 0                        | N/A                            | N/A                    |
|   | <b>\$0</b>         | <b>\$0</b>            | <b>\$0</b>         | <b>\$0</b>                 | <b>\$0</b>               | <b>N/A</b>                     | <b>N/A</b>             |
| <b>8290 - All Other Federal Revenue</b>                 |                    |                       |                    |                            |                          |                                |                        |
| 829000 - FED OTH REV                                    | 1,000,000          | 827,075               | 882,686            | (117,314)                  | 55,611                   | (11.7)                         | 6.7                    |
|   | <b>\$1,000,000</b> | <b>\$827,075</b>      | <b>\$882,686</b>   | <b>(\$117,314)</b>         | <b>\$55,611</b>          | <b>(11.7)</b>                  | <b>6.7</b>             |
| <b>8100 - 8299 Federal Revenue</b>                      | <b>\$1,000,000</b> | <b>\$827,075</b>      | <b>\$882,686</b>   | <b>(\$117,314)</b>         | <b>\$55,611</b>          | <b>(11.7)</b>                  | <b>6.7</b>             |
| Percent of Total  | 17.2%              | 16.3%                 | 16.7%              |                            |                          |                                |                        |
| <b>8300 - 8599 Other State Revenue</b>                  |                    |                       |                    |                            |                          |                                |                        |
| <b>8311 - Other State Apportionments - Current Year</b> |                    |                       |                    |                            |                          |                                |                        |
| 831100 - ST OTH APPORTIONMENTS                          | 0                  | 0                     | 0                  | 0                          | 0                        | N/A                            | N/A                    |
|   | <b>\$0</b>         | <b>\$0</b>            | <b>\$0</b>         | <b>\$0</b>                 | <b>\$0</b>               | <b>N/A</b>                     | <b>N/A</b>             |
| <b>8319 - Other State Apportionments - Prior Years</b>  |                    |                       |                    |                            |                          |                                |                        |
| 831900 - ST OTH APPORT PR YR                            | 0                  | 0                     | 0                  | 0                          | 0                        | N/A                            | N/A                    |
|   | <b>\$0</b>         | <b>\$0</b>            | <b>\$0</b>         | <b>\$0</b>                 | <b>\$0</b>               | <b>N/A</b>                     | <b>N/A</b>             |
| <b>8590 - All Other State Revenue</b>                   |                    |                       |                    |                            |                          |                                |                        |
| 850018 - ST CALWORKS                                    | 0                  | 0                     | 0                  | 0                          | 0                        | N/A                            | N/A                    |
| 859000 - ST OTHER REVENUE                               | 2,592,344          | 2,598,834             | 2,602,082          | 9,738                      | 3,248                    | 0.4                            | 0.1                    |
|   | <b>\$2,592,344</b> | <b>\$2,598,834</b>    | <b>\$2,602,082</b> | <b>\$9,738</b>             | <b>\$3,248</b>           | <b>0.4</b>                     | <b>0.1</b>             |
| <b>8300 - 8599 Other State Revenue</b>                  | <b>\$2,592,344</b> | <b>\$2,598,834</b>    | <b>\$2,602,082</b> | <b>\$9,738</b>             | <b>\$3,248</b>           | <b>0.4</b>                     | <b>0.1</b>             |
| Percent of Total  | 44.7%              | 51.1%                 | 49.1%              |                            |                          |                                |                        |

Annual Budget Change Report  
Fiscal Year 7/1/2020 - 6/30/2021

| Fund: 11<br>SubFund: -   | Adopted<br>Budget  | 3rd Quarter<br>Budget | Actuals            | Diff Btwn<br>Actual & Adpt | Diff Btwn<br>Actual & Q3 | Pct Chg<br>Actual &<br>Adopted | Pct Chg<br>Actual & Q3 |
|--|--------------------|-----------------------|--------------------|----------------------------|--------------------------|--------------------------------|------------------------|
| <b>8600 - 8799 Other Local Revenue</b>                                 |                    |                       |                    |                            |                          |                                |                        |
| <b>8660 - Interest</b>   |                    |                       |                    |                            |                          |                                |                        |
| 866000 - LOC INTEREST INCOME/TREAS                                     | 50,000             | 26,000                | 25,337             | (24,663)                   | (663)                    | (49.3)                         | (2.6)                  |
|  | <b>\$50,000</b>    | <b>\$26,000</b>       | <b>\$25,337</b>    | <b>(\$24,663)</b>          | <b>(\$663)</b>           | <b>(49.3)</b>                  | <b>(2.6)</b>           |
| <b>8662 - Net Increase (Decrease) in the Fair Value of Investments</b> |                    |                       |                    |                            |                          |                                |                        |
| 866200 - NET INC(DEC) FAIR VALUE INVEST                                | 0                  | 0                     | 0                  | 0                          | 0                        | N/A                            | N/A                    |
|  | <b>\$0</b>         | <b>\$0</b>            | <b>\$0</b>         | <b>\$0</b>                 | <b>\$0</b>               | <b>N/A</b>                     | <b>N/A</b>             |
| <b>8671 - Adult Education Fees</b>                                     |                    |                       |                    |                            |                          |                                |                        |
| 867100 - LOC ADULT ED FEES   | 1,324,000          | 1,032,289             | 1,070,004          | (253,996)                  | 37,715                   | (19.2)                         | 3.7                    |
|  | <b>\$1,324,000</b> | <b>\$1,032,289</b>    | <b>\$1,070,004</b> | <b>(\$253,996)</b>         | <b>\$37,715</b>          | <b>(19.2)</b>                  | <b>3.7</b>             |
| <b>8677 - Interagency Services Between LEAs</b>                        |                    |                       |                    |                            |                          |                                |                        |
| 867700 - LOC INTERAGENCY   | 0                  | 0                     | 0                  | 0                          | 0                        | N/A                            | N/A                    |
|  | <b>\$0</b>         | <b>\$0</b>            | <b>\$0</b>         | <b>\$0</b>                 | <b>\$0</b>               | <b>N/A</b>                     | <b>N/A</b>             |
| <b>8699 - All Other Local Revenue</b>                                  |                    |                       |                    |                            |                          |                                |                        |
| 869900 - LOC OTHER REVENUE   | 303,000            | 72,100                | 199,800            | (103,200)                  | 127,700                  | (34.1)                         | 177.1                  |
| 869907 - LOC BOOKSTORE TEXTBOOKS                                       | 109,000            | 109,000               | 93,412             | (15,588)                   | (15,588)                 | (14.3)                         | (14.3)                 |
|  | <b>\$412,000</b>   | <b>\$181,100</b>      | <b>\$293,212</b>   | <b>(\$118,788)</b>         | <b>\$112,112</b>         | <b>(28.8)</b>                  | <b>61.9</b>            |
| <b>8600 - 8799 Other Local Revenue</b>                                 | <b>\$1,786,000</b> | <b>\$1,239,389</b>    | <b>\$1,388,553</b> | <b>(\$397,447)</b>         | <b>\$149,164</b>         | <b>(22.3)</b>                  | <b>12.0</b>            |
| <b>Percent of Total</b>  | <b>30.8%</b>       | <b>24.4%</b>          | <b>26.2%</b>       |                            |                          |                                |                        |
| <b>8900 - 8929 Interfund Transfers In</b>                              |                    |                       |                    |                            |                          |                                |                        |
| <b>8919 - Other Authorized Interfund Transfers In</b>                  |                    |                       |                    |                            |                          |                                |                        |
| 891901 - OTH INTERFUND TRANSFER IN                                     | 424,000            | 424,000               | 424,000            | 0                          | 0                        | 0.0                            | 0.0                    |
|  | <b>\$424,000</b>   | <b>\$424,000</b>      | <b>\$424,000</b>   | <b>\$0</b>                 | <b>\$0</b>               | <b>0.0</b>                     | <b>0.0</b>             |
| <b>8900 - 8929 Interfund Transfers In</b>                              | <b>\$424,000</b>   | <b>\$424,000</b>      | <b>\$424,000</b>   | <b>\$0</b>                 | <b>\$0</b>               | <b>0.0</b>                     | <b>0.0</b>             |
| <b>Percent of Total</b>  | <b>7.3%</b>        | <b>8.3%</b>           | <b>8.0%</b>        |                            |                          |                                |                        |
| <b>8980 - 8999 Contributions</b>                                       |                    |                       |                    |                            |                          |                                |                        |
| <b>8980 - Contributions from Unrestricted Revenues</b>                 |                    |                       |                    |                            |                          |                                |                        |
| 898000 - CONTRIB FR UNRESTRICTED REV                                   | 0                  | 0                     | 0                  | 0                          | 0                        | N/A                            | N/A                    |
|  | <b>\$0</b>         | <b>\$0</b>            | <b>\$0</b>         | <b>\$0</b>                 | <b>\$0</b>               | <b>N/A</b>                     | <b>N/A</b>             |
| <b>8980 - 8999 Contributions</b>                                       | <b>\$0</b>         | <b>\$0</b>            | <b>\$0</b>         | <b>\$0</b>                 | <b>\$0</b>               | <b>N/A</b>                     | <b>N/A</b>             |
| <b>Percent of Total</b>  | <b>0.0%</b>        | <b>0.0%</b>           | <b>0.0%</b>        |                            |                          |                                |                        |

Annual Budget Change Report  
Fiscal Year 7/1/2020 - 6/30/2021

| Fund: 11<br>SubFund: -   | Adopted<br>Budget  | 3rd Quarter<br>Budget | Actuals            | Diff Btwn<br>Actual & Adpt | Diff Btwn<br>Actual & Q3 | Pct Chg<br>Actual &<br>Adopted | Pct Chg<br>Actual & Q3 |
|--|--------------------|-----------------------|--------------------|----------------------------|--------------------------|--------------------------------|------------------------|
| <b>11 - ADULT EDUCATION FUND</b>                                     | <b>\$6,421,950</b> | <b>\$5,659,859</b>    | <b>\$5,612,934</b> | <b>(\$809,017)</b>         | <b>(\$46,926)</b>        | <b>(12.6)</b>                  | <b>(0.8)</b>           |
| <b>1000 - 1999 Certificated Personnel Salaries</b>                   |                    |                       |                    |                            |                          |                                |                        |
| <b>1100 - Certificated Teachers' Salaries</b>                        |                    |                       |                    |                            |                          |                                |                        |
| 110001 - TEACHER SAL   | 1,162,327          | 673,717               | 685,433            | (476,893)                  | 11,716                   | (41.0)                         | 1.7                    |
| 110005 - TEACHER SAL TC  | 0                  | 542,532               | 550,976            | 550,976                    | 8,444                    | N/A                            | 1.6                    |
| 110040 - TEACH SAL SUMMER/HOURLY                                     | 98,525             | 109,837               | 123,245            | 24,720                     | 13,408                   | 25.1                           | 12.2                   |
| 110050 - TEACH SAL SUB   | 57,000             | 7,000                 | 3,821              | (53,179)                   | (3,179)                  | (93.3)                         | (45.4)                 |
| 110060 - TEACH SAL STIPEND   | 6,234              | 6,234                 | 0                  | (6,234)                    | (6,234)                  | (100.0)                        | (100.0)                |
|  | <b>\$1,324,085</b> | <b>\$1,339,320</b>    | <b>\$1,363,475</b> | <b>\$39,389</b>            | <b>\$24,155</b>          | <b>3.0</b>                     | <b>1.8</b>             |
| <b>1200 - Certificated Pupil Support Salaries</b>                    |                    |                       |                    |                            |                          |                                |                        |
| 120002 - GUIDANCE SAL GLS/GIS  | 252,858            | 245,692               | 246,186            | (6,672)                    | 494                      | (2.6)                          | 0.2                    |
|  | <b>\$252,858</b>   | <b>\$245,692</b>      | <b>\$246,186</b>   | <b>(\$6,672)</b>           | <b>\$494</b>             | <b>(2.6)</b>                   | <b>0.2</b>             |
| <b>1300 - Certificated Supervisors' and Administrators' Salaries</b> |                    |                       |                    |                            |                          |                                |                        |
| 130001 - PRINCIPAL SAL   | 122,685            | 122,685               | 122,685            | 0                          | 0                        | 0.0                            | 0.0                    |
| 130002 - COORDINATOR SAL   | 97,706             | 97,706                | 97,706             | 0                          | 0                        | 0.0                            | 0.0                    |
| 130003 - LEARNING DIRECTOR SAL                                       | 105,176            | 105,176               | 105,176            | 0                          | 0                        | 0.0                            | 0.0                    |
| 130008 - DIST ADM SAL  | 16,153             | 16,153                | 16,153             | 0                          | 0                        | 0.0                            | 0.0                    |
| 130040 - SUPV ADM HRLY   | 0                  | 0                     | 0                  | 0                          | 0                        | N/A                            | N/A                    |
| 130050 - CERT ADMIN SUB  | 0                  | 0                     | 0                  | 0                          | 0                        | N/A                            | N/A                    |
|  | <b>\$341,720</b>   | <b>\$341,720</b>      | <b>\$341,720</b>   | <b>\$0</b>                 | <b>\$0</b>               | <b>0.0</b>                     | <b>0.0</b>             |
| <b>1900 - Other Certificated Salaries</b>                            |                    |                       |                    |                            |                          |                                |                        |
| 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                                  | 15,468             | 15,468                | 12,468             | (3,000)                    | (3,000)                  | (19.4)                         | (19.4)                 |
| 190090 - CERT OTH SAL  | 0                  | 0                     | 0                  | 0                          | 0                        | N/A                            | N/A                    |
|  | <b>\$15,468</b>    | <b>\$15,468</b>       | <b>\$12,468</b>    | <b>(\$3,000)</b>           | <b>(\$3,000)</b>         | <b>(19.4)</b>                  | <b>(19.4)</b>          |
| <b>1000 - 1999 Certificated Personnel Salaries</b>                   | <b>\$1,934,131</b> | <b>\$1,942,200</b>    | <b>\$1,963,848</b> | <b>\$29,717</b>            | <b>\$21,648</b>          | <b>1.5</b>                     | <b>1.1</b>             |
| <b>Percent of Total</b>  | <b>30.1%</b>       | <b>34.3%</b>          | <b>35.0%</b>       |                            |                          |                                |                        |



Annual Budget Change Report  
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| Fund: 11<br>SubFund: -  | Adopted<br>Budget  | 3rd Quarter<br>Budget | Actuals            | Diff Btwn<br>Actual & Adpt | Diff Btwn<br>Actual & Q3 | Pct Chg<br>Actual &<br>Adopted | Pct Chg<br>Actual & Q3 |
|---|--------------------|-----------------------|--------------------|----------------------------|--------------------------|--------------------------------|------------------------|
| <b>2000 - 2999 Classified Personnel Salaries</b>                        |                    |                       |                    |                            |                          |                                |                        |
| <b>2100 - Classified Instructional Salaries</b>                         |                    |                       |                    |                            |                          |                                |                        |
| 210001 - INSTR ASSIST/TUTOR   | 54,778             | 19,043                | 4,139              | (50,639)                   | (14,904)                 | (92.4)                         | (78.3)                 |
| 210040 - INSTRUCTIONAL HOURLY   | 1,000              | 0                     | 0                  | (1,000)                    | 0                        | (100.0)                        | N/A                    |
| 210050 - INSTR ASSIST SUB   | 38,000             | 10,000                | 1,352              | (36,648)                   | (8,648)                  | (96.4)                         | (86.5)                 |
|   | <b>\$93,778</b>    | <b>\$29,043</b>       | <b>\$5,490</b>     | <b>(\$88,288)</b>          | <b>(\$23,552)</b>        | <b>(94.1)</b>                  | <b>(81.1)</b>          |
| <b>2200 - Classified Support Salaries</b>                               |                    |                       |                    |                            |                          |                                |                        |
| 220003 - CUSTODIAL SAL  | 79,992             | 79,992                | 69,224             | (10,768)                   | (10,768)                 | (13.5)                         | (13.5)                 |
| 220050 - CLASS SUPPORT SUB  | 0                  | 0                     | 0                  | 0                          | 0                        | N/A                            | N/A                    |
| 220070 - CLASS SUPPORT OT   | 0                  | 0                     | 0                  | 0                          | 0                        | N/A                            | N/A                    |
|   | <b>\$79,992</b>    | <b>\$79,992</b>       | <b>\$69,224</b>    | <b>(\$10,768)</b>          | <b>(\$10,768)</b>        | <b>(13.5)</b>                  | <b>(13.5)</b>          |
| <b>2300 - Classified Supervisors' and Administrators' Salaries</b>      |                    |                       |                    |                            |                          |                                |                        |
| 230001 - CLASS MANAGEMENT SA  | 218,732            | 218,435               | 218,435            | (296)                      | 0                        | (0.1)                          | 0.0                    |
|   | <b>\$218,732</b>   | <b>\$218,435</b>      | <b>\$218,435</b>   | <b>(\$296)</b>             | <b>\$0</b>               | <b>(0.1)</b>                   | <b>0.0</b>             |
| <b>2400 - Clerical, Technical, and Office Staff Salaries</b>            |                    |                       |                    |                            |                          |                                |                        |
| 240001 - CLASS BUSINESS SUPPORT   | 891,838            | 825,611               | 831,839            | (59,999)                   | 6,228                    | (6.7)                          | 0.8                    |
| 240040 - CLASS BUSINESS SUPPORT HRLY                                    | 9,500              | 8,500                 | 3,617              | (5,883)                    | (4,883)                  | (61.9)                         | (57.5)                 |
| 240050 - CLASS BUSINESS SUPPORT SUB                                     | 18,500             | 14,000                | 12,289             | (6,211)                    | (1,711)                  | (33.6)                         | (12.2)                 |
| 240090 - CLASS BUSINESS SUPPORT OTHER                                   | 0                  | 0                     | 0                  | 0                          | 0                        | N/A                            | N/A                    |
|   | <b>\$919,838</b>   | <b>\$848,111</b>      | <b>\$847,745</b>   | <b>(\$72,094)</b>          | <b>(\$367)</b>           | <b>(7.8)</b>                   | <b>0.0</b>             |
| <b>2900 - Other Classified Salaries</b>                                 |                    |                       |                    |                            |                          |                                |                        |
| 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  | 7,100              | 7,100                 | 8,715              | 1,615                      | 1,615                    | 22.7                           | 22.7                   |
| 290060 - CLASSIFIED STIPEND   | 0                  | 0                     | 0                  | 0                          | 0                        | N/A                            | N/A                    |
| 290070 - OTH CLASSIFIED OT  | 0                  | 0                     | 0                  | 0                          | 0                        | N/A                            | N/A                    |
| 290090 - OTHER CLASSIFIED SAL   | 195,000            | 74,966                | 100,654            | (94,346)                   | 25,688                   | (48.4)                         | 34.3                   |
|   | <b>\$202,100</b>   | <b>\$82,066</b>       | <b>\$109,369</b>   | <b>(\$92,731)</b>          | <b>\$27,303</b>          | <b>(45.9)</b>                  | <b>33.3</b>            |
| <b>2000 - 2999 Classified Personnel Salaries</b>                        | <b>\$1,514,440</b> | <b>\$1,257,647</b>    | <b>\$1,250,263</b> | <b>(\$264,177)</b>         | <b>(\$7,384)</b>         | <b>(17.4)</b>                  | <b>(0.6)</b>           |
| <b>Percent of Total</b>   | <b>23.6%</b>       | <b>22.2%</b>          | <b>22.3%</b>       |                            |                          |                                |                        |
| <b>3000 - 3999 Employee Benefits</b>                                    |                    |                       |                    |                            |                          |                                |                        |
| <b>3101 - State Teachers' Retirement System, certificated positions</b> |                    |                       |                    |                            |                          |                                |                        |
| 310100 - STRS CERT  | 347,651            | 286,173               | 273,616            | (74,035)                   | (12,558)                 | (21.3)                         | (4.4)                  |

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| Fund: 11<br>SubFund: -  | Adopted<br>Budget | 3rd Quarter<br>Budget | Actuals          | Diff Btwn<br>Actual & Adpt | Diff Btwn<br>Actual & Q3 | Pct Chg<br>Actual &<br>Adopted | Pct Chg<br>Actual & Q3 |
|---|-------------------|-----------------------|------------------|----------------------------|--------------------------|--------------------------------|------------------------|
| <b>3000 - 3999 Employee Benefits</b>                                      |                   |                       |                  |                            |                          |                                |                        |
| <b>3101 - State Teachers' Retirement System, certificated positions</b>   |                   |                       |                  |                            |                          |                                |                        |
| 310190 - STRS CERT  | 0                 | 0                     | 1,540            | 1,540                      | 1,540                    | N/A                            | N/A                    |
|   | <b>\$347,651</b>  | <b>\$286,173</b>      | <b>\$275,155</b> | <b>(\$72,495)</b>          | <b>(\$11,018)</b>        | <b>(20.9)</b>                  | <b>(3.9)</b>           |
| <b>3102 - State Teachers' Retirement System, classified positions</b>     |                   |                       |                  |                            |                          |                                |                        |
| 310201 - STRS CLASSIFIED  | 15,762            | 14,045                | 13,745           | (2,017)                    | (300)                    | (12.8)                         | (2.1)                  |
| 310291 - STRS CLASSIFIED  | 0                 | 0                     | 0                | 0                          | 0                        | N/A                            | N/A                    |
|   | <b>\$15,762</b>   | <b>\$14,045</b>       | <b>\$13,745</b>  | <b>(\$2,017)</b>           | <b>(\$300)</b>           | <b>(12.8)</b>                  | <b>(2.1)</b>           |
| <b>3201 - Public Employees' Retirement System, certificated positions</b> |                   |                       |                  |                            |                          |                                |                        |
| 320100 - PERS CERTIFICATED  | 0                 | 4,979                 | 19,223           | 19,223                     | 14,244                   | N/A                            | 286.1                  |
| 320190 - PERS CERTIFICATED  | 0                 | 0                     | 80               | 80                         | 80                       | N/A                            | N/A                    |
|   | <b>\$0</b>        | <b>\$4,979</b>        | <b>\$19,303</b>  | <b>\$19,303</b>            | <b>\$14,324</b>          | <b>N/A</b>                     | <b>287.7</b>           |
| <b>3202 - Public Employees' Retirement System, classified positions</b>   |                   |                       |                  |                            |                          |                                |                        |
| 320200 - PERS CLASSIFIED  | 258,463           | 237,371               | 219,095          | (39,368)                   | (18,276)                 | (15.2)                         | (7.7)                  |
| 320290 - PERS CLASSIFIED  | 0                 | 48                    | 1,084            | 1,084                      | 1,036                    | N/A                            | 2158.9                 |
|   | <b>\$258,463</b>  | <b>\$237,419</b>      | <b>\$220,179</b> | <b>(\$38,283)</b>          | <b>(\$17,240)</b>        | <b>(14.8)</b>                  | <b>(7.3)</b>           |
| <b>3301 - OASDI/Medicare/Alternative, certificated positions</b>          |                   |                       |                  |                            |                          |                                |                        |
| 330100 - SOCIAL SECURITY CERT   | 712               | 2,554                 | 5,127            | 4,415                      | 2,573                    | 620.1                          | 100.7                  |
| 330101 - MEDICARE CERT  | 27,580            | 24,974                | 25,704           | (1,876)                    | 730                      | (6.8)                          | 2.9                    |
| 330102 - SUPPLEMENTAL RETIREMENT CERT                                     | 62                | 0                     | 0                | (62)                       | 0                        | (100.0)                        | N/A                    |
| 330190 - SOCIAL SECURITY CERT   | 0                 | 0                     | 221              | 221                        | 221                      | N/A                            | N/A                    |
| 330191 - MEDICARE CERT  | 0                 | 0                     | 231              | 231                        | 231                      | N/A                            | N/A                    |
| 330192 - SUPPLEMENTAL RETIREMENT CERT                                     | 0                 | 0                     | 3                | 3                          | 3                        | N/A                            | N/A                    |
|   | <b>\$28,354</b>   | <b>\$27,528</b>       | <b>\$31,286</b>  | <b>\$2,932</b>             | <b>\$3,758</b>           | <b>10.3</b>                    | <b>13.7</b>            |
| <b>3302 - OASDI/Medicare/Alternative, classified positions</b>            |                   |                       |                  |                            |                          |                                |                        |
| 330200 - SOCIAL SECURITY CLASS  | 68,773            | 68,057                | 63,523           | (5,250)                    | (4,534)                  | (7.6)                          | (6.7)                  |
| 330201 - MEDICARE CLASS   | 20,381            | 17,465                | 17,070           | (3,312)                    | (395)                    | (16.2)                         | (2.3)                  |
| 330202 - SUPPLEMENTAL RETIREMENT CLASS                                    | 6,035             | 4,247                 | 2,577            | (3,458)                    | (1,670)                  | (57.3)                         | (39.3)                 |
| 330290 - SOCIAL SECURITY CLASS  | 0                 | 0                     | 325              | 325                        | 325                      | N/A                            | N/A                    |
| 330291 - MEDICARE CLASS   | 0                 | 0                     | 376              | 376                        | 376                      | N/A                            | N/A                    |
| 330292 - SUPPLEMENTAL RETIREMENT CLASS                                    | 0                 | 0                     | 328              | 328                        | 328                      | N/A                            | N/A                    |
|   | <b>\$95,190</b>   | <b>\$89,769</b>       | <b>\$84,200</b>  | <b>(\$10,990)</b>          | <b>(\$5,569)</b>         | <b>(11.5)</b>                  | <b>(6.2)</b>           |

Annual Budget Change Report  
Fiscal Year 7/1/2020 - 6/30/2021

| Fund: 11<br>SubFund: -  | Adopted<br>Budget | 3rd Quarter<br>Budget | Actuals          | Diff Btwn<br>Actual & Adpt | Diff Btwn<br>Actual & Q3 | Pct Chg<br>Actual &<br>Adopted | Pct Chg<br>Actual & Q3 |
|---|-------------------|-----------------------|------------------|----------------------------|--------------------------|--------------------------------|------------------------|
| <b>3000 - 3999 Employee Benefits</b>                                  |                   |                       |                  |                            |                          |                                |                        |
| <b>3401 - Health &amp; Welfare Benefits, certificated positions</b>   |                   |                       |                  |                            |                          |                                |                        |
| 340111 - HEALTH CERT  | 285,340           | 311,352               | 313,603          | 28,263                     | 2,251                    | 9.9                            | 0.7                    |
| 340112 - DENTAL CERT  | 21,702            | 23,697                | 23,373           | 1,671                      | (325)                    | 7.7                            | (1.4)                  |
| 340113 - VISION CERT  | 4,318             | 4,827                 | 4,651            | 333                        | (176)                    | 7.7                            | (3.6)                  |
| 340114 - LIFE INS CERT  | 1,342             | 1,935                 | 1,576            | 234                        | (359)                    | 17.4                           | (18.6)                 |
|   | <b>\$312,702</b>  | <b>\$341,811</b>      | <b>\$343,202</b> | <b>\$30,500</b>            | <b>\$1,391</b>           | <b>9.8</b>                     | <b>0.4</b>             |
| <b>3402 - Health &amp; Welfare Benefits, classified positions</b>     |                   |                       |                  |                            |                          |                                |                        |
| 340211 - HEALTH CLASS   | 214,038           | 228,428               | 237,897          | 23,859                     | 9,469                    | 11.1                           | 4.1                    |
| 340212 - DENTAL CLASS   | 16,278            | 17,372                | 17,721           | 1,443                      | 349                      | 8.9                            | 2.0                    |
| 340213 - VISION CLASS   | 3,239             | 3,457                 | 3,526            | 287                        | 69                       | 8.9                            | 2.0                    |
| 340214 - LIFE INS CLASS   | 925               | 1,051                 | 1,145            | 220                        | 94                       | 23.8                           | 9.0                    |
| 340216 - DIS CLASS  | 8,206             | 5,615                 | 4,589            | (3,617)                    | (1,026)                  | (44.1)                         | (18.3)                 |
|   | <b>\$242,686</b>  | <b>\$255,923</b>      | <b>\$264,879</b> | <b>\$22,193</b>            | <b>\$8,956</b>           | <b>9.1</b>                     | <b>3.5</b>             |
| <b>3501 - State Unemployment Insurance, certificated positions</b>    |                   |                       |                  |                            |                          |                                |                        |
| 350100 - SUI CERT   | 921               | 880                   | 1,084            | 164                        | 205                      | 17.8                           | 23.3                   |
| 350190 - SUI CERT   | 0                 | 0                     | 8                | 8                          | 8                        | N/A                            | N/A                    |
|   | <b>\$921</b>      | <b>\$880</b>          | <b>\$1,092</b>   | <b>\$172</b>               | <b>\$213</b>             | <b>18.7</b>                    | <b>24.2</b>            |
| <b>3502 - State Unemployment Insurance, classified positions</b>      |                   |                       |                  |                            |                          |                                |                        |
| 350200 - SUI CLASS  | 704               | 609                   | 836              | 133                        | 228                      | 18.9                           | 37.5                   |
| 350290 - SUI CLASS  | 0                 | 0                     | 35               | 35                         | 35                       | N/A                            | N/A                    |
|   | <b>\$704</b>      | <b>\$609</b>          | <b>\$871</b>     | <b>\$167</b>               | <b>\$263</b>             | <b>23.8</b>                    | <b>43.1</b>            |
| <b>3601 - Workers' Compensation Insurance, certificated positions</b> |                   |                       |                  |                            |                          |                                |                        |
| 360100 - W/C CERT   | 22,076            | 21,251                | 23,371           | 1,296                      | 2,120                    | 5.9                            | 10.0                   |
| 360190 - W/C CERT   | 0                 | 0                     | 195              | 195                        | 195                      | N/A                            | N/A                    |
|   | <b>\$22,076</b>   | <b>\$21,251</b>       | <b>\$23,566</b>  | <b>\$1,491</b>             | <b>\$2,315</b>           | <b>6.8</b>                     | <b>10.9</b>            |
| <b>3602 - Workers' Compensation Insurance, classified positions</b>   |                   |                       |                  |                            |                          |                                |                        |
| 360200 - W/C CLASS  | 17,666            | 14,760                | 14,602           | (3,064)                    | (158)                    | (17.3)                         | (1.1)                  |
| 360290 - W/C CLASS  | 0                 | 0                     | 311              | 311                        | 311                      | N/A                            | N/A                    |
|   | <b>\$17,666</b>   | <b>\$14,760</b>       | <b>\$14,913</b>  | <b>(\$2,753)</b>           | <b>\$153</b>             | <b>(15.6)</b>                  | <b>1.0</b>             |
| <b>3701 - OPEB, Allocated, certificated positions</b>                 |                   |                       |                  |                            |                          |                                |                        |
| 370100 - RETIREE BENEFITS CERT  | 72,109            | 59,872                | 63,469           | (8,641)                    | 3,597                    | (12.0)                         | 6.0                    |
|   | <b>\$72,109</b>   | <b>\$59,872</b>       | <b>\$63,469</b>  | <b>(\$8,641)</b>           | <b>\$3,597</b>           | <b>(12.0)</b>                  | <b>6.0</b>             |

Annual Budget Change Report  
Fiscal Year 7/1/2020 - 6/30/2021

| Fund: 11<br>SubFund: -                               | Adopted<br>Budget  | 3rd Quarter<br>Budget | Actuals            | Diff Btwn<br>Actual & Adpt | Diff Btwn<br>Actual & Q3 | Pct Chg<br>Actual &<br>Adopted | Pct Chg<br>Actual & Q3 |
|--|--------------------|-----------------------|--------------------|----------------------------|--------------------------|--------------------------------|------------------------|
| <b>3000 - 3999 Employee Benefits</b>                 |                    |                       |                    |                            |                          |                                |                        |
| <b>3702 - OPEB, Allocated, classified positions</b>  |                    |                       |                    |                            |                          |                                |                        |
| 370200 - RETIREE BENEFIT CLASSIFIED                  | 48,463             | 40,386                | 37,292             | (11,172)                   | (3,095)                  | (23.1)                         | (7.7)                  |
|  | <b>\$48,463</b>    | <b>\$40,386</b>       | <b>\$37,292</b>    | <b>(\$11,172)</b>          | <b>(\$3,095)</b>         | <b>(23.1)</b>                  | <b>(7.7)</b>           |
| <b>3901 - Other Benefits, certificated positions</b> |                    |                       |                    |                            |                          |                                |                        |
| 390103 - SELF INSUR CERT                             | 7,350              | 7,075                 | 7,790              | 440                        | 715                      | 6.0                            | 10.1                   |
| 390104 - AB 1522 ACCRUAL                             | 0                  | 0                     | 0                  | 0                          | 0                        | N/A                            | N/A                    |
| 390105 - PARS CERT GOLDEN HANDSHAKE                  | 0                  | 0                     | 0                  | 0                          | 0                        | N/A                            | N/A                    |
| 390193 - SELF INSUR CERT                             | 0                  | 0                     | 65                 | 65                         | 65                       | N/A                            | N/A                    |
| 390194 - AB 1522 ACCRUAL                             | 0                  | 0                     | 2                  | 2                          | 2                        | N/A                            | N/A                    |
|  | <b>\$7,350</b>     | <b>\$7,075</b>        | <b>\$7,857</b>     | <b>\$507</b>               | <b>\$782</b>             | <b>6.9</b>                     | <b>11.0</b>            |
| <b>3902 - Other Benefits, classified positions</b>   |                    |                       |                    |                            |                          |                                |                        |
| 390203 - SELF INSUR CLASS                            | 5,606              | 4,943                 | 4,897              | (709)                      | (46)                     | (12.6)                         | (0.9)                  |
| 390204 - AB 1522 ACCRUAL                             | 1,070              | 472                   | 720                | (350)                      | 248                      | (32.7)                         | 52.6                   |
| 390206 - PARS GOLDEN HANDSHAKE                       | 0                  | 0                     | 0                  | 0                          | 0                        | N/A                            | N/A                    |
| 390293 - SELF INSUR CLASS                            | 0                  | 0                     | 104                | 104                        | 104                      | N/A                            | N/A                    |
| 390294 - AB 1522 ACCRUAL                             | 0                  | 0                     | 207                | 207                        | 207                      | N/A                            | N/A                    |
|  | <b>\$6,676</b>     | <b>\$5,415</b>        | <b>\$5,929</b>     | <b>(\$748)</b>             | <b>\$514</b>             | <b>(11.2)</b>                  | <b>9.5</b>             |
| <b>3000 - 3999 Employee Benefits</b>                 | <b>\$1,476,771</b> | <b>\$1,407,896</b>    | <b>\$1,406,940</b> | <b>(\$69,832)</b>          | <b>(\$956)</b>           | <b>(4.7)</b>                   | <b>(0.1)</b>           |
| <b>Percent of Total</b>                              | <b>23.0%</b>       | <b>24.9%</b>          | <b>25.1%</b>       |                            |                          |                                |                        |
| <b>1000 - 3999 Employee Compensation % of Total</b>  | <b>76.7%</b>       | <b>81.4%</b>          | <b>82.3%</b>       |                            |                          |                                |                        |

Annual Budget Change Report  
Fiscal Year 7/1/2020 - 6/30/2021

| Fund: 11<br>SubFund: -  | Adopted<br>Budget | 3rd Quarter<br>Budget | Actuals          | Diff Btwn<br>Actual & Adpt | Diff Btwn<br>Actual & Q3 | Pct Chg<br>Actual &<br>Adopted | Pct Chg<br>Actual & Q3 |
|---|-------------------|-----------------------|------------------|----------------------------|--------------------------|--------------------------------|------------------------|
| <b>4000 - 4999 Books and Supplies</b>                         |                   |                       |                  |                            |                          |                                |                        |
| <b>4100 - Approved Textbooks and Core Curricula Materials</b> |                   |                       |                  |                            |                          |                                |                        |
| 410000 - TEXTBOOKS  | 114,506           | 91,966                | 89,229           | (25,277)                   | (2,737)                  | (22.1)                         | (3.0)                  |
| 410001 - BOOKSTORE INV ADJ                                    | 0                 | 0                     | (14,277)         | (14,277)                   | (14,277)                 | N/A                            | N/A                    |
|   | <b>\$114,506</b>  | <b>\$91,966</b>       | <b>\$74,952</b>  | <b>(\$39,554)</b>          | <b>(\$17,014)</b>        | <b>(34.5)</b>                  | <b>(18.5)</b>          |
| <b>4300 - Materials and Supplies</b>                          |                   |                       |                  |                            |                          |                                |                        |
| 430000 - INSTRUCTIONAL SUPPLIES                               | 72,536            | 46,609                | 25,976           | (46,560)                   | (20,633)                 | (64.2)                         | (44.3)                 |
| 430004 - PRINTING/PUBLISHING                                  | 97,200            | 93,000                | 91,144           | (6,056)                    | (1,856)                  | (6.2)                          | (2.0)                  |
| 430005 - FOOD/IN-HOUSE MEETINGS                               | 6,000             | 6,000                 | 1,776            | (4,224)                    | (4,224)                  | (70.4)                         | (70.4)                 |
| 430008 - SUPPLIES NON-CLASSROOM                               | 57,497            | 77,741                | 58,540           | 1,043                      | (19,201)                 | 1.8                            | (24.7)                 |
| 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   | 7,000             | 7,000                 | 5,497            | (1,503)                    | (1,503)                  | (21.5)                         | (21.5)                 |
|   | <b>\$240,233</b>  | <b>\$230,350</b>      | <b>\$182,933</b> | <b>(\$57,300)</b>          | <b>(\$47,417)</b>        | <b>(23.9)</b>                  | <b>(20.6)</b>          |
| <b>4400 - Noncapitalized Equipment</b>                        |                   |                       |                  |                            |                          |                                |                        |
| 440000 - EQUIP \$500-\$24999                                  | 81,000            | 63,900                | 114,932          | 33,932                     | 51,032                   | 41.9                           | 79.9                   |
|   | <b>\$81,000</b>   | <b>\$63,900</b>       | <b>\$114,932</b> | <b>\$33,932</b>            | <b>\$51,032</b>          | <b>41.9</b>                    | <b>79.9</b>            |
| <b>4000 - 4999 Books and Supplies</b>                         | <b>\$435,739</b>  | <b>\$386,216</b>      | <b>\$372,817</b> | <b>(\$62,922)</b>          | <b>(\$13,399)</b>        | <b>(14.4)</b>                  | <b>(3.5)</b>           |
| <b>Percent of Total</b>                                       | <b>6.8%</b>       | <b>6.8%</b>           | <b>6.6%</b>      |                            |                          |                                |                        |
| <b>5000 - 5999 Services and Other Operating Expenditures</b>  |                   |                       |                  |                            |                          |                                |                        |
| <b>5200 - Travel and Conferences</b>                          |                   |                       |                  |                            |                          |                                |                        |
| 520000 - CONF/TRAVEL  | 57,761            | 6,994                 | 3,102            | (54,659)                   | (3,892)                  | (94.6)                         | (55.6)                 |
| 520010 - FIXED MILEAGE ALLOWANCE                              | 2,700             | 1,200                 | 1,529            | (1,171)                    | 329                      | (43.4)                         | 27.5                   |
|   | <b>\$60,461</b>   | <b>\$8,194</b>        | <b>\$4,632</b>   | <b>(\$55,829)</b>          | <b>(\$3,562)</b>         | <b>(92.3)</b>                  | <b>(43.5)</b>          |
| <b>5300 - Dues and Memberships</b>                            |                   |                       |                  |                            |                          |                                |                        |
| 530000 - DUES & MEMBERSHIP                                    | 5,195             | 5,195                 | 3,595            | (1,600)                    | (1,600)                  | (30.8)                         | (30.8)                 |
|   | <b>\$5,195</b>    | <b>\$5,195</b>        | <b>\$3,595</b>   | <b>(\$1,600)</b>           | <b>(\$1,600)</b>         | <b>(30.8)</b>                  | <b>(30.8)</b>          |
| <b>5500 - Operations and Housekeeping Services</b>            |                   |                       |                  |                            |                          |                                |                        |
| 550030 - WATER/SEWER  | 7,500             | 7,500                 | 5,146            | (2,354)                    | (2,354)                  | (31.4)                         | (31.4)                 |
| 550050 - PEST CONTROL   | 900               | 900                   | 840              | (60)                       | (60)                     | (6.7)                          | (6.7)                  |
| 550080 - PG&E   | 25,000            | 100,000               | 70,223           | 45,223                     | (29,777)                 | 180.9                          | (29.8)                 |
|   | <b>\$33,400</b>   | <b>\$108,400</b>      | <b>\$76,209</b>  | <b>\$42,809</b>            | <b>(\$32,191)</b>        | <b>128.2</b>                   | <b>(29.7)</b>          |

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| Fund: 11<br>SubFund: -  | Adopted<br>Budget | 3rd Quarter<br>Budget | Actuals          | Diff Btwn<br>Actual & Adpt | Diff Btwn<br>Actual & Q3 | Pct Chg<br>Actual &<br>Adopted | Pct Chg<br>Actual & Q3 |
|---|-------------------|-----------------------|------------------|----------------------------|--------------------------|--------------------------------|------------------------|
| <b>5000 - 5999 Services and Other Operating Expenditures</b>              |                   |                       |                  |                            |                          |                                |                        |
| <b>5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements</b>   |                   |                       |                  |                            |                          |                                |                        |
| 560001 - NONCAPITALIZED IMPROVEMENTS                                      | 0                 | 0                     | 9,163            | 9,163                      | 9,163                    | N/A                            | N/A                    |
| 560002 - MAINTENANCE AGREEMENTS   | 0                 | 0                     | 0                | 0                          | 0                        | N/A                            | N/A                    |
| 560003 - ALARM SYSTEM   | 4,000             | 4,000                 | 2,959            | (1,041)                    | (1,041)                  | (26.0)                         | (26.0)                 |
| 560004 - ALARM ADDITIONAL CHARGES   | 0                 | 0                     | 25               | 25                         | 25                       | N/A                            | N/A                    |
| 560005 - RENTAL   | 0                 | 0                     | 0                | 0                          | 0                        | N/A                            | N/A                    |
| 560006 - REPAIR EQUIP   | 2,500             | 2,500                 | 1,128            | (1,372)                    | (1,372)                  | (54.9)                         | (54.9)                 |
| 560010 - BLDG LEASE/RENTS   | 2,000             | 2,000                 | 870              | (1,130)                    | (1,130)                  | (56.5)                         | (56.5)                 |
|   | <b>\$8,500</b>    | <b>\$8,500</b>        | <b>\$14,145</b>  | <b>\$5,645</b>             | <b>\$5,645</b>           | <b>66.4</b>                    | <b>66.4</b>            |
| <b>5710 - Transfers of Direct Costs</b>                                   |                   |                       |                  |                            |                          |                                |                        |
| 571010 - DIRECT COST/MTCE   | 0                 | 0                     | 0                | 0                          | 0                        | N/A                            | N/A                    |
|   | <b>\$0</b>        | <b>\$0</b>            | <b>\$0</b>       | <b>\$0</b>                 | <b>\$0</b>               | <b>N/A</b>                     | <b>N/A</b>             |
| <b>5750 - Transfers of Direct Costs - Interfund</b>                       |                   |                       |                  |                            |                          |                                |                        |
| 575000 - DIRECT COST/INTERFUND TRF  | 5,850             | 5,850                 | 725              | (5,126)                    | (5,126)                  | (87.6)                         | (87.6)                 |
| 575002 - DIRECT COST/CUSD TODAY INTERFN                                   | 0                 | 0                     | 0                | 0                          | 0                        | N/A                            | N/A                    |
| 575010 - DIRECT COST/MTCE INTERFUND                                       | 600               | 600                   | (5,545)          | (6,145)                    | (6,145)                  | (1024.2)                       | (1024.2)               |
| 575020 - DIRECT COST/TRANSP INTERFUND                                     | 6,250             | 2,000                 | 104              | (6,146)                    | (1,896)                  | (98.3)                         | (94.8)                 |
| 575030 - DIRECT COST/FOOD SVC INTERFUND                                   | 0                 | 0                     | 0                | 0                          | 0                        | N/A                            | N/A                    |
| 575040 - DIRECT COST/GAD/INTERF   | 850               | 850                   | 304              | (546)                      | (546)                    | (64.3)                         | (64.3)                 |
| 575060 - DIRECT COST/TECH INTERFUND                                       | 0                 | 0                     | 0                | 0                          | 0                        | N/A                            | N/A                    |
| 575070 - DIRECT COST/TCH CTR INTERFUND                                    | 700               | 700                   | 313              | (387)                      | (387)                    | (55.2)                         | (55.2)                 |
| 575080 - INTER-FUND DIRECT COST FUEL                                      | 600               | 600                   | 362              | (238)                      | (238)                    | (39.6)                         | (39.6)                 |
| 575081 - DIRECT COST/MET PAC INTERFUND                                    | 0                 | 0                     | 0                | 0                          | 0                        | N/A                            | N/A                    |
|   | <b>\$14,850</b>   | <b>\$10,600</b>       | <b>(\$3,738)</b> | <b>(\$18,588)</b>          | <b>(\$14,338)</b>        | <b>(125.2)</b>                 | <b>(135.3)</b>         |
| <b>5800 - Professional/Consulting Services and Operating Expenditures</b> |                   |                       |                  |                            |                          |                                |                        |
| 580001 - CONT FOR PER SERV/INDIVIDUAL                                     | 325,000           | 52,000                | 24,975           | (300,025)                  | (27,025)                 | (92.3)                         | (52.0)                 |
| 580002 - CONTRACT SERVICES  | 348,039           | 248,400               | 283,389          | (64,650)                   | 34,989                   | (18.6)                         | 14.1                   |
| 580005 - LEGAL SERVICES   | 1,000             | 1,000                 | 0                | (1,000)                    | (1,000)                  | (100.0)                        | (100.0)                |
| 580006 - ADVERTISING  | 15,714            | 11,000                | 6,843            | (8,871)                    | (4,158)                  | (56.5)                         | (37.8)                 |
| 580008 - FEES/ADMISSION - STUDENTS  | 2,400             | 0                     | 0                | (2,400)                    | 0                        | (100.0)                        | N/A                    |
| 580009 - FEES / OTHER   | 28,700            | 15,400                | 14,349           | (14,351)                   | (1,051)                  | (50.0)                         | (6.8)                  |
| 580010 - SOFTWARE LICENSE   | 61,100            | 27,300                | 25,257           | (35,843)                   | (2,043)                  | (58.7)                         | (7.5)                  |
|   | <b>\$781,953</b>  | <b>\$355,100</b>      | <b>\$354,813</b> | <b>(\$427,140)</b>         | <b>(\$287)</b>           | <b>(54.6)</b>                  | <b>(0.1)</b>           |

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| Fund: 11<br>SubFund: -                                       | Adopted<br>Budget | 3rd Quarter<br>Budget | Actuals          | Diff Btwn<br>Actual & Adpt | Diff Btwn<br>Actual & Q3 | Pct Chg<br>Actual &<br>Adopted | Pct Chg<br>Actual & Q3 |
|--|-------------------|-----------------------|------------------|----------------------------|--------------------------|--------------------------------|------------------------|
| <b>5000 - 5999 Services and Other Operating Expenditures</b> |                   |                       |                  |                            |                          |                                |                        |
| <b>5900 - Communications</b>                                 |                   |                       |                  |                            |                          |                                |                        |
| 590001 - PHONE CERTIFICATED                                  | 1,200             | 2,280                 | 3,337            | 2,137                      | 1,057                    | 178.1                          | 46.4                   |
| 590002 - PHONE CLASSIFIED                                    | 1,000             | 2,080                 | 2,117            | 1,117                      | 37                       | 111.7                          | 1.8                    |
| 590005 - COMMUNICATION/POSTAGE                               | 37,650            | 38,250                | 36,655           | (995)                      | (1,595)                  | (2.6)                          | (4.2)                  |
|  | <b>\$39,850</b>   | <b>\$42,610</b>       | <b>\$42,109</b>  | <b>\$2,259</b>             | <b>(\$501)</b>           | <b>5.7</b>                     | <b>(1.2)</b>           |
| <b>5000 - 5999 Services and Other Operating Expenditures</b> | <b>\$944,209</b>  | <b>\$538,599</b>      | <b>\$491,764</b> | <b>(\$452,445)</b>         | <b>(\$46,835)</b>        | <b>(47.9)</b>                  | <b>(8.7)</b>           |
| <b>Percent of Total</b>                                      | <b>14.7%</b>      | <b>9.5%</b>           | <b>8.8%</b>      |                            |                          |                                |                        |
| <b>6000 - 6999 Capital Outlay</b>                            |                   |                       |                  |                            |                          |                                |                        |
| <b>6170 - Land Improvements</b>                              |                   |                       |                  |                            |                          |                                |                        |
| 617000 - LAND IMPROVEMENTS                                   | 0                 | 0                     | 0                | 0                          | 0                        | N/A                            | N/A                    |
|  | <b>\$0</b>        | <b>\$0</b>            | <b>\$0</b>       | <b>\$0</b>                 | <b>\$0</b>               | <b>N/A</b>                     | <b>N/A</b>             |
| <b>6200 - Buildings and Improvements of Buildings</b>        |                   |                       |                  |                            |                          |                                |                        |
| 620006 - CONSTRUCTION  | 0                 | 10,641                | 10,641           | 10,641                     | 0                        | N/A                            | 0.0                    |
|  | <b>\$0</b>        | <b>\$10,641</b>       | <b>\$10,641</b>  | <b>\$10,641</b>            | <b>\$0</b>               | <b>N/A</b>                     | <b>0.0</b>             |
| <b>6000 - 6999 Capital Outlay</b>                            | <b>\$0</b>        | <b>\$10,641</b>       | <b>\$10,641</b>  | <b>\$10,641</b>            | <b>\$0</b>               | <b>N/A</b>                     | <b>0.0</b>             |
| <b>Percent of Total</b>                                      | <b>0.0%</b>       | <b>0.2%</b>           | <b>0.2%</b>      |                            |                          |                                |                        |
| <b>7000 - 7499 Other Outgo</b>                               |                   |                       |                  |                            |                          |                                |                        |
| <b>7350 - Transfers of Indirect Costs - Interfund</b>        |                   |                       |                  |                            |                          |                                |                        |
| 735000 - TRF OF DIRECT COST-INTERFUND                        | 116,660           | 116,660               | 116,660          | 0                          | 0                        | 0.0                            | 0.0                    |
|  | <b>\$116,660</b>  | <b>\$116,660</b>      | <b>\$116,660</b> | <b>\$0</b>                 | <b>\$0</b>               | <b>0.0</b>                     | <b>0.0</b>             |
| <b>7000 - 7499 Other Outgo</b>                               | <b>\$116,660</b>  | <b>\$116,660</b>      | <b>\$116,660</b> | <b>\$0</b>                 | <b>\$0</b>               | <b>0.0</b>                     | <b>0.0</b>             |
| <b>Percent of Total</b>                                      | <b>1.8%</b>       | <b>2.1%</b>           | <b>2.1%</b>      |                            |                          |                                |                        |
| <b>7600 - 7629 Interfund Transfers Out</b>                   |                   |                       |                  |                            |                          |                                |                        |
| <b>7619 - Other Authorized Interfund Transfers Out</b>       |                   |                       |                  |                            |                          |                                |                        |
| 761900 - TRANSFER TO GENERAL FUND                            | 0                 | 0                     | 0                | 0                          | 0                        | N/A                            | N/A                    |
|  | <b>\$0</b>        | <b>\$0</b>            | <b>\$0</b>       | <b>\$0</b>                 | <b>\$0</b>               | <b>N/A</b>                     | <b>N/A</b>             |
| <b>7600 - 7629 Interfund Transfers Out</b>                   | <b>\$0</b>        | <b>\$0</b>            | <b>\$0</b>       | <b>\$0</b>                 | <b>\$0</b>               | <b>N/A</b>                     | <b>N/A</b>             |
| <b>Percent of Total</b>                                      | <b>0.0%</b>       | <b>0.0%</b>           | <b>0.0%</b>      |                            |                          |                                |                        |

**Summary of Revisions**  
**2020-2021 Child Development Fund Budget**

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

**I. 2020-21 Child Development Revenues**

**A. Federal Revenue**

Federal Revenues changed from \$0 at Third Quarter to \$314,213 at Annual, an increase of \$314,213. The increase is due to the California State Preschool Program (CSPP) receiving a one-time COVID relief stipend of \$525 per child enrolled in a subsidized state preschool program.

|  |                                  |                                   |
|--|----------------------------------|-----------------------------------|
| <b>Change from 3rd Quarter to Annual</b> |                                  | <b>\$ 314,213</b>                 |
| <b><u>2020-21<br/>Adopted Budget</u></b> | <b><u>2020-21<br/>Annual</u></b> | <b><u>Increase/(Decrease)</u></b> |
| <b>\$ -0-</b>                            | <b>\$ 314,213</b>                | <b>\$ 314,213</b>                 |

**B. State Revenues**

State Revenues of \$5,562,886 at Third Quarter changed to \$5,542,494 at Annual, a decrease of \$20,392. The decrease is due to CSPP having lowered expenses due to adjustments to the program related to the pandemic which resulted in lower funds being awarded. State Revenues include the CSPP contract and the Inclusive Early Education Expansion Program (IEEEP).

|  |                                  |                                   |
|--|----------------------------------|-----------------------------------|
| <b>Change from 3rd Quarter to Annual</b> |                                  | <b>\$ (20,392)</b>                |
| <b><u>2020-21<br/>Adopted Budget</u></b> | <b><u>2020-21<br/>Annual</u></b> | <b><u>Increase/(Decrease)</u></b> |
| <b>\$ 5,072,886</b>                      | <b>\$ 5,542,494</b>              | <b>\$ 469,608</b>                 |

**C. Local Revenues**

Local Revenues changed from \$13,758 at Third Quarter to \$422,622 at Annual, an increase of \$408,864. The increase is due to Campus Club opening up programs for the community during the summer break and collecting the associated fees.



|  |                           |                            |
|--|---------------------------|----------------------------|
| <b>Change from 3rd Quarter to Annual</b> |                           | <b>\$ 408,864</b>          |
| <b>2020-21<br/>Adopted Budget</b>        | <b>2020-21<br/>Annual</b> | <b>Increase/(Decrease)</b> |
| <b>\$ 8,659,193</b>                      | <b>\$ 422,622</b>         | <b>\$ (8,236,571)</b>      |

|  |                           |                            |
|--|---------------------------|----------------------------|
| <b>Change from 3rd Quarter to Annual</b> |                           | <b>\$ 702,684</b>          |
| <b>2020-21<br/>Adopted Budget</b>        | <b>2020-21<br/>Annual</b> | <b>Increase/(Decrease)</b> |
| <b>\$ 13,732,079</b>                     | <b>\$ 6,447,329</b>       | <b>\$ (7,284,751)</b>      |

**D. All Other Financing Sources**

All Other Financing Sources of \$168,000 at Third Quarter, are unchanged at Annual. Other Financing Sources consist of the CSPP facilities loan.

|  |                           |                            |
|--|---------------------------|----------------------------|
| <b>Change from 3rd Quarter to Annual</b> |                           | <b>\$ -0-</b>              |
| <b>2020-21<br/>Adopted Budget</b>        | <b>2020-21<br/>Annual</b> | <b>Increase/(Decrease)</b> |
| <b>\$ -0-</b>                            | <b>\$ 168,000</b>         | <b>\$ 168,000</b>          |

**E. Total Child Development Fund Revenues**

Total Child Development Fund Revenues changed from \$5,744,644 at Third Quarter to \$6,447,329 at Annual, an increase of \$702,684.

**II. 2020-21 Child Development Expenditures**

**A. Certificated Personnel Salaries**

Certificated Personnel Salaries of \$2,089,157 at Third Quarter changed to \$2,036,424, a decrease of \$52,733. The decrease is due to lower than projected teachers' salaries in CSPP due to decreased enrollment.

|  |                           |                            |
|--|---------------------------|----------------------------|
| <b>Change from 3rd Quarter to Annual</b> |                           | <b>\$ (52,733)</b>         |
| <b>2020-21<br/>Adopted Budget</b>        | <b>2020-21<br/>Annual</b> | <b>Increase/(Decrease)</b> |
| <b>\$ 2,199,766</b>                      | <b>\$ 2,036,424</b>       | <b>\$ (163,342)</b>        |

**B. Classified Personnel Salaries**

Classified Personnel Salaries of \$4,723,606 at Third Quarter changed to \$4,573,347 at Annual, a decrease of \$150,258. The decrease is due to lower enrollment in Campus Club, due to the pandemic, resulting in decreased staffing needs.

|  |                       |                                   |
|--|-----------------------|-----------------------------------|
| <b>Change from 3rd Quarter to Annual</b> |                       | <b>\$ (150,258)</b>               |
| <b><u>2020-21</u></b>                    | <b><u>2020-21</u></b> |                                   |
| <b><u>Adopted Budget</u></b>             | <b><u>Annual</u></b>  | <b><u>Increase/(Decrease)</u></b> |
| <b>\$ 6,266,460</b>                      | <b>\$ 4,573,347</b>   | <b>\$ (1,693,112)</b>             |

**C. Employee Benefits**

Employee Benefits of \$2,214,904 at Third Quarter changed to \$2,081,502 at Annual, a decrease of \$133,402. The decrease is due to the lower cost of certificated and classified staff noted in the sections above.

|  |                       |                                   |
|--|-----------------------|-----------------------------------|
| <b>Change from 3rd Quarter to Annual</b> |                       | <b>\$ (133,402)</b>               |
| <b><u>2020-21</u></b>                    | <b><u>2020-21</u></b> |                                   |
| <b><u>Adopted Budget</u></b>             | <b><u>Annual</u></b>  | <b><u>Increase/(Decrease)</u></b> |
| <b>\$ 2,619,318</b>                      | <b>\$ 2,081,502</b>   | <b>\$ (537,816)</b>               |

**D. Books, Supplies and Other Materials**

Books, Supplies and Other Materials changed from \$646,017 at Third Quarter to \$410,285 at Annual, a decrease of \$235,732. The decrease is from a reduced need for supplies and noncapitalized equipment for Campus Club due to decreased enrollment caused by COVID-19 related closures.

|  |                                 |                                   |
|--|---------------------------------|-----------------------------------|
| <b><u>Item</u></b>                       | <b><u>Budget Adjustment</u></b> |                                   |
| <b>Food/In-House Meetings</b>            | <b>\$ (1,176)</b>               |                                   |
| <b>Non-Capitalized Equipment</b>         | <b>(25,242)</b>                 |                                   |
| <b>Instructional Supplies</b>            | <b>(183,594)</b>                |                                   |
| <b>Supplies Non-Classroom</b>            | <b>(25,720)</b>                 |                                   |
| <b>Change from 3rd Quarter to Annual</b> | <b><u>\$ (235,732)</u></b>      |                                   |
| <b><u>2020-21</u></b>                    | <b><u>2020-21</u></b>           |                                   |
| <b><u>Adopted Budget</u></b>             | <b><u>Annual</u></b>            | <b><u>Increase/(Decrease)</u></b> |
| <b>\$ 1,073,385</b>                      | <b>\$ 410,285</b>               | <b>\$ (663,100)</b>               |

**E. Contracted Services and Other Operating Expenditures**

Contracted Services and Other Operating Expenditures changed from \$(5,417,760) at Third Quarter to \$(4,858,434) at Annual, an increase of \$559,326. The Contracted Services and Other Operating expenditures budget is negative to properly account for a direct cost transfer. General Fund CARES monies were transferred to the Child Development Fund to fund the salary and benefits of its employees. To date, \$5.4 million has been transferred to Child Development from CARES funding. Additionally, the funds helped support operation costs for programs opened to provide childcare for employees.

| <u>Item</u>                              | <u>Budget Adjustment</u> |                |
|--|--------------------------|----------------|
| Conf/Travel                              | \$                       | (10,250)       |
| Rentals, Leases & Repairs                |                          | (25,830)       |
| Transfers of Direct Costs - Interfund    |                          | 614,723        |
| Professional/Consulting Services         |                          | (15,388)       |
| Other                                    |                          | (3,928)        |
| <b>Change from 3rd Quarter to Annual</b> | <b>\$</b>                | <b>559,326</b> |

  

| <u>2020-21<br/>Adopted Budget</u> | <u>2020-21<br/>Annual</u> | <u>Increase/(Decrease)</u> |
|-----------------------------------|---------------------------|----------------------------|
| \$ 882,315                        | \$ (4,858,434)            | \$ (5,740,749)             |

**F. Capital Outlay**

Capital Outlay expenditures of \$50,000 at Third Quarter changed to \$86,878 at Annual, an increase of \$36,878. The increase is due to replacement play structures being purchased and installed for CSPP.

| <u>Change from 3rd Quarter to Annual</u> |                           | <u>\$ 36,878</u>           |
|--|---------------------------|----------------------------|
| <u>2020-21<br/>Adopted Budget</u>        | <u>2020-21<br/>Annual</u> | <u>Increase/(Decrease)</u> |
| \$ 100,000                               | \$ 86,878                 | \$ (13,122)                |

**G. Other Outgo Expenditures**

Other Outgo Expenditures of \$685,900 at Third Quarter changed to \$834,992 at Annual, an increase of \$149,092. The increase is due to CSPP reimbursing the facilities funds for portable projects at Oraz and Boris.

| <u>Change from 3rd Quarter to Annual</u> |                           | <u>\$ 149,092</u>          |
|--|---------------------------|----------------------------|
| <u>2020-21<br/>Adopted Budget</u>        | <u>2020-21<br/>Annual</u> | <u>Increase/(Decrease)</u> |
| \$ 590,836                               | \$ 834,992                | \$ 244,156                 |

**H. Interfund Transfers Out**

Interfund Transfers Out of \$804,679 at Third Quarter are unchanged at Annual.

|  |                           |                            |
|--|---------------------------|----------------------------|
| <b>Change from 3rd Quarter to Annual</b> |                           | <b>\$ -0-</b>              |
| <u>2020-21<br/>Adopted Budget</u>        | <u>2020-21<br/>Annual</u> | <u>Increase/(Decrease)</u> |
| \$ -0-                                   | \$ 804,679                | \$ 804,679                 |

**I. Total Child Development Fund Expenditures**

Total Child Development Fund Expenditures changed from \$5,769,503 at Third Quarter to \$5,969,673 at Annual, an increase of \$173,170.

|  |                           |                            |
|--|---------------------------|----------------------------|
| <b>Change from 3rd Quarter to Annual</b> |                           | <b>\$ 173,170</b>          |
| <u>2020-21<br/>Adopted Budget</u>        | <u>2020-21<br/>Annual</u> | <u>Increase/(Decrease)</u> |
| \$ 13,732,079                            | \$ 5,969,673              | \$ (7,762,407)             |

**III. Fund Balance**

Total revenues are \$6,447,329 and total expenditures are \$5,969,673 at Annual. The projected fund balance for the 2020-21 fiscal year is:

|  |                            |
|--|----------------------------|
| <b>Beginning Fund Balance, Audited 7/1/20</b>  | <b>\$ 784,305</b>          |
| <b>2020-21 Revenues</b>                        | <b>\$6,447,329</b>         |
| <b>2020-21 Expenditures</b>                    | <b>\$5,969,673</b>         |
| <b>Surplus/(Deficit) (1)</b>                   | <b><u>477,656</u></b>      |
| <b>Ending Fund Balance, 6/30/21, Unaudited</b> | <b><u>\$ 1,261,961</u></b> |
| <b>One-Time Items in 2020-21:</b>              |                            |
| <b>One-Time Revenue Reduction</b>              | <b>\$ 8,645,435</b>        |
| <b>One-Time CARES Contribution</b>             | <b>(6,098,233)</b>         |
| <b>Campus Club Personnel</b>                   | <b>(1,843,495)</b>         |
| <b>Campus Club Expenditure Reduction</b>       | <b>(679,211)</b>           |
| <b>Portables</b>                               | <b><u>804,679</u></b>      |
| <b>Total One-Time (2)</b>                      | <b>\$ 829,175</b>          |
| <b>Ongoing Operating Surplus (1+2)</b>         | <b><u>\$ 1,306,831</u></b> |

Annual Budget Change Report  
Fiscal Year 7/1/2020 - 6/30/2021

| Fund: 12<br>SubFund: -                      | Adopted<br>Budget   | 3rd Quarter<br>Budget | Actuals            | Diff Btwn<br>Actual & Adpt | Diff Btwn<br>Actual & Q3 | Pct Chg<br>Actual &<br>Adopted | Pct Chg<br>Actual & Q3 |
|---|---------------------|-----------------------|--------------------|----------------------------|--------------------------|--------------------------------|------------------------|
| <b>12 - CHILD DEVELOPMENT FUND</b>          | <b>\$13,732,079</b> | <b>\$5,744,644</b>    | <b>\$6,447,329</b> | <b>(\$7,284,751)</b>       | <b>\$702,684</b>         | <b>(53.0)</b>                  | <b>12.2</b>            |
| <b>8100 - 8299 Federal Revenue</b>          |                     |                       |                    |                            |                          |                                |                        |
| <b>8290 - All Other Federal Revenue</b>     |                     |                       |                    |                            |                          |                                |                        |
| 829000 - FED OTH REV                        | 0                   | 0                     | 314,213            | 314,213                    | 314,213                  | N/A                            | N/A                    |
|   | <b>\$0</b>          | <b>\$0</b>            | <b>\$314,213</b>   | <b>\$314,213</b>           | <b>\$314,213</b>         | <b>N/A</b>                     | <b>N/A</b>             |
| <b>8100 - 8299 Federal Revenue</b>          | <b>\$0</b>          | <b>\$0</b>            | <b>\$314,213</b>   | <b>\$314,213</b>           | <b>\$314,213</b>         | <b>N/A</b>                     | <b>N/A</b>             |
| Percent of Total                            | 0.0%                | 0.0%                  | 4.9%               |                            |                          |                                |                        |
| <b>8300 - 8599 Other State Revenue</b>      |                     |                       |                    |                            |                          |                                |                        |
| <b>8590 - All Other State Revenue</b>       |                     |                       |                    |                            |                          |                                |                        |
| 851000 - ST DEFERRED REVENUE                | 0                   | 0                     | 0                  | 0                          | 0                        | N/A                            | N/A                    |
| 859000 - ST OTHER REVENUE                   | 5,072,886           | 5,562,886             | 5,542,494          | 469,608                    | (20,392)                 | 9.3                            | (0.4)                  |
|   | <b>\$5,072,886</b>  | <b>\$5,562,886</b>    | <b>\$5,542,494</b> | <b>\$469,608</b>           | <b>(\$20,392)</b>        | <b>9.3</b>                     | <b>(0.4)</b>           |
| <b>8300 - 8599 Other State Revenue</b>      | <b>\$5,072,886</b>  | <b>\$5,562,886</b>    | <b>\$5,542,494</b> | <b>\$469,608</b>           | <b>(\$20,392)</b>        | <b>9.3</b>                     | <b>(0.4)</b>           |
| Percent of Total                            | 36.9%               | 96.8%                 | 86.0%              |                            |                          |                                |                        |
| <b>8600 - 8799 Other Local Revenue</b>      |                     |                       |                    |                            |                          |                                |                        |
| <b>8660 - Interest</b>                      |                     |                       |                    |                            |                          |                                |                        |
| 866000 - LOC INTEREST INCOME/TREAS          | 0                   | 1,932                 | 16,261             | 16,261                     | 14,329                   | N/A                            | 741.8                  |
|   | <b>\$0</b>          | <b>\$1,932</b>        | <b>\$16,261</b>    | <b>\$16,261</b>            | <b>\$14,329</b>          | <b>N/A</b>                     | <b>741.8</b>           |
| <b>8673 - Child Development Parent Fees</b> |                     |                       |                    |                            |                          |                                |                        |
| 867301 - LOC CHILD DEV PARENT FEES          | 178,789             | (9,553)               | 36                 | (178,753)                  | 9,589                    | (100.0)                        | (100.4)                |
|   | <b>\$178,789</b>    | <b>(\$9,553)</b>      | <b>\$36</b>        | <b>(\$178,753)</b>         | <b>\$9,589</b>           | <b>(100.0)</b>                 | <b>(100.4)</b>         |
| <b>8689 - All Other Fees and Contracts</b>  |                     |                       |                    |                            |                          |                                |                        |
| 868900 - LOC ALL OTH FEES                   | 8,480,405           | 21,380                | 406,325            | (8,074,079)                | 384,945                  | (95.2)                         | 1800.5                 |
|   | <b>\$8,480,405</b>  | <b>\$21,380</b>       | <b>\$406,325</b>   | <b>(\$8,074,079)</b>       | <b>\$384,945</b>         | <b>(95.2)</b>                  | <b>1800.5</b>          |
| <b>8699 - All Other Local Revenue</b>       |                     |                       |                    |                            |                          |                                |                        |
| 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                    |
|   | <b>\$0</b>          | <b>\$0</b>            | <b>\$0</b>         | <b>\$0</b>                 | <b>\$0</b>               | <b>N/A</b>                     | <b>N/A</b>             |
| <b>8600 - 8799 Other Local Revenue</b>      | <b>\$8,659,193</b>  | <b>\$13,758</b>       | <b>\$422,622</b>   | <b>(\$8,236,571)</b>       | <b>\$408,864</b>         | <b>(95.1)</b>                  | <b>2971.7</b>          |
| Percent of Total                            | 63.1%               | 0.2%                  | 6.6%               |                            |                          |                                |                        |

Annual Budget Change Report  
Fiscal Year 7/1/2020 - 6/30/2021

| Fund: 12<br>SubFund: -                                    | Adopted<br>Budget | 3rd Quarter<br>Budget | Actuals          | Diff Btwn<br>Actual & Adpt | Diff Btwn<br>Actual & Q3 | Pct Chg<br>Actual &<br>Adopted | Pct Chg<br>Actual & Q3 |
|---|-------------------|-----------------------|------------------|----------------------------|--------------------------|--------------------------------|------------------------|
| <b>8900 - 8929 Interfund Transfers In</b>                 |                   |                       |                  |                            |                          |                                |                        |
| <b>8911 - To Child Development Fund from General Fund</b> |                   |                       |                  |                            |                          |                                |                        |
| 891101 - TRANSFER FR GF TO CD                             | 0                 | 0                     | 0                | 0                          | 0                        | N/A                            | N/A                    |
|   | <b>\$0</b>        | <b>\$0</b>            | <b>\$0</b>       | <b>\$0</b>                 | <b>\$0</b>               | <b>N/A</b>                     | <b>N/A</b>             |
| <b>8919 - Other Authorized Interfund Transfers In</b>     |                   |                       |                  |                            |                          |                                |                        |
| 891901 - OTH INTERFUND TRANSFER IN                        | 0                 | 0                     | 0                | 0                          | 0                        | N/A                            | N/A                    |
|   | <b>\$0</b>        | <b>\$0</b>            | <b>\$0</b>       | <b>\$0</b>                 | <b>\$0</b>               | <b>N/A</b>                     | <b>N/A</b>             |
| <b>8900 - 8929 Interfund Transfers In</b>                 | <b>\$0</b>        | <b>\$0</b>            | <b>\$0</b>       | <b>\$0</b>                 | <b>\$0</b>               | <b>N/A</b>                     | <b>N/A</b>             |
| <b>Percent of Total</b>                                   | <b>0.0%</b>       | <b>0.0%</b>           | <b>0.0%</b>      |                            |                          |                                |                        |
| <b>8930 - 8979 All Other Financing Sources</b>            |                   |                       |                  |                            |                          |                                |                        |
| <b>8979 - All Other Financing Sources</b>                 |                   |                       |                  |                            |                          |                                |                        |
| 897901 - CH DEV LOANS                                     | 0                 | 168,000               | 168,000          | 168,000                    | 0                        | N/A                            | 0.0                    |
|   | <b>\$0</b>        | <b>\$168,000</b>      | <b>\$168,000</b> | <b>\$168,000</b>           | <b>\$0</b>               | <b>N/A</b>                     | <b>0.0</b>             |
| <b>8930 - 8979 All Other Financing Sources</b>            | <b>\$0</b>        | <b>\$168,000</b>      | <b>\$168,000</b> | <b>\$168,000</b>           | <b>\$0</b>               | <b>N/A</b>                     | <b>0.0</b>             |
| <b>Percent of Total</b>                                   | <b>0.0%</b>       | <b>2.9%</b>           | <b>2.6%</b>      |                            |                          |                                |                        |
| <b>8980 - 8999 Contributions</b>                          |                   |                       |                  |                            |                          |                                |                        |
| <b>8980 - Contributions from Unrestricted Revenues</b>    |                   |                       |                  |                            |                          |                                |                        |
| 898000 - CONTRIB FR UNRESTRICTED REV                      | 0                 | 0                     | 0                | 0                          | 0                        | N/A                            | N/A                    |
|   | <b>\$0</b>        | <b>\$0</b>            | <b>\$0</b>       | <b>\$0</b>                 | <b>\$0</b>               | <b>N/A</b>                     | <b>N/A</b>             |
| <b>8990 - Contributions from Restricted Revenues</b>      |                   |                       |                  |                            |                          |                                |                        |
| 899000 - CONTRIB FR RESTRICTED REVENUE                    | 0                 | 0                     | 0                | 0                          | 0                        | N/A                            | N/A                    |
|   | <b>\$0</b>        | <b>\$0</b>            | <b>\$0</b>       | <b>\$0</b>                 | <b>\$0</b>               | <b>N/A</b>                     | <b>N/A</b>             |
| <b>8980 - 8999 Contributions</b>                          | <b>\$0</b>        | <b>\$0</b>            | <b>\$0</b>       | <b>\$0</b>                 | <b>\$0</b>               | <b>N/A</b>                     | <b>N/A</b>             |
| <b>Percent of Total</b>                                   | <b>0.0%</b>       | <b>0.0%</b>           | <b>0.0%</b>      |                            |                          |                                |                        |

Annual Budget Change Report  
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| Fund: 12<br>SubFund: -   | Adopted<br>Budget   | 3rd Quarter<br>Budget | Actuals            | Diff Btwn<br>Actual & Adpt | Diff Btwn<br>Actual & Q3 | Pct Chg<br>Actual &<br>Adopted | Pct Chg<br>Actual & Q3 |
|--|---------------------|-----------------------|--------------------|----------------------------|--------------------------|--------------------------------|------------------------|
| <b>12 - CHILD DEVELOPMENT FUND</b>                                   | <b>\$13,732,079</b> | <b>\$5,796,503</b>    | <b>\$5,969,673</b> | <b>(\$7,762,407)</b>       | <b>\$173,170</b>         | <b>(56.5)</b>                  | <b>3.0</b>             |
| <b>1000 - 1999 Certificated Personnel Salaries</b>                   |                     |                       |                    |                            |                          |                                |                        |
| <b>1100 - Certificated Teachers' Salaries</b>                        |                     |                       |                    |                            |                          |                                |                        |
| 110001 - TEACHER SAL   | 1,648,305           | 1,604,402             | 1,530,079          | (118,225)                  | (74,323)                 | (7.2)                          | (4.6)                  |
| 110015 - TEACHER ASSIST  | 9,324               | 11,364                | 11,364             | 2,040                      | 0                        | 21.9                           | 0.0                    |
| 110040 - TEACH SAL SUMMER/HOURLY                                     | 27,519              | 8,500                 | 0                  | (27,519)                   | (8,500)                  | (100.0)                        | (100.0)                |
| 110050 - TEACH SAL SUB   | 66,500              | 25,000                | 52,429             | (14,071)                   | 27,429                   | (21.2)                         | 109.7                  |
| 110060 - TEACH SAL STIPEND   | 9,300               | 6,300                 | 6,200              | (3,100)                    | (100)                    | (33.3)                         | (1.6)                  |
|  | <b>\$1,760,948</b>  | <b>\$1,655,566</b>    | <b>\$1,600,072</b> | <b>(\$160,875)</b>         | <b>(\$55,494)</b>        | <b>(9.1)</b>                   | <b>(3.4)</b>           |
| <b>1200 - Certificated Pupil Support Salaries</b>                    |                     |                       |                    |                            |                          |                                |                        |
| 120004 - NURSE SAL   | 118,554             | 118,554               | 121,297            | 2,743                      | 2,743                    | 2.3                            | 2.3                    |
| 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                    |
|  | <b>\$118,554</b>    | <b>\$118,554</b>      | <b>\$121,297</b>   | <b>\$2,743</b>             | <b>\$2,743</b>           | <b>2.3</b>                     | <b>2.3</b>             |
| <b>1300 - Certificated Supervisors' and Administrators' Salaries</b> |                     |                       |                    |                            |                          |                                |                        |
| 130002 - COORDINATOR SAL   | 0                   | 0                     | 0                  | 0                          | 0                        | N/A                            | N/A                    |
| 130008 - DIST ADM SAL  | 320,264             | 315,037               | 315,055            | (5,209)                    | 17                       | (1.6)                          | 0.0                    |
|  | <b>\$320,264</b>    | <b>\$315,037</b>      | <b>\$315,055</b>   | <b>(\$5,209)</b>           | <b>\$17</b>              | <b>(1.6)</b>                   | <b>0.0</b>             |
| <b>1000 - 1999 Certificated Personnel Salaries</b>                   | <b>\$2,199,766</b>  | <b>\$2,089,157</b>    | <b>\$2,036,424</b> | <b>(\$163,342)</b>         | <b>(\$52,733)</b>        | <b>(7.4)</b>                   | <b>(2.5)</b>           |
| <b>Percent of Total</b>  | <b>16.0%</b>        | <b>36.0%</b>          | <b>34.1%</b>       |                            |                          |                                |                        |

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| Fund: 12<br>SubFund: -  | Adopted<br>Budget  | 3rd Quarter<br>Budget | Actuals            | Diff Btwn<br>Actual & Adpt | Diff Btwn<br>Actual & Q3 | Pct Chg<br>Actual &<br>Adopted | Pct Chg<br>Actual & Q3 |
|---|--------------------|-----------------------|--------------------|----------------------------|--------------------------|--------------------------------|------------------------|
| <b>2000 - 2999 Classified Personnel Salaries</b>                        |                    |                       |                    |                            |                          |                                |                        |
| <b>2100 - Classified Instructional Salaries</b>                         |                    |                       |                    |                            |                          |                                |                        |
| 210001 - INSTR ASSIST/TUTOR   | 1,130,423          | 3,450,200             | 3,176,626          | 2,046,203                  | (273,573)                | 181.0                          | (7.9)                  |
| 210040 - INSTRUCTIONAL HOURLY   | 0                  | 0                     | 0                  | 0                          | 0                        | N/A                            | N/A                    |
| 210050 - INSTR ASSIST SUB   | 82,177             | 20,000                | 72,283             | (9,894)                    | 52,283                   | (12.0)                         | 261.4                  |
|   | <b>\$1,212,600</b> | <b>\$3,470,200</b>    | <b>\$3,248,910</b> | <b>\$2,036,310</b>         | <b>(\$221,290)</b>       | <b>167.9</b>                   | <b>(6.4)</b>           |
| <b>2200 - Classified Support Salaries</b>                               |                    |                       |                    |                            |                          |                                |                        |
| 220050 - CLASS SUPPORT SUB  | 0                  | 0                     | 0                  | 0                          | 0                        | N/A                            | N/A                    |
| 220070 - CLASS SUPPORT OT   | 300                | 0                     | 0                  | (300)                      | 0                        | (100.0)                        | N/A                    |
|   | <b>\$300</b>       | <b>\$0</b>            | <b>\$0</b>         | <b>(\$300)</b>             | <b>\$0</b>               | <b>(100.0)</b>                 | <b>N/A</b>             |
| <b>2300 - Classified Supervisors' and Administrators' Salaries</b>      |                    |                       |                    |                            |                          |                                |                        |
| 230001 - CLASS MANAGEMENT SA  | 304,024            | 304,149               | 304,148            | 125                        | 0                        | 0.0                            | 0.0                    |
|   | <b>\$304,024</b>   | <b>\$304,149</b>      | <b>\$304,148</b>   | <b>\$125</b>               | <b>\$0</b>               | <b>0.0</b>                     | <b>0.0</b>             |
| <b>2400 - Clerical, Technical, and Office Staff Salaries</b>            |                    |                       |                    |                            |                          |                                |                        |
| 240001 - CLASS BUSINESS SUPPORT   | 459,104            | 461,355               | 461,355            | 2,251                      | 0                        | 0.5                            | 0.0                    |
| 240050 - CLASS BUSINESS SUPPORT SUB                                     | 37,500             | 13,000                | 4,858              | (32,642)                   | (8,142)                  | (87.0)                         | (62.6)                 |
| 240070 - CLASS BUSINESS SUPPORT OT                                      | 0                  | 0                     | 0                  | 0                          | 0                        | N/A                            | N/A                    |
| 240090 - CLASS BUSINESS SUPPORT OTHER                                   | 0                  | 200                   | 0                  | 0                          | (200)                    | N/A                            | (100.0)                |
|   | <b>\$496,604</b>   | <b>\$474,555</b>      | <b>\$466,213</b>   | <b>(\$30,391)</b>          | <b>(\$8,342)</b>         | <b>(6.1)</b>                   | <b>(1.8)</b>           |
| <b>2900 - Other Classified Salaries</b>                                 |                    |                       |                    |                            |                          |                                |                        |
| 290040 - OTH CL HOURLY  | 0                  | 2,408                 | 4,001              | 4,001                      | 1,594                    | N/A                            | 66.2                   |
| 290050 - OTHER CLASS SUB  | 0                  | 12,469                | 26,345             | 26,345                     | 13,876                   | N/A                            | 111.3                  |
| 290060 - CLASSIFIED STIPEND   | 400                | 0                     | 0                  | (400)                      | 0                        | (100.0)                        | N/A                    |
| 290090 - OTHER CLASSIFIED SAL   | 4,252,532          | 459,826               | 523,730            | (3,728,803)                | 63,904                   | (87.7)                         | 13.9                   |
|   | <b>\$4,252,932</b> | <b>\$474,702</b>      | <b>\$554,076</b>   | <b>(\$3,698,856)</b>       | <b>\$79,374</b>          | <b>(87.0)</b>                  | <b>16.7</b>            |
| <b>2000 - 2999 Classified Personnel Salaries</b>                        | <b>\$6,266,460</b> | <b>\$4,723,606</b>    | <b>\$4,573,347</b> | <b>(\$1,693,112)</b>       | <b>(\$150,258)</b>       | <b>(27.0)</b>                  | <b>(3.2)</b>           |
| <b>Percent of Total</b>   | <b>45.6%</b>       | <b>81.5%</b>          | <b>76.6%</b>       |                            |                          |                                |                        |
| <b>3000 - 3999 Employee Benefits</b>                                    |                    |                       |                    |                            |                          |                                |                        |
| <b>3101 - State Teachers' Retirement System, certificated positions</b> |                    |                       |                    |                            |                          |                                |                        |
| 310100 - STRS CERT  | 334,141            | 282,727               | 273,257            | (60,884)                   | (9,471)                  | (18.2)                         | (3.3)                  |
| 310190 - STRS CERT  | 0                  | 11,148                | 5,030              | 5,030                      | (6,118)                  | N/A                            | (54.9)                 |
|   | <b>\$334,141</b>   | <b>\$293,875</b>      | <b>\$278,286</b>   | <b>(\$55,855)</b>          | <b>(\$15,589)</b>        | <b>(16.7)</b>                  | <b>(5.3)</b>           |



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| Fund: 12<br>SubFund: -  | Adopted<br>Budget | 3rd Quarter<br>Budget | Actuals          | Diff Btwn<br>Actual & Adpt | Diff Btwn<br>Actual & Q3 | Pct Chg<br>Actual &<br>Adopted | Pct Chg<br>Actual & Q3 |
|---|-------------------|-----------------------|------------------|----------------------------|--------------------------|--------------------------------|------------------------|
| <b>3000 - 3999 Employee Benefits</b>                                      |                   |                       |                  |                            |                          |                                |                        |
| <b>3102 - State Teachers' Retirement System, classified positions</b>     |                   |                       |                  |                            |                          |                                |                        |
| 310201 - STRS CLASSIFIED  | 79,278            | 63,134                | 62,872           | (16,406)                   | (262)                    | (20.7)                         | (0.4)                  |
| 310291 - STRS CLASSIFIED  | 0                 | 6,929                 | 35               | 35                         | (6,894)                  | N/A                            | (99.5)                 |
|   | <b>\$79,278</b>   | <b>\$70,064</b>       | <b>\$62,908</b>  | <b>(\$16,371)</b>          | <b>(\$7,156)</b>         | <b>(20.6)</b>                  | <b>(10.2)</b>          |
| <b>3201 - Public Employees' Retirement System, certificated positions</b> |                   |                       |                  |                            |                          |                                |                        |
| 320100 - PERS CERTIFICATED  | 36,236            | 14,720                | 159              | (36,077)                   | (14,561)                 | (99.6)                         | (98.9)                 |
| 320190 - PERS CERTIFICATED  | 0                 | 8,124                 | 82               | 82                         | (8,042)                  | N/A                            | (99.0)                 |
|   | <b>\$36,236</b>   | <b>\$22,844</b>       | <b>\$241</b>     | <b>(\$35,995)</b>          | <b>(\$22,603)</b>        | <b>(99.3)</b>                  | <b>(98.9)</b>          |
| <b>3202 - Public Employees' Retirement System, classified positions</b>   |                   |                       |                  |                            |                          |                                |                        |
| 320200 - PERS CLASSIFIED  | 977,533           | 687,744               | 710,902          | (266,631)                  | 23,158                   | (27.3)                         | 3.4                    |
| 320290 - PERS CLASSIFIED  | 0                 | 49,880                | 5,322            | 5,322                      | (44,557)                 | N/A                            | (89.3)                 |
|   | <b>\$977,533</b>  | <b>\$737,624</b>      | <b>\$716,224</b> | <b>(\$261,309)</b>         | <b>(\$21,400)</b>        | <b>(26.7)</b>                  | <b>(2.9)</b>           |
| <b>3301 - OASDI/Medicare/Alternative, certificated positions</b>          |                   |                       |                  |                            |                          |                                |                        |
| 330100 - SOCIAL SECURITY CERT   | 9,994             | 11,323                | 4,661            | (5,333)                    | (6,662)                  | (53.4)                         | (58.8)                 |
| 330101 - MEDICARE CERT  | 32,017            | 29,716                | 28,476           | (3,541)                    | (1,240)                  | (11.1)                         | (4.2)                  |
| 330102 - SUPPLEMENTAL RETIREMENT CERT                                     | 31,713            | 8,535                 | 8,105            | (23,608)                   | (430)                    | (74.4)                         | (5.0)                  |
| 330190 - SOCIAL SECURITY CERT   | 0                 | 1,470                 | 490              | 490                        | (979)                    | N/A                            | (66.7)                 |
| 330191 - MEDICARE CERT  | 0                 | 1,142                 | 759              | 759                        | (383)                    | N/A                            | (33.6)                 |
| 330192 - SUPPLEMENTAL RETIREMENT CERT                                     | 0                 | 15,671                | 502              | 502                        | (15,169)                 | N/A                            | (96.8)                 |
|   | <b>\$73,724</b>   | <b>\$67,857</b>       | <b>\$42,993</b>  | <b>(\$30,731)</b>          | <b>(\$24,864)</b>        | <b>(41.7)</b>                  | <b>(36.6)</b>          |
| <b>3302 - OASDI/Medicare/Alternative, classified positions</b>            |                   |                       |                  |                            |                          |                                |                        |
| 330200 - SOCIAL SECURITY CLASS  | 287,149           | 205,991               | 210,201          | (76,947)                   | 4,210                    | (26.8)                         | 2.0                    |
| 330201 - MEDICARE CLASS   | 89,259            | 67,646                | 63,890           | (25,369)                   | (3,756)                  | (28.4)                         | (5.6)                  |
| 330202 - SUPPLEMENTAL RETIREMENT CLASS                                    | 41,952            | 36,040                | 24,172           | (17,780)                   | (11,867)                 | (42.4)                         | (32.9)                 |
| 330290 - SOCIAL SECURITY CLASS  | 0                 | 10,071                | 1,633            | 1,633                      | (8,439)                  | N/A                            | (83.8)                 |
| 330291 - MEDICARE CLASS   | 0                 | 5,523                 | 1,558            | 1,558                      | (3,965)                  | N/A                            | (71.8)                 |
| 330292 - SUPPLEMENTAL RETIREMENT CLASS                                    | 0                 | 1,477                 | 3,032            | 3,032                      | 1,555                    | N/A                            | 105.3                  |
|   | <b>\$418,360</b>  | <b>\$326,747</b>      | <b>\$304,486</b> | <b>(\$113,874)</b>         | <b>(\$22,261)</b>        | <b>(27.2)</b>                  | <b>(6.8)</b>           |
| <b>3401 - Health &amp; Welfare Benefits, certificated positions</b>       |                   |                       |                  |                            |                          |                                |                        |
| 340111 - HEALTH CERT  | 106,617           | 117,738               | 115,289          | 8,672                      | (2,449)                  | 8.1                            | (2.1)                  |
| 340112 - DENTAL CERT  | 27,213            | 23,879                | 24,091           | (3,122)                    | 212                      | (11.5)                         | 0.9                    |
| 340113 - VISION CERT  | 5,415             | 4,752                 | 4,794            | (621)                      | 42                       | (11.5)                         | 0.9                    |
| 340114 - LIFE INS CERT  | 485               | 605                   | 662              | 177                        | 57                       | 36.6                           | 9.4                    |
|   | <b>\$139,730</b>  | <b>\$146,974</b>      | <b>\$144,836</b> | <b>\$5,106</b>             | <b>(\$2,138)</b>         | <b>3.7</b>                     | <b>(1.5)</b>           |

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|---|-------------------|-----------------------|------------------|----------------------------|--------------------------|--------------------------------|------------------------|
| <b>3000 - 3999 Employee Benefits</b>                                  |                   |                       |                  |                            |                          |                                |                        |
| <b>3402 - Health &amp; Welfare Benefits, classified positions</b>     |                   |                       |                  |                            |                          |                                |                        |
| 340211 - HEALTH CLASS   | 303,041           | 299,601               | 299,563          | (3,478)                    | (38)                     | (1.1)                          | 0.0                    |
| 340212 - DENTAL CLASS   | 35,721            | 35,721                | 34,623           | (1,097)                    | (1,097)                  | (3.1)                          | (3.1)                  |
| 340213 - VISION CLASS   | 7,108             | 7,108                 | 6,890            | (218)                      | (218)                    | (3.1)                          | (3.1)                  |
| 340214 - LIFE INS CLASS   | 1,856             | 1,857                 | 1,857            | 1                          | 1                        | 0.1                            | 0.0                    |
| 340216 - DIS CLASS  | 3,110             | 3,111                 | 3,089            | (21)                       | (21)                     | (0.7)                          | (0.7)                  |
|   | <b>\$350,836</b>  | <b>\$347,397</b>      | <b>\$346,023</b> | <b>(\$4,813)</b>           | <b>(\$1,374)</b>         | <b>(1.4)</b>                   | <b>(0.4)</b>           |
| <b>3501 - State Unemployment Insurance, certificated positions</b>    |                   |                       |                  |                            |                          |                                |                        |
| 350100 - SUI CERT   | 1,063             | 1,025                 | 993              | (70)                       | (32)                     | (6.6)                          | (3.1)                  |
| 350190 - SUI CERT   | 0                 | 5                     | 26               | 26                         | 21                       | N/A                            | 427.6                  |
|   | <b>\$1,063</b>    | <b>\$1,030</b>        | <b>\$1,019</b>   | <b>(\$43)</b>              | <b>(\$10)</b>            | <b>(4.1)</b>                   | <b>(1.0)</b>           |
| <b>3502 - State Unemployment Insurance, classified positions</b>      |                   |                       |                  |                            |                          |                                |                        |
| 350200 - SUI CLASS  | 2,826             | 2,333                 | 2,203            | (622)                      | (129)                    | (22.0)                         | (5.5)                  |
| 350290 - SUI CLASS  | 0                 | 401                   | 68               | 68                         | (332)                    | N/A                            | (82.9)                 |
|   | <b>\$2,826</b>    | <b>\$2,733</b>        | <b>\$2,272</b>   | <b>(\$554)</b>             | <b>(\$462)</b>           | <b>(19.6)</b>                  | <b>(16.9)</b>          |
| <b>3601 - Workers' Compensation Insurance, certificated positions</b> |                   |                       |                  |                            |                          |                                |                        |
| 360100 - W/C CERT   | 25,505            | 24,592                | 23,816           | (1,689)                    | (777)                    | (6.6)                          | (3.2)                  |
| 360190 - W/C CERT   | 0                 | 47                    | 629              | 629                        | 582                      | N/A                            | 1236.5                 |
|   | <b>\$25,505</b>   | <b>\$24,639</b>       | <b>\$24,445</b>  | <b>(\$1,060)</b>           | <b>(\$195)</b>           | <b>(4.2)</b>                   | <b>(0.8)</b>           |
| <b>3602 - Workers' Compensation Insurance, classified positions</b>   |                   |                       |                  |                            |                          |                                |                        |
| 360200 - W/C CLASS  | 70,239            | 55,983                | 53,591           | (16,648)                   | (2,392)                  | (23.7)                         | (4.3)                  |
| 360290 - W/C CLASS  | 0                 | 8,515                 | 1,288            | 1,288                      | (7,227)                  | N/A                            | (84.9)                 |
|   | <b>\$70,239</b>   | <b>\$64,498</b>       | <b>\$54,878</b>  | <b>(\$15,360)</b>          | <b>(\$9,619)</b>         | <b>(21.9)</b>                  | <b>(14.9)</b>          |
| <b>3701 - OPEB, Allocated, certificated positions</b>                 |                   |                       |                  |                            |                          |                                |                        |
| 370100 - RETIREE BENEFITS CERT  | 23,471            | 26,048                | 24,218           | 746                        | (1,830)                  | 3.2                            | (7.0)                  |
|   | <b>\$23,471</b>   | <b>\$26,048</b>       | <b>\$24,218</b>  | <b>\$746</b>               | <b>(\$1,830)</b>         | <b>3.2</b>                     | <b>(7.0)</b>           |
| <b>3702 - OPEB, Allocated, classified positions</b>                   |                   |                       |                  |                            |                          |                                |                        |
| 370200 - RETIREE BENEFIT CLASSIFIED                                   | 51,171            | 51,423                | 51,426           | 255                        | 2                        | 0.5                            | 0.0                    |
|   | <b>\$51,171</b>   | <b>\$51,423</b>       | <b>\$51,426</b>  | <b>\$255</b>               | <b>\$2</b>               | <b>0.5</b>                     | <b>0.0</b>             |

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|--|--------------------|-----------------------|--------------------|----------------------------|--------------------------|--------------------------------|------------------------|
| <b>3000 - 3999 Employee Benefits</b>                         |                    |                       |                    |                            |                          |                                |                        |
| <b>3901 - Other Benefits, certificated positions</b>         |                    |                       |                    |                            |                          |                                |                        |
| 390103 - SELF INSUR CERT                                     | 8,502              | 8,197                 | 7,939              | (563)                      | (259)                    | (6.6)                          | (3.2)                  |
| 390104 - AB 1522 ACCRUAL                                     | 62                 | 0                     | 0                  | (62)                       | 0                        | (100.0)                        | N/A                    |
| 390105 - PARS CERT GOLDEN HANDSHAKE                          | 0                  | 0                     | 0                  | 0                          | 0                        | N/A                            | N/A                    |
| 390193 - SELF INSUR CERT                                     | 0                  | 65                    | 210                | 210                        | 145                      | N/A                            | 222.8                  |
| 390194 - AB 1522 ACCRUAL                                     | 0                  | 300                   | 73                 | 73                         | (227)                    | N/A                            | (75.8)                 |
|  | <b>\$8,564</b>     | <b>\$8,562</b>        | <b>\$8,221</b>     | <b>(\$343)</b>             | <b>(\$341)</b>           | <b>(4.0)</b>                   | <b>(4.0)</b>           |
| <b>3902 - Other Benefits, classified positions</b>           |                    |                       |                    |                            |                          |                                |                        |
| 390203 - SELF INSUR CLASS                                    | 24,907             | 18,691                | 17,863             | (7,044)                    | (828)                    | (28.3)                         | (4.4)                  |
| 390204 - AB 1522 ACCRUAL                                     | 1,735              | 44                    | 24                 | (1,711)                    | (20)                     | (98.6)                         | (45.7)                 |
| 390206 - PARS GOLDEN HANDSHAKE                               | 0                  | 0                     | 0                  | 0                          | 0                        | N/A                            | N/A                    |
| 390293 - SELF INSUR CLASS                                    | 0                  | 3,115                 | 430                | 430                        | (2,685)                  | N/A                            | (86.2)                 |
| 390294 - AB 1522 ACCRUAL                                     | 0                  | 738                   | 709                | 709                        | (30)                     | N/A                            | (4.0)                  |
|  | <b>\$26,641</b>    | <b>\$22,588</b>       | <b>\$19,025</b>    | <b>(\$7,616)</b>           | <b>(\$3,563)</b>         | <b>(28.6)</b>                  | <b>(15.8)</b>          |
| <b>3000 - 3999 Employee Benefits</b>                         | <b>\$2,619,318</b> | <b>\$2,214,904</b>    | <b>\$2,081,502</b> | <b>(\$537,816)</b>         | <b>(\$133,402)</b>       | <b>(20.5)</b>                  | <b>(6.0)</b>           |
| <b>Percent of Total</b>                                      | <b>19.1%</b>       | <b>38.2%</b>          | <b>34.9%</b>       |                            |                          |                                |                        |
| <b>1000 - 3999 Employee Compensation % of Total</b>          | <b>80.7%</b>       | <b>155.7%</b>         | <b>145.6%</b>      |                            |                          |                                |                        |
| <b>4000 - 4999 Books and Supplies</b>                        |                    |                       |                    |                            |                          |                                |                        |
| <b>4300 - Materials and Supplies</b>                         |                    |                       |                    |                            |                          |                                |                        |
| 430000 - INSTRUCTIONAL SUPPLIES                              | 609,561            | 436,376               | 252,782            | (356,779)                  | (183,594)                | (58.5)                         | (42.1)                 |
| 430005 - FOOD/IN-HOUSE MEETINGS                              | 8,550              | 1,500                 | 324                | (8,226)                    | (1,176)                  | (96.2)                         | (78.4)                 |
| 430007 - SUPPLIES/SOFTWARE                                   | 0                  | 0                     | 0                  | 0                          | 0                        | N/A                            | N/A                    |
| 430008 - SUPPLIES NON-CLASSROOM                              | 352,532            | 142,072               | 116,352            | (236,180)                  | (25,720)                 | (67.0)                         | (18.1)                 |
|  | <b>\$970,642</b>   | <b>\$579,948</b>      | <b>\$369,458</b>   | <b>(\$601,184)</b>         | <b>(\$210,490)</b>       | <b>(61.9)</b>                  | <b>(36.3)</b>          |
| <b>4400 - Noncapitalized Equipment</b>                       |                    |                       |                    |                            |                          |                                |                        |
| 440000 - EQUIP \$500-\$24999                                 | 102,742            | 66,069                | 40,827             | (61,916)                   | (25,242)                 | (60.3)                         | (38.2)                 |
|  | <b>\$102,742</b>   | <b>\$66,069</b>       | <b>\$40,827</b>    | <b>(\$61,916)</b>          | <b>(\$25,242)</b>        | <b>(60.3)</b>                  | <b>(38.2)</b>          |
| <b>4000 - 4999 Books and Supplies</b>                        | <b>\$1,073,385</b> | <b>\$646,017</b>      | <b>\$410,285</b>   | <b>(\$663,100)</b>         | <b>(\$235,732)</b>       | <b>(61.8)</b>                  | <b>(36.5)</b>          |
| <b>Percent of Total</b>                                      | <b>7.8%</b>        | <b>11.1%</b>          | <b>6.9%</b>        |                            |                          |                                |                        |
| <b>5000 - 5999 Services and Other Operating Expenditures</b> |                    |                       |                    |                            |                          |                                |                        |
| <b>5200 - Travel and Conferences</b>                         |                    |                       |                    |                            |                          |                                |                        |
| 520000 - CONF/TRAVEL   | 38,902             | 16,845                | 7,829              | (31,073)                   | (9,016)                  | (79.9)                         | (53.5)                 |

Annual Budget Change Report  
Fiscal Year 7/1/2020 - 6/30/2021

| Fund: 12<br>SubFund: -  | Adopted<br>Budget | 3rd Quarter<br>Budget | Actuals              | Diff Btwn<br>Actual & Adpt | Diff Btwn<br>Actual & Q3 | Pct Chg<br>Actual &<br>Adopted | Pct Chg<br>Actual & Q3 |
|---|-------------------|-----------------------|----------------------|----------------------------|--------------------------|--------------------------------|------------------------|
| <b>5000 - 5999 Services and Other Operating Expenditures</b>              |                   |                       |                      |                            |                          |                                |                        |
| <b>5200 - Travel and Conferences</b>                                      |                   |                       |                      |                            |                          |                                |                        |
| 520010 - FIXED MILEAGE ALLOWANCE  | 5,860             | 5,800                 | 4,566                | (1,295)                    | (1,235)                  | (22.1)                         | (21.3)                 |
|   | <b>\$44,762</b>   | <b>\$22,645</b>       | <b>\$12,395</b>      | <b>(\$32,367)</b>          | <b>(\$10,250)</b>        | <b>(72.3)</b>                  | <b>(45.3)</b>          |
| <b>5300 - Dues and Memberships</b>  |                   |                       |                      |                            |                          |                                |                        |
| 530000 - DUES & MEMBERSHIP  | 1,150             | 1,576                 | 2,030                | 880                        | 454                      | 76.5                           | 28.8                   |
|   | <b>\$1,150</b>    | <b>\$1,576</b>        | <b>\$2,030</b>       | <b>\$880</b>               | <b>\$454</b>             | <b>76.5</b>                    | <b>28.8</b>            |
| <b>5500 - Operations and Housekeeping Services</b>                        |                   |                       |                      |                            |                          |                                |                        |
| 550050 - PEST CONTROL   | 1,925             | 0                     | 0                    | (1,925)                    | 0                        | (100.0)                        | N/A                    |
|   | <b>\$1,925</b>    | <b>\$0</b>            | <b>\$0</b>           | <b>(\$1,925)</b>           | <b>\$0</b>               | <b>(100.0)</b>                 | <b>N/A</b>             |
| <b>5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements</b>   |                   |                       |                      |                            |                          |                                |                        |
| 560001 - NONCAPITALIZED IMPROVEMENTS                                      | 185,000           | 124,000               | 117,601              | (67,399)                   | (6,399)                  | (36.4)                         | (5.2)                  |
| 560002 - MAINTENANCE AGREEMENTS   | 1,000             | 1,000                 | 0                    | (1,000)                    | (1,000)                  | (100.0)                        | (100.0)                |
| 560003 - ALARM SYSTEM   | 0                 | 0                     | 0                    | 0                          | 0                        | N/A                            | N/A                    |
| 560005 - RENTAL   | 16,200            | 16,200                | 3,111                | (13,089)                   | (13,089)                 | (80.8)                         | (80.8)                 |
| 560006 - REPAIR EQUIP   | 7,000             | 7,000                 | 1,658                | (5,342)                    | (5,342)                  | (76.3)                         | (76.3)                 |
|   | <b>\$209,200</b>  | <b>\$148,200</b>      | <b>\$122,370</b>     | <b>(\$86,830)</b>          | <b>(\$25,830)</b>        | <b>(41.5)</b>                  | <b>(17.4)</b>          |
| <b>5750 - Transfers of Direct Costs - Interfund</b>                       |                   |                       |                      |                            |                          |                                |                        |
| 575000 - DIRECT COST/INTERFUND TRF  | 89,102            | (6,009,131)           | (5,378,482)          | (5,467,584)                | 630,649                  | (6136.3)                       | (10.5)                 |
| 575002 - DIRECT COST/CUSD TODAY INTERFN                                   | 0                 | 0                     | 4,250                | 4,250                      | 4,250                    | N/A                            | N/A                    |
| 575003 - DIRECT COST/UTILITY INTERFUND                                    | 175,000           | 170,000               | 175,000              | 0                          | 5,000                    | 0.0                            | 2.9                    |
| 575005 - DIRECT COST CUSTODIAL INTERFUN                                   | 0                 | 0                     | 0                    | 0                          | 0                        | N/A                            | N/A                    |
| 575010 - DIRECT COST/MTCE INTERFUND                                       | 16,932            | 16,932                | 3,265                | (13,667)                   | (13,667)                 | (80.7)                         | (80.7)                 |
| 575020 - DIRECT COST/TRANSP INTERFUND                                     | 29,350            | 2,500                 | 0                    | (29,350)                   | (2,500)                  | (100.0)                        | (100.0)                |
| 575030 - DIRECT COST/FOOD SVC INTERFUND                                   | 30,000            | 0                     | 0                    | (30,000)                   | 0                        | (100.0)                        | N/A                    |
| 575040 - DIRECT COST/GAD/INTERF   | 15,500            | 9,280                 | 5,319                | (10,181)                   | (3,961)                  | (65.7)                         | (42.7)                 |
| 575050 - DIRECT COST/COPIER INTERFUND                                     | 5,500             | 5,500                 | 2,524                | (2,976)                    | (2,976)                  | (54.1)                         | (54.1)                 |
| 575052 - DIRECT COST/SCANBACK INTERFUND                                   | 750               | 2,750                 | 1,685                | 935                        | (1,065)                  | 124.6                          | (38.7)                 |
| 575060 - DIRECT COST/TECH INTERFUND                                       | 0                 | 0                     | 0                    | 0                          | 0                        | N/A                            | N/A                    |
| 575070 - DIRECT COST/TCH CTR INTERFUND                                    | 30,931            | 17,261                | 15,313               | (15,618)                   | (1,948)                  | (50.5)                         | (11.3)                 |
| 575080 - INTER-FUND DIRECT COST FUEL                                      | 1,300             | 3,800                 | 4,742                | 3,442                      | 942                      | 264.8                          | 24.8                   |
|   | <b>\$394,365</b>  | <b>(\$5,781,108)</b>  | <b>(\$5,166,385)</b> | <b>(\$5,560,750)</b>       | <b>\$614,723</b>         | <b>(1410.1)</b>                | <b>(10.6)</b>          |
| <b>5800 - Professional/Consulting Services and Operating Expenditures</b> |                   |                       |                      |                            |                          |                                |                        |
| 580001 - CONT FOR PER SERV/INDIVIDUAL                                     | 2,130             | 1,000                 | 0                    | (2,130)                    | (1,000)                  | (100.0)                        | (100.0)                |

Annual Budget Change Report  
Fiscal Year 7/1/2020 - 6/30/2021

| Fund: 12<br>SubFund: -  | Adopted<br>Budget | 3rd Quarter<br>Budget | Actuals              | Diff Btwn<br>Actual & Adpt | Diff Btwn<br>Actual & Q3 | Pct Chg<br>Actual &<br>Adopted | Pct Chg<br>Actual & Q3 |
|---|-------------------|-----------------------|----------------------|----------------------------|--------------------------|--------------------------------|------------------------|
| <b>5000 - 5999 Services and Other Operating Expenditures</b>              |                   |                       |                      |                            |                          |                                |                        |
| <b>5800 - Professional/Consulting Services and Operating Expenditures</b> |                   |                       |                      |                            |                          |                                |                        |
| 580002 - CONTRACT SERVICES  | 126,330           | 130,610               | 117,810              | (8,520)                    | (12,800)                 | (6.7)                          | (9.8)                  |
| 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  | 47,878            | 1,628                 | 0                    | (47,878)                   | (1,628)                  | (100.0)                        | (100.0)                |
| 580009 - FEES / OTHER   | 1,725             | 18,798                | 23,059               | 21,334                     | 4,260                    | 1236.7                         | 22.7                   |
| 580010 - SOFTWARE LICENSE   | 8,500             | 10,805                | 10,305               | 1,805                      | (500)                    | 21.2                           | (4.6)                  |
| 580090 - BUDGET RESERVE   | 0                 | 0                     | 0                    | 0                          | 0                        | N/A                            | N/A                    |
|   | <b>\$195,263</b>  | <b>\$171,541</b>      | <b>\$156,154</b>     | <b>(\$39,110)</b>          | <b>(\$15,388)</b>        | <b>(20.0)</b>                  | <b>(9.0)</b>           |
| <b>5900 - Communications</b>  |                   |                       |                      |                            |                          |                                |                        |
| 590001 - PHONE CERTIFICATED   | 3,660             | 3,600                 | 2,979                | (681)                      | (621)                    | (18.6)                         | (17.3)                 |
| 590002 - PHONE CLASSIFIED   | 13,190            | 12,785                | 11,880               | (1,310)                    | (905)                    | (9.9)                          | (7.1)                  |
| 590005 - COMMUNICATION/POSTAGE  | 18,800            | 3,000                 | 144                  | (18,656)                   | (2,856)                  | (99.2)                         | (95.2)                 |
|   | <b>\$35,650</b>   | <b>\$19,385</b>       | <b>\$15,003</b>      | <b>(\$20,647)</b>          | <b>(\$4,382)</b>         | <b>(57.9)</b>                  | <b>(22.6)</b>          |
| <b>5000 - 5999 Services and Other Operating Expenditures</b>              | <b>\$882,315</b>  | <b>(\$5,417,760)</b>  | <b>(\$4,858,434)</b> | <b>(\$5,740,749)</b>       | <b>\$559,326</b>         | <b>(650.6)</b>                 | <b>(10.3)</b>          |
| <b>Percent of Total</b>   | <b>6.4%</b>       | <b>-93.5%</b>         | <b>-81.4%</b>        |                            |                          |                                |                        |
| <b>6000 - 6999 Capital Outlay</b>   |                   |                       |                      |                            |                          |                                |                        |
| <b>6170 - Land Improvements</b>   |                   |                       |                      |                            |                          |                                |                        |
| 617000 - LAND IMPROVEMENTS  | 100,000           | 50,000                | 30,225               | (69,775)                   | (19,775)                 | (69.8)                         | (39.6)                 |
|   | <b>\$100,000</b>  | <b>\$50,000</b>       | <b>\$30,225</b>      | <b>(\$69,775)</b>          | <b>(\$19,775)</b>        | <b>(69.8)</b>                  | <b>(39.6)</b>          |
| <b>6200 - Buildings and Improvements of Buildings</b>                     |                   |                       |                      |                            |                          |                                |                        |
| 620000 - BLDG/IMPRV OF BLDG   | 0                 | 0                     | 56,653               | 56,653                     | 56,653                   | N/A                            | N/A                    |
|   | <b>\$0</b>        | <b>\$0</b>            | <b>\$56,653</b>      | <b>\$56,653</b>            | <b>\$56,653</b>          | <b>N/A</b>                     | <b>N/A</b>             |
| <b>6400 - Equipment</b>   |                   |                       |                      |                            |                          |                                |                        |
| 640090 - EQUIPMENT \$25,000+  | 0                 | 0                     | 0                    | 0                          | 0                        | N/A                            | N/A                    |
|   | <b>\$0</b>        | <b>\$0</b>            | <b>\$0</b>           | <b>\$0</b>                 | <b>\$0</b>               | <b>N/A</b>                     | <b>N/A</b>             |
| <b>6000 - 6999 Capital Outlay</b>   | <b>\$100,000</b>  | <b>\$50,000</b>       | <b>\$86,878</b>      | <b>(\$13,122)</b>          | <b>\$36,878</b>          | <b>(13.1)</b>                  | <b>73.8</b>            |
| <b>Percent of Total</b>   | <b>0.7%</b>       | <b>0.9%</b>           | <b>1.5%</b>          |                            |                          |                                |                        |

Annual Budget Change Report  
Fiscal Year 7/1/2020 - 6/30/2021

| Fund: 12<br>SubFund: -                                 | Adopted<br>Budget | 3rd Quarter<br>Budget | Actuals          | Diff Btwn<br>Actual & Adpt | Diff Btwn<br>Actual & Q3 | Pct Chg<br>Actual &<br>Adopted | Pct Chg<br>Actual & Q3 |
|--|-------------------|-----------------------|------------------|----------------------------|--------------------------|--------------------------------|------------------------|
| <b>7000 - 7499 Other Outgo</b>                         |                   |                       |                  |                            |                          |                                |                        |
| <b>7350 - Transfers of Indirect Costs - Interfund</b>  |                   |                       |                  |                            |                          |                                |                        |
| 735000 - TRF OF DIRECT COST-INTERFUND                  | 527,836           | 580,900               | 477,992          | (49,844)                   | (102,908)                | (9.4)                          | (17.7)                 |
|  | <b>\$527,836</b>  | <b>\$580,900</b>      | <b>\$477,992</b> | <b>(\$49,844)</b>          | <b>(\$102,908)</b>       | <b>(9.4)</b>                   | <b>(17.7)</b>          |
| <b>7439 - Other Debt Service - Principal</b>           |                   |                       |                  |                            |                          |                                |                        |
| 743900 - DEBT SERVICE/PRINCIPAL                        | 63,000            | 105,000               | 357,000          | 294,000                    | 252,000                  | 466.7                          | 240.0                  |
|  | <b>\$63,000</b>   | <b>\$105,000</b>      | <b>\$357,000</b> | <b>\$294,000</b>           | <b>\$252,000</b>         | <b>466.7</b>                   | <b>240.0</b>           |
| <b>7000 - 7499 Other Outgo</b>                         | <b>\$590,836</b>  | <b>\$685,900</b>      | <b>\$834,992</b> | <b>\$244,156</b>           | <b>\$149,092</b>         | <b>41.3</b>                    | <b>21.7</b>            |
| Percent of Total                                       | <b>4.3%</b>       | <b>11.8%</b>          | <b>14.0%</b>     |                            |                          |                                |                        |
| <b>7600 - 7629 Interfund Transfers Out</b>             |                   |                       |                  |                            |                          |                                |                        |
| <b>7619 - Other Authorized Interfund Transfers Out</b> |                   |                       |                  |                            |                          |                                |                        |
| 761900 - TRANSFER TO GENERAL FUND                      | 0                 | 146,679               | 146,679          | 146,679                    | 0                        | N/A                            | 0.0                    |
| 761906 - TRANSFER TO SFP                               | 0                 | 490,000               | 490,000          | 490,000                    | 0                        | N/A                            | 0.0                    |
| 761914 - TRANSFER TO SPEC RES/CAP PROJ                 | 0                 | 168,000               | 168,000          | 168,000                    | 0                        | N/A                            | 0.0                    |
|  | <b>\$0</b>        | <b>\$804,679</b>      | <b>\$804,679</b> | <b>\$804,679</b>           | <b>\$0</b>               | <b>N/A</b>                     | <b>0.0</b>             |
| <b>7600 - 7629 Interfund Transfers Out</b>             | <b>\$0</b>        | <b>\$804,679</b>      | <b>\$804,679</b> | <b>\$804,679</b>           | <b>\$0</b>               | <b>N/A</b>                     | <b>0.0</b>             |
| Percent of Total                                       | <b>0.0%</b>       | <b>13.9%</b>          | <b>13.5%</b>     |                            |                          |                                |                        |

**Summary of Revisions**  
**2020-2021 Cafeteria Fund Budget**

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

**I. 2020-21 Cafeteria Fund Revenues**

**A. Federal Revenues**

Federal Revenues changed from \$10,696,050 at Third Quarter to \$10,742,935 at Annual, an increase of \$46,884. The increase is due to higher participation due to additional students returning to onsite learning offset by lower Federal commodities received than anticipated.

| <u>Item</u>                       | <u>Budget Adjustment</u> |                            |
|-----------------------------------|--------------------------|----------------------------|
| Increased participation           | \$                       | 130,918                    |
| Commodities received              |                          | (84,034)                   |
| Change from 3rd Quarter to Annual | \$                       | <u>46,884</u>              |
|                                   | <u>2020-21</u>           | <u>2020-21</u>             |
| <u>Adopted Budget</u>             | <u>Annual</u>            | <u>Increase/(Decrease)</u> |
| \$ 10,768,839                     | \$ 10,742,935            | \$ (25,904)                |

**B. State Revenues**

State Revenues changed from \$731,764 at Third Quarter to \$858,493 at Annual, an increase of \$126,729. The increase is due primarily to a one-time reimbursement increase in meals served last fiscal year totaling \$96,041. The one-time reimbursement was approved for school districts due to the pandemic.

| <u>Item</u>                       | <u>Budget Adjustment</u> |                            |
|-----------------------------------|--------------------------|----------------------------|
| Increased participation           | \$                       | 30,688                     |
| Payment of one-time increase      |                          | 96,041                     |
| Change from 3rd Quarter to Annual |                          | <u>126,729</u>             |
|                                   | <u>2020-21</u>           | <u>2020-21</u>             |
| <u>Adopted Budget</u>             | <u>Annual</u>            | <u>Increase/(Decrease)</u> |
| \$ 683,187                        | \$ 858,493               | \$ 175,306                 |

**C. Local Revenues**

Local Revenues changed from \$60,949 at Third Quarter to \$103,323 at Annual, an increase of \$42,374. The change is due to minor adjustments to student sales and other local revenues. It is important to note, local revenues are down over \$4.0 million when compared to pre-pandemic operations.

| <u>Item</u>                              | <u>Budget Adjustment</u> |                            |
|--|--------------------------|----------------------------|
| Student sales                            | \$ (2,814)               |                            |
| Special events and other                 | 45,188                   |                            |
| <b>Change from 3rd Quarter to Annual</b> | <b>\$ 42,317</b>         |                            |
|  | <u>2020-21</u>           | <u>2020-21</u>             |
|  | <u>Adopted Budget</u>    | <u>Annual</u>              |
|  | \$ 3,621,239             | \$ 103,267                 |
|  |                          | <u>Increase/(Decrease)</u> |
|  |                          | \$ (3,517,915)             |

**D. Total Cafeteria Fund Revenues**

Total Cafeteria Fund Revenues changed from \$11,488,763 at Third Quarter to \$11,704,694 at Annual, an increase of \$215,988.

|  |                       |                            |
|--|-----------------------|----------------------------|
| <b>Change from 3rd Quarter to Annual</b> |                       | <b>\$ 215,931</b>          |
|  | <u>2020-21</u>        | <u>2020-21</u>             |
|  | <u>Adopted Budget</u> | <u>Annual</u>              |
|  | \$ 15,073,265         | \$ 11,704,694              |
|  |                       | <u>Increase/(Decrease)</u> |
|  |                       | \$ (3,368,570)             |

**II. 2020-21 Cafeteria Fund Expenditures**

**A. Classified Personnel Salaries**

Classified Personnel Salaries changed from \$4,931,712 at Third Quarter to \$4,902,105 at Annual, a decrease of \$29,608. Hiring has proven to be difficult during the pandemic resulting in several vacant positions. The decrease in classified salaries is due to positions that were anticipated to be filled through the end of the year yet remained vacant.

| <u>Item</u>                              | <u>Budget Adjustment</u> |                            |
|--|--------------------------|----------------------------|
| Classified support and other salaries    | \$ (35,997)              |                            |
| Classified supervisor salaries           | 6,389                    |                            |
| <b>Change from 3rd Quarter to Annual</b> | <b>\$ (29,608)</b>       |                            |
|  | <u>2020-21</u>           | <u>2020-21</u>             |
|  | <u>Adopted Budget</u>    | <u>Annual</u>              |
|  | \$ 5,598,217             | \$ 4,902,105               |
|  |                          | <u>Increase/(Decrease)</u> |
|  |                          | \$ (696,112)               |



**B. Employee Benefits**

Employee Benefits changed from \$2,956,084 at Third Quarter to \$2,925,554 at Annual, a decrease of \$30,529. Employee Benefits changed primarily due to adjustments to the classified salaries previously noted.

| <u>Item</u>                              | <u>Budget Adjustment</u>     |                                   |
|--|------------------------------|-----------------------------------|
| CalPERS                                  | \$                           | (2,438)                           |
| Health and welfare                       |                              | (3,622)                           |
| Social Security/Medicare                 |                              | (23,321)                          |
| Other                                    |                              | (1,148)                           |
| <b>Change from 3rd Quarter to Annual</b> | <b>\$</b>                    | <b>(30,529)</b>                   |
|  | <b>2020-21</b>               | <b>2020-21</b>                    |
|  | <b><u>Adopted Budget</u></b> | <b><u>Annual</u></b>              |
|  | <b>\$ 3,134,823</b>          | <b>\$ 2,925,554</b>               |
|  |                              | <b><u>Increase/(Decrease)</u></b> |
|  |                              | <b>\$ (209,268)</b>               |

**C. Books, Supplies and Other Materials**

Books, Supplies and Other Materials changed from \$4,884,411 at Third Quarter to \$4,436,693 at Annual, a decrease of \$447,719. The decrease to food expenditures is primarily related to utilizing items from our warehouse and maximizing commodities available. Due to the dramatic decrease in revenues this year, the department has deferred the purchase of noncapitalized equipment when possible.

| <u>Item</u>                              | <u>Budget Adjustment</u>     |                                   |
|--|------------------------------|-----------------------------------|
| Materials and supplies                   | \$                           | (4,712)                           |
| Noncapitalized equipment                 |                              | (11,794)                          |
| Food                                     |                              | (431,213)                         |
| <b>Change from 3rd Quarter to Annual</b> | <b>\$</b>                    | <b>(447,719)</b>                  |
|  | <b>2020-21</b>               | <b>2020-21</b>                    |
|  | <b><u>Adopted Budget</u></b> | <b><u>Annual</u></b>              |
|  | <b>\$ 7,057,874</b>          | <b>\$ 4,436,693</b>               |
|  |                              | <b><u>Increase/(Decrease)</u></b> |
|  |                              | <b>\$ (2,621,181)</b>             |

**D. Contracted Services and Other Operating Expenditures**

Contracted Services and Other Operating Expenditures changed from \$596,716 at Third Quarter to \$18,726 at Annual, a decrease of \$577,989. The decrease is primarily due to a one-time contribution from the General Fund, totaling \$580,000, of CARES funds to offset expenditures related to meals served during online learning. The direct cost transfer reduced the total expenditures in this area by that amount.

| <u>Item</u>                       | <u>Budget Adjustment</u> |                            |
|-----------------------------------|--------------------------|----------------------------|
| Utilities                         |                          | \$ (8,000)                 |
| Transfers of direct costs         |                          | (591,959)                  |
| Communications                    |                          | 98                         |
| Rentals, repairs and other        |                          | <u>21,870</u>              |
| Change from 3rd Quarter to Annual |                          | <u>\$ (577,989)</u>        |
|                                   | <u>2020-21</u>           | <u>2020-21</u>             |
|                                   | <u>Adopted Budget</u>    | <u>Annual</u>              |
|                                   | \$ 645,572               | \$ 18,726                  |
|                                   |                          | <u>Increase/(Decrease)</u> |
|                                   |                          | \$ (626,846)               |

### E. Capital Outlay Expenditures

Capital Outlay Expenditures of \$255,247 at Third Quarter were unchanged at Annual.

|                                   |                       |                            |
|-----------------------------------|-----------------------|----------------------------|
| Change from 3rd Quarter to Annual |                       | \$ -0-                     |
|                                   | <u>2020-21</u>        | <u>2020-21</u>             |
|                                   | <u>Adopted Budget</u> | <u>Annual</u>              |
|                                   | \$ 140,000            | \$ 255,247                 |
|                                   |                       | <u>Increase/(Decrease)</u> |
|                                   |                       | \$ 115,247                 |

### F. Other Outgo Expenditures

Other Outgo Expenditures changed from \$599,950 at Third Quarter to \$548,982 at Annual, a decrease of \$50,969. The decrease is due to changes in expenditures applicable to indirect cost charges.

|                                   |                       |                            |
|-----------------------------------|-----------------------|----------------------------|
| Change from 3rd Quarter to Annual |                       | \$ (50,969)                |
|                                   | <u>2020-21</u>        | <u>2020-21</u>             |
|                                   | <u>Adopted Budget</u> | <u>Annual</u>              |
|                                   | \$ 745,064            | \$ 548,982                 |
|                                   |                       | <u>Increase/(Decrease)</u> |
|                                   |                       | \$ (196,083)               |

### G. Total Cafeteria Fund Expenditures

Total Cafeteria Fund Expenditures changed from \$14,224,121 at Third Quarter to \$13,087,307 at Annual, a decrease of \$1,136,814.

|                                   |                       |                            |
|-----------------------------------|-----------------------|----------------------------|
| Change from 3rd Quarter to Annual |                       | \$ (1,136,814)             |
|                                   | <u>2020-21</u>        | <u>2020-21</u>             |
|                                   | <u>Adopted Budget</u> | <u>Annual</u>              |
|                                   | \$ 17,321,550         | \$ 13,087,307              |
|                                   |                       | <u>Increase/(Decrease)</u> |
|                                   |                       | \$ (4,234,243)             |

### III. Cafeteria Fund Balance

Total revenues are \$11,704,751 and total expenditures are \$13,087,307 at Annual. The projected fund balance for the 2020-21 fiscal year is:

|  |                              |
|--|------------------------------|
| <b>Beginning Fund Balance Audited 7/1/20</b>   | <b>\$ 7,324,998</b>          |
| <b>2020-21 Revenues</b>                        | <b>11,704,751</b>            |
| <b>2020-21 Expenditures</b>                    | <b><u>13,087,307</u></b>     |
| <b>Surplus/(Deficit) (1)</b>                   | <b><u>(1,382,556)</u></b>    |
| <b>Ending Fund Balance, 6/30/21, Unaudited</b> | <b><u>\$ 5,942,442</u></b>   |
| <b>Assigned:</b>                               |                              |
| <b>    New Building Lease</b>                  | <b><u>5,288,077</u></b>      |
| <b>Unassigned</b>                              | <b><u>\$ 654,365</u></b>     |
| <b>General Reserve Percentage</b>              | <b>5%</b>                    |
| <b>One-Time (decreases) due to COVID-19:</b>   |                              |
| <b>    Revenues</b>                            | <b>\$ (5,127,435)</b>        |
| <b>    Expenditures</b>                        | <b><u>3,863,455</u></b>      |
| <b>Total Net One-Time COVID-19 changes (2)</b> | <b><u>\$ (1,263,980)</u></b> |
| <b>One-Time costs in 2020-21:</b>              |                              |
| <b>    Refrigerator truck</b>                  | <b>\$ 136,345</b>            |
| <b>    Kitchen equipment</b>                   | <b><u>118,903</u></b>        |
| <b>Total One-Time Costs (3)</b>                | <b><u>\$ 255,248</u></b>     |
| <b>Total Net One-Time changes</b>              | <b><u>1,008,732</u></b>      |
| <b>Ongoing Surplus/(Deficit) (1 - 2 + 3)</b>   | <b><u>\$ 136,672</u></b>     |

Annual Budget Change Report  
Fiscal Year 7/1/2020 - 6/30/2021

| Fund: 13<br>SubFund: -                 | Adopted<br>Budget   | 3rd Quarter<br>Budget | Actuals             | Diff Btwn<br>Actual & Adpt | Diff Btwn<br>Actual & Q3 | Pct Chg<br>Actual &<br>Adopted | Pct Chg<br>Actual & Q3 |
|--|---------------------|-----------------------|---------------------|----------------------------|--------------------------|--------------------------------|------------------------|
| <b>13 - CAFETERIA FUND</b>             | <b>\$15,073,265</b> | <b>\$11,488,763</b>   | <b>\$11,704,694</b> | <b>(\$3,368,570)</b>       | <b>\$215,931</b>         | <b>(22.3)</b>                  | <b>1.9</b>             |
| <b>8100 - 8299 Federal Revenue</b>     |                     |                       |                     |                            |                          |                                |                        |
| <b>8220 - Child Nutrition Programs</b> |                     |                       |                     |                            |                          |                                |                        |
| 822000 - FED CHILD NUTRITION           | 9,568,839           | 9,596,050             | 9,726,969           | 158,130                    | 130,918                  | 1.7                            | 1.4                    |
|  | <b>\$9,568,839</b>  | <b>\$9,596,050</b>    | <b>\$9,726,969</b>  | <b>\$158,130</b>           | <b>\$130,918</b>         | <b>1.7</b>                     | <b>1.4</b>             |
| <b>8221 - Donated Food Commodities</b> |                     |                       |                     |                            |                          |                                |                        |
| 822100 - FED DONATED FOOD COMMODITIES  | 1,200,000           | 1,100,000             | 1,015,966           | (184,034)                  | (84,034)                 | (15.3)                         | (7.6)                  |
|  | <b>\$1,200,000</b>  | <b>\$1,100,000</b>    | <b>\$1,015,966</b>  | <b>(\$184,034)</b>         | <b>(\$84,034)</b>        | <b>(15.3)</b>                  | <b>(7.6)</b>           |
| <b>8100 - 8299 Federal Revenue</b>     | <b>\$10,768,839</b> | <b>\$10,696,050</b>   | <b>\$10,742,935</b> | <b>(\$25,904)</b>          | <b>\$46,884</b>          | <b>(0.2)</b>                   | <b>0.4</b>             |
| Percent of Total                       | 71.4%               | 93.1%                 | 91.8%               |                            |                          |                                |                        |
| <b>8300 - 8599 Other State Revenue</b> |                     |                       |                     |                            |                          |                                |                        |
| <b>8520 - Child Nutrition</b>          |                     |                       |                     |                            |                          |                                |                        |
| 852000 - ST CHILD NUTRITION            | 683,187             | 731,764               | 858,493             | 175,306                    | 126,729                  | 25.7                           | 17.3                   |
|  | <b>\$683,187</b>    | <b>\$731,764</b>      | <b>\$858,493</b>    | <b>\$175,306</b>           | <b>\$126,729</b>         | <b>25.7</b>                    | <b>17.3</b>            |
| <b>8300 - 8599 Other State Revenue</b> | <b>\$683,187</b>    | <b>\$731,764</b>      | <b>\$858,493</b>    | <b>\$175,306</b>           | <b>\$126,729</b>         | <b>25.7</b>                    | <b>17.3</b>            |
| Percent of Total                       | 4.5%                | 6.4%                  | 7.3%                |                            |                          |                                |                        |
| <b>8600 - 8799 Other Local Revenue</b> |                     |                       |                     |                            |                          |                                |                        |
| <b>8634 - Food Service Sales</b>       |                     |                       |                     |                            |                          |                                |                        |
| 863401 - FS STUDENT FOOD SALES/LUNCH   | 2,445,486           | 3,461                 | 590                 | (2,444,896)                | (2,871)                  | (100.0)                        | (83.0)                 |
| 863402 - FS STUDENT FOOD SALES/BKFT    | 234,749             | 1,310                 | 1,310               | (233,439)                  | 0                        | (99.4)                         | 0.0                    |
| 863403 - FS CHILD CARE INC             | 0                   | 0                     | 0                   | 0                          | 0                        | N/A                            | N/A                    |
| 863404 - FS STUDENT ALA CARTE          | 657,742             | 0                     | 0                   | (657,742)                  | 0                        | (100.0)                        | N/A                    |
| 863405 - FS ADULT ALA CARTE            | 62,732              | 0                     | 0                   | (62,731)                   | 0                        | (100.0)                        | N/A                    |
| 863406 - FS SPECIAL EVENT INCOME       | 100,601             | 6,772                 | 7,122               | (93,479)                   | 350                      | (92.9)                         | 5.2                    |
| 863407 - FS OTHER INCOME               | 12,524              | 8,543                 | 9,827               | (2,698)                    | 1,284                    | (21.5)                         | 15.0                   |
| 863408 - FS OVER/SHORT                 | 59,814              | 0                     | 51,960              | (7,855)                    | 51,960                   | (13.1)                         | N/A                    |
|  | <b>\$3,573,647</b>  | <b>\$20,085</b>       | <b>\$70,809</b>     | <b>(\$3,502,839)</b>       | <b>\$50,723</b>          | <b>(98.0)</b>                  | <b>252.5</b>           |
| <b>8660 - Interest</b>                 |                     |                       |                     |                            |                          |                                |                        |
| 866000 - LOC INTEREST INCOME/TREAS     | 47,591              | 40,864                | 32,458              | (15,133)                   | (8,406)                  | (31.8)                         | (20.6)                 |
|  | <b>\$47,591</b>     | <b>\$40,864</b>       | <b>\$32,458</b>     | <b>(\$15,133)</b>          | <b>(\$8,406)</b>         | <b>(31.8)</b>                  | <b>(20.6)</b>          |
| <b>8600 - 8799 Other Local Revenue</b> | <b>\$3,621,239</b>  | <b>\$60,949</b>       | <b>\$103,267</b>    | <b>(\$3,517,972)</b>       | <b>\$42,317</b>          | <b>(97.1)</b>                  | <b>69.4</b>            |
| Percent of Total                       | 24.0%               | 0.5%                  | 0.9%                |                            |                          |                                |                        |

Annual Budget Change Report  
Fiscal Year 7/1/2020 - 6/30/2021

| Fund: 13<br>SubFund: -  | Adopted<br>Budget   | 3rd Quarter<br>Budget | Actuals             | Diff Btwn<br>Actual & Adpt | Diff Btwn<br>Actual & Q3 | Pct Chg<br>Actual &<br>Adopted | Pct Chg<br>Actual & Q3 |
|---|---------------------|-----------------------|---------------------|----------------------------|--------------------------|--------------------------------|------------------------|
| <b>13 - CAFETERIA FUND</b>  | <b>\$17,321,550</b> | <b>\$14,224,121</b>   | <b>\$13,089,287</b> | <b>(\$4,232,263)</b>       | <b>(\$1,134,833)</b>     | <b>(24.4)</b>                  | <b>(8.0)</b>           |
| <b>2000 - 2999 Classified Personnel Salaries</b>                        |                     |                       |                     |                            |                          |                                |                        |
| <b>2200 - Classified Support Salaries</b>                               |                     |                       |                     |                            |                          |                                |                        |
| 220006 - WAREHOUSE SAL  | 127,127             | 127,111               | 127,043             | (84)                       | (68)                     | (0.1)                          | (0.1)                  |
| 220007 - MAINTENANCE SAL  | 143,951             | 143,951               | 143,951             | 0                          | 0                        | 0.0                            | 0.0                    |
| 220020 - FOOD SERVICE SAL   | 3,299,409           | 3,019,654             | 2,991,221           | (308,187)                  | (28,433)                 | (9.3)                          | (0.9)                  |
| 220040 - CLASS SUPPORT HOURLY   | 274,878             | 97,457                | 92,104              | (182,774)                  | (5,353)                  | (66.5)                         | (5.5)                  |
| 220050 - CLASS SUPPORT SUB  | 182,972             | 12,012                | 10,220              | (172,752)                  | (1,792)                  | (94.4)                         | (14.9)                 |
| 220070 - CLASS SUPPORT OT   | 270                 | 926                   | 772                 | 502                        | (154)                    | 185.8                          | (16.7)                 |
| 220090 - CLASSIFIED SUPPORT OTHER                                       | 0                   | 0                     | 0                   | 0                          | 0                        | N/A                            | N/A                    |
|   | <b>\$4,028,607</b>  | <b>\$3,401,112</b>    | <b>\$3,365,311</b>  | <b>(\$663,297)</b>         | <b>(\$35,801)</b>        | <b>(16.5)</b>                  | <b>(1.1)</b>           |
| <b>2300 - Classified Supervisors' and Administrators' Salaries</b>      |                     |                       |                     |                            |                          |                                |                        |
| 230001 - CLASS MANAGEMENT SA  | 1,382,400           | 1,364,899             | 1,371,288           | (11,112)                   | 6,389                    | (0.8)                          | 0.5                    |
|   | <b>\$1,382,400</b>  | <b>\$1,364,899</b>    | <b>\$1,371,288</b>  | <b>(\$11,112)</b>          | <b>\$6,389</b>           | <b>(0.8)</b>                   | <b>0.5</b>             |
| <b>2400 - Clerical, Technical, and Office Staff Salaries</b>            |                     |                       |                     |                            |                          |                                |                        |
| 240001 - CLASS BUSINESS SUPPORT   | 156,192             | 165,702               | 165,506             | 9,314                      | (196)                    | 6.0                            | (0.1)                  |
| 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                    |
|   | <b>\$156,192</b>    | <b>\$165,702</b>      | <b>\$165,506</b>    | <b>\$9,314</b>             | <b>(\$196)</b>           | <b>6.0</b>                     | <b>(0.1)</b>           |
| <b>2900 - Other Classified Salaries</b>                                 |                     |                       |                     |                            |                          |                                |                        |
| 290090 - OTHER CLASSIFIED SAL   | 31,018              | 0                     | 0                   | (31,018)                   | 0                        | (100.0)                        | N/A                    |
|   | <b>\$31,018</b>     | <b>\$0</b>            | <b>\$0</b>          | <b>(\$31,018)</b>          | <b>\$0</b>               | <b>(100.0)</b>                 | <b>N/A</b>             |
| <b>2000 - 2999 Classified Personnel Salaries</b>                        | <b>\$5,598,217</b>  | <b>\$4,931,712</b>    | <b>\$4,902,105</b>  | <b>(\$696,112)</b>         | <b>(\$29,608)</b>        | <b>(12.4)</b>                  | <b>(0.6)</b>           |
| <b>Percent of Total</b>   | <b>32.3%</b>        | <b>34.7%</b>          | <b>37.5%</b>        |                            |                          |                                |                        |
| <b>3000 - 3999 Employee Benefits</b>                                    |                     |                       |                     |                            |                          |                                |                        |
| <b>3102 - State Teachers' Retirement System, classified positions</b>   |                     |                       |                     |                            |                          |                                |                        |
| 310201 - STRS CLASSIFIED  | 0                   | 0                     | 0                   | 0                          | 0                        | N/A                            | N/A                    |
|   | <b>\$0</b>          | <b>\$0</b>            | <b>\$0</b>          | <b>\$0</b>                 | <b>\$0</b>               | <b>N/A</b>                     | <b>N/A</b>             |
| <b>3202 - Public Employees' Retirement System, classified positions</b> |                     |                       |                     |                            |                          |                                |                        |
| 320200 - PERS CLASSIFIED  | 995,663             | 892,220               | 889,911             | (105,751)                  | (2,309)                  | (10.6)                         | (0.3)                  |
| 320290 - PERS CLASSIFIED  | 0                   | 17,644                | 17,515              | 17,515                     | (129)                    | N/A                            | (0.7)                  |
|   | <b>\$995,663</b>    | <b>\$909,865</b>      | <b>\$907,427</b>    | <b>(\$88,236)</b>          | <b>(\$2,438)</b>         | <b>(8.9)</b>                   | <b>(0.3)</b>           |

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| Fund: 13<br>SubFund: -  | Adopted<br>Budget  | 3rd Quarter<br>Budget | Actuals            | Diff Btwn<br>Actual & Adpt | Diff Btwn<br>Actual & Q3 | Pct Chg<br>Actual &<br>Adopted | Pct Chg<br>Actual & Q3 |
|---|--------------------|-----------------------|--------------------|----------------------------|--------------------------|--------------------------------|------------------------|
| <b>3000 - 3999 Employee Benefits</b>                                |                    |                       |                    |                            |                          |                                |                        |
| <b>3302 - OASDI/Medicare/Alternative, classified positions</b>      |                    |                       |                    |                            |                          |                                |                        |
| 330200 - SOCIAL SECURITY CLASS                                      | 303,654            | 267,235               | 249,293            | (54,361)                   | (17,942)                 | (17.9)                         | (6.7)                  |
| 330201 - MEDICARE CLASS   | 79,049             | 69,909                | 65,547             | (13,502)                   | (4,362)                  | (17.1)                         | (6.2)                  |
| 330202 - SUPPLEMENTAL RETIREMENT CLASS                              | 32,054             | 19,165                | 18,560             | (13,494)                   | (605)                    | (42.1)                         | (3.2)                  |
| 330290 - SOCIAL SECURITY CLASS                                      | 0                  | 5,452                 | 5,369              | 5,369                      | (83)                     | N/A                            | (1.5)                  |
| 330291 - MEDICARE CLASS   | 0                  | 1,599                 | 1,494              | 1,494                      | (106)                    | N/A                            | (6.6)                  |
| 330292 - SUPPLEMENTAL RETIREMENT CLASS                              | 0                  | 839                   | 615                | 615                        | (224)                    | N/A                            | (26.7)                 |
|   | <b>\$414,757</b>   | <b>\$364,200</b>      | <b>\$340,878</b>   | <b>(\$73,879)</b>          | <b>(\$23,321)</b>        | <b>(17.8)</b>                  | <b>(6.4)</b>           |
| <b>3402 - Health &amp; Welfare Benefits, classified positions</b>   |                    |                       |                    |                            |                          |                                |                        |
| 340211 - HEALTH CLASS   | 1,320,075          | 1,306,992             | 1,304,210          | (15,864)                   | (2,781)                  | (1.2)                          | (0.2)                  |
| 340212 - DENTAL CLASS   | 107,162            | 100,794               | 100,448            | (6,713)                    | (345)                    | (6.3)                          | (0.3)                  |
| 340213 - VISION CLASS   | 21,325             | 20,097                | 19,989             | (1,336)                    | (108)                    | (6.3)                          | (0.5)                  |
| 340214 - LIFE INS CLASS   | 6,647              | 6,626                 | 6,626              | (21)                       | 0                        | (0.3)                          | 0.0                    |
| 340216 - DIS CLASS  | 17,700             | 15,521                | 15,133             | (2,567)                    | (388)                    | (14.5)                         | (2.5)                  |
|   | <b>\$1,472,908</b> | <b>\$1,450,029</b>    | <b>\$1,446,407</b> | <b>(\$26,501)</b>          | <b>(\$3,622)</b>         | <b>(1.8)</b>                   | <b>(0.2)</b>           |
| <b>3502 - State Unemployment Insurance, classified positions</b>    |                    |                       |                    |                            |                          |                                |                        |
| 350200 - SUI CLASS  | 2,744              | 2,409                 | 2,293              | (451)                      | (116)                    | (16.4)                         | (4.8)                  |
| 350290 - SUI CLASS  | 0                  | 51                    | 241                | 241                        | 190                      | N/A                            | 374.1                  |
|   | <b>\$2,744</b>     | <b>\$2,460</b>        | <b>\$2,534</b>     | <b>(\$210)</b>             | <b>\$74</b>              | <b>(7.7)</b>                   | <b>3.0</b>             |
| <b>3602 - Workers' Compensation Insurance, classified positions</b> |                    |                       |                    |                            |                          |                                |                        |
| 360200 - W/C CLASS  | 66,942             | 57,857                | 57,536             | (9,406)                    | (321)                    | (14.1)                         | (0.6)                  |
| 360290 - W/C CLASS  | 0                  | 1,314                 | 1,228              | 1,228                      | (86)                     | N/A                            | (6.5)                  |
|   | <b>\$66,942</b>    | <b>\$59,171</b>       | <b>\$58,764</b>    | <b>(\$8,178)</b>           | <b>(\$407)</b>           | <b>(12.2)</b>                  | <b>(0.7)</b>           |
| <b>3702 - OPEB, Allocated, classified positions</b>                 |                    |                       |                    |                            |                          |                                |                        |
| 370200 - RETIREE BENEFIT CLASSIFIED                                 | 155,673            | 150,564               | 149,877            | (5,796)                    | (687)                    | (3.7)                          | (0.5)                  |
|   | <b>\$155,673</b>   | <b>\$150,564</b>      | <b>\$149,877</b>   | <b>(\$5,796)</b>           | <b>(\$687)</b>           | <b>(3.7)</b>                   | <b>(0.5)</b>           |
| <b>3802 - PERS Reduction, classified positions</b>                  |                    |                       |                    |                            |                          |                                |                        |
| 380200 - PERS REV LIM REDUC CLASS                                   | 0                  | 0                     | 0                  | 0                          | 0                        | N/A                            | N/A                    |
|   | <b>\$0</b>         | <b>\$0</b>            | <b>\$0</b>         | <b>\$0</b>                 | <b>\$0</b>               | <b>N/A</b>                     | <b>N/A</b>             |
| <b>3902 - Other Benefits, classified positions</b>                  |                    |                       |                    |                            |                          |                                |                        |
| 390202 - OTH BEN-CL TUITION REIMB                                   | 0                  | 0                     | 0                  | 0                          | 0                        | N/A                            | N/A                    |
| 390203 - SELF INSUR CLASS   | 24,329             | 19,287                | 19,198             | (5,131)                    | (89)                     | (21.1)                         | (0.5)                  |
| 390204 - AB 1522 ACCRUAL  | 1,807              | 0                     | 0                  | (1,807)                    | 0                        | (100.0)                        | N/A                    |
| 390206 - PARS GOLDEN HANDSHAKE                                      | 0                  | 0                     | 0                  | 0                          | 0                        | N/A                            | N/A                    |

Annual Budget Change Report  
Fiscal Year 7/1/2020 - 6/30/2021

| Fund: 13<br>SubFund: -                                       | Adopted<br>Budget  | 3rd Quarter<br>Budget | Actuals            | Diff Btwn<br>Actual & Adpt | Diff Btwn<br>Actual & Q3 | Pct Chg<br>Actual &<br>Adopted | Pct Chg<br>Actual & Q3 |
|--|--------------------|-----------------------|--------------------|----------------------------|--------------------------|--------------------------------|------------------------|
| <b>3000 - 3999 Employee Benefits</b>                         |                    |                       |                    |                            |                          |                                |                        |
| <b>3902 - Other Benefits, classified positions</b>           |                    |                       |                    |                            |                          |                                |                        |
| 390293 - SELF INSUR CLASS                                    | 0                  | 442                   | 412                | 412                        | (29)                     | N/A                            | (6.6)                  |
| 390294 - AB 1522 ACCRUAL                                     | 0                  | 67                    | 58                 | 58                         | (9)                      | N/A                            | (13.5)                 |
|  | <b>\$26,136</b>    | <b>\$19,795</b>       | <b>\$19,668</b>    | <b>(\$6,468)</b>           | <b>(\$127)</b>           | <b>(24.7)</b>                  | <b>(0.6)</b>           |
| <b>3000 - 3999 Employee Benefits</b>                         | <b>\$3,134,823</b> | <b>\$2,956,084</b>    | <b>\$2,925,554</b> | <b>(\$209,268)</b>         | <b>(\$30,529)</b>        | <b>(6.7)</b>                   | <b>(1.0)</b>           |
| <b>Percent of Total</b>                                      | <b>18.1%</b>       | <b>20.8%</b>          | <b>22.4%</b>       |                            |                          |                                |                        |
| <b>1000 - 3999 Employee Compensation % of Total</b>          | <b>50.4%</b>       | <b>55.5%</b>          | <b>59.8%</b>       |                            |                          |                                |                        |
| <b>4000 - 4999 Books and Supplies</b>                        |                    |                       |                    |                            |                          |                                |                        |
| <b>4300 - Materials and Supplies</b>                         |                    |                       |                    |                            |                          |                                |                        |
| 430007 - SUPPLIES/SOFTWARE                                   | 0                  | 0                     | 0                  | 0                          | 0                        | N/A                            | N/A                    |
| 430008 - SUPPLIES NON-CLASSROOM                              | 270,175            | 151,505               | 146,793            | (123,382)                  | (4,712)                  | (45.7)                         | (3.1)                  |
| 430072 - GAS   | 0                  | 0                     | 0                  | 0                          | 0                        | N/A                            | N/A                    |
| 430082 - INVENTORY ADJUSTMENT                                | 0                  | 0                     | 0                  | 0                          | 0                        | N/A                            | N/A                    |
|  | <b>\$270,175</b>   | <b>\$151,505</b>      | <b>\$146,793</b>   | <b>(\$123,382)</b>         | <b>(\$4,712)</b>         | <b>(45.7)</b>                  | <b>(3.1)</b>           |
| <b>4400 - Noncapitalized Equipment</b>                       |                    |                       |                    |                            |                          |                                |                        |
| 440000 - EQUIP \$500-\$24999                                 | 309,950            | 138,291               | 126,497            | (183,453)                  | (11,794)                 | (59.2)                         | (8.5)                  |
|  | <b>\$309,950</b>   | <b>\$138,291</b>      | <b>\$126,497</b>   | <b>(\$183,453)</b>         | <b>(\$11,794)</b>        | <b>(59.2)</b>                  | <b>(8.5)</b>           |
| <b>4700 - Food</b>   |                    |                       |                    |                            |                          |                                |                        |
| 470000 - FOOD  | 4,835,686          | 3,292,078             | 2,939,424          | (1,896,262)                | (352,654)                | (39.2)                         | (10.7)                 |
| 470001 - FOOD SVC SUPPLY COST                                | 388,509            | 202,537               | 208,012            | (180,497)                  | 5,475                    | (46.5)                         | 2.7                    |
| 470002 - FOOD FED DONATED                                    | 1,200,000          | 1,100,000             | 1,015,966          | (184,034)                  | (84,034)                 | (15.3)                         | (7.6)                  |
| 470023 - FOOD EARNED MEALS                                   | 53,554             | 0                     | 0                  | (53,554)                   | 0                        | (100.0)                        | N/A                    |
|  | <b>\$6,477,749</b> | <b>\$4,594,615</b>    | <b>\$4,163,402</b> | <b>(\$2,314,347)</b>       | <b>(\$431,213)</b>       | <b>(35.7)</b>                  | <b>(9.4)</b>           |
| <b>4000 - 4999 Books and Supplies</b>                        | <b>\$7,057,874</b> | <b>\$4,884,411</b>    | <b>\$4,436,693</b> | <b>(\$2,621,181)</b>       | <b>(\$447,719)</b>       | <b>(37.1)</b>                  | <b>(9.2)</b>           |
| <b>Percent of Total</b>                                      | <b>40.7%</b>       | <b>34.3%</b>          | <b>33.9%</b>       |                            |                          |                                |                        |
| <b>5000 - 5999 Services and Other Operating Expenditures</b> |                    |                       |                    |                            |                          |                                |                        |
| <b>5200 - Travel and Conferences</b>                         |                    |                       |                    |                            |                          |                                |                        |
| 520000 - CONF/TRAVEL   | 23,000             | 2,500                 | 2,504              | (20,496)                   | 4                        | (89.1)                         | 0.2                    |
|  | <b>\$23,000</b>    | <b>\$2,500</b>        | <b>\$2,504</b>     | <b>(\$20,496)</b>          | <b>\$4</b>               | <b>(89.1)</b>                  | <b>0.2</b>             |

Annual Budget Change Report  
Fiscal Year 7/1/2020 - 6/30/2021

| Fund: 13<br>SubFund: -  | Adopted<br>Budget | 3rd Quarter<br>Budget | Actuals            | Diff Btwn<br>Actual & Adpt | Diff Btwn<br>Actual & Q3 | Pct Chg<br>Actual &<br>Adopted | Pct Chg<br>Actual & Q3 |
|---|-------------------|-----------------------|--------------------|----------------------------|--------------------------|--------------------------------|------------------------|
| <b>5000 - 5999 Services and Other Operating Expenditures</b>            |                   |                       |                    |                            |                          |                                |                        |
| <b>5300 - Dues and Memberships</b>                                      |                   |                       |                    |                            |                          |                                |                        |
| 530000 - DUES & MEMBERSHIP  | 3,600             | 3,685                 | 3,685              | 85                         | 0                        | 2.4                            | 0.0                    |
|   | <b>\$3,600</b>    | <b>\$3,685</b>        | <b>\$3,685</b>     | <b>\$85</b>                | <b>\$0</b>               | <b>2.4</b>                     | <b>0.0</b>             |
| <b>5500 - Operations and Housekeeping Services</b>                      |                   |                       |                    |                            |                          |                                |                        |
| 550030 - WATER/SEWER  | 0                 | 0                     | 0                  | 0                          | 0                        | N/A                            | N/A                    |
| 550080 - PG&E   | 24,000            | 8,000                 | 0                  | (24,000)                   | (8,000)                  | (100.0)                        | (100.0)                |
|   | <b>\$24,000</b>   | <b>\$8,000</b>        | <b>\$0</b>         | <b>(\$24,000)</b>          | <b>(\$8,000)</b>         | <b>(100.0)</b>                 | <b>(100.0)</b>         |
| <b>5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements</b> |                   |                       |                    |                            |                          |                                |                        |
| 560002 - MAINTENANCE AGREEMENTS   | 11,718            | 10,718                | 10,718             | (1,000)                    | 0                        | (8.5)                          | 0.0                    |
| 560005 - RENTAL   | 0                 | 0                     | 0                  | 0                          | 0                        | N/A                            | N/A                    |
| 560006 - REPAIR EQUIP   | 151,747           | 82,856                | 116,207            | (35,540)                   | 33,351                   | (23.4)                         | 40.3                   |
| 560010 - BLDG LEASE/RENTS   | 393,600           | 393,600               | 383,006            | (10,594)                   | (10,594)                 | (2.7)                          | (2.7)                  |
|   | <b>\$557,065</b>  | <b>\$487,174</b>      | <b>\$509,931</b>   | <b>(\$47,134)</b>          | <b>\$22,757</b>          | <b>(8.5)</b>                   | <b>4.7</b>             |
| <b>5710 - Transfers of Direct Costs</b>                                 |                   |                       |                    |                            |                          |                                |                        |
| 571000 - DIRECT COST/TRF OF SERVICE                                     | 0                 | 0                     | 0                  | 0                          | 0                        | N/A                            | N/A                    |
| 571060 - DIRECT COST/TECHNOLOGY   | 0                 | 0                     | 0                  | 0                          | 0                        | N/A                            | N/A                    |
|   | <b>\$0</b>        | <b>\$0</b>            | <b>\$0</b>         | <b>\$0</b>                 | <b>\$0</b>               | <b>N/A</b>                     | <b>N/A</b>             |
| <b>5750 - Transfers of Direct Costs - Interfund</b>                     |                   |                       |                    |                            |                          |                                |                        |
| 575000 - DIRECT COST/INTERFUND TRF                                      | 9,900             | 9,900                 | (575,698)          | (585,598)                  | (585,598)                | (5915.1)                       | (5915.1)               |
| 575002 - DIRECT COST/CUSD TODAY INTERFN                                 | 0                 | 0                     | 0                  | 0                          | 0                        | N/A                            | N/A                    |
| 575010 - DIRECT COST/MTCE INTERFUND                                     | 0                 | 0                     | 0                  | 0                          | 0                        | N/A                            | N/A                    |
| 575020 - DIRECT COST/TRANSP INTERFUND                                   | 950               | 0                     | 0                  | (950)                      | 0                        | (100.0)                        | N/A                    |
| 575030 - DIRECT COST/FOOD SVC INTERFUND                                 | (30,000)          | 0                     | 0                  | 30,000                     | 0                        | (100.0)                        | N/A                    |
| 575040 - DIRECT COST/GAD/INTERF   | 19,891            | 43,200                | 39,338             | 19,447                     | (3,862)                  | 97.8                           | (8.9)                  |
| 575050 - DIRECT COST/COPIER INTERFUND                                   | 1,600             | 300                   | 197                | (1,403)                    | (103)                    | (87.7)                         | (34.5)                 |
| 575052 - DIRECT COST/SCANBACK INTERFUND                                 | 200               | 275                   | 238                | 38                         | (38)                     | 18.8                           | (13.6)                 |
| 575080 - INTER-FUND DIRECT COST FUEL                                    | 16,500            | 8,800                 | 6,441              | (10,059)                   | (2,359)                  | (61.0)                         | (26.8)                 |
|   | <b>\$19,041</b>   | <b>\$62,475</b>       | <b>(\$529,484)</b> | <b>(\$548,525)</b>         | <b>(\$591,959)</b>       | <b>(2880.7)</b>                | <b>(947.5)</b>         |



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| Fund: 13<br>SubFund: -  | Adopted<br>Budget | 3rd Quarter<br>Budget | Actuals          | Diff Btwn<br>Actual & Adpt | Diff Btwn<br>Actual & Q3 | Pct Chg<br>Actual &<br>Adopted | Pct Chg<br>Actual & Q3 |
|---|-------------------|-----------------------|------------------|----------------------------|--------------------------|--------------------------------|------------------------|
| <b>5000 - 5999 Services and Other Operating Expenditures</b>              |                   |                       |                  |                            |                          |                                |                        |
| <b>5800 - Professional/Consulting Services and Operating Expenditures</b> |                   |                       |                  |                            |                          |                                |                        |
| 580001 - CONT FOR PER SERV/INDIVIDUAL                                     | 0                 | 0                     | 0                | 0                          | 0                        | N/A                            | N/A                    |
| 580002 - CONTRACT SERVICES  | 4,000             | 21,515                | 20,625           | 16,625                     | (890)                    | 415.6                          | (4.1)                  |
| 580005 - LEGAL SERVICES   | 650               | 0                     | 0                | (650)                      | 0                        | (100.0)                        | N/A                    |
| 580009 - FEES / OTHER   | 0                 | 0                     | 0                | 0                          | 0                        | N/A                            | N/A                    |
|   | <b>\$4,650</b>    | <b>\$21,515</b>       | <b>\$20,625</b>  | <b>\$15,975</b>            | <b>(\$890)</b>           | <b>343.5</b>                   | <b>(4.1)</b>           |
| <b>5900 - Communications</b>  |                   |                       |                  |                            |                          |                                |                        |
| 590001 - PHONE CERTIFICATED   | 0                 | 0                     | 0                | 0                          | 0                        | N/A                            | N/A                    |
| 590002 - PHONE CLASSIFIED   | 5,616             | 5,616                 | 5,616            | 0                          | 0                        | 0.0                            | 0.0                    |
| 590005 - COMMUNICATION/POSTAGE  | 8,600             | 5,750                 | 5,848            | (2,752)                    | 98                       | (32.0)                         | 1.7                    |
|   | <b>\$14,216</b>   | <b>\$11,366</b>       | <b>\$11,464</b>  | <b>(\$2,752)</b>           | <b>\$98</b>              | <b>(19.4)</b>                  | <b>0.9</b>             |
| <b>5000 - 5999 Services and Other Operating Expenditures</b>              | <b>\$645,572</b>  | <b>\$596,716</b>      | <b>\$18,726</b>  | <b>(\$626,846)</b>         | <b>(\$577,989)</b>       | <b>(97.1)</b>                  | <b>(96.9)</b>          |
| <b>Percent of Total</b>   | <b>3.7%</b>       | <b>4.2%</b>           | <b>0.1%</b>      |                            |                          |                                |                        |
| <b>6000 - 6999 Capital Outlay</b>   |                   |                       |                  |                            |                          |                                |                        |
| <b>6200 - Buildings and Improvements of Buildings</b>                     |                   |                       |                  |                            |                          |                                |                        |
| 620000 - BLDG/IMPRV OF BLDG   | 0                 | 0                     | 0                | 0                          | 0                        | N/A                            | N/A                    |
|   | <b>\$0</b>        | <b>\$0</b>            | <b>\$0</b>       | <b>\$0</b>                 | <b>\$0</b>               | <b>N/A</b>                     | <b>N/A</b>             |
| <b>6400 - Equipment</b>   |                   |                       |                  |                            |                          |                                |                        |
| 640090 - EQUIPMENT \$25,000+  | 140,000           | 255,247               | 255,247          | 115,247                    | 0                        | 82.3                           | 0.0                    |
|   | <b>\$140,000</b>  | <b>\$255,247</b>      | <b>\$255,247</b> | <b>\$115,247</b>           | <b>\$0</b>               | <b>82.3</b>                    | <b>0.0</b>             |
| <b>6000 - 6999 Capital Outlay</b>   | <b>\$140,000</b>  | <b>\$255,247</b>      | <b>\$255,247</b> | <b>\$115,247</b>           | <b>\$0</b>               | <b>82.3</b>                    | <b>0.0</b>             |
| <b>Percent of Total</b>   | <b>0.8%</b>       | <b>1.8%</b>           | <b>2.0%</b>      |                            |                          |                                |                        |

Annual Budget Change Report  
Fiscal Year 7/1/2020 - 6/30/2021

| Fund: 13<br>SubFund: -                                 | Adopted<br>Budget | 3rd Quarter<br>Budget | Actuals          | Diff Btwn<br>Actual & Adpt | Diff Btwn<br>Actual & Q3 | Pct Chg<br>Actual &<br>Adopted | Pct Chg<br>Actual & Q3 |
|--|-------------------|-----------------------|------------------|----------------------------|--------------------------|--------------------------------|------------------------|
| <b>7000 - 7499 Other Outgo</b>                         |                   |                       |                  |                            |                          |                                |                        |
| <b>7350 - Transfers of Indirect Costs - Interfund</b>  |                   |                       |                  |                            |                          |                                |                        |
| 735000 - TRF OF DIRECT COST-INTERFUND                  | 745,064           | 599,950               | 550,962          | (194,102)                  | (48,989)                 | (26.1)                         | (8.2)                  |
|  | <b>\$745,064</b>  | <b>\$599,950</b>      | <b>\$550,962</b> | <b>(\$194,102)</b>         | <b>(\$48,989)</b>        | <b>(26.1)</b>                  | <b>(8.2)</b>           |
| <b>7438 - Debt Service - Interest</b>                  |                   |                       |                  |                            |                          |                                |                        |
| 743800 - DEBT SERVICE/INTEREST                         | 0                 | 0                     | 0                | 0                          | 0                        | N/A                            | N/A                    |
|  | <b>\$0</b>        | <b>\$0</b>            | <b>\$0</b>       | <b>\$0</b>                 | <b>\$0</b>               | <b>N/A</b>                     | <b>N/A</b>             |
| <b>7439 - Other Debt Service - Principal</b>           |                   |                       |                  |                            |                          |                                |                        |
| 743900 - DEBT SERVICE/PRINCIPAL                        | 0                 | 0                     | 0                | 0                          | 0                        | N/A                            | N/A                    |
|  | <b>\$0</b>        | <b>\$0</b>            | <b>\$0</b>       | <b>\$0</b>                 | <b>\$0</b>               | <b>N/A</b>                     | <b>N/A</b>             |
| <b>7000 - 7499 Other Outgo</b>                         | <b>\$745,064</b>  | <b>\$599,950</b>      | <b>\$550,962</b> | <b>(\$194,102)</b>         | <b>(\$48,989)</b>        | <b>(26.1)</b>                  | <b>(8.2)</b>           |
| Percent of Total                                       | 4.3%              | 4.2%                  | 4.2%             |                            |                          |                                |                        |
| <b>7600 - 7629 Interfund Transfers Out</b>             |                   |                       |                  |                            |                          |                                |                        |
| <b>7619 - Other Authorized Interfund Transfers Out</b> |                   |                       |                  |                            |                          |                                |                        |
| 761914 - TRANSFER TO SPEC RES/CAP PROJ                 | 0                 | 0                     | 0                | 0                          | 0                        | N/A                            | N/A                    |
|  | <b>\$0</b>        | <b>\$0</b>            | <b>\$0</b>       | <b>\$0</b>                 | <b>\$0</b>               | <b>N/A</b>                     | <b>N/A</b>             |
| <b>7600 - 7629 Interfund Transfers Out</b>             | <b>\$0</b>        | <b>\$0</b>            | <b>\$0</b>       | <b>\$0</b>                 | <b>\$0</b>               | <b>N/A</b>                     | <b>N/A</b>             |
| Percent of Total                                       | 0.0%              | 0.0%                  | 0.0%             |                            |                          |                                |                        |

Annual Budget Change Report  
Fiscal Year 7/1/2020 - 6/30/2021

| Fund: 08<br>SubFund: -                     | Adopted<br>Budget | 3rd Quarter<br>Budget | Actuals            | Diff Btwn<br>Actual & Adpt | Diff Btwn<br>Actual & Q3 | Pct Chg<br>Actual &<br>Adopted | Pct Chg<br>Actual & Q3 |
|--|-------------------|-----------------------|--------------------|----------------------------|--------------------------|--------------------------------|------------------------|
| <b>08 - STUDENT ACTIVITY SPECIAL REVEN</b> | <b>\$0</b>        | <b>\$0</b>            | <b>\$1,502,300</b> | <b>\$1,502,300</b>         | <b>\$1,502,300</b>       | <b>N/A</b>                     | <b>N/A</b>             |
| <b>8600 - 8799 Other Local Revenue</b>     |                   |                       |                    |                            |                          |                                |                        |
| <b>8699 - All Other Local Revenue</b>      |                   |                       |                    |                            |                          |                                |                        |
| 869900 - LOC OTHER REVENUE                 | 0                 | 0                     | 1,502,300          | 1,502,300                  | 1,502,300                | N/A                            | N/A                    |
|  | <b>\$0</b>        | <b>\$0</b>            | <b>\$1,502,300</b> | <b>\$1,502,300</b>         | <b>\$1,502,300</b>       | <b>N/A</b>                     | <b>N/A</b>             |
| <b>8600 - 8799 Other Local Revenue</b>     | <b>\$0</b>        | <b>\$0</b>            | <b>\$1,502,300</b> | <b>\$1,502,300</b>         | <b>\$1,502,300</b>       | <b>N/A</b>                     | <b>N/A</b>             |
| Percent of Total                           | N/A               | N/A                   | 100.0%             |                            |                          |                                |                        |

Annual Budget Change Report  
Fiscal Year 7/1/2020 - 6/30/2021

| Fund: 08<br>SubFund: -                     | Adopted<br>Budget | 3rd Quarter<br>Budget | Actuals            | Diff Btwn<br>Actual & Adpt | Diff Btwn<br>Actual & Q3 | Pct Chg<br>Actual &<br>Adopted | Pct Chg<br>Actual & Q3 |
|--|-------------------|-----------------------|--------------------|----------------------------|--------------------------|--------------------------------|------------------------|
| <b>08 - STUDENT ACTIVITY SPECIAL REVEN</b> | <b>\$0</b>        | <b>\$0</b>            | <b>\$1,521,920</b> | <b>\$1,521,920</b>         | <b>\$1,521,920</b>       | <b>N/A</b>                     | <b>N/A</b>             |
| <b>4000 - 4999 Books and Supplies</b>      |                   |                       |                    |                            |                          |                                |                        |
| <b>4300 - Materials and Supplies</b>       |                   |                       |                    |                            |                          |                                |                        |
| 430008 - SUPPLIES NON-CLASSROOM            | 0                 | 0                     | 1,521,920          | 1,521,920                  | 1,521,920                | N/A                            | N/A                    |
|  | <b>\$0</b>        | <b>\$0</b>            | <b>\$1,521,920</b> | <b>\$1,521,920</b>         | <b>\$1,521,920</b>       | <b>N/A</b>                     | <b>N/A</b>             |
| <b>4000 - 4999 Books and Supplies</b>      | <b>\$0</b>        | <b>\$0</b>            | <b>\$1,521,920</b> | <b>\$1,521,920</b>         | <b>\$1,521,920</b>       | <b>N/A</b>                     | <b>N/A</b>             |
| Percent of Total                           | N/A               | N/A                   | 100.0%             |                            |                          |                                |                        |

Annual Budget Change Report  
Fiscal Year 7/1/2020 - 6/30/2021

| Fund: 14<br>SubFund: -                                | Adopted<br>Budget  | 3rd Quarter<br>Budget | Actuals            | Diff Btwn<br>Actual & Adpt | Diff Btwn<br>Actual & Q3 | Pct Chg<br>Actual &<br>Adopted | Pct Chg<br>Actual & Q3 |
|---|--------------------|-----------------------|--------------------|----------------------------|--------------------------|--------------------------------|------------------------|
| <b>14 - DEFERRED MAINTENANCE FUND</b>                 | <b>\$2,801,000</b> | <b>\$2,801,000</b>    | <b>\$2,708,786</b> | <b>(\$92,214)</b>          | <b>(\$92,214)</b>        | <b>(3.3)</b>                   | <b>(3.3)</b>           |
| <b>8600 - 8799 Other Local Revenue</b>                |                    |                       |                    |                            |                          |                                |                        |
| <b>8660 - Interest</b>                                |                    |                       |                    |                            |                          |                                |                        |
| 866000 - LOC INTEREST INCOME/TREAS                    | 1,000              | 1,000                 | 8,786              | 7,786                      | 7,786                    | 778.6                          | 778.6                  |
|   | <b>\$1,000</b>     | <b>\$1,000</b>        | <b>\$8,786</b>     | <b>\$7,786</b>             | <b>\$7,786</b>           | <b>778.6</b>                   | <b>778.6</b>           |
| <b>8699 - All Other Local Revenue</b>                 |                    |                       |                    |                            |                          |                                |                        |
| 869900 - LOC OTHER REVENUE                            | 0                  | 0                     | 0                  | 0                          | 0                        | N/A                            | N/A                    |
|   | <b>\$0</b>         | <b>\$0</b>            | <b>\$0</b>         | <b>\$0</b>                 | <b>\$0</b>               | <b>N/A</b>                     | <b>N/A</b>             |
| <b>8600 - 8799 Other Local Revenue</b>                | <b>\$1,000</b>     | <b>\$1,000</b>        | <b>\$8,786</b>     | <b>\$7,786</b>             | <b>\$7,786</b>           | <b>778.6</b>                   | <b>778.6</b>           |
| Percent of Total                                      | <b>0.0%</b>        | <b>0.0%</b>           | <b>0.3%</b>        |                            |                          |                                |                        |
| <b>8900 - 8929 Interfund Transfers In</b>             |                    |                       |                    |                            |                          |                                |                        |
| <b>8919 - Other Authorized Interfund Transfers In</b> |                    |                       |                    |                            |                          |                                |                        |
| 891901 - OTH INTERFUND TRANSFER IN                    | 2,800,000          | 2,800,000             | 2,700,000          | (100,000)                  | (100,000)                | (3.6)                          | (3.6)                  |
|   | <b>\$2,800,000</b> | <b>\$2,800,000</b>    | <b>\$2,700,000</b> | <b>(\$100,000)</b>         | <b>(\$100,000)</b>       | <b>(3.6)</b>                   | <b>(3.6)</b>           |
| <b>8900 - 8929 Interfund Transfers In</b>             | <b>\$2,800,000</b> | <b>\$2,800,000</b>    | <b>\$2,700,000</b> | <b>(\$100,000)</b>         | <b>(\$100,000)</b>       | <b>(3.6)</b>                   | <b>(3.6)</b>           |
| Percent of Total                                      | <b>100.0%</b>      | <b>100.0%</b>         | <b>99.7%</b>       |                            |                          |                                |                        |

Annual Budget Change Report  
Fiscal Year 7/1/2020 - 6/30/2021

| Fund: 14<br>SubFund: -                           | Adopted<br>Budget  | 3rd Quarter<br>Budget | Actuals            | Diff Btwn<br>Actual & Adpt | Diff Btwn<br>Actual & Q3 | Pct Chg<br>Actual &<br>Adopted | Pct Chg<br>Actual & Q3 |
|--|--------------------|-----------------------|--------------------|----------------------------|--------------------------|--------------------------------|------------------------|
| <b>14 - DEFERRED MAINTENANCE FUND</b>            | <b>\$2,801,000</b> | <b>\$1,699,179</b>    | <b>\$2,137,077</b> | <b>(\$663,923)</b>         | <b>\$437,898</b>         | <b>(23.7)</b>                  | <b>25.8</b>            |
| <b>2000 - 2999 Classified Personnel Salaries</b> |                    |                       |                    |                            |                          |                                |                        |
| <b>2200 - Classified Support Salaries</b>        |                    |                       |                    |                            |                          |                                |                        |
| 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                    |
|  | <b>\$0</b>         | <b>\$0</b>            | <b>\$0</b>         | <b>\$0</b>                 | <b>\$0</b>               | <b>N/A</b>                     | <b>N/A</b>             |
| <b>2000 - 2999 Classified Personnel Salaries</b> | <b>\$0</b>         | <b>\$0</b>            | <b>\$0</b>         | <b>\$0</b>                 | <b>\$0</b>               | <b>N/A</b>                     | <b>N/A</b>             |
| <b>Percent of Total</b>                          | <b>0.0%</b>        | <b>0.0%</b>           | <b>0.0%</b>        |                            |                          |                                |                        |

Annual Budget Change Report  
Fiscal Year 7/1/2020 - 6/30/2021

| Fund: 14<br>SubFund: -  | Adopted<br>Budget | 3rd Quarter<br>Budget | Actuals     | Diff Btwn<br>Actual & Adpt | Diff Btwn<br>Actual & Q3 | Pct Chg<br>Actual &<br>Adopted | Pct Chg<br>Actual & Q3 |
|---|-------------------|-----------------------|-------------|----------------------------|--------------------------|--------------------------------|------------------------|
| <b>3000 - 3999 Employee Benefits</b>                                    |                   |                       |             |                            |                          |                                |                        |
| <b>3202 - Public Employees' Retirement System, classified positions</b> |                   |                       |             |                            |                          |                                |                        |
| 320200 - PERS CLASSIFIED  | 0                 | 0                     | 0           | 0                          | 0                        | N/A                            | N/A                    |
|   | <b>\$0</b>        | <b>\$0</b>            | <b>\$0</b>  | <b>\$0</b>                 | <b>\$0</b>               | <b>N/A</b>                     | <b>N/A</b>             |
| <b>3302 - OASDI/Medicare/Alternative, classified positions</b>          |                   |                       |             |                            |                          |                                |                        |
| 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                    |
|   | <b>\$0</b>        | <b>\$0</b>            | <b>\$0</b>  | <b>\$0</b>                 | <b>\$0</b>               | <b>N/A</b>                     | <b>N/A</b>             |
| <b>3402 - Health &amp; Welfare Benefits, classified positions</b>       |                   |                       |             |                            |                          |                                |                        |
| 340216 - DIS CLASS  | 0                 | 0                     | 0           | 0                          | 0                        | N/A                            | N/A                    |
|   | <b>\$0</b>        | <b>\$0</b>            | <b>\$0</b>  | <b>\$0</b>                 | <b>\$0</b>               | <b>N/A</b>                     | <b>N/A</b>             |
| <b>3502 - State Unemployment Insurance, classified positions</b>        |                   |                       |             |                            |                          |                                |                        |
| 350200 - SUI CLASS  | 0                 | 0                     | 0           | 0                          | 0                        | N/A                            | N/A                    |
|   | <b>\$0</b>        | <b>\$0</b>            | <b>\$0</b>  | <b>\$0</b>                 | <b>\$0</b>               | <b>N/A</b>                     | <b>N/A</b>             |
| <b>3602 - Workers' Compensation Insurance, classified positions</b>     |                   |                       |             |                            |                          |                                |                        |
| 360200 - W/C CLASS  | 0                 | 0                     | 0           | 0                          | 0                        | N/A                            | N/A                    |
|   | <b>\$0</b>        | <b>\$0</b>            | <b>\$0</b>  | <b>\$0</b>                 | <b>\$0</b>               | <b>N/A</b>                     | <b>N/A</b>             |
| <b>3702 - OPEB, Allocated, classified positions</b>                     |                   |                       |             |                            |                          |                                |                        |
| 370200 - RETIREE BENEFIT CLASSIFIED                                     | 0                 | 0                     | 0           | 0                          | 0                        | N/A                            | N/A                    |
|   | <b>\$0</b>        | <b>\$0</b>            | <b>\$0</b>  | <b>\$0</b>                 | <b>\$0</b>               | <b>N/A</b>                     | <b>N/A</b>             |
| <b>3902 - Other Benefits, classified positions</b>                      |                   |                       |             |                            |                          |                                |                        |
| 390203 - SELF INSUR CLASS   | 0                 | 0                     | 0           | 0                          | 0                        | N/A                            | N/A                    |
|   | <b>\$0</b>        | <b>\$0</b>            | <b>\$0</b>  | <b>\$0</b>                 | <b>\$0</b>               | <b>N/A</b>                     | <b>N/A</b>             |
| <b>3000 - 3999 Employee Benefits</b>                                    | <b>\$0</b>        | <b>\$0</b>            | <b>\$0</b>  | <b>\$0</b>                 | <b>\$0</b>               | <b>N/A</b>                     | <b>N/A</b>             |
| <b>Percent of Total</b>   | <b>0.0%</b>       | <b>0.0%</b>           | <b>0.0%</b> |                            |                          |                                |                        |
| <b>1000 - 3999 Employee Compensation % of Total</b>                     | <b>0.0%</b>       | <b>0.0%</b>           | <b>0.0%</b> |                            |                          |                                |                        |

Annual Budget Change Report  
Fiscal Year 7/1/2020 - 6/30/2021

| Fund: 14<br>SubFund: -  | Adopted<br>Budget  | 3rd Quarter<br>Budget | Actuals            | Diff Btwn<br>Actual & Adpt | Diff Btwn<br>Actual & Q3 | Pct Chg<br>Actual &<br>Adopted | Pct Chg<br>Actual & Q3 |
|---|--------------------|-----------------------|--------------------|----------------------------|--------------------------|--------------------------------|------------------------|
| <b>4000 - 4999 Books and Supplies</b>                                   |                    |                       |                    |                            |                          |                                |                        |
| <b>4400 - Noncapitalized Equipment</b>                                  |                    |                       |                    |                            |                          |                                |                        |
| 440000 - EQUIP \$500-\$24999  | 0                  | 0                     | 0                  | 0                          | 0                        | N/A                            | N/A                    |
|   | <b>\$0</b>         | <b>\$0</b>            | <b>\$0</b>         | <b>\$0</b>                 | <b>\$0</b>               | <b>N/A</b>                     | <b>N/A</b>             |
| <b>4000 - 4999 Books and Supplies</b>                                   | <b>\$0</b>         | <b>\$0</b>            | <b>\$0</b>         | <b>\$0</b>                 | <b>\$0</b>               | <b>N/A</b>                     | <b>N/A</b>             |
| Percent of Total  | 0.0%               | 0.0%                  | 0.0%               |                            |                          |                                |                        |
| <b>5000 - 5999 Services and Other Operating Expenditures</b>            |                    |                       |                    |                            |                          |                                |                        |
| <b>5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements</b> |                    |                       |                    |                            |                          |                                |                        |
| 560001 - NONCAPITALIZED IMPROVEMENTS                                    | 2,801,000          | 247,448               | 754,644            | (2,046,357)                | 507,195                  | (73.1)                         | 205.0                  |
|   | <b>\$2,801,000</b> | <b>\$247,448</b>      | <b>\$754,644</b>   | <b>(\$2,046,357)</b>       | <b>\$507,195</b>         | <b>(73.1)</b>                  | <b>205.0</b>           |
| <b>5710 - Transfers of Direct Costs</b>                                 |                    |                       |                    |                            |                          |                                |                        |
| 571040 - DIRECT COST/GAD  | 0                  | 0                     | 0                  | 0                          | 0                        | N/A                            | N/A                    |
|   | <b>\$0</b>         | <b>\$0</b>            | <b>\$0</b>         | <b>\$0</b>                 | <b>\$0</b>               | <b>N/A</b>                     | <b>N/A</b>             |
| <b>5750 - Transfers of Direct Costs - Interfund</b>                     |                    |                       |                    |                            |                          |                                |                        |
| 575040 - DIRECT COST/GAD/INTERF   | 0                  | 0                     | 0                  | 0                          | 0                        | N/A                            | N/A                    |
|   | <b>\$0</b>         | <b>\$0</b>            | <b>\$0</b>         | <b>\$0</b>                 | <b>\$0</b>               | <b>N/A</b>                     | <b>N/A</b>             |
| <b>5000 - 5999 Services and Other Operating Expenditures</b>            | <b>\$2,801,000</b> | <b>\$247,448</b>      | <b>\$754,644</b>   | <b>(\$2,046,357)</b>       | <b>\$507,195</b>         | <b>(73.1)</b>                  | <b>205.0</b>           |
| Percent of Total  | 100.0%             | 14.6%                 | 35.3%              |                            |                          |                                |                        |
| <b>6000 - 6999 Capital Outlay</b>                                       |                    |                       |                    |                            |                          |                                |                        |
| <b>6170 - Land Improvements</b>   |                    |                       |                    |                            |                          |                                |                        |
| 617000 - LAND IMPROVEMENTS  | 0                  | 0                     | 0                  | 0                          | 0                        | N/A                            | N/A                    |
|   | <b>\$0</b>         | <b>\$0</b>            | <b>\$0</b>         | <b>\$0</b>                 | <b>\$0</b>               | <b>N/A</b>                     | <b>N/A</b>             |
| <b>6200 - Buildings and Improvements of Buildings</b>                   |                    |                       |                    |                            |                          |                                |                        |
| 620000 - BLDG/IMPRV OF BLDG   | 0                  | 1,451,730             | 1,382,434          | 1,382,434                  | (69,297)                 | N/A                            | (4.8)                  |
|   | <b>\$0</b>         | <b>\$1,451,730</b>    | <b>\$1,382,434</b> | <b>\$1,382,434</b>         | <b>(\$69,297)</b>        | <b>N/A</b>                     | <b>(4.8)</b>           |
| <b>6000 - 6999 Capital Outlay</b>                                       | <b>\$0</b>         | <b>\$1,451,730</b>    | <b>\$1,382,434</b> | <b>\$1,382,434</b>         | <b>(\$69,297)</b>        | <b>N/A</b>                     | <b>(4.8)</b>           |
| Percent of Total  | 0.0%               | 85.4%                 | 64.7%              |                            |                          |                                |                        |



Annual Budget Change Report  
Fiscal Year 7/1/2020 - 6/30/2021

| Fund: 14<br>SubFund: -                                 | Adopted<br>Budget | 3rd Quarter<br>Budget | Actuals     | Diff Btwn<br>Actual & Adpt | Diff Btwn<br>Actual & Q3 | Pct Chg<br>Actual &<br>Adopted | Pct Chg<br>Actual & Q3 |
|--|-------------------|-----------------------|-------------|----------------------------|--------------------------|--------------------------------|------------------------|
| <b>7600 - 7629 Interfund Transfers Out</b>             |                   |                       |             |                            |                          |                                |                        |
| <b>7619 - Other Authorized Interfund Transfers Out</b> |                   |                       |             |                            |                          |                                |                        |
| 761906 - TRANSFER TO SFP                               | 0                 | 0                     | 0           | 0                          | 0                        | N/A                            | N/A                    |
| 761994 - TRANSFER TO BLDG FUND                         | 0                 | 0                     | 0           | 0                          | 0                        | N/A                            | N/A                    |
|  | <b>\$0</b>        | <b>\$0</b>            | <b>\$0</b>  | <b>\$0</b>                 | <b>\$0</b>               | <b>N/A</b>                     | <b>N/A</b>             |
| <b>7600 - 7629 Interfund Transfers Out</b>             | <b>\$0</b>        | <b>\$0</b>            | <b>\$0</b>  | <b>\$0</b>                 | <b>\$0</b>               | <b>N/A</b>                     | <b>N/A</b>             |
| <b>Percent of Total</b>                                | <b>0.0%</b>       | <b>0.0%</b>           | <b>0.0%</b> |                            |                          |                                |                        |

Annual Budget Change Report  
Fiscal Year 7/1/2020 - 6/30/2021

| Fund: 21<br>SubFund: -  | Adopted<br>Budget | 3rd Quarter<br>Budget | Actuals             | Diff Btwn<br>Actual & Adpt | Diff Btwn<br>Actual & Q3 | Pct Chg<br>Actual &<br>Adopted | Pct Chg<br>Actual & Q3 |
|---|-------------------|-----------------------|---------------------|----------------------------|--------------------------|--------------------------------|------------------------|
| <b>21 - BUILDING FUND</b>   | <b>\$864,013</b>  | <b>\$58,632,844</b>   | <b>\$51,468,396</b> | <b>\$50,604,383</b>        | <b>(\$7,164,448)</b>     | <b>5856.9</b>                  | <b>(12.2)</b>          |
| <b>8600 - 8799 Other Local Revenue</b>                                    |                   |                       |                     |                            |                          |                                |                        |
| <b>8625 - Community Redevelopment Funds Not Subject to LCFF Deduction</b> |                   |                       |                     |                            |                          |                                |                        |
| 862500 - COMM REDEV FUNDS   | 0                 | 0                     | 494,816             | 494,816                    | 494,816                  | N/A                            | N/A                    |
|   | <b>\$0</b>        | <b>\$0</b>            | <b>\$494,816</b>    | <b>\$494,816</b>           | <b>\$494,816</b>         | <b>N/A</b>                     | <b>N/A</b>             |
| <b>8660 - Interest</b>  |                   |                       |                     |                            |                          |                                |                        |
| 866000 - LOC INTEREST INCOME/TREAS  | 10,000            | 10,000                | 36,579              | 26,579                     | 26,579                   | 265.8                          | 265.8                  |
|   | <b>\$10,000</b>   | <b>\$10,000</b>       | <b>\$36,579</b>     | <b>\$26,579</b>            | <b>\$26,579</b>          | <b>265.8</b>                   | <b>265.8</b>           |
| <b>8662 - Net Increase (Decrease) in the Fair Value of Investments</b>    |                   |                       |                     |                            |                          |                                |                        |
| 866200 - NET INC(DEC) FAIR VALUE INVEST                                   | 0                 | 0                     | 0                   | 0                          | 0                        | N/A                            | N/A                    |
|   | <b>\$0</b>        | <b>\$0</b>            | <b>\$0</b>          | <b>\$0</b>                 | <b>\$0</b>               | <b>N/A</b>                     | <b>N/A</b>             |
| <b>8699 - All Other Local Revenue</b>                                     |                   |                       |                     |                            |                          |                                |                        |
| 869900 - LOC OTHER REVENUE  | 0                 | 0                     | 0                   | 0                          | 0                        | N/A                            | N/A                    |
|   | <b>\$0</b>        | <b>\$0</b>            | <b>\$0</b>          | <b>\$0</b>                 | <b>\$0</b>               | <b>N/A</b>                     | <b>N/A</b>             |
| <b>8600 - 8799 Other Local Revenue</b>                                    | <b>\$10,000</b>   | <b>\$10,000</b>       | <b>\$531,395</b>    | <b>\$521,395</b>           | <b>\$521,395</b>         | <b>5213.9</b>                  | <b>5213.9</b>          |
| Percent of Total  | 1.2%              | 0.0%                  | 1.0%                |                            |                          |                                |                        |
| <b>8900 - 8929 Interfund Transfers In</b>                                 |                   |                       |                     |                            |                          |                                |                        |
| <b>8919 - Other Authorized Interfund Transfers In</b>                     |                   |                       |                     |                            |                          |                                |                        |
| 891901 - OTH INTERFUND TRANSFER IN  | 854,013           | 1,854,013             | 937,001             | 82,988                     | (917,012)                | 9.7                            | (49.5)                 |
| 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                    |
|   | <b>\$854,013</b>  | <b>\$1,854,013</b>    | <b>\$937,001</b>    | <b>\$82,988</b>            | <b>(\$917,012)</b>       | <b>9.7</b>                     | <b>(49.5)</b>          |
| <b>8900 - 8929 Interfund Transfers In</b>                                 | <b>\$854,013</b>  | <b>\$1,854,013</b>    | <b>\$937,001</b>    | <b>\$82,988</b>            | <b>(\$917,012)</b>       | <b>9.7</b>                     | <b>(49.5)</b>          |
| Percent of Total  | 98.8%             | 3.2%                  | 1.8%                |                            |                          |                                |                        |

Annual Budget Change Report  
Fiscal Year 7/1/2020 - 6/30/2021

| Fund: 21<br>SubFund: -                                    | Adopted<br>Budget | 3rd Quarter<br>Budget | Actuals             | Diff Btwn<br>Actual & Adpt | Diff Btwn<br>Actual & Q3 | Pct Chg<br>Actual &<br>Adopted | Pct Chg<br>Actual & Q3 |
|---|-------------------|-----------------------|---------------------|----------------------------|--------------------------|--------------------------------|------------------------|
| <b>8930 - 8979 All Other Financing Sources</b>            |                   |                       |                     |                            |                          |                                |                        |
| <b>8951 - Proceeds from Sale of Bonds</b>                 |                   |                       |                     |                            |                          |                                |                        |
| 895100 - PROCEEDS FROM SALE OF BONDS                      | 0                 | 50,000,000            | 50,000,000          | 50,000,000                 | 0                        | N/A                            | 0.0                    |
|   | <b>\$0</b>        | <b>\$50,000,000</b>   | <b>\$50,000,000</b> | <b>\$50,000,000</b>        | <b>\$0</b>               | <b>N/A</b>                     | <b>0.0</b>             |
| <b>8971 - Proceeds from Certificates of Participation</b> |                   |                       |                     |                            |                          |                                |                        |
| 897100 - PROCEEDS FROM COP'S                              | 0                 | 6,768,831             | 0                   | 0                          | (6,768,831)              | N/A                            | (100.0)                |
|   | <b>\$0</b>        | <b>\$6,768,831</b>    | <b>\$0</b>          | <b>\$0</b>                 | <b>(\$6,768,831)</b>     | <b>N/A</b>                     | <b>(100.0)</b>         |
| <b>8972 - Proceeds from Leases</b>                        |                   |                       |                     |                            |                          |                                |                        |
| 897200 - PROCEEDS FROM CAPITAL LEASES                     | 0                 | 0                     | 0                   | 0                          | 0                        | N/A                            | N/A                    |
|   | <b>\$0</b>        | <b>\$0</b>            | <b>\$0</b>          | <b>\$0</b>                 | <b>\$0</b>               | <b>N/A</b>                     | <b>N/A</b>             |
| <b>8930 - 8979 All Other Financing Sources</b>            | <b>\$0</b>        | <b>\$56,768,831</b>   | <b>\$50,000,000</b> | <b>\$50,000,000</b>        | <b>(\$6,768,831)</b>     | <b>N/A</b>                     | <b>(11.9)</b>          |
| <b>Percent of Total</b>                                   | <b>0.0%</b>       | <b>96.8%</b>          | <b>97.1%</b>        |                            |                          |                                |                        |
| <b>8980 - 8999 Contributions</b>                          |                   |                       |                     |                            |                          |                                |                        |
| <b>8980 - Contributions from Unrestricted Revenues</b>    |                   |                       |                     |                            |                          |                                |                        |
| 898000 - CONTRIB FR UNRESTRICTED REV                      | 0                 | 0                     | 0                   | 0                          | 0                        | N/A                            | N/A                    |
|   | <b>\$0</b>        | <b>\$0</b>            | <b>\$0</b>          | <b>\$0</b>                 | <b>\$0</b>               | <b>N/A</b>                     | <b>N/A</b>             |
| <b>8980 - 8999 Contributions</b>                          | <b>\$0</b>        | <b>\$0</b>            | <b>\$0</b>          | <b>\$0</b>                 | <b>\$0</b>               | <b>N/A</b>                     | <b>N/A</b>             |
| <b>Percent of Total</b>                                   | <b>0.0%</b>       | <b>0.0%</b>           | <b>0.0%</b>         |                            |                          |                                |                        |

Annual Budget Change Report  
Fiscal Year 7/1/2020 - 6/30/2021

| Fund: 21<br>SubFund: -  | Adopted<br>Budget  | 3rd Quarter<br>Budget | Actuals            | Diff Btwn<br>Actual & Adpt | Diff Btwn<br>Actual & Q3 | Pct Chg<br>Actual &<br>Adopted | Pct Chg<br>Actual & Q3 |
|---|--------------------|-----------------------|--------------------|----------------------------|--------------------------|--------------------------------|------------------------|
| <b>21 - BUILDING FUND</b>   | <b>\$1,049,013</b> | <b>\$16,384,331</b>   | <b>\$5,151,968</b> | <b>\$4,102,955</b>         | <b>(\$11,232,362)</b>    | <b>391.1</b>                   | <b>(68.6)</b>          |
| <b>2000 - 2999 Classified Personnel Salaries</b>                        |                    |                       |                    |                            |                          |                                |                        |
| <b>2300 - Classified Supervisors' and Administrators' Salaries</b>      |                    |                       |                    |                            |                          |                                |                        |
| 230001 - CLASS MANAGEMENT SA  | 0                  | 0                     | 113,315            | 113,315                    | 113,315                  | N/A                            | N/A                    |
|   | <b>\$0</b>         | <b>\$0</b>            | <b>\$113,315</b>   | <b>\$113,315</b>           | <b>\$113,315</b>         | <b>N/A</b>                     | <b>N/A</b>             |
| <b>2400 - Clerical, Technical, and Office Staff Salaries</b>            |                    |                       |                    |                            |                          |                                |                        |
| 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                    |
|   | <b>\$0</b>         | <b>\$0</b>            | <b>\$0</b>         | <b>\$0</b>                 | <b>\$0</b>               | <b>N/A</b>                     | <b>N/A</b>             |
| <b>2000 - 2999 Classified Personnel Salaries</b>                        | <b>\$0</b>         | <b>\$0</b>            | <b>\$113,315</b>   | <b>\$113,315</b>           | <b>\$113,315</b>         | <b>N/A</b>                     | <b>N/A</b>             |
| <b>Percent of Total</b>   | <b>0.0%</b>        | <b>0.0%</b>           | <b>2.2%</b>        |                            |                          |                                |                        |
| <b>3000 - 3999 Employee Benefits</b>                                    |                    |                       |                    |                            |                          |                                |                        |
| <b>3102 - State Teachers' Retirement System, classified positions</b>   |                    |                       |                    |                            |                          |                                |                        |
| 310201 - STRS CLASSIFIED  | 0                  | 0                     | 10,529             | 10,529                     | 10,529                   | N/A                            | N/A                    |
|   | <b>\$0</b>         | <b>\$0</b>            | <b>\$10,529</b>    | <b>\$10,529</b>            | <b>\$10,529</b>          | <b>N/A</b>                     | <b>N/A</b>             |
| <b>3202 - Public Employees' Retirement System, classified positions</b> |                    |                       |                    |                            |                          |                                |                        |
| 320200 - PERS CLASSIFIED  | 0                  | 0                     | 9,960              | 9,960                      | 9,960                    | N/A                            | N/A                    |
|   | <b>\$0</b>         | <b>\$0</b>            | <b>\$9,960</b>     | <b>\$9,960</b>             | <b>\$9,960</b>           | <b>N/A</b>                     | <b>N/A</b>             |
| <b>3302 - OASDI/Medicare/Alternative, classified positions</b>          |                    |                       |                    |                            |                          |                                |                        |
| 330200 - SOCIAL SECURITY CLASS  | 0                  | 0                     | 2,950              | 2,950                      | 2,950                    | N/A                            | N/A                    |
| 330201 - MEDICARE CLASS   | 0                  | 0                     | 1,615              | 1,615                      | 1,615                    | N/A                            | N/A                    |
| 330202 - SUPPLEMENTAL RETIREMENT CLASS                                  | 0                  | 0                     | 0                  | 0                          | 0                        | N/A                            | N/A                    |
|   | <b>\$0</b>         | <b>\$0</b>            | <b>\$4,566</b>     | <b>\$4,566</b>             | <b>\$4,566</b>           | <b>N/A</b>                     | <b>N/A</b>             |
| <b>3402 - Health &amp; Welfare Benefits, classified positions</b>       |                    |                       |                    |                            |                          |                                |                        |
| 340211 - HEALTH CLASS   | 0                  | 0                     | 15,700             | 15,700                     | 15,700                   | N/A                            | N/A                    |
| 340212 - DENTAL CLASS   | 0                  | 0                     | 1,194              | 1,194                      | 1,194                    | N/A                            | N/A                    |
| 340213 - VISION CLASS   | 0                  | 0                     | 238                | 238                        | 238                      | N/A                            | N/A                    |
| 340214 - LIFE INS CLASS   | 0                  | 0                     | 130                | 130                        | 130                      | N/A                            | N/A                    |
| 340216 - DIS CLASS  | 0                  | 0                     | 0                  | 0                          | 0                        | N/A                            | N/A                    |
|   | <b>\$0</b>         | <b>\$0</b>            | <b>\$17,261</b>    | <b>\$17,261</b>            | <b>\$17,261</b>          | <b>N/A</b>                     | <b>N/A</b>             |

Annual Budget Change Report  
Fiscal Year 7/1/2020 - 6/30/2021

| Fund: 21<br>SubFund: -  | Adopted<br>Budget | 3rd Quarter<br>Budget | Actuals         | Diff Btwn<br>Actual & Adpt | Diff Btwn<br>Actual & Q3 | Pct Chg<br>Actual &<br>Adopted | Pct Chg<br>Actual & Q3 |
|---|-------------------|-----------------------|-----------------|----------------------------|--------------------------|--------------------------------|------------------------|
| <b>3000 - 3999 Employee Benefits</b>                                |                   |                       |                 |                            |                          |                                |                        |
| <b>3502 - State Unemployment Insurance, classified positions</b>    |                   |                       |                 |                            |                          |                                |                        |
| 350200 - SUI CLASS  | 0                 | 0                     | 55              | 55                         | 55                       | N/A                            | N/A                    |
|   | <b>\$0</b>        | <b>\$0</b>            | <b>\$55</b>     | <b>\$55</b>                | <b>\$55</b>              | <b>N/A</b>                     | <b>N/A</b>             |
| <b>3602 - Workers' Compensation Insurance, classified positions</b> |                   |                       |                 |                            |                          |                                |                        |
| 360200 - W/C CLASS  | 0                 | 0                     | 1,360           | 1,360                      | 1,360                    | N/A                            | N/A                    |
|   | <b>\$0</b>        | <b>\$0</b>            | <b>\$1,360</b>  | <b>\$1,360</b>             | <b>\$1,360</b>           | <b>N/A</b>                     | <b>N/A</b>             |
| <b>3702 - OPEB, Allocated, classified positions</b>                 |                   |                       |                 |                            |                          |                                |                        |
| 370200 - RETIREE BENEFIT CLASSIFIED                                 | 0                 | 0                     | 4,589           | 4,589                      | 4,589                    | N/A                            | N/A                    |
|   | <b>\$0</b>        | <b>\$0</b>            | <b>\$4,589</b>  | <b>\$4,589</b>             | <b>\$4,589</b>           | <b>N/A</b>                     | <b>N/A</b>             |
| <b>3802 - PERS Reduction, classified positions</b>                  |                   |                       |                 |                            |                          |                                |                        |
| 380200 - PERS REV LIM REDUC CLASS                                   | 0                 | 0                     | 0               | 0                          | 0                        | N/A                            | N/A                    |
|   | <b>\$0</b>        | <b>\$0</b>            | <b>\$0</b>      | <b>\$0</b>                 | <b>\$0</b>               | <b>N/A</b>                     | <b>N/A</b>             |
| <b>3902 - Other Benefits, classified positions</b>                  |                   |                       |                 |                            |                          |                                |                        |
| 390203 - SELF INSUR CLASS   | 0                 | 0                     | 453             | 453                        | 453                      | N/A                            | N/A                    |
|   | <b>\$0</b>        | <b>\$0</b>            | <b>\$453</b>    | <b>\$453</b>               | <b>\$453</b>             | <b>N/A</b>                     | <b>N/A</b>             |
| <b>3000 - 3999 Employee Benefits</b>                                | <b>\$0</b>        | <b>\$0</b>            | <b>\$48,774</b> | <b>\$48,774</b>            | <b>\$48,774</b>          | <b>N/A</b>                     | <b>N/A</b>             |
| <b>Percent of Total</b>   | <b>0.0%</b>       | <b>0.0%</b>           | <b>0.9%</b>     |                            |                          |                                |                        |
| <b>1000 - 3999 Employee Compensation % of Total</b>                 | <b>0.0%</b>       | <b>0.0%</b>           | <b>3.1%</b>     |                            |                          |                                |                        |
| <b>4000 - 4999 Books and Supplies</b>                               |                   |                       |                 |                            |                          |                                |                        |
| <b>4300 - Materials and Supplies</b>                                |                   |                       |                 |                            |                          |                                |                        |
| 430000 - INSTRUCTIONAL SUPPLIES                                     | 0                 | 0                     | 0               | 0                          | 0                        | N/A                            | N/A                    |
| 430008 - SUPPLIES NON-CLASSROOM                                     | 0                 | 0                     | 0               | 0                          | 0                        | N/A                            | N/A                    |
| 430076 - REPAIR SUPP TRANSP   | 0                 | 0                     | 0               | 0                          | 0                        | N/A                            | N/A                    |
|   | <b>\$0</b>        | <b>\$0</b>            | <b>\$0</b>      | <b>\$0</b>                 | <b>\$0</b>               | <b>N/A</b>                     | <b>N/A</b>             |
| <b>4400 - Noncapitalized Equipment</b>                              |                   |                       |                 |                            |                          |                                |                        |
| 440000 - EQUIP \$500-\$24999  | 0                 | 98,598                | 0               | 0                          | (98,598)                 | N/A                            | (100.0)                |
|   | <b>\$0</b>        | <b>\$98,598</b>       | <b>\$0</b>      | <b>\$0</b>                 | <b>(\$98,598)</b>        | <b>N/A</b>                     | <b>(100.0)</b>         |
| <b>4000 - 4999 Books and Supplies</b>                               | <b>\$0</b>        | <b>\$98,598</b>       | <b>\$0</b>      | <b>\$0</b>                 | <b>(\$98,598)</b>        | <b>N/A</b>                     | <b>(100.0)</b>         |
| <b>Percent of Total</b>   | <b>0.0%</b>       | <b>0.6%</b>           | <b>0.0%</b>     |                            |                          |                                |                        |

Annual Budget Change Report  
Fiscal Year 7/1/2020 - 6/30/2021

| Fund: 21<br>SubFund: -  | Adopted<br>Budget | 3rd Quarter<br>Budget | Actuals              | Diff Btwn<br>Actual & Adpt | Diff Btwn<br>Actual & Q3 | Pct Chg<br>Actual &<br>Adopted | Pct Chg<br>Actual & Q3 |
|---|-------------------|-----------------------|----------------------|----------------------------|--------------------------|--------------------------------|------------------------|
| <b>5000 - 5999 Services and Other Operating Expenditures</b>              |                   |                       |                      |                            |                          |                                |                        |
| <b>5200 - Travel and Conferences</b>                                      |                   |                       |                      |                            |                          |                                |                        |
| 520000 - CONF/TRAVEL  | 0                 | 0                     | 0                    | 0                          | 0                        | N/A                            | N/A                    |
|   | <b>\$0</b>        | <b>\$0</b>            | <b>\$0</b>           | <b>\$0</b>                 | <b>\$0</b>               | <b>N/A</b>                     | <b>N/A</b>             |
| <b>5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements</b>   |                   |                       |                      |                            |                          |                                |                        |
| 560001 - NONCAPITALIZED IMPROVEMENTS                                      | 0                 | 0                     | 0                    | 0                          | 0                        | N/A                            | N/A                    |
| 560002 - MAINTENANCE AGREEMENTS   | 0                 | 0                     | 0                    | 0                          | 0                        | N/A                            | N/A                    |
| 560010 - BLDG LEASE/RENTS   | 0                 | 0                     | 0                    | 0                          | 0                        | N/A                            | N/A                    |
|   | <b>\$0</b>        | <b>\$0</b>            | <b>\$0</b>           | <b>\$0</b>                 | <b>\$0</b>               | <b>N/A</b>                     | <b>N/A</b>             |
| <b>5710 - Transfers of Direct Costs</b>                                   |                   |                       |                      |                            |                          |                                |                        |
| 571060 - DIRECT COST/TECHNOLOGY   | 0                 | 0                     | 0                    | 0                          | 0                        | N/A                            | N/A                    |
|   | <b>\$0</b>        | <b>\$0</b>            | <b>\$0</b>           | <b>\$0</b>                 | <b>\$0</b>               | <b>N/A</b>                     | <b>N/A</b>             |
| <b>5750 - Transfers of Direct Costs - Interfund</b>                       |                   |                       |                      |                            |                          |                                |                        |
| 575000 - DIRECT COST/INTERFUND TRF  | 0                 | 0                     | (1,000,000)          | (1,000,000)                | (1,000,000)              | 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                    |
|   | <b>\$0</b>        | <b>\$0</b>            | <b>(\$1,000,000)</b> | <b>(\$1,000,000)</b>       | <b>(\$1,000,000)</b>     | <b>N/A</b>                     | <b>N/A</b>             |
| <b>5800 - Professional/Consulting Services and Operating Expenditures</b> |                   |                       |                      |                            |                          |                                |                        |
| 580002 - CONTRACT SERVICES  | 0                 | 0                     | 0                    | 0                          | 0                        | N/A                            | N/A                    |
| 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                     | 7,860                | 7,860                      | 7,860                    | N/A                            | N/A                    |
| 580090 - BUDGET RESERVE   | 0                 | 0                     | 0                    | 0                          | 0                        | N/A                            | N/A                    |
|   | <b>\$0</b>        | <b>\$0</b>            | <b>\$7,860</b>       | <b>\$7,860</b>             | <b>\$7,860</b>           | <b>N/A</b>                     | <b>N/A</b>             |
| <b>5900 - Communications</b>  |                   |                       |                      |                            |                          |                                |                        |
| 590002 - PHONE CLASSIFIED   | 0                 | 0                     | 1,080                | 1,080                      | 1,080                    | N/A                            | N/A                    |
| 590005 - COMMUNICATION/POSTAGE  | 0                 | 0                     | 0                    | 0                          | 0                        | N/A                            | N/A                    |
|   | <b>\$0</b>        | <b>\$0</b>            | <b>\$1,080</b>       | <b>\$1,080</b>             | <b>\$1,080</b>           | <b>N/A</b>                     | <b>N/A</b>             |
| <b>5000 - 5999 Services and Other Operating Expenditures</b>              | <b>\$0</b>        | <b>\$0</b>            | <b>(\$991,060)</b>   | <b>(\$991,060)</b>         | <b>(\$991,060)</b>       | <b>N/A</b>                     | <b>N/A</b>             |
| <b>Percent of Total</b>   | <b>0.0%</b>       | <b>0.0%</b>           | <b>-19.2%</b>        |                            |                          |                                |                        |

Annual Budget Change Report  
Fiscal Year 7/1/2020 - 6/30/2021

| Fund: 21<br>SubFund: -                                | Adopted<br>Budget | 3rd Quarter<br>Budget | Actuals            | Diff Btwn<br>Actual & Adpt | Diff Btwn<br>Actual & Q3 | Pct Chg<br>Actual &<br>Adopted | Pct Chg<br>Actual & Q3 |
|---|-------------------|-----------------------|--------------------|----------------------------|--------------------------|--------------------------------|------------------------|
| <b>6000 - 6999 Capital Outlay</b>                     |                   |                       |                    |                            |                          |                                |                        |
| <b>6100 - Land</b>                                    |                   |                       |                    |                            |                          |                                |                        |
| 610000 - SITE PURCHASE                                | 0                 | 0                     | 0                  | 0                          | 0                        | N/A                            | N/A                    |
|   | <b>\$0</b>        | <b>\$0</b>            | <b>\$0</b>         | <b>\$0</b>                 | <b>\$0</b>               | <b>N/A</b>                     | <b>N/A</b>             |
| <b>6170 - Land Improvements</b>                       |                   |                       |                    |                            |                          |                                |                        |
| 617000 - LAND IMPROVEMENTS                            | 0                 | 0                     | 0                  | 0                          | 0                        | N/A                            | N/A                    |
|   | <b>\$0</b>        | <b>\$0</b>            | <b>\$0</b>         | <b>\$0</b>                 | <b>\$0</b>               | <b>N/A</b>                     | <b>N/A</b>             |
| <b>6200 - Buildings and Improvements of Buildings</b> |                   |                       |                    |                            |                          |                                |                        |
| 620000 - BLDG/IMPRV OF BLDG                           | 0                 | 7,886,282             | 4,410,331          | 4,410,331                  | (3,475,951)              | N/A                            | (44.1)                 |
| 620019 - CONSTRUCTION CONTINGENCY                     | 0                 | 0                     | 0                  | 0                          | 0                        | N/A                            | N/A                    |
|   | <b>\$0</b>        | <b>\$7,886,282</b>    | <b>\$4,410,331</b> | <b>\$4,410,331</b>         | <b>(\$3,475,951)</b>     | <b>N/A</b>                     | <b>(44.1)</b>          |
| <b>6400 - Equipment</b>                               |                   |                       |                    |                            |                          |                                |                        |
| 640090 - EQUIPMENT \$25,000+                          | 0                 | 0                     | 0                  | 0                          | 0                        | N/A                            | N/A                    |
|   | <b>\$0</b>        | <b>\$0</b>            | <b>\$0</b>         | <b>\$0</b>                 | <b>\$0</b>               | <b>N/A</b>                     | <b>N/A</b>             |
| <b>6000 - 6999 Capital Outlay</b>                     | <b>\$0</b>        | <b>\$7,886,282</b>    | <b>\$4,410,331</b> | <b>\$4,410,331</b>         | <b>(\$3,475,951)</b>     | <b>N/A</b>                     | <b>(44.1)</b>          |
| <b>Percent of Total</b>                               | <b>0.0%</b>       | <b>48.1%</b>          | <b>85.6%</b>       |                            |                          |                                |                        |

Annual Budget Change Report  
Fiscal Year 7/1/2020 - 6/30/2021

| Fund: 21<br>SubFund: -   | Adopted<br>Budget | 3rd Quarter<br>Budget | Actuals          | Diff Btwn<br>Actual & Adpt | Diff Btwn<br>Actual & Q3 | Pct Chg<br>Actual &<br>Adopted | Pct Chg<br>Actual & Q3 |
|--|-------------------|-----------------------|------------------|----------------------------|--------------------------|--------------------------------|------------------------|
| <b>7000 - 7499 Other Outgo</b>   |                   |                       |                  |                            |                          |                                |                        |
| <b>7283 - All Other Transfers to JPAs</b>  |                   |                       |                  |                            |                          |                                |                        |
| 722300 - TRANSFER OUT TO JPA CART  | 0                 | 0                     | 0                | 0                          | 0                        | N/A                            | N/A                    |
|  | <b>\$0</b>        | <b>\$0</b>            | <b>\$0</b>       | <b>\$0</b>                 | <b>\$0</b>               | <b>N/A</b>                     | <b>N/A</b>             |
| <b>7438 - Debt Service - Interest</b>  |                   |                       |                  |                            |                          |                                |                        |
| 743801 - COP REPAY INTEREST  | 0                 | 0                     | 144,009          | 144,009                    | 144,009                  | N/A                            | N/A                    |
| 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  | 25,700            | 25,700                | 0                | (25,700)                   | (25,700)                 | (100.0)                        | (100.0)                |
| 743811 - COP '11 INTEREST  | 118,313           | 118,313               | 0                | (118,313)                  | (118,313)                | (100.0)                        | (100.0)                |
|  | <b>\$144,013</b>  | <b>\$144,013</b>      | <b>\$144,009</b> | <b>(\$4)</b>               | <b>(\$4)</b>             | <b>0.0</b>                     | <b>0.0</b>             |
| <b>7439 - Other Debt Service - Principal</b>   |                   |                       |                  |                            |                          |                                |                        |
| 743900 - DEBT SERVICE/PRINCIPAL  | 0                 | 0                     | 710,000          | 710,000                    | 710,000                  | N/A                            | N/A                    |
| 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   | 415,000           | 415,000               | 0                | (415,000)                  | (415,000)                | (100.0)                        | (100.0)                |
| 743911 - COP '11 PRINCIPAL   | 295,000           | 295,000               | 0                | (295,000)                  | (295,000)                | (100.0)                        | (100.0)                |
|  | <b>\$710,000</b>  | <b>\$710,000</b>      | <b>\$710,000</b> | <b>\$0</b>                 | <b>\$0</b>               | <b>0.0</b>                     | <b>0.0</b>             |
| <b>7000 - 7499 Other Outgo</b>   | <b>\$854,013</b>  | <b>\$854,013</b>      | <b>\$854,009</b> | <b>(\$4)</b>               | <b>(\$4)</b>             | <b>0.0</b>                     | <b>0.0</b>             |
| <b>Percent of Total</b>  | <b>81.4%</b>      | <b>5.2%</b>           | <b>16.6%</b>     |                            |                          |                                |                        |
| <b>7600 - 7629 Interfund Transfers Out</b>   |                   |                       |                  |                            |                          |                                |                        |
| <b>7613 - To State School Building Fund/County School Facilities Fund from All Other Funds</b> |                   |                       |                  |                            |                          |                                |                        |
| 761300 - DIST SH/SFP PROJECT   | 0                 | 0                     | 0                | 0                          | 0                        | N/A                            | N/A                    |
|  | <b>\$0</b>        | <b>\$0</b>            | <b>\$0</b>       | <b>\$0</b>                 | <b>\$0</b>               | <b>N/A</b>                     | <b>N/A</b>             |
| <b>7619 - Other Authorized Interfund Transfers Out</b>   |                   |                       |                  |                            |                          |                                |                        |
| 761900 - TRANSFER TO GENERAL FUND  | 195,000           | 7,545,437             | 716,599          | 521,599                    | (6,828,839)              | 267.5                          | (90.5)                 |
| 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                    |
|  | <b>\$195,000</b>  | <b>\$7,545,437</b>    | <b>\$716,599</b> | <b>\$521,599</b>           | <b>(\$6,828,839)</b>     | <b>267.5</b>                   | <b>(90.5)</b>          |
| <b>7600 - 7629 Interfund Transfers Out</b>   | <b>\$195,000</b>  | <b>\$7,545,437</b>    | <b>\$716,599</b> | <b>\$521,599</b>           | <b>(\$6,828,839)</b>     | <b>267.5</b>                   | <b>(90.5)</b>          |
| <b>Percent of Total</b>  | <b>18.6%</b>      | <b>46.1%</b>          | <b>13.9%</b>     |                            |                          |                                |                        |



Annual Budget Change Report  
Fiscal Year 7/1/2020 - 6/30/2021

| Fund: 25<br>SubFund: -   | Adopted<br>Budget   | 3rd Quarter<br>Budget | Actuals             | Diff Btwn<br>Actual & Adpt | Diff Btwn<br>Actual & Q3 | Pct Chg<br>Actual &<br>Adopted | Pct Chg<br>Actual & Q3 |
|--|---------------------|-----------------------|---------------------|----------------------------|--------------------------|--------------------------------|------------------------|
| <b>25 - CAPITAL FACILITIES FUND</b>                                    | <b>\$12,040,000</b> | <b>\$12,090,000</b>   | <b>\$24,874,443</b> | <b>\$12,834,443</b>        | <b>\$12,784,443</b>      | <b>106.6</b>                   | <b>105.7</b>           |
| <b>8600 - 8799 Other Local Revenue</b>                                 |                     |                       |                     |                            |                          |                                |                        |
| <b>8660 - Interest</b>   |                     |                       |                     |                            |                          |                                |                        |
| 866000 - LOC INTEREST INCOME/TREAS                                     | 35,000              | 85,000                | 199,235             | 164,235                    | 114,235                  | 469.2                          | 134.4                  |
|  | <b>\$35,000</b>     | <b>\$85,000</b>       | <b>\$199,235</b>    | <b>\$164,235</b>           | <b>\$114,235</b>         | <b>469.2</b>                   | <b>134.4</b>           |
| <b>8662 - Net Increase (Decrease) in the Fair Value of Investments</b> |                     |                       |                     |                            |                          |                                |                        |
| 866200 - NET INC(DEC) FAIR VALUE INVEST                                | 0                   | 0                     | 0                   | 0                          | 0                        | N/A                            | N/A                    |
|  | <b>\$0</b>          | <b>\$0</b>            | <b>\$0</b>          | <b>\$0</b>                 | <b>\$0</b>               | <b>N/A</b>                     | <b>N/A</b>             |
| <b>8681 - Mitigation/Developer Fees</b>                                |                     |                       |                     |                            |                          |                                |                        |
| 868100 - LOC DEV FEES  | 12,000,000          | 12,000,000            | 24,669,308          | 12,669,308                 | 12,669,308               | 105.6                          | 105.6                  |
|  | <b>\$12,000,000</b> | <b>\$12,000,000</b>   | <b>\$24,669,308</b> | <b>\$12,669,308</b>        | <b>\$12,669,308</b>      | <b>105.6</b>                   | <b>105.6</b>           |
| <b>8699 - All Other Local Revenue</b>                                  |                     |                       |                     |                            |                          |                                |                        |
| 869900 - LOC OTHER REVENUE   | 5,000               | 5,000                 | 5,900               | 900                        | 900                      | 18.0                           | 18.0                   |
|  | <b>\$5,000</b>      | <b>\$5,000</b>        | <b>\$5,900</b>      | <b>\$900</b>               | <b>\$900</b>             | <b>18.0</b>                    | <b>18.0</b>            |
| <b>8600 - 8799 Other Local Revenue</b>                                 | <b>\$12,040,000</b> | <b>\$12,090,000</b>   | <b>\$24,874,443</b> | <b>\$12,834,443</b>        | <b>\$12,784,443</b>      | <b>106.6</b>                   | <b>105.7</b>           |
| <b>Percent of Total</b>  | <b>100.0%</b>       | <b>100.0%</b>         | <b>100.0%</b>       |                            |                          |                                |                        |
| <b>8900 - 8929 Interfund Transfers In</b>                              |                     |                       |                     |                            |                          |                                |                        |
| <b>8919 - Other Authorized Interfund Transfers In</b>                  |                     |                       |                     |                            |                          |                                |                        |
| 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                    |
|  | <b>\$0</b>          | <b>\$0</b>            | <b>\$0</b>          | <b>\$0</b>                 | <b>\$0</b>               | <b>N/A</b>                     | <b>N/A</b>             |
| <b>8900 - 8929 Interfund Transfers In</b>                              | <b>\$0</b>          | <b>\$0</b>            | <b>\$0</b>          | <b>\$0</b>                 | <b>\$0</b>               | <b>N/A</b>                     | <b>N/A</b>             |
| <b>Percent of Total</b>  | <b>0.0%</b>         | <b>0.0%</b>           | <b>0.0%</b>         |                            |                          |                                |                        |

Annual Budget Change Report  
Fiscal Year 7/1/2020 - 6/30/2021

| Fund: 25<br>SubFund: -                                 | Adopted<br>Budget | 3rd Quarter<br>Budget | Actuals     | Diff Btwn<br>Actual & Adpt | Diff Btwn<br>Actual & Q3 | Pct Chg<br>Actual &<br>Adopted | Pct Chg<br>Actual & Q3 |
|--|-------------------|-----------------------|-------------|----------------------------|--------------------------|--------------------------------|------------------------|
| <b>8980 - 8999 Contributions</b>                       |                   |                       |             |                            |                          |                                |                        |
| <b>8980 - Contributions from Unrestricted Revenues</b> |                   |                       |             |                            |                          |                                |                        |
| 898000 - CONTRIB FR UNRESTRICTED REV                   | 0                 | 0                     | 0           | 0                          | 0                        | N/A                            | N/A                    |
|  | <b>\$0</b>        | <b>\$0</b>            | <b>\$0</b>  | <b>\$0</b>                 | <b>\$0</b>               | <b>N/A</b>                     | <b>N/A</b>             |
| <b>8990 - Contributions from Restricted Revenues</b>   |                   |                       |             |                            |                          |                                |                        |
| 899000 - CONTRIB FR RESTRICTED REVENUE                 | 0                 | 0                     | 0           | 0                          | 0                        | N/A                            | N/A                    |
|  | <b>\$0</b>        | <b>\$0</b>            | <b>\$0</b>  | <b>\$0</b>                 | <b>\$0</b>               | <b>N/A</b>                     | <b>N/A</b>             |
| <b>8980 - 8999 Contributions</b>                       | <b>\$0</b>        | <b>\$0</b>            | <b>\$0</b>  | <b>\$0</b>                 | <b>\$0</b>               | <b>N/A</b>                     | <b>N/A</b>             |
| <b>Percent of Total</b>                                | <b>0.0%</b>       | <b>0.0%</b>           | <b>0.0%</b> |                            |                          |                                |                        |

Annual Budget Change Report  
Fiscal Year 7/1/2020 - 6/30/2021

| Fund: 25<br>SubFund: -  | Adopted<br>Budget   | 3rd Quarter<br>Budget | Actuals            | Diff Btwn<br>Actual & Adpt | Diff Btwn<br>Actual & Q3 | Pct Chg<br>Actual &<br>Adopted | Pct Chg<br>Actual & Q3 |
|---|---------------------|-----------------------|--------------------|----------------------------|--------------------------|--------------------------------|------------------------|
| <b>25 - CAPITAL FACILITIES FUND</b>                                     | <b>\$12,040,000</b> | <b>\$13,139,450</b>   | <b>\$2,742,989</b> | <b>(\$9,297,011)</b>       | <b>(\$10,396,461)</b>    | <b>(77.2)</b>                  | <b>(79.1)</b>          |
| <b>1000 - 1999 Certificated Personnel Salaries</b>                      |                     |                       |                    |                            |                          |                                |                        |
| <b>1300 - Certificated Supervisors' and Administrators' Salaries</b>    |                     |                       |                    |                            |                          |                                |                        |
| 130008 - DIST ADM SAL   | 0                   | 0                     | 0                  | 0                          | 0                        | N/A                            | N/A                    |
|   | <b>\$0</b>          | <b>\$0</b>            | <b>\$0</b>         | <b>\$0</b>                 | <b>\$0</b>               | <b>N/A</b>                     | <b>N/A</b>             |
| <b>1900 - Other Certificated Salaries</b>                               |                     |                       |                    |                            |                          |                                |                        |
| 190090 - CERT OTH SAL   | 0                   | 0                     | 0                  | 0                          | 0                        | N/A                            | N/A                    |
|   | <b>\$0</b>          | <b>\$0</b>            | <b>\$0</b>         | <b>\$0</b>                 | <b>\$0</b>               | <b>N/A</b>                     | <b>N/A</b>             |
| <b>1000 - 1999 Certificated Personnel Salaries</b>                      | <b>\$0</b>          | <b>\$0</b>            | <b>\$0</b>         | <b>\$0</b>                 | <b>\$0</b>               | <b>N/A</b>                     | <b>N/A</b>             |
| Percent of Total  | <b>0.0%</b>         | <b>0.0%</b>           | <b>0.0%</b>        |                            |                          |                                |                        |
| <b>2000 - 2999 Classified Personnel Salaries</b>                        |                     |                       |                    |                            |                          |                                |                        |
| <b>2300 - Classified Supervisors' and Administrators' Salaries</b>      |                     |                       |                    |                            |                          |                                |                        |
| 230001 - CLASS MANAGEMENT SA  | 444,325             | 453,393               | 453,393            | 9,068                      | 0                        | 2.0                            | 0.0                    |
|   | <b>\$444,325</b>    | <b>\$453,393</b>      | <b>\$453,393</b>   | <b>\$9,068</b>             | <b>\$0</b>               | <b>2.0</b>                     | <b>0.0</b>             |
| <b>2400 - Clerical, Technical, and Office Staff Salaries</b>            |                     |                       |                    |                            |                          |                                |                        |
| 240001 - CLASS BUSINESS SUPPORT   | 150,839             | 150,829               | 150,829            | (10)                       | 0                        | 0.0                            | 0.0                    |
| 240050 - CLASS BUSINESS SUPPORT SUB                                     | 0                   | 0                     | 0                  | 0                          | 0                        | N/A                            | N/A                    |
|   | <b>\$150,839</b>    | <b>\$150,829</b>      | <b>\$150,829</b>   | <b>(\$10)</b>              | <b>\$0</b>               | <b>0.0</b>                     | <b>0.0</b>             |
| <b>2000 - 2999 Classified Personnel Salaries</b>                        | <b>\$595,164</b>    | <b>\$604,222</b>      | <b>\$604,222</b>   | <b>\$9,058</b>             | <b>\$0</b>               | <b>1.5</b>                     | <b>0.0</b>             |
| Percent of Total  | <b>4.9%</b>         | <b>4.6%</b>           | <b>22.0%</b>       |                            |                          |                                |                        |
| <b>3000 - 3999 Employee Benefits</b>                                    |                     |                       |                    |                            |                          |                                |                        |
| <b>3101 - State Teachers' Retirement System, certificated positions</b> |                     |                       |                    |                            |                          |                                |                        |
| 310100 - STRS CERT  | 0                   | 0                     | 0                  | 0                          | 0                        | N/A                            | N/A                    |
|   | <b>\$0</b>          | <b>\$0</b>            | <b>\$0</b>         | <b>\$0</b>                 | <b>\$0</b>               | <b>N/A</b>                     | <b>N/A</b>             |
| <b>3102 - State Teachers' Retirement System, classified positions</b>   |                     |                       |                    |                            |                          |                                |                        |
| 310201 - STRS CLASSIFIED  | 23,798              | 20,888                | 20,888             | (2,910)                    | 0                        | (12.2)                         | 0.0                    |
|   | <b>\$23,798</b>     | <b>\$20,888</b>       | <b>\$20,888</b>    | <b>(\$2,910)</b>           | <b>\$0</b>               | <b>(12.2)</b>                  | <b>0.0</b>             |
| <b>3202 - Public Employees' Retirement System, classified positions</b> |                     |                       |                    |                            |                          |                                |                        |
| 320200 - PERS CLASSIFIED  | 106,208             | 98,301                | 98,301             | (7,907)                    | 0                        | (7.4)                          | 0.0                    |
|   | <b>\$106,208</b>    | <b>\$98,301</b>       | <b>\$98,301</b>    | <b>(\$7,907)</b>           | <b>\$0</b>               | <b>(7.4)</b>                   | <b>0.0</b>             |

Annual Budget Change Report  
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| Fund: 25<br>SubFund: -  | Adopted<br>Budget | 3rd Quarter<br>Budget | Actuals         | Diff Btwn<br>Actual & Adpt | Diff Btwn<br>Actual & Q3 | Pct Chg<br>Actual &<br>Adopted | Pct Chg<br>Actual & Q3 |
|---|-------------------|-----------------------|-----------------|----------------------------|--------------------------|--------------------------------|------------------------|
| <b>3000 - 3999 Employee Benefits</b>                                  |                   |                       |                 |                            |                          |                                |                        |
| <b>3301 - OASDI/Medicare/Alternative, certificated positions</b>      |                   |                       |                 |                            |                          |                                |                        |
| 330101 - MEDICARE CERT  | 0                 | 0                     | 0               | 0                          | 0                        | N/A                            | N/A                    |
|   | <b>\$0</b>        | <b>\$0</b>            | <b>\$0</b>      | <b>\$0</b>                 | <b>\$0</b>               | <b>N/A</b>                     | <b>N/A</b>             |
| <b>3302 - OASDI/Medicare/Alternative, classified positions</b>        |                   |                       |                 |                            |                          |                                |                        |
| 330200 - SOCIAL SECURITY CLASS  | 28,881            | 29,443                | 28,744          | (137)                      | (699)                    | (0.5)                          | (2.4)                  |
| 330201 - MEDICARE CLASS   | 8,630             | 8,761                 | 8,562           | (68)                       | (199)                    | (0.8)                          | (2.3)                  |
| 330202 - SUPPLEMENTAL RETIREMENT CLASS                                | 0                 | 0                     | 0               | 0                          | 0                        | N/A                            | N/A                    |
|   | <b>\$37,511</b>   | <b>\$38,204</b>       | <b>\$37,306</b> | <b>(\$205)</b>             | <b>(\$898)</b>           | <b>(0.5)</b>                   | <b>(2.3)</b>           |
| <b>3401 - Health &amp; Welfare Benefits, certificated positions</b>   |                   |                       |                 |                            |                          |                                |                        |
| 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                    |
|   | <b>\$0</b>        | <b>\$0</b>            | <b>\$0</b>      | <b>\$0</b>                 | <b>\$0</b>               | <b>N/A</b>                     | <b>N/A</b>             |
| <b>3402 - Health &amp; Welfare Benefits, classified positions</b>     |                   |                       |                 |                            |                          |                                |                        |
| 340211 - HEALTH CLASS   | 87,656            | 87,656                | 87,656          | 0                          | 0                        | 0.0                            | 0.0                    |
| 340212 - DENTAL CLASS   | 6,667             | 6,667                 | 6,667           | 0                          | 0                        | 0.0                            | 0.0                    |
| 340213 - VISION CLASS   | 1,327             | 1,327                 | 1,327           | 0                          | 0                        | 0.0                            | 0.0                    |
| 340214 - LIFE INS CLASS   | 570               | 570                   | 570             | 0                          | 0                        | (0.1)                          | (0.1)                  |
| 340216 - DIS CLASS  | 1,014             | 1,014                 | 993             | (21)                       | (21)                     | (2.1)                          | (2.1)                  |
|   | <b>\$97,234</b>   | <b>\$97,234</b>       | <b>\$97,212</b> | <b>(\$22)</b>              | <b>(\$22)</b>            | <b>0.0</b>                     | <b>0.0</b>             |
| <b>3501 - State Unemployment Insurance, certificated positions</b>    |                   |                       |                 |                            |                          |                                |                        |
| 350100 - SUI CERT   | 0                 | 0                     | 0               | 0                          | 0                        | N/A                            | N/A                    |
|   | <b>\$0</b>        | <b>\$0</b>            | <b>\$0</b>      | <b>\$0</b>                 | <b>\$0</b>               | <b>N/A</b>                     | <b>N/A</b>             |
| <b>3502 - State Unemployment Insurance, classified positions</b>      |                   |                       |                 |                            |                          |                                |                        |
| 350200 - SUI CLASS  | 298               | 302                   | 294             | (4)                        | (8)                      | (1.2)                          | (2.6)                  |
|   | <b>\$298</b>      | <b>\$302</b>          | <b>\$294</b>    | <b>(\$4)</b>               | <b>(\$8)</b>             | <b>(1.2)</b>                   | <b>(2.6)</b>           |
| <b>3601 - Workers' Compensation Insurance, certificated positions</b> |                   |                       |                 |                            |                          |                                |                        |
| 360100 - W/C CERT   | 0                 | 0                     | 0               | 0                          | 0                        | N/A                            | N/A                    |
|   | <b>\$0</b>        | <b>\$0</b>            | <b>\$0</b>      | <b>\$0</b>                 | <b>\$0</b>               | <b>N/A</b>                     | <b>N/A</b>             |

Annual Budget Change Report  
Fiscal Year 7/1/2020 - 6/30/2021

| Fund: 25<br>SubFund: -  | Adopted<br>Budget | 3rd Quarter<br>Budget | Actuals          | Diff Btwn<br>Actual & Adpt | Diff Btwn<br>Actual & Q3 | Pct Chg<br>Actual &<br>Adopted | Pct Chg<br>Actual & Q3 |
|---|-------------------|-----------------------|------------------|----------------------------|--------------------------|--------------------------------|------------------------|
| <b>3000 - 3999 Employee Benefits</b>                                |                   |                       |                  |                            |                          |                                |                        |
| <b>3602 - Workers' Compensation Insurance, classified positions</b> |                   |                       |                  |                            |                          |                                |                        |
| 360200 - W/C CLASS  | 7,142             | 7,251                 | 7,251            | 109                        | 0                        | 1.5                            | 0.0                    |
|   | <b>\$7,142</b>    | <b>\$7,251</b>        | <b>\$7,251</b>   | <b>\$109</b>               | <b>\$0</b>               | <b>1.5</b>                     | <b>0.0</b>             |
| <b>3701 - OPEB, Allocated, certificated positions</b>               |                   |                       |                  |                            |                          |                                |                        |
| 370100 - RETIREE BENEFITS CERT                                      | 0                 | 0                     | 0                | 0                          | 0                        | N/A                            | N/A                    |
|   | <b>\$0</b>        | <b>\$0</b>            | <b>\$0</b>       | <b>\$0</b>                 | <b>\$0</b>               | <b>N/A</b>                     | <b>N/A</b>             |
| <b>3702 - OPEB, Allocated, classified positions</b>                 |                   |                       |                  |                            |                          |                                |                        |
| 370200 - RETIREE BENEFIT CLASSIFIED                                 | 24,104            | 24,471                | 24,471           | 367                        | 0                        | 1.5                            | 0.0                    |
|   | <b>\$24,104</b>   | <b>\$24,471</b>       | <b>\$24,471</b>  | <b>\$367</b>               | <b>\$0</b>               | <b>1.5</b>                     | <b>0.0</b>             |
| <b>3901 - Other Benefits, certificated positions</b>                |                   |                       |                  |                            |                          |                                |                        |
| 390103 - SELF INSUR CERT  | 0                 | 0                     | 0                | 0                          | 0                        | N/A                            | N/A                    |
|   | <b>\$0</b>        | <b>\$0</b>            | <b>\$0</b>       | <b>\$0</b>                 | <b>\$0</b>               | <b>N/A</b>                     | <b>N/A</b>             |
| <b>3902 - Other Benefits, classified positions</b>                  |                   |                       |                  |                            |                          |                                |                        |
| 390203 - SELF INSUR CLASS   | 2,381             | 2,417                 | 2,417            | 36                         | 0                        | 1.5                            | 0.0                    |
| 390204 - AB 1522 ACCRUAL  | 0                 | 0                     | 0                | 0                          | 0                        | N/A                            | N/A                    |
|   | <b>\$2,381</b>    | <b>\$2,417</b>        | <b>\$2,417</b>   | <b>\$36</b>                | <b>\$0</b>               | <b>1.5</b>                     | <b>0.0</b>             |
| <b>3000 - 3999 Employee Benefits</b>                                | <b>\$298,676</b>  | <b>\$289,068</b>      | <b>\$288,140</b> | <b>(\$10,536)</b>          | <b>(\$927)</b>           | <b>(3.5)</b>                   | <b>(0.3)</b>           |
| <b>Percent of Total</b>   | <b>2.5%</b>       | <b>2.2%</b>           | <b>10.5%</b>     |                            |                          |                                |                        |
| <b>1000 - 3999 Employee Compensation % of Total</b>                 | <b>7.4%</b>       | <b>6.8%</b>           | <b>32.5%</b>     |                            |                          |                                |                        |

Annual Budget Change Report  
Fiscal Year 7/1/2020 - 6/30/2021

| Fund: 25<br>SubFund: -  | Adopted<br>Budget | 3rd Quarter<br>Budget | Actuals          | Diff Btwn<br>Actual & Adpt | Diff Btwn<br>Actual & Q3 | Pct Chg<br>Actual &<br>Adopted | Pct Chg<br>Actual & Q3 |
|---|-------------------|-----------------------|------------------|----------------------------|--------------------------|--------------------------------|------------------------|
| <b>4000 - 4999 Books and Supplies</b>                                   |                   |                       |                  |                            |                          |                                |                        |
| <b>4300 - Materials and Supplies</b>                                    |                   |                       |                  |                            |                          |                                |                        |
| 430000 - INSTRUCTIONAL SUPPLIES   | 55,000            | 55,000                | 19,815           | (35,185)                   | (35,185)                 | (64.0)                         | (64.0)                 |
| 430005 - FOOD/IN-HOUSE MEETINGS   | 0                 | 0                     | 0                | 0                          | 0                        | N/A                            | N/A                    |
| 430008 - SUPPLIES NON-CLASSROOM   | 0                 | 0                     | 0                | 0                          | 0                        | N/A                            | N/A                    |
|   | <b>\$55,000</b>   | <b>\$55,000</b>       | <b>\$19,815</b>  | <b>(\$35,185)</b>          | <b>(\$35,185)</b>        | <b>(64.0)</b>                  | <b>(64.0)</b>          |
| <b>4400 - Noncapitalized Equipment</b>                                  |                   |                       |                  |                            |                          |                                |                        |
| 440000 - EQUIP \$500-\$24999  | 13,500            | 13,500                | 3,338            | (10,162)                   | (10,162)                 | (75.3)                         | (75.3)                 |
|   | <b>\$13,500</b>   | <b>\$13,500</b>       | <b>\$3,338</b>   | <b>(\$10,162)</b>          | <b>(\$10,162)</b>        | <b>(75.3)</b>                  | <b>(75.3)</b>          |
| <b>4000 - 4999 Books and Supplies</b>                                   | <b>\$68,500</b>   | <b>\$68,500</b>       | <b>\$23,153</b>  | <b>(\$45,347)</b>          | <b>(\$45,347)</b>        | <b>(66.2)</b>                  | <b>(66.2)</b>          |
| <b>Percent of Total</b>   | <b>0.6%</b>       | <b>0.5%</b>           | <b>0.8%</b>      |                            |                          |                                |                        |
| <b>5000 - 5999 Services and Other Operating Expenditures</b>            |                   |                       |                  |                            |                          |                                |                        |
| <b>5200 - Travel and Conferences</b>                                    |                   |                       |                  |                            |                          |                                |                        |
| 520000 - CONF/TRAVEL  | 10,000            | 10,000                | 1,301            | (8,699)                    | (8,699)                  | (87.0)                         | (87.0)                 |
| 520010 - FIXED MILEAGE ALLOWANCE  | 500               | 500                   | 0                | (500)                      | (500)                    | (100.0)                        | (100.0)                |
|   | <b>\$10,500</b>   | <b>\$10,500</b>       | <b>\$1,301</b>   | <b>(\$9,199)</b>           | <b>(\$9,199)</b>         | <b>(87.6)</b>                  | <b>(87.6)</b>          |
| <b>5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements</b> |                   |                       |                  |                            |                          |                                |                        |
| 560001 - NONCAPITALIZED IMPROVEMENTS                                    | 0                 | 100,000               | 723,581          | 723,581                    | 623,581                  | N/A                            | 623.6                  |
| 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                    |
|   | <b>\$0</b>        | <b>\$100,000</b>      | <b>\$723,581</b> | <b>\$723,581</b>           | <b>\$623,581</b>         | <b>N/A</b>                     | <b>623.6</b>           |
| <b>5710 - Transfers of Direct Costs</b>                                 |                   |                       |                  |                            |                          |                                |                        |
| 571020 - DIRECT COST/TRANSPORTATION                                     | 0                 | 0                     | 0                | 0                          | 0                        | N/A                            | N/A                    |
|   | <b>\$0</b>        | <b>\$0</b>            | <b>\$0</b>       | <b>\$0</b>                 | <b>\$0</b>               | <b>N/A</b>                     | <b>N/A</b>             |
| <b>5750 - Transfers of Direct Costs - Interfund</b>                     |                   |                       |                  |                            |                          |                                |                        |
| 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                     | 0                | 0                          | 0                        | N/A                            | N/A                    |
| 575050 - DIRECT COST/COPIER INTERFUND                                   | 0                 | 0                     | 1,129            | 1,129                      | 1,129                    | N/A                            | N/A                    |
| 575052 - DIRECT COST/SCANBACK INTERFUND                                 | 0                 | 0                     | 0                | 0                          | 0                        | N/A                            | N/A                    |
|   | <b>\$0</b>        | <b>\$0</b>            | <b>\$1,129</b>   | <b>\$1,129</b>             | <b>\$1,129</b>           | <b>N/A</b>                     | <b>N/A</b>             |

Annual Budget Change Report  
Fiscal Year 7/1/2020 - 6/30/2021

| Fund: 25<br>SubFund: -  | Adopted<br>Budget   | 3rd Quarter<br>Budget | Actuals          | Diff Btwn<br>Actual & Adpt | Diff Btwn<br>Actual & Q3 | Pct Chg<br>Actual &<br>Adopted | Pct Chg<br>Actual & Q3 |
|---|---------------------|-----------------------|------------------|----------------------------|--------------------------|--------------------------------|------------------------|
| <b>5000 - 5999 Services and Other Operating Expenditures</b>              |                     |                       |                  |                            |                          |                                |                        |
| <b>5800 - Professional/Consulting Services and Operating Expenditures</b> |                     |                       |                  |                            |                          |                                |                        |
| 580002 - CONTRACT SERVICES  | 180,000             | 180,000               | 126,218          | (53,783)                   | (53,783)                 | (29.9)                         | (29.9)                 |
| 580005 - LEGAL SERVICES   | 180,000             | 180,000               | 15,466           | (164,534)                  | (164,534)                | (91.4)                         | (91.4)                 |
| 580006 - ADVERTISING  | 200                 | 200                   | 325              | 125                        | 125                      | 62.5                           | 62.5                   |
| 580009 - FEES / OTHER   | 0                   | 0                     | 50               | 50                         | 50                       | N/A                            | N/A                    |
| 580010 - SOFTWARE LICENSE   | 63,500              | 63,500                | 81,502           | 18,002                     | 18,002                   | 28.3                           | 28.3                   |
| 580090 - BUDGET RESERVE   | 154,000             | 154,000               | 0                | (154,000)                  | (154,000)                | (100.0)                        | (100.0)                |
|   | <b>\$577,700</b>    | <b>\$577,700</b>      | <b>\$223,560</b> | <b>(\$354,140)</b>         | <b>(\$354,140)</b>       | <b>(61.3)</b>                  | <b>(61.3)</b>          |
| <b>5900 - Communications</b>  |                     |                       |                  |                            |                          |                                |                        |
| 590001 - PHONE CERTIFICATED   | 0                   | 0                     | 0                | 0                          | 0                        | N/A                            | N/A                    |
| 590002 - PHONE CLASSIFIED   | 2,160               | 2,160                 | 2,412            | 252                        | 252                      | 11.7                           | 11.7                   |
| 590005 - COMMUNICATION/POSTAGE  | 0                   | 0                     | 0                | 0                          | 0                        | N/A                            | N/A                    |
|   | <b>\$2,160</b>      | <b>\$2,160</b>        | <b>\$2,412</b>   | <b>\$252</b>               | <b>\$252</b>             | <b>11.7</b>                    | <b>11.7</b>            |
| <b>5000 - 5999 Services and Other Operating Expenditures</b>              | <b>\$590,360</b>    | <b>\$690,360</b>      | <b>\$951,982</b> | <b>\$361,622</b>           | <b>\$261,622</b>         | <b>61.3</b>                    | <b>37.9</b>            |
| <b>Percent of Total</b>   | <b>4.9%</b>         | <b>5.3%</b>           | <b>34.7%</b>     |                            |                          |                                |                        |
| <b>6000 - 6999 Capital Outlay</b>   |                     |                       |                  |                            |                          |                                |                        |
| <b>6100 - Land</b>  |                     |                       |                  |                            |                          |                                |                        |
| 610000 - SITE PURCHASE  | 0                   | 0                     | 539,491          | 539,491                    | 539,491                  | N/A                            | N/A                    |
|   | <b>\$0</b>          | <b>\$0</b>            | <b>\$539,491</b> | <b>\$539,491</b>           | <b>\$539,491</b>         | <b>N/A</b>                     | <b>N/A</b>             |
| <b>6200 - Buildings and Improvements of Buildings</b>                     |                     |                       |                  |                            |                          |                                |                        |
| 620000 - BLDG/IMPRV OF BLDG   | 10,151,300          | 10,151,300            | 0                | (10,151,300)               | (10,151,300)             | (100.0)                        | (100.0)                |
|   | <b>\$10,151,300</b> | <b>\$10,151,300</b>   | <b>\$0</b>       | <b>(\$10,151,300)</b>      | <b>(\$10,151,300)</b>    | <b>(100.0)</b>                 | <b>(100.0)</b>         |
| <b>6000 - 6999 Capital Outlay</b>   | <b>\$10,151,300</b> | <b>\$10,151,300</b>   | <b>\$539,491</b> | <b>(\$9,611,809)</b>       | <b>(\$9,611,809)</b>     | <b>(94.7)</b>                  | <b>(94.7)</b>          |
| <b>Percent of Total</b>   | <b>84.3%</b>        | <b>77.3%</b>          | <b>19.7%</b>     |                            |                          |                                |                        |

Annual Budget Change Report  
Fiscal Year 7/1/2020 - 6/30/2021

| Fund: 25<br>SubFund: -   | Adopted<br>Budget | 3rd Quarter<br>Budget | Actuals          | Diff Btwn<br>Actual & Adpt | Diff Btwn<br>Actual & Q3 | Pct Chg<br>Actual &<br>Adopted | Pct Chg<br>Actual & Q3 |
|--|-------------------|-----------------------|------------------|----------------------------|--------------------------|--------------------------------|------------------------|
| <b>7600 - 7629 Interfund Transfers Out</b>   |                   |                       |                  |                            |                          |                                |                        |
| <b>7613 - To State School Building Fund/County School Facilities Fund from All Other Funds</b> |                   |                       |                  |                            |                          |                                |                        |
| 761300 - DIST SH/SFP PROJECT   | 0                 | 0                     | 0                | 0                          | 0                        | N/A                            | N/A                    |
|  | <b>\$0</b>        | <b>\$0</b>            | <b>\$0</b>       | <b>\$0</b>                 | <b>\$0</b>               | <b>N/A</b>                     | <b>N/A</b>             |
| <b>7619 - Other Authorized Interfund Transfers Out</b>   |                   |                       |                  |                            |                          |                                |                        |
| 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                 | 1,000,000             | 0                | 0                          | (1,000,000)              | N/A                            | (100.0)                |
|  | <b>\$336,000</b>  | <b>\$1,336,000</b>    | <b>\$336,000</b> | <b>\$0</b>                 | <b>(\$1,000,000)</b>     | <b>0.0</b>                     | <b>(74.9)</b>          |
| <b>7600 - 7629 Interfund Transfers Out</b>   | <b>\$336,000</b>  | <b>\$1,336,000</b>    | <b>\$336,000</b> | <b>\$0</b>                 | <b>(\$1,000,000)</b>     | <b>0.0</b>                     | <b>(74.9)</b>          |
| <b>Percent of Total</b>  | <b>2.8%</b>       | <b>10.2%</b>          | <b>12.2%</b>     |                            |                          |                                |                        |



Annual Budget Change Report  
Fiscal Year 7/1/2020 - 6/30/2021

| Fund: 35<br>SubFund: -   | Adopted<br>Budget | 3rd Quarter<br>Budget | Actuals             | Diff Btwn<br>Actual & Adpt | Diff Btwn<br>Actual & Q3 | Pct Chg<br>Actual &<br>Adopted | Pct Chg<br>Actual & Q3 |
|--|-------------------|-----------------------|---------------------|----------------------------|--------------------------|--------------------------------|------------------------|
| <b>35 - COUNTY SCHOOL FACILITIES FUND</b>  | <b>\$0</b>        | <b>\$5,933,314</b>    | <b>\$12,239,392</b> | <b>\$12,239,392</b>        | <b>\$6,306,078</b>       | <b>N/A</b>                     | <b>106.3</b>           |
| <b>8300 - 8599 Other State Revenue</b>   |                   |                       |                     |                            |                          |                                |                        |
| <b>8545 - School Facilities Apportionments</b>   |                   |                       |                     |                            |                          |                                |                        |
| 854500 - ST SCHOOL FAC APPORT  | 0                 | 5,933,314             | 11,981,645          | 11,981,645                 | 6,048,331                | N/A                            | 101.9                  |
|  | <b>\$0</b>        | <b>\$5,933,314</b>    | <b>\$11,981,645</b> | <b>\$11,981,645</b>        | <b>\$6,048,331</b>       | <b>N/A</b>                     | <b>101.9</b>           |
| <b>8300 - 8599 Other State Revenue</b>   | <b>\$0</b>        | <b>\$5,933,314</b>    | <b>\$11,981,645</b> | <b>\$11,981,645</b>        | <b>\$6,048,331</b>       | <b>N/A</b>                     | <b>101.9</b>           |
| Percent of Total   | N/A               | 100.0%                | 97.9%               |                            |                          |                                |                        |
| <b>8600 - 8799 Other Local Revenue</b>   |                   |                       |                     |                            |                          |                                |                        |
| <b>8660 - Interest</b>   |                   |                       |                     |                            |                          |                                |                        |
| 866000 - LOC INTEREST INCOME/TREAS   | 0                 | 0                     | 257,747             | 257,747                    | 257,747                  | N/A                            | N/A                    |
|  | <b>\$0</b>        | <b>\$0</b>            | <b>\$257,747</b>    | <b>\$257,747</b>           | <b>\$257,747</b>         | <b>N/A</b>                     | <b>N/A</b>             |
| <b>8662 - Net Increase (Decrease) in the Fair Value of Investments</b>                         |                   |                       |                     |                            |                          |                                |                        |
| 866200 - NET INC(DEC) FAIR VALUE INVEST  | 0                 | 0                     | 0                   | 0                          | 0                        | N/A                            | N/A                    |
|  | <b>\$0</b>        | <b>\$0</b>            | <b>\$0</b>          | <b>\$0</b>                 | <b>\$0</b>               | <b>N/A</b>                     | <b>N/A</b>             |
| <b>8699 - All Other Local Revenue</b>  |                   |                       |                     |                            |                          |                                |                        |
| 869900 - LOC OTHER REVENUE   | 0                 | 0                     | 0                   | 0                          | 0                        | N/A                            | N/A                    |
|  | <b>\$0</b>        | <b>\$0</b>            | <b>\$0</b>          | <b>\$0</b>                 | <b>\$0</b>               | <b>N/A</b>                     | <b>N/A</b>             |
| <b>8600 - 8799 Other Local Revenue</b>   | <b>\$0</b>        | <b>\$0</b>            | <b>\$257,747</b>    | <b>\$257,747</b>           | <b>\$257,747</b>         | <b>N/A</b>                     | <b>N/A</b>             |
| Percent of Total   | N/A               | 0.0%                  | 2.1%                |                            |                          |                                |                        |
| <b>8900 - 8929 Interfund Transfers In</b>  |                   |                       |                     |                            |                          |                                |                        |
| <b>8913 - To State School Building Fund/County School Facilities Fund from All Other Funds</b> |                   |                       |                     |                            |                          |                                |                        |
| 891300 - DIST SH/SFP PROJECT   | 0                 | 0                     | 0                   | 0                          | 0                        | N/A                            | N/A                    |
|  | <b>\$0</b>        | <b>\$0</b>            | <b>\$0</b>          | <b>\$0</b>                 | <b>\$0</b>               | <b>N/A</b>                     | <b>N/A</b>             |
| <b>8919 - Other Authorized Interfund Transfers In</b>  |                   |                       |                     |                            |                          |                                |                        |
| 891901 - OTH INTERFUND TRANSFER IN   | 0                 | 0                     | 0                   | 0                          | 0                        | N/A                            | N/A                    |
| 891919 - FROM DEV FEES   | 0                 | 0                     | 0                   | 0                          | 0                        | N/A                            | N/A                    |
| 891998 - FROM SFP TO OTHER FUNDS   | 0                 | 0                     | 0                   | 0                          | 0                        | N/A                            | N/A                    |
|  | <b>\$0</b>        | <b>\$0</b>            | <b>\$0</b>          | <b>\$0</b>                 | <b>\$0</b>               | <b>N/A</b>                     | <b>N/A</b>             |
| <b>8900 - 8929 Interfund Transfers In</b>  | <b>\$0</b>        | <b>\$0</b>            | <b>\$0</b>          | <b>\$0</b>                 | <b>\$0</b>               | <b>N/A</b>                     | <b>N/A</b>             |
| Percent of Total   | N/A               | 0.0%                  | 0.0%                |                            |                          |                                |                        |

Annual Budget Change Report  
Fiscal Year 7/1/2020 - 6/30/2021

| Fund: 35<br>SubFund: -                                 | Adopted<br>Budget | 3rd Quarter<br>Budget | Actuals    | Diff Btwn<br>Actual & Adpt | Diff Btwn<br>Actual & Q3 | Pct Chg<br>Actual &<br>Adopted | Pct Chg<br>Actual & Q3 |
|--|-------------------|-----------------------|------------|----------------------------|--------------------------|--------------------------------|------------------------|
| <b>8980 - 8999 Contributions</b>                       |                   |                       |            |                            |                          |                                |                        |
| <b>8980 - Contributions from Unrestricted Revenues</b> |                   |                       |            |                            |                          |                                |                        |
| 898000 - CONTRIB FR UNRESTRICTED REV                   | 0                 | 0                     | 0          | 0                          | 0                        | N/A                            | N/A                    |
|  | <b>\$0</b>        | <b>\$0</b>            | <b>\$0</b> | <b>\$0</b>                 | <b>\$0</b>               | <b>N/A</b>                     | <b>N/A</b>             |
| <b>8980 - 8999 Contributions</b>                       | <b>\$0</b>        | <b>\$0</b>            | <b>\$0</b> | <b>\$0</b>                 | <b>\$0</b>               | <b>N/A</b>                     | <b>N/A</b>             |
| Percent of Total                                       | N/A               | 0.0%                  | 0.0%       |                            |                          |                                |                        |

Annual Budget Change Report  
Fiscal Year 7/1/2020 - 6/30/2021

| Fund: 35<br>SubFund: -                                       | Adopted<br>Budget | 3rd Quarter<br>Budget | Actuals            | Diff Btwn<br>Actual & Adpt | Diff Btwn<br>Actual & Q3 | Pct Chg<br>Actual &<br>Adopted | Pct Chg<br>Actual & Q3 |
|--|-------------------|-----------------------|--------------------|----------------------------|--------------------------|--------------------------------|------------------------|
| <b>35 - COUNTY SCHOOL FACILITIES FUND</b>                    | <b>\$0</b>        | <b>\$11,954,250</b>   | <b>\$7,116,191</b> | <b>\$7,116,191</b>         | <b>(\$4,838,059)</b>     | <b>N/A</b>                     | <b>(40.5)</b>          |
| <b>2000 - 2999 Classified Personnel Salaries</b>             |                   |                       |                    |                            |                          |                                |                        |
| <b>2400 - Clerical, Technical, and Office Staff Salaries</b> |                   |                       |                    |                            |                          |                                |                        |
| 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                    |
|  | <b>\$0</b>        | <b>\$0</b>            | <b>\$0</b>         | <b>\$0</b>                 | <b>\$0</b>               | <b>N/A</b>                     | <b>N/A</b>             |
| <b>2000 - 2999 Classified Personnel Salaries</b>             | <b>\$0</b>        | <b>\$0</b>            | <b>\$0</b>         | <b>\$0</b>                 | <b>\$0</b>               | <b>N/A</b>                     | <b>N/A</b>             |
| <b>Percent of Total</b>                                      | <b>N/A</b>        | <b>0.0%</b>           | <b>0.0%</b>        |                            |                          |                                |                        |

Annual Budget Change Report  
Fiscal Year 7/1/2020 - 6/30/2021

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

Annual Budget Change Report  
Fiscal Year 7/1/2020 - 6/30/2021

| Fund: 35<br>SubFund: -  | Adopted<br>Budget | 3rd Quarter<br>Budget | Actuals          | Diff Btwn<br>Actual & Adpt | Diff Btwn<br>Actual & Q3 | Pct Chg<br>Actual &<br>Adopted | Pct Chg<br>Actual & Q3 |
|---|-------------------|-----------------------|------------------|----------------------------|--------------------------|--------------------------------|------------------------|
| <b>4000 - 4999 Books and Supplies</b>                                     |                   |                       |                  |                            |                          |                                |                        |
| <b>4300 - Materials and Supplies</b>                                      |                   |                       |                  |                            |                          |                                |                        |
| 430000 - INSTRUCTIONAL SUPPLIES   | 0                 | 279,469               | 316,450          | 316,450                    | 36,981                   | N/A                            | 13.2                   |
| 430008 - SUPPLIES NON-CLASSROOM   | 0                 | 260,577               | 261,062          | 261,062                    | 485                      | N/A                            | 0.2                    |
|   | <b>\$0</b>        | <b>\$540,045</b>      | <b>\$577,512</b> | <b>\$577,512</b>           | <b>\$37,466</b>          | <b>N/A</b>                     | <b>6.9</b>             |
| <b>4400 - Noncapitalized Equipment</b>                                    |                   |                       |                  |                            |                          |                                |                        |
| 440000 - EQUIP \$500-\$24999  | 0                 | 411,112               | 387,066          | 387,066                    | (24,046)                 | N/A                            | (5.8)                  |
|   | <b>\$0</b>        | <b>\$411,112</b>      | <b>\$387,066</b> | <b>\$387,066</b>           | <b>(\$24,046)</b>        | <b>N/A</b>                     | <b>(5.8)</b>           |
| <b>4000 - 4999 Books and Supplies</b>                                     | <b>\$0</b>        | <b>\$951,157</b>      | <b>\$964,578</b> | <b>\$964,578</b>           | <b>\$13,420</b>          | <b>N/A</b>                     | <b>1.4</b>             |
| Percent of Total  | N/A               | 8.0%                  | 13.6%            |                            |                          |                                |                        |
| <b>5000 - 5999 Services and Other Operating Expenditures</b>              |                   |                       |                  |                            |                          |                                |                        |
| <b>5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements</b>   |                   |                       |                  |                            |                          |                                |                        |
| 560001 - NONCAPITALIZED IMPROVEMENTS                                      | 0                 | 0                     | 0                | 0                          | 0                        | N/A                            | N/A                    |
|   | <b>\$0</b>        | <b>\$0</b>            | <b>\$0</b>       | <b>\$0</b>                 | <b>\$0</b>               | <b>N/A</b>                     | <b>N/A</b>             |
| <b>5750 - Transfers of Direct Costs - Interfund</b>                       |                   |                       |                  |                            |                          |                                |                        |
| 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                    |
|   | <b>\$0</b>        | <b>\$0</b>            | <b>\$0</b>       | <b>\$0</b>                 | <b>\$0</b>               | <b>N/A</b>                     | <b>N/A</b>             |
| <b>5800 - Professional/Consulting Services and Operating Expenditures</b> |                   |                       |                  |                            |                          |                                |                        |
| 580002 - CONTRACT SERVICES  | 0                 | 0                     | 0                | 0                          | 0                        | N/A                            | N/A                    |
| 580005 - LEGAL SERVICES   | 0                 | 0                     | 0                | 0                          | 0                        | N/A                            | N/A                    |
|   | <b>\$0</b>        | <b>\$0</b>            | <b>\$0</b>       | <b>\$0</b>                 | <b>\$0</b>               | <b>N/A</b>                     | <b>N/A</b>             |
| <b>5000 - 5999 Services and Other Operating Expenditures</b>              | <b>\$0</b>        | <b>\$0</b>            | <b>\$0</b>       | <b>\$0</b>                 | <b>\$0</b>               | <b>N/A</b>                     | <b>N/A</b>             |
| Percent of Total  | N/A               | 0.0%                  | 0.0%             |                            |                          |                                |                        |

Annual Budget Change Report  
Fiscal Year 7/1/2020 - 6/30/2021

| Fund: 35<br>SubFund: -   | Adopted<br>Budget | 3rd Quarter<br>Budget | Actuals            | Diff Btwn<br>Actual & Adpt | Diff Btwn<br>Actual & Q3 | Pct Chg<br>Actual &<br>Adopted | Pct Chg<br>Actual & Q3 |
|--|-------------------|-----------------------|--------------------|----------------------------|--------------------------|--------------------------------|------------------------|
| <b>6000 - 6999 Capital Outlay</b>  |                   |                       |                    |                            |                          |                                |                        |
| <b>6100 - Land</b>   |                   |                       |                    |                            |                          |                                |                        |
| 610000 - SITE PURCHASE   | 0                 | 4,831                 | 847                | 847                        | (3,984)                  | N/A                            | (82.5)                 |
|  | <b>\$0</b>        | <b>\$4,831</b>        | <b>\$847</b>       | <b>\$847</b>               | <b>(\$3,984)</b>         | <b>N/A</b>                     | <b>(82.5)</b>          |
| <b>6170 - Land Improvements</b>  |                   |                       |                    |                            |                          |                                |                        |
| 617000 - LAND IMPROVEMENTS   | 0                 | 0                     | 0                  | 0                          | 0                        | N/A                            | N/A                    |
|  | <b>\$0</b>        | <b>\$0</b>            | <b>\$0</b>         | <b>\$0</b>                 | <b>\$0</b>               | <b>N/A</b>                     | <b>N/A</b>             |
| <b>6200 - Buildings and Improvements of Buildings</b>  |                   |                       |                    |                            |                          |                                |                        |
| 620000 - BLDG/IMPRV OF BLDG  | 0                 | 10,998,261            | 6,016,327          | 6,016,327                  | (4,981,934)              | N/A                            | (45.3)                 |
| 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                    |
|  | <b>\$0</b>        | <b>\$10,998,261</b>   | <b>\$6,016,327</b> | <b>\$6,016,327</b>         | <b>(\$4,981,934)</b>     | <b>N/A</b>                     | <b>(45.3)</b>          |
| <b>6400 - Equipment</b>  |                   |                       |                    |                            |                          |                                |                        |
| 640090 - EQUIPMENT \$25,000+   | 0                 | 0                     | 27,705             | 27,705                     | 27,705                   | N/A                            | N/A                    |
|  | <b>\$0</b>        | <b>\$0</b>            | <b>\$27,705</b>    | <b>\$27,705</b>            | <b>\$27,705</b>          | <b>N/A</b>                     | <b>N/A</b>             |
| <b>6000 - 6999 Capital Outlay</b>  | <b>\$0</b>        | <b>\$11,003,093</b>   | <b>\$6,044,879</b> | <b>\$6,044,879</b>         | <b>(\$4,958,214)</b>     | <b>N/A</b>                     | <b>(45.1)</b>          |
| <b>Percent of Total</b>  | <b>N/A</b>        | <b>92.0%</b>          | <b>84.9%</b>       |                            |                          |                                |                        |
| <b>7600 - 7629 Interfund Transfers Out</b>   |                   |                       |                    |                            |                          |                                |                        |
| <b>7613 - To State School Building Fund/County School Facilities Fund from All Other Funds</b> |                   |                       |                    |                            |                          |                                |                        |
| 761300 - DIST SH/SFP PROJECT   | 0                 | 0                     | 0                  | 0                          | 0                        | N/A                            | N/A                    |
|  | <b>\$0</b>        | <b>\$0</b>            | <b>\$0</b>         | <b>\$0</b>                 | <b>\$0</b>               | <b>N/A</b>                     | <b>N/A</b>             |
| <b>7619 - Other Authorized Interfund Transfers Out</b>   |                   |                       |                    |                            |                          |                                |                        |
| 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                    |
| 761914 - TRANSFER TO SPEC RES/CAP PROJ   | 0                 | 0                     | 106,735            | 106,735                    | 106,735                  | N/A                            | N/A                    |
| 761994 - TRANSFER TO BLDG FUND   | 0                 | 0                     | 0                  | 0                          | 0                        | N/A                            | N/A                    |
|  | <b>\$0</b>        | <b>\$0</b>            | <b>\$106,735</b>   | <b>\$106,735</b>           | <b>\$106,735</b>         | <b>N/A</b>                     | <b>N/A</b>             |
| <b>7600 - 7629 Interfund Transfers Out</b>   | <b>\$0</b>        | <b>\$0</b>            | <b>\$106,735</b>   | <b>\$106,735</b>           | <b>\$106,735</b>         | <b>N/A</b>                     | <b>N/A</b>             |
| <b>Percent of Total</b>  | <b>N/A</b>        | <b>0.0%</b>           | <b>1.5%</b>        |                            |                          |                                |                        |

Annual Budget Change Report  
Fiscal Year 7/1/2020 - 6/30/2021

| Fund: 40<br>SubFund: -   | Adopted<br>Budget | 3rd Quarter<br>Budget | Actuals            | Diff Btwn<br>Actual & Adpt | Diff Btwn<br>Actual & Q3 | Pct Chg<br>Actual &<br>Adopted | Pct Chg<br>Actual & Q3 |
|--|-------------------|-----------------------|--------------------|----------------------------|--------------------------|--------------------------------|------------------------|
| <b>40 - SPECIAL RESERVE - CAPITAL PROJ</b>                             | <b>\$32,000</b>   | <b>\$836,679</b>      | <b>\$1,132,828</b> | <b>\$1,100,828</b>         | <b>\$296,148</b>         | <b>3440.1</b>                  | <b>35.4</b>            |
| <b>8300 - 8599 Other State Revenue</b>                                 |                   |                       |                    |                            |                          |                                |                        |
| <b>8590 - All Other State Revenue</b>                                  |                   |                       |                    |                            |                          |                                |                        |
| 859000 - ST OTHER REVENUE  | 0                 | 0                     | 0                  | 0                          | 0                        | N/A                            | N/A                    |
|  | <b>\$0</b>        | <b>\$0</b>            | <b>\$0</b>         | <b>\$0</b>                 | <b>\$0</b>               | <b>N/A</b>                     | <b>N/A</b>             |
| <b>8300 - 8599 Other State Revenue</b>                                 | <b>\$0</b>        | <b>\$0</b>            | <b>\$0</b>         | <b>\$0</b>                 | <b>\$0</b>               | <b>N/A</b>                     | <b>N/A</b>             |
| Percent of Total   | <b>0.0%</b>       | <b>0.0%</b>           | <b>0.0%</b>        |                            |                          |                                |                        |
| <b>8600 - 8799 Other Local Revenue</b>                                 |                   |                       |                    |                            |                          |                                |                        |
| <b>8650 - Leases and Rentals</b>                                       |                   |                       |                    |                            |                          |                                |                        |
| 865000 - LOC LEASES & RENTAL   | 20,000            | 20,000                | 28,632             | 8,632                      | 8,632                    | 43.2                           | 43.2                   |
|  | <b>\$20,000</b>   | <b>\$20,000</b>       | <b>\$28,632</b>    | <b>\$8,632</b>             | <b>\$8,632</b>           | <b>43.2</b>                    | <b>43.2</b>            |
| <b>8660 - Interest</b>   |                   |                       |                    |                            |                          |                                |                        |
| 866000 - LOC INTEREST INCOME/TREAS                                     | 12,000            | 12,000                | 12,458             | 458                        | 458                      | 3.8                            | 3.8                    |
|  | <b>\$12,000</b>   | <b>\$12,000</b>       | <b>\$12,458</b>    | <b>\$458</b>               | <b>\$458</b>             | <b>3.8</b>                     | <b>3.8</b>             |
| <b>8662 - Net Increase (Decrease) in the Fair Value of Investments</b> |                   |                       |                    |                            |                          |                                |                        |
| 866200 - NET INC(DEC) FAIR VALUE INVEST                                | 0                 | 0                     | 0                  | 0                          | 0                        | N/A                            | N/A                    |
|  | <b>\$0</b>        | <b>\$0</b>            | <b>\$0</b>         | <b>\$0</b>                 | <b>\$0</b>               | <b>N/A</b>                     | <b>N/A</b>             |
| <b>8699 - All Other Local Revenue</b>                                  |                   |                       |                    |                            |                          |                                |                        |
| 869900 - LOC OTHER REVENUE   | 0                 | 0                     | 81,815             | 81,815                     | 81,815                   | N/A                            | N/A                    |
| 869915 - REIMB REVENUE   | 0                 | 0                     | 0                  | 0                          | 0                        | N/A                            | N/A                    |
|  | <b>\$0</b>        | <b>\$0</b>            | <b>\$81,815</b>    | <b>\$81,815</b>            | <b>\$81,815</b>          | <b>N/A</b>                     | <b>N/A</b>             |
| <b>8600 - 8799 Other Local Revenue</b>                                 | <b>\$32,000</b>   | <b>\$32,000</b>       | <b>\$122,905</b>   | <b>\$90,905</b>            | <b>\$90,905</b>          | <b>284.1</b>                   | <b>284.1</b>           |
| Percent of Total   | <b>100.0%</b>     | <b>3.8%</b>           | <b>10.8%</b>       |                            |                          |                                |                        |

Annual Budget Change Report  
Fiscal Year 7/1/2020 - 6/30/2021

| Fund: 40<br>SubFund: -                                      | Adopted<br>Budget | 3rd Quarter<br>Budget | Actuals            | Diff Btwn<br>Actual & Adpt | Diff Btwn<br>Actual & Q3 | Pct Chg<br>Actual &<br>Adopted | Pct Chg<br>Actual & Q3 |
|---|-------------------|-----------------------|--------------------|----------------------------|--------------------------|--------------------------------|------------------------|
| <b>8900 - 8929 Interfund Transfers In</b>                   |                   |                       |                    |                            |                          |                                |                        |
| <b>8912 - Between General Fund and Special Reserve Fund</b> |                   |                       |                    |                            |                          |                                |                        |
| 891201 - TRANSFER BETWEEN GF AND SRF                        | 0                 | 0                     | 98,508             | 98,508                     | 98,508                   | N/A                            | N/A                    |
|   | <b>\$0</b>        | <b>\$0</b>            | <b>\$98,508</b>    | <b>\$98,508</b>            | <b>\$98,508</b>          | <b>N/A</b>                     | <b>N/A</b>             |
| <b>8919 - Other Authorized Interfund Transfers In</b>       |                   |                       |                    |                            |                          |                                |                        |
| 891901 - OTH INTERFUND TRANSFER IN                          | 0                 | 804,679               | 911,414            | 911,414                    | 106,735                  | N/A                            | 13.3                   |
| 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                    |
|   | <b>\$0</b>        | <b>\$804,679</b>      | <b>\$911,414</b>   | <b>\$911,414</b>           | <b>\$106,735</b>         | <b>N/A</b>                     | <b>13.3</b>            |
| <b>8900 - 8929 Interfund Transfers In</b>                   | <b>\$0</b>        | <b>\$804,679</b>      | <b>\$1,009,922</b> | <b>\$1,009,922</b>         | <b>\$205,243</b>         | <b>N/A</b>                     | <b>25.5</b>            |
| <b>Percent of Total</b>                                     | <b>0.0%</b>       | <b>96.2%</b>          | <b>89.2%</b>       |                            |                          |                                |                        |
| <b>8980 - 8999 Contributions</b>                            |                   |                       |                    |                            |                          |                                |                        |
| <b>8980 - Contributions from Unrestricted Revenues</b>      |                   |                       |                    |                            |                          |                                |                        |
| 898000 - CONTRIB FR UNRESTRICTED REV                        | 0                 | 0                     | 0                  | 0                          | 0                        | N/A                            | N/A                    |
|   | <b>\$0</b>        | <b>\$0</b>            | <b>\$0</b>         | <b>\$0</b>                 | <b>\$0</b>               | <b>N/A</b>                     | <b>N/A</b>             |
| <b>8980 - 8999 Contributions</b>                            | <b>\$0</b>        | <b>\$0</b>            | <b>\$0</b>         | <b>\$0</b>                 | <b>\$0</b>               | <b>N/A</b>                     | <b>N/A</b>             |
| <b>Percent of Total</b>                                     | <b>0.0%</b>       | <b>0.0%</b>           | <b>0.0%</b>        |                            |                          |                                |                        |



Annual Budget Change Report  
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| Fund: 40<br>SubFund: -  | Adopted<br>Budget | 3rd Quarter<br>Budget | Actuals            | Diff Btwn<br>Actual & Adpt | Diff Btwn<br>Actual & Q3 | Pct Chg<br>Actual &<br>Adopted | Pct Chg<br>Actual & Q3 |
|---|-------------------|-----------------------|--------------------|----------------------------|--------------------------|--------------------------------|------------------------|
| <b>40 - SPECIAL RESERVE - CAPITAL PROJ</b>                              | <b>\$31,000</b>   | <b>\$925,420</b>      | <b>\$1,257,545</b> | <b>\$1,226,545</b>         | <b>\$332,126</b>         | <b>3956.6</b>                  | <b>35.9</b>            |
| <b>1000 - 1999 Certificated Personnel Salaries</b>                      |                   |                       |                    |                            |                          |                                |                        |
| <b>1300 - Certificated Supervisors' and Administrators' Salaries</b>    |                   |                       |                    |                            |                          |                                |                        |
| 130008 - DIST ADM SAL   | 0                 | 0                     | 0                  | 0                          | 0                        | N/A                            | N/A                    |
|   | <b>\$0</b>        | <b>\$0</b>            | <b>\$0</b>         | <b>\$0</b>                 | <b>\$0</b>               | <b>N/A</b>                     | <b>N/A</b>             |
| <b>1000 - 1999 Certificated Personnel Salaries</b>                      | <b>\$0</b>        | <b>\$0</b>            | <b>\$0</b>         | <b>\$0</b>                 | <b>\$0</b>               | <b>N/A</b>                     | <b>N/A</b>             |
| Percent of Total  | <b>0.0%</b>       | <b>0.0%</b>           | <b>0.0%</b>        |                            |                          |                                |                        |
| <b>2000 - 2999 Classified Personnel Salaries</b>                        |                   |                       |                    |                            |                          |                                |                        |
| <b>2300 - Classified Supervisors' and Administrators' Salaries</b>      |                   |                       |                    |                            |                          |                                |                        |
| 230001 - CLASS MANAGEMENT SA  | 0                 | 226,630               | 113,315            | 113,315                    | (113,315)                | N/A                            | (50.0)                 |
|   | <b>\$0</b>        | <b>\$226,630</b>      | <b>\$113,315</b>   | <b>\$113,315</b>           | <b>(\$113,315)</b>       | <b>N/A</b>                     | <b>(50.0)</b>          |
| <b>2900 - Other Classified Salaries</b>                                 |                   |                       |                    |                            |                          |                                |                        |
| 290050 - OTHER CLASS SUB  | 0                 | 0                     | 0                  | 0                          | 0                        | N/A                            | N/A                    |
|   | <b>\$0</b>        | <b>\$0</b>            | <b>\$0</b>         | <b>\$0</b>                 | <b>\$0</b>               | <b>N/A</b>                     | <b>N/A</b>             |
| <b>2000 - 2999 Classified Personnel Salaries</b>                        | <b>\$0</b>        | <b>\$226,630</b>      | <b>\$113,315</b>   | <b>\$113,315</b>           | <b>(\$113,315)</b>       | <b>N/A</b>                     | <b>(50.0)</b>          |
| Percent of Total  | <b>0.0%</b>       | <b>24.5%</b>          | <b>9.0%</b>        |                            |                          |                                |                        |
| <b>3000 - 3999 Employee Benefits</b>                                    |                   |                       |                    |                            |                          |                                |                        |
| <b>3102 - State Teachers' Retirement System, classified positions</b>   |                   |                       |                    |                            |                          |                                |                        |
| 310201 - STRS CLASSIFIED  | 0                 | 21,059                | 10,529             | 10,529                     | (10,529)                 | N/A                            | (50.0)                 |
|   | <b>\$0</b>        | <b>\$21,059</b>       | <b>\$10,529</b>    | <b>\$10,529</b>            | <b>(\$10,529)</b>        | <b>N/A</b>                     | <b>(50.0)</b>          |
| <b>3202 - Public Employees' Retirement System, classified positions</b> |                   |                       |                    |                            |                          |                                |                        |
| 320200 - PERS CLASSIFIED  | 0                 | 19,921                | 9,960              | 9,960                      | (9,960)                  | N/A                            | (50.0)                 |
|   | <b>\$0</b>        | <b>\$19,921</b>       | <b>\$9,960</b>     | <b>\$9,960</b>             | <b>(\$9,960)</b>         | <b>N/A</b>                     | <b>(50.0)</b>          |
| <b>3301 - OASDI/Medicare/Alternative, certificated positions</b>        |                   |                       |                    |                            |                          |                                |                        |
| 330101 - MEDICARE CERT  | 0                 | 0                     | 0                  | 0                          | 0                        | N/A                            | N/A                    |
|   | <b>\$0</b>        | <b>\$0</b>            | <b>\$0</b>         | <b>\$0</b>                 | <b>\$0</b>               | <b>N/A</b>                     | <b>N/A</b>             |
| <b>3302 - OASDI/Medicare/Alternative, classified positions</b>          |                   |                       |                    |                            |                          |                                |                        |
| 330200 - SOCIAL SECURITY CLASS  | 0                 | 5,967                 | 2,979              | 2,979                      | (2,987)                  | N/A                            | (50.1)                 |
| 330201 - MEDICARE CLASS   | 0                 | 3,286                 | 1,631              | 1,631                      | (1,655)                  | N/A                            | (50.4)                 |
| 330202 - SUPPLEMENTAL RETIREMENT CLASS                                  | 0                 | 0                     | 0                  | 0                          | 0                        | N/A                            | N/A                    |
|   | <b>\$0</b>        | <b>\$9,253</b>        | <b>\$4,611</b>     | <b>\$4,611</b>             | <b>(\$4,642)</b>         | <b>N/A</b>                     | <b>(50.2)</b>          |

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Fiscal Year 7/1/2020 - 6/30/2021

| Fund: 40<br>SubFund: -  | Adopted<br>Budget | 3rd Quarter<br>Budget | Actuals         | Diff Btwn<br>Actual & Adpt | Diff Btwn<br>Actual & Q3 | Pct Chg<br>Actual &<br>Adopted | Pct Chg<br>Actual & Q3 |
|---|-------------------|-----------------------|-----------------|----------------------------|--------------------------|--------------------------------|------------------------|
| <b>3000 - 3999 Employee Benefits</b>                                  |                   |                       |                 |                            |                          |                                |                        |
| <b>3402 - Health &amp; Welfare Benefits, classified positions</b>     |                   |                       |                 |                            |                          |                                |                        |
| 340211 - HEALTH CLASS   | 0                 | 26,166                | 10,466          | 10,466                     | (15,700)                 | N/A                            | (60.0)                 |
| 340212 - DENTAL CLASS   | 0                 | 1,990                 | 796             | 796                        | (1,194)                  | N/A                            | (60.0)                 |
| 340213 - VISION CLASS   | 0                 | 396                   | 158             | 158                        | (238)                    | N/A                            | (60.0)                 |
| 340214 - LIFE INS CLASS   | 0                 | 216                   | 86              | 86                         | (130)                    | N/A                            | (60.0)                 |
| 340216 - DIS CLASS  | 0                 | 0                     | 0               | 0                          | 0                        | N/A                            | N/A                    |
|   | <b>\$0</b>        | <b>\$28,768</b>       | <b>\$11,507</b> | <b>\$11,507</b>            | <b>(\$17,261)</b>        | <b>N/A</b>                     | <b>(60.0)</b>          |
| <b>3501 - State Unemployment Insurance, certificated positions</b>    |                   |                       |                 |                            |                          |                                |                        |
| 350100 - SUI CERT   | 0                 | 0                     | 0               | 0                          | 0                        | N/A                            | N/A                    |
|   | <b>\$0</b>        | <b>\$0</b>            | <b>\$0</b>      | <b>\$0</b>                 | <b>\$0</b>               | <b>N/A</b>                     | <b>N/A</b>             |
| <b>3502 - State Unemployment Insurance, classified positions</b>      |                   |                       |                 |                            |                          |                                |                        |
| 350200 - SUI CLASS  | 0                 | 113                   | 56              | 56                         | (58)                     | N/A                            | (50.9)                 |
|   | <b>\$0</b>        | <b>\$113</b>          | <b>\$56</b>     | <b>\$56</b>                | <b>(\$58)</b>            | <b>N/A</b>                     | <b>(50.9)</b>          |
| <b>3601 - Workers' Compensation Insurance, certificated positions</b> |                   |                       |                 |                            |                          |                                |                        |
| 360100 - W/C CERT   | 0                 | 0                     | 0               | 0                          | 0                        | N/A                            | N/A                    |
|   | <b>\$0</b>        | <b>\$0</b>            | <b>\$0</b>      | <b>\$0</b>                 | <b>\$0</b>               | <b>N/A</b>                     | <b>N/A</b>             |
| <b>3602 - Workers' Compensation Insurance, classified positions</b>   |                   |                       |                 |                            |                          |                                |                        |
| 360200 - W/C CLASS  | 0                 | 2,720                 | 1,360           | 1,360                      | (1,360)                  | N/A                            | (50.0)                 |
|   | <b>\$0</b>        | <b>\$2,720</b>        | <b>\$1,360</b>  | <b>\$1,360</b>             | <b>(\$1,360)</b>         | <b>N/A</b>                     | <b>(50.0)</b>          |
| <b>3702 - OPEB, Allocated, classified positions</b>                   |                   |                       |                 |                            |                          |                                |                        |
| 370200 - RETIREE BENEFIT CLASSIFIED                                   | 0                 | 9,179                 | 4,589           | 4,589                      | (4,589)                  | N/A                            | (50.0)                 |
|   | <b>\$0</b>        | <b>\$9,179</b>        | <b>\$4,589</b>  | <b>\$4,589</b>             | <b>(\$4,589)</b>         | <b>N/A</b>                     | <b>(50.0)</b>          |
| <b>3802 - PERS Reduction, classified positions</b>                    |                   |                       |                 |                            |                          |                                |                        |
| 380200 - PERS REV LIM REDUC CLASS                                     | 0                 | 0                     | 0               | 0                          | 0                        | N/A                            | N/A                    |
|   | <b>\$0</b>        | <b>\$0</b>            | <b>\$0</b>      | <b>\$0</b>                 | <b>\$0</b>               | <b>N/A</b>                     | <b>N/A</b>             |
| <b>3901 - Other Benefits, certificated positions</b>                  |                   |                       |                 |                            |                          |                                |                        |
| 390103 - SELF INSUR CERT  | 0                 | 0                     | 0               | 0                          | 0                        | N/A                            | N/A                    |
|   | <b>\$0</b>        | <b>\$0</b>            | <b>\$0</b>      | <b>\$0</b>                 | <b>\$0</b>               | <b>N/A</b>                     | <b>N/A</b>             |
| <b>3902 - Other Benefits, classified positions</b>                    |                   |                       |                 |                            |                          |                                |                        |
| 390203 - SELF INSUR CLASS   | 0                 | 907                   | 453             | 453                        | (453)                    | N/A                            | (50.0)                 |

Annual Budget Change Report  
Fiscal Year 7/1/2020 - 6/30/2021

| Fund: 40<br>SubFund: -                              | Adopted<br>Budget | 3rd Quarter<br>Budget | Actuals          | Diff Btwn<br>Actual & Adpt | Diff Btwn<br>Actual & Q3 | Pct Chg<br>Actual &<br>Adopted | Pct Chg<br>Actual & Q3 |
|---|-------------------|-----------------------|------------------|----------------------------|--------------------------|--------------------------------|------------------------|
| <b>3000 - 3999 Employee Benefits</b>                |                   |                       |                  |                            |                          |                                |                        |
| <b>3902 - Other Benefits, classified positions</b>  |                   |                       |                  |                            |                          |                                |                        |
| 390204 - AB 1522 ACCRUAL                            | 0                 | 0                     | 0                | 0                          | 0                        | N/A                            | N/A                    |
|   | <b>\$0</b>        | <b>\$907</b>          | <b>\$453</b>     | <b>\$453</b>               | <b>(\$453)</b>           | <b>N/A</b>                     | <b>(50.0)</b>          |
| <b>3000 - 3999 Employee Benefits</b>                | <b>\$0</b>        | <b>\$91,918</b>       | <b>\$43,066</b>  | <b>\$43,066</b>            | <b>(\$48,852)</b>        | <b>N/A</b>                     | <b>(53.1)</b>          |
| <b>Percent of Total</b>                             | <b>0.0%</b>       | <b>9.9%</b>           | <b>3.4%</b>      |                            |                          |                                |                        |
| <b>1000 - 3999 Employee Compensation % of Total</b> | <b>0.0%</b>       | <b>34.4%</b>          | <b>12.4%</b>     |                            |                          |                                |                        |
| <b>4000 - 4999 Books and Supplies</b>               |                   |                       |                  |                            |                          |                                |                        |
| <b>4300 - Materials and Supplies</b>                |                   |                       |                  |                            |                          |                                |                        |
| 430000 - INSTRUCTIONAL SUPPLIES                     | 0                 | 0                     | 795,320          | 795,320                    | 795,320                  | N/A                            | N/A                    |
| 430001 - SUPPLIES CARRYOVER                         | 0                 | 0                     | 0                | 0                          | 0                        | N/A                            | N/A                    |
| 430008 - SUPPLIES NON-CLASSROOM                     | 0                 | 25,000                | 13,189           | 13,189                     | (11,811)                 | N/A                            | (47.2)                 |
| 430060 - SUPPLIES GROUNDS                           | 0                 | 0                     | 0                | 0                          | 0                        | N/A                            | N/A                    |
|   | <b>\$0</b>        | <b>\$25,000</b>       | <b>\$808,509</b> | <b>\$808,509</b>           | <b>\$783,509</b>         | <b>N/A</b>                     | <b>3134.0</b>          |
| <b>4400 - Noncapitalized Equipment</b>              |                   |                       |                  |                            |                          |                                |                        |
| 440000 - EQUIP \$500-\$24999                        | 0                 | 0                     | 90,737           | 90,737                     | 90,737                   | N/A                            | N/A                    |
|   | <b>\$0</b>        | <b>\$0</b>            | <b>\$90,737</b>  | <b>\$90,737</b>            | <b>\$90,737</b>          | <b>N/A</b>                     | <b>N/A</b>             |
| <b>4000 - 4999 Books and Supplies</b>               | <b>\$0</b>        | <b>\$25,000</b>       | <b>\$899,245</b> | <b>\$899,245</b>           | <b>\$874,245</b>         | <b>N/A</b>                     | <b>3497.0</b>          |
| <b>Percent of Total</b>                             | <b>0.0%</b>       | <b>2.7%</b>           | <b>71.5%</b>     |                            |                          |                                |                        |

Annual Budget Change Report  
Fiscal Year 7/1/2020 - 6/30/2021

| Fund: 40<br>SubFund: -  | Adopted<br>Budget | 3rd Quarter<br>Budget | Actuals            | Diff Btwn<br>Actual & Adpt | Diff Btwn<br>Actual & Q3 | Pct Chg<br>Actual &<br>Adopted | Pct Chg<br>Actual & Q3 |
|---|-------------------|-----------------------|--------------------|----------------------------|--------------------------|--------------------------------|------------------------|
| <b>5000 - 5999 Services and Other Operating Expenditures</b>              |                   |                       |                    |                            |                          |                                |                        |
| <b>5200 - Travel and Conferences</b>                                      |                   |                       |                    |                            |                          |                                |                        |
| 520010 - FIXED MILEAGE ALLOWANCE  | 0                 | 0                     | 0                  | 0                          | 0                        | N/A                            | N/A                    |
|   | <b>\$0</b>        | <b>\$0</b>            | <b>\$0</b>         | <b>\$0</b>                 | <b>\$0</b>               | <b>N/A</b>                     | <b>N/A</b>             |
| <b>5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements</b>   |                   |                       |                    |                            |                          |                                |                        |
| 560001 - NONCAPITALIZED IMPROVEMENTS                                      | 31,000            | 291,000               | 158,561            | 127,561                    | (132,439)                | 411.5                          | (45.5)                 |
| 560050 - REPAIR EQ M&O  | 0                 | 0                     | 0                  | 0                          | 0                        | N/A                            | N/A                    |
|   | <b>\$31,000</b>   | <b>\$291,000</b>      | <b>\$158,561</b>   | <b>\$127,561</b>           | <b>(\$132,439)</b>       | <b>411.5</b>                   | <b>(45.5)</b>          |
| <b>5710 - Transfers of Direct Costs</b>                                   |                   |                       |                    |                            |                          |                                |                        |
| 571040 - DIRECT COST/GAD  | 0                 | 0                     | 0                  | 0                          | 0                        | N/A                            | N/A                    |
|   | <b>\$0</b>        | <b>\$0</b>            | <b>\$0</b>         | <b>\$0</b>                 | <b>\$0</b>               | <b>N/A</b>                     | <b>N/A</b>             |
| <b>5750 - Transfers of Direct Costs - Interfund</b>                       |                   |                       |                    |                            |                          |                                |                        |
| 575000 - DIRECT COST/INTERFUND TRF  | 0                 | 0                     | (426,021)          | (426,021)                  | (426,021)                | N/A                            | N/A                    |
| 575040 - DIRECT COST/GAD/INTERF   | 0                 | 0                     | 0                  | 0                          | 0                        | N/A                            | N/A                    |
|   | <b>\$0</b>        | <b>\$0</b>            | <b>(\$426,021)</b> | <b>(\$426,021)</b>         | <b>(\$426,021)</b>       | <b>N/A</b>                     | <b>N/A</b>             |
| <b>5800 - Professional/Consulting Services and Operating Expenditures</b> |                   |                       |                    |                            |                          |                                |                        |
| 580002 - CONTRACT SERVICES  | 0                 | 0                     | 38,500             | 38,500                     | 38,500                   | N/A                            | N/A                    |
| 580005 - LEGAL SERVICES   | 0                 | 0                     | 0                  | 0                          | 0                        | N/A                            | N/A                    |
| 580009 - FEES / OTHER   | 0                 | 0                     | 0                  | 0                          | 0                        | N/A                            | N/A                    |
|   | <b>\$0</b>        | <b>\$0</b>            | <b>\$38,500</b>    | <b>\$38,500</b>            | <b>\$38,500</b>          | <b>N/A</b>                     | <b>N/A</b>             |
| <b>5900 - Communications</b>  |                   |                       |                    |                            |                          |                                |                        |
| 590002 - PHONE CLASSIFIED   | 0                 | 0                     | 1,080              | 1,080                      | 1,080                    | N/A                            | N/A                    |
|   | <b>\$0</b>        | <b>\$0</b>            | <b>\$1,080</b>     | <b>\$1,080</b>             | <b>\$1,080</b>           | <b>N/A</b>                     | <b>N/A</b>             |
| <b>5000 - 5999 Services and Other Operating Expenditures</b>              | <b>\$31,000</b>   | <b>\$291,000</b>      | <b>(\$227,880)</b> | <b>(\$258,880)</b>         | <b>(\$518,880)</b>       | <b>(835.1)</b>                 | <b>(178.3)</b>         |
| Percent of Total  | 100.0%            | 31.4%                 | -18.1%             |                            |                          |                                |                        |

Annual Budget Change Report  
Fiscal Year 7/1/2020 - 6/30/2021

| Fund: 40<br>SubFund: -   | Adopted<br>Budget | 3rd Quarter<br>Budget | Actuals          | Diff Btwn<br>Actual & Adpt | Diff Btwn<br>Actual & Q3 | Pct Chg<br>Actual &<br>Adopted | Pct Chg<br>Actual & Q3 |
|--|-------------------|-----------------------|------------------|----------------------------|--------------------------|--------------------------------|------------------------|
| <b>6000 - 6999 Capital Outlay</b>  |                   |                       |                  |                            |                          |                                |                        |
| <b>6170 - Land Improvements</b>  |                   |                       |                  |                            |                          |                                |                        |
| 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                 | 0                     | 0                | 0                          | 0                        | N/A                            | N/A                    |
| 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                    |
|  | <b>\$0</b>        | <b>\$0</b>            | <b>\$0</b>       | <b>\$0</b>                 | <b>\$0</b>               | <b>N/A</b>                     | <b>N/A</b>             |
| <b>6200 - Buildings and Improvements of Buildings</b>  |                   |                       |                  |                            |                          |                                |                        |
| 620000 - BLDG/IMPRV OF BLDG  | 0                 | 290,871               | 429,799          | 429,799                    | 138,928                  | N/A                            | 47.8                   |
| 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                    |
|  | <b>\$0</b>        | <b>\$290,871</b>      | <b>\$429,799</b> | <b>\$429,799</b>           | <b>\$138,928</b>         | <b>N/A</b>                     | <b>47.8</b>            |
| <b>6400 - Equipment</b>  |                   |                       |                  |                            |                          |                                |                        |
| 640090 - EQUIPMENT \$25,000+   | 0                 | 0                     | 0                | 0                          | 0                        | N/A                            | N/A                    |
|  | <b>\$0</b>        | <b>\$0</b>            | <b>\$0</b>       | <b>\$0</b>                 | <b>\$0</b>               | <b>N/A</b>                     | <b>N/A</b>             |
| <b>6000 - 6999 Capital Outlay</b>  | <b>\$0</b>        | <b>\$290,871</b>      | <b>\$429,799</b> | <b>\$429,799</b>           | <b>\$138,928</b>         | <b>N/A</b>                     | <b>47.8</b>            |
| <b>Percent of Total</b>  | <b>0.0%</b>       | <b>31.4%</b>          | <b>34.2%</b>     |                            |                          |                                |                        |
| <b>7600 - 7629 Interfund Transfers Out</b>   |                   |                       |                  |                            |                          |                                |                        |
| <b>7613 - To State School Building Fund/County School Facilities Fund from All Other Funds</b> |                   |                       |                  |                            |                          |                                |                        |
| 761300 - DIST SH/SFP PROJECT   | 0                 | 0                     | 0                | 0                          | 0                        | N/A                            | N/A                    |
|  | <b>\$0</b>        | <b>\$0</b>            | <b>\$0</b>       | <b>\$0</b>                 | <b>\$0</b>               | <b>N/A</b>                     | <b>N/A</b>             |
| <b>7619 - Other Authorized Interfund Transfers Out</b>   |                   |                       |                  |                            |                          |                                |                        |
| 761900 - TRANSFER TO GENERAL FUND  | 0                 | 0                     | 0                | 0                          | 0                        | N/A                            | N/A                    |
| 761904 - TRANSFER TO COP   | 0                 | 0                     | 0                | 0                          | 0                        | N/A                            | N/A                    |
| 761999 - TRANSFER TO ALL OTHR FUNDS  | 0                 | 0                     | 0                | 0                          | 0                        | N/A                            | N/A                    |
|  | <b>\$0</b>        | <b>\$0</b>            | <b>\$0</b>       | <b>\$0</b>                 | <b>\$0</b>               | <b>N/A</b>                     | <b>N/A</b>             |
| <b>7600 - 7629 Interfund Transfers Out</b>   | <b>\$0</b>        | <b>\$0</b>            | <b>\$0</b>       | <b>\$0</b>                 | <b>\$0</b>               | <b>N/A</b>                     | <b>N/A</b>             |
| <b>Percent of Total</b>  | <b>0.0%</b>       | <b>0.0%</b>           | <b>0.0%</b>      |                            |                          |                                |                        |

Annual Budget Change Report  
Fiscal Year 7/1/2020 - 6/30/2021

| Fund: 51<br>SubFund: -   | Adopted<br>Budget   | 3rd Quarter<br>Budget | Actuals             | Diff Btwn<br>Actual & Adpt | Diff Btwn<br>Actual & Q3 | Pct Chg<br>Actual &<br>Adopted | Pct Chg<br>Actual & Q3 |
|--|---------------------|-----------------------|---------------------|----------------------------|--------------------------|--------------------------------|------------------------|
| <b>51 - BOND INT &amp; REDEMPTION FUND</b>                               | <b>\$44,992,617</b> | <b>\$44,992,617</b>   | <b>\$48,667,298</b> | <b>\$3,674,681</b>         | <b>\$3,674,681</b>       | <b>8.2</b>                     | <b>8.2</b>             |
| <b>8300 - 8599 Other State Revenue</b>                                   |                     |                       |                     |                            |                          |                                |                        |
| <b>8571 - Voted Indebtedness Levies, Homeowners' Exemptions</b>          |                     |                       |                     |                            |                          |                                |                        |
| 857100 - VOTED INDEBT HOMEOWN EXEMPT                                     | 315,000             | 315,000               | 312,607             | (2,393)                    | (2,393)                  | (0.8)                          | (0.8)                  |
|  | <b>\$315,000</b>    | <b>\$315,000</b>      | <b>\$312,607</b>    | <b>(\$2,393)</b>           | <b>(\$2,393)</b>         | <b>(0.8)</b>                   | <b>(0.8)</b>           |
| <b>8572 - Voted Indebtedness Levies, Other Subventions/In-Lieu Taxes</b> |                     |                       |                     |                            |                          |                                |                        |
| 857200 - VOTED INDEBT OTH SUBVENTIONS                                    | 0                   | 0                     | 4,187               | 4,187                      | 4,187                    | N/A                            | N/A                    |
|  | <b>\$0</b>          | <b>\$0</b>            | <b>\$4,187</b>      | <b>\$4,187</b>             | <b>\$4,187</b>           | <b>N/A</b>                     | <b>N/A</b>             |
| <b>8300 - 8599 Other State Revenue</b>                                   | <b>\$315,000</b>    | <b>\$315,000</b>      | <b>\$316,794</b>    | <b>\$1,794</b>             | <b>\$1,794</b>           | <b>0.6</b>                     | <b>0.6</b>             |
| Percent of Total   | <b>0.7%</b>         | <b>0.7%</b>           | <b>0.7%</b>         |                            |                          |                                |                        |
| <b>8600 - 8799 Other Local Revenue</b>                                   |                     |                       |                     |                            |                          |                                |                        |
| <b>8611 - Voted Indebtedness Levies, Secured Roll</b>                    |                     |                       |                     |                            |                          |                                |                        |
| 861100 - SECURED ROLL/BOND INT & RED                                     | 43,017,617          | 43,017,617            | 44,350,088          | 1,332,471                  | 1,332,471                | 3.1                            | 3.1                    |
|  | <b>\$43,017,617</b> | <b>\$43,017,617</b>   | <b>\$44,350,088</b> | <b>\$1,332,471</b>         | <b>\$1,332,471</b>       | <b>3.1</b>                     | <b>3.1</b>             |
| <b>8612 - Voted Indebtedness Levies, Unsecured Roll</b>                  |                     |                       |                     |                            |                          |                                |                        |
| 861200 - UNSECURED ROLL/BOND INT & RED                                   | 800,000             | 800,000               | 866,383             | 66,383                     | 66,383                   | 8.3                            | 8.3                    |
|  | <b>\$800,000</b>    | <b>\$800,000</b>      | <b>\$866,383</b>    | <b>\$66,383</b>            | <b>\$66,383</b>          | <b>8.3</b>                     | <b>8.3</b>             |
| <b>8613 - Voted Indebtedness Levies, Prior Years' Taxes</b>              |                     |                       |                     |                            |                          |                                |                        |
| 861300 - PRIOR YRS TAXES/BOND INT & RED                                  | 60,000              | 60,000                | 81,483              | 21,483                     | 21,483                   | 35.8                           | 35.8                   |
|  | <b>\$60,000</b>     | <b>\$60,000</b>       | <b>\$81,483</b>     | <b>\$21,483</b>            | <b>\$21,483</b>          | <b>35.8</b>                    | <b>35.8</b>            |
| <b>8614 - Voted Indebtedness Levies, Supplemental Taxes</b>              |                     |                       |                     |                            |                          |                                |                        |
| 861400 - SUPPLEMENTAL TAXES/BOND INT                                     | 500,000             | 500,000               | 1,161,589           | 661,589                    | 661,589                  | 132.3                          | 132.3                  |
|  | <b>\$500,000</b>    | <b>\$500,000</b>      | <b>\$1,161,589</b>  | <b>\$661,589</b>           | <b>\$661,589</b>         | <b>132.3</b>                   | <b>132.3</b>           |
| <b>8660 - Interest</b>   |                     |                       |                     |                            |                          |                                |                        |
| 866000 - LOC INTEREST INCOME/TREAS                                       | 300,000             | 300,000               | 347,665             | 47,665                     | 47,665                   | 15.9                           | 15.9                   |
|  | <b>\$300,000</b>    | <b>\$300,000</b>      | <b>\$347,665</b>    | <b>\$47,665</b>            | <b>\$47,665</b>          | <b>15.9</b>                    | <b>15.9</b>            |
| <b>8662 - Net Increase (Decrease) in the Fair Value of Investments</b>   |                     |                       |                     |                            |                          |                                |                        |
| 866200 - NET INC(DEC) FAIR VALUE INVEST                                  | 0                   | 0                     | 0                   | 0                          | 0                        | N/A                            | N/A                    |
|  | <b>\$0</b>          | <b>\$0</b>            | <b>\$0</b>          | <b>\$0</b>                 | <b>\$0</b>               | <b>N/A</b>                     | <b>N/A</b>             |
| <b>8600 - 8799 Other Local Revenue</b>                                   | <b>\$44,677,617</b> | <b>\$44,677,617</b>   | <b>\$46,807,208</b> | <b>\$2,129,591</b>         | <b>\$2,129,591</b>       | <b>4.8</b>                     | <b>4.8</b>             |
| Percent of Total   | <b>99.3%</b>        | <b>99.3%</b>          | <b>96.2%</b>        |                            |                          |                                |                        |

Annual Budget Change Report  
Fiscal Year 7/1/2020 - 6/30/2021

| Fund: 51<br>SubFund: -                         | Adopted<br>Budget | 3rd Quarter<br>Budget | Actuals            | Diff Btwn<br>Actual & Adpt | Diff Btwn<br>Actual & Q3 | Pct Chg<br>Actual &<br>Adopted | Pct Chg<br>Actual & Q3 |
|--|-------------------|-----------------------|--------------------|----------------------------|--------------------------|--------------------------------|------------------------|
| <b>8930 - 8979 All Other Financing Sources</b> |                   |                       |                    |                            |                          |                                |                        |
| <b>8979 - All Other Financing Sources</b>      |                   |                       |                    |                            |                          |                                |                        |
| 897907 - PROCEEDS FROM OTHER BONDS             | 0                 | 0                     | 1,543,295          | 1,543,295                  | 1,543,295                | N/A                            | N/A                    |
|  | <b>\$0</b>        | <b>\$0</b>            | <b>\$1,543,295</b> | <b>\$1,543,295</b>         | <b>\$1,543,295</b>       | <b>N/A</b>                     | <b>N/A</b>             |
| <b>8930 - 8979 All Other Financing Sources</b> | <b>\$0</b>        | <b>\$0</b>            | <b>\$1,543,295</b> | <b>\$1,543,295</b>         | <b>\$1,543,295</b>       | <b>N/A</b>                     | <b>N/A</b>             |
| Percent of Total                               | 0.0%              | 0.0%                  | 3.2%               |                            |                          |                                |                        |

Annual Budget Change Report  
Fiscal Year 7/1/2020 - 6/30/2021

| Fund: 51<br>SubFund: -                                 | Adopted<br>Budget   | 3rd Quarter<br>Budget | Actuals             | Diff Btwn<br>Actual & Adpt | Diff Btwn<br>Actual & Q3 | Pct Chg<br>Actual &<br>Adopted | Pct Chg<br>Actual & Q3 |
|--|---------------------|-----------------------|---------------------|----------------------------|--------------------------|--------------------------------|------------------------|
| <b>51 - BOND INT &amp; REDEMPTION FUND</b>             | <b>\$44,992,617</b> | <b>\$44,992,617</b>   | <b>\$45,098,247</b> | <b>\$105,630</b>           | <b>\$105,630</b>         | <b>0.2</b>                     | <b>0.2</b>             |
| <b>7000 - 7499 Other Outgo</b>                         |                     |                       |                     |                            |                          |                                |                        |
| <b>7433 - Bond Redemptions</b>                         |                     |                       |                     |                            |                          |                                |                        |
| 743300 - BOND REDEMPTIONS                              | 27,003,532          | 27,003,532            | 27,003,531          | (1)                        | (1)                      | 0.0                            | 0.0                    |
|  | <b>\$27,003,532</b> | <b>\$27,003,532</b>   | <b>\$27,003,531</b> | <b>(\$1)</b>               | <b>(\$1)</b>             | <b>0.0</b>                     | <b>0.0</b>             |
| <b>7434 - Bond Interest and Other Service Charges</b>  |                     |                       |                     |                            |                          |                                |                        |
| 743400 - BOND INT/OTH SVC CHARGES                      | 17,989,085          | 17,989,085            | 18,004,941          | 15,856                     | 15,856                   | 0.1                            | 0.1                    |
|  | <b>\$17,989,085</b> | <b>\$17,989,085</b>   | <b>\$18,004,941</b> | <b>\$15,856</b>            | <b>\$15,856</b>          | <b>0.1</b>                     | <b>0.1</b>             |
| <b>7000 - 7499 Other Outgo</b>                         | <b>\$44,992,617</b> | <b>\$44,992,617</b>   | <b>\$45,008,472</b> | <b>\$15,855</b>            | <b>\$15,855</b>          | <b>0.0</b>                     | <b>0.0</b>             |
| Percent of Total                                       | <b>100.0%</b>       | <b>100.0%</b>         | <b>99.8%</b>        |                            |                          |                                |                        |
| <b>7600 - 7629 Interfund Transfers Out</b>             |                     |                       |                     |                            |                          |                                |                        |
| <b>7619 - Other Authorized Interfund Transfers Out</b> |                     |                       |                     |                            |                          |                                |                        |
| 761900 - TRANSFER TO GENERAL FUND                      | 0                   | 0                     | 89,776              | 89,776                     | 89,776                   | N/A                            | N/A                    |
|  | <b>\$0</b>          | <b>\$0</b>            | <b>\$89,776</b>     | <b>\$89,776</b>            | <b>\$89,776</b>          | <b>N/A</b>                     | <b>N/A</b>             |
| <b>7600 - 7629 Interfund Transfers Out</b>             | <b>\$0</b>          | <b>\$0</b>            | <b>\$89,776</b>     | <b>\$89,776</b>            | <b>\$89,776</b>          | <b>N/A</b>                     | <b>N/A</b>             |
| Percent of Total                                       | <b>0.0%</b>         | <b>0.0%</b>           | <b>0.2%</b>         |                            |                          |                                |                        |



Annual Budget Change Report  
Fiscal Year 7/1/2020 - 6/30/2021

| Fund: 52<br>SubFund: -                                | Adopted<br>Budget | 3rd Quarter<br>Budget | Actuals        | Diff Btwn<br>Actual & Adpt | Diff Btwn<br>Actual & Q3 | Pct Chg<br>Actual &<br>Adopted | Pct Chg<br>Actual & Q3 |
|---|-------------------|-----------------------|----------------|----------------------------|--------------------------|--------------------------------|------------------------|
| <b>52 - DEBT SERVICE-BLENDED COMP UNIT</b>            | <b>\$0</b>        | <b>\$0</b>            | <b>\$1,662</b> | <b>\$1,662</b>             | <b>\$1,662</b>           | <b>N/A</b>                     | <b>N/A</b>             |
| <b>8600 - 8799 Other Local Revenue</b>                |                   |                       |                |                            |                          |                                |                        |
| <b>8660 - Interest</b>                                |                   |                       |                |                            |                          |                                |                        |
| 866000 - LOC INTEREST INCOME/TREAS                    | 0                 | 0                     | 1,662          | 1,662                      | 1,662                    | N/A                            | N/A                    |
|   | <b>\$0</b>        | <b>\$0</b>            | <b>\$1,662</b> | <b>\$1,662</b>             | <b>\$1,662</b>           | <b>N/A</b>                     | <b>N/A</b>             |
| <b>8699 - All Other Local Revenue</b>                 |                   |                       |                |                            |                          |                                |                        |
| 869900 - LOC OTHER REVENUE                            | 0                 | 0                     | 0              | 0                          | 0                        | N/A                            | N/A                    |
|   | <b>\$0</b>        | <b>\$0</b>            | <b>\$0</b>     | <b>\$0</b>                 | <b>\$0</b>               | <b>N/A</b>                     | <b>N/A</b>             |
| <b>8600 - 8799 Other Local Revenue</b>                | <b>\$0</b>        | <b>\$0</b>            | <b>\$1,662</b> | <b>\$1,662</b>             | <b>\$1,662</b>           | <b>N/A</b>                     | <b>N/A</b>             |
| Percent of Total                                      | N/A               | N/A                   | 100.0%         |                            |                          |                                |                        |
| <b>8900 - 8929 Interfund Transfers In</b>             |                   |                       |                |                            |                          |                                |                        |
| <b>8919 - Other Authorized Interfund Transfers In</b> |                   |                       |                |                            |                          |                                |                        |
| 891901 - OTH INTERFUND TRANSFER IN                    | 0                 | 0                     | 0              | 0                          | 0                        | N/A                            | N/A                    |
|   | <b>\$0</b>        | <b>\$0</b>            | <b>\$0</b>     | <b>\$0</b>                 | <b>\$0</b>               | <b>N/A</b>                     | <b>N/A</b>             |
| <b>8900 - 8929 Interfund Transfers In</b>             | <b>\$0</b>        | <b>\$0</b>            | <b>\$0</b>     | <b>\$0</b>                 | <b>\$0</b>               | <b>N/A</b>                     | <b>N/A</b>             |
| Percent of Total                                      | N/A               | N/A                   | 0.0%           |                            |                          |                                |                        |

Annual Budget Change Report  
Fiscal Year 7/1/2020 - 6/30/2021

| Fund: 52<br>SubFund: -  | Adopted<br>Budget | 3rd Quarter<br>Budget | Actuals         | Diff Btwn<br>Actual & Adpt | Diff Btwn<br>Actual & Q3 | Pct Chg<br>Actual &<br>Adopted | Pct Chg<br>Actual & Q3 |
|---|-------------------|-----------------------|-----------------|----------------------------|--------------------------|--------------------------------|------------------------|
| <b>52 - DEBT SERVICE-BLENDED COMP UNIT</b>                                | <b>\$0</b>        | <b>\$0</b>            | <b>\$82,988</b> | <b>\$82,988</b>            | <b>\$82,988</b>          | <b>N/A</b>                     | <b>N/A</b>             |
| <b>5000 - 5999 Services and Other Operating Expenditures</b>              |                   |                       |                 |                            |                          |                                |                        |
| <b>5800 - Professional/Consulting Services and Operating Expenditures</b> |                   |                       |                 |                            |                          |                                |                        |
| 580009 - FEES / OTHER   | 0                 | 0                     | 0               | 0                          | 0                        | N/A                            | N/A                    |
|   | <b>\$0</b>        | <b>\$0</b>            | <b>\$0</b>      | <b>\$0</b>                 | <b>\$0</b>               | <b>N/A</b>                     | <b>N/A</b>             |
| <b>5000 - 5999 Services and Other Operating Expenditures</b>              | <b>\$0</b>        | <b>\$0</b>            | <b>\$0</b>      | <b>\$0</b>                 | <b>\$0</b>               | <b>N/A</b>                     | <b>N/A</b>             |
| Percent of Total  | N/A               | N/A                   | 0.0%            |                            |                          |                                |                        |
| <b>7000 - 7499 Other Outgo</b>  |                   |                       |                 |                            |                          |                                |                        |
| <b>7438 - Debt Service - Interest</b>                                     |                   |                       |                 |                            |                          |                                |                        |
| 743800 - DEBT SERVICE/INTEREST  | 0                 | 0                     | 0               | 0                          | 0                        | N/A                            | N/A                    |
|   | <b>\$0</b>        | <b>\$0</b>            | <b>\$0</b>      | <b>\$0</b>                 | <b>\$0</b>               | <b>N/A</b>                     | <b>N/A</b>             |
| <b>7439 - Other Debt Service - Principal</b>                              |                   |                       |                 |                            |                          |                                |                        |
| 743900 - DEBT SERVICE/PRINCIPAL   | 0                 | 0                     | 0               | 0                          | 0                        | N/A                            | N/A                    |
|   | <b>\$0</b>        | <b>\$0</b>            | <b>\$0</b>      | <b>\$0</b>                 | <b>\$0</b>               | <b>N/A</b>                     | <b>N/A</b>             |
| <b>7000 - 7499 Other Outgo</b>  | <b>\$0</b>        | <b>\$0</b>            | <b>\$0</b>      | <b>\$0</b>                 | <b>\$0</b>               | <b>N/A</b>                     | <b>N/A</b>             |
| Percent of Total  | N/A               | N/A                   | 0.0%            |                            |                          |                                |                        |
| <b>7600 - 7629 Interfund Transfers Out</b>                                |                   |                       |                 |                            |                          |                                |                        |
| <b>7619 - Other Authorized Interfund Transfers Out</b>                    |                   |                       |                 |                            |                          |                                |                        |
| 761900 - TRANSFER TO GENERAL FUND   | 0                 | 0                     | 82,988          | 82,988                     | 82,988                   | N/A                            | N/A                    |
|   | <b>\$0</b>        | <b>\$0</b>            | <b>\$82,988</b> | <b>\$82,988</b>            | <b>\$82,988</b>          | <b>N/A</b>                     | <b>N/A</b>             |
| <b>7600 - 7629 Interfund Transfers Out</b>                                | <b>\$0</b>        | <b>\$0</b>            | <b>\$82,988</b> | <b>\$82,988</b>            | <b>\$82,988</b>          | <b>N/A</b>                     | <b>N/A</b>             |
| Percent of Total  | N/A               | N/A                   | 100.0%          |                            |                          |                                |                        |

Annual Budget Change Report  
Fiscal Year 7/1/2020 - 6/30/2021

| Fund: 67<br>SubFund: -   | Adopted<br>Budget   | 3rd Quarter<br>Budget | Actuals             | Diff Btwn<br>Actual & Adpt | Diff Btwn<br>Actual & Q3 | Pct Chg<br>Actual &<br>Adopted | Pct Chg<br>Actual & Q3 |
|--|---------------------|-----------------------|---------------------|----------------------------|--------------------------|--------------------------------|------------------------|
| <b>67 - SELF INSURANCE FUND</b>  | <b>\$78,960,254</b> | <b>\$78,045,087</b>   | <b>\$78,067,784</b> | <b>(\$892,470)</b>         | <b>\$22,697</b>          | <b>(1.1)</b>                   | <b>0.0</b>             |
| <b>8600 - 8799 Other Local Revenue</b>                                 |                     |                       |                     |                            |                          |                                |                        |
| <b>8662 - Net Increase (Decrease) in the Fair Value of Investments</b> |                     |                       |                     |                            |                          |                                |                        |
| 866200 - NET INC(DEC) FAIR VALUE INVEST                                | 0                   | 0                     | 0                   | 0                          | 0                        | N/A                            | N/A                    |
|  | <b>\$0</b>          | <b>\$0</b>            | <b>\$0</b>          | <b>\$0</b>                 | <b>\$0</b>               | <b>N/A</b>                     | <b>N/A</b>             |
| <b>8699 - All Other Local Revenue</b>                                  |                     |                       |                     |                            |                          |                                |                        |
| 869900 - LOC OTHER REVENUE   | 13,383              | 11,349                | 25,309              | 11,926                     | 13,960                   | 89.1                           | 123.0                  |
| 869951 - EMPLOYER PAID RX DEDUCTION                                    | 0                   | 0                     | 0                   | 0                          | 0                        | N/A                            | N/A                    |
| 869952 - EMPLOYER PAID HEALTH DEDUCTION                                | 48,121,891          | 48,390,359            | 48,478,711          | 356,820                    | 88,352                   | 0.7                            | 0.2                    |
| 869953 - EMPLOYER PAID DENTAL DEDUCTION                                | 3,672,744           | 3,685,202             | 3,686,276           | 13,532                     | 1,074                    | 0.4                            | 0.0                    |
| 869954 - EMPLOYER PAID VISION DEDUCTION                                | 730,858             | 733,337               | 733,550             | 2,692                      | 213                      | 0.4                            | 0.0                    |
| 869955 - EMPLOYER PAID LIFE DEDUCTION                                  | 0                   | 0                     | 0                   | 0                          | 0                        | N/A                            | N/A                    |
| 869956 - EMPLOYER PAID DISABILITY DEDCT                                | 170,000             | 170,000               | 170,222             | 222                        | 222                      | 0.1                            | 0.1                    |
| 869957 - RETIREE DEDUCTION (%-FROM PR)                                 | 9,870,094           | 9,944,528             | 9,994,794           | 124,700                    | 50,266                   | 1.3                            | 0.5                    |
| 869958 - HEALTH & WELFARE PREMIUMS                                     | 16,381,284          | 15,110,312            | 14,978,922          | (1,402,362)                | (131,390)                | (8.6)                          | (0.9)                  |
|  | <b>\$78,960,254</b> | <b>\$78,045,087</b>   | <b>\$78,067,784</b> | <b>(\$892,470)</b>         | <b>\$22,697</b>          | <b>(1.1)</b>                   | <b>0.0</b>             |
| <b>8600 - 8799 Other Local Revenue</b>                                 | <b>\$78,960,254</b> | <b>\$78,045,087</b>   | <b>\$78,067,784</b> | <b>(\$892,470)</b>         | <b>\$22,697</b>          | <b>(1.1)</b>                   | <b>0.0</b>             |
| Percent of Total   | <b>100.0%</b>       | <b>100.0%</b>         | <b>100.0%</b>       |                            |                          |                                |                        |
| <b>8900 - 8929 Interfund Transfers In</b>                              |                     |                       |                     |                            |                          |                                |                        |
| <b>8919 - Other Authorized Interfund Transfers In</b>                  |                     |                       |                     |                            |                          |                                |                        |
| 891901 - OTH INTERFUND TRANSFER IN                                     | 0                   | 0                     | 0                   | 0                          | 0                        | N/A                            | N/A                    |
|  | <b>\$0</b>          | <b>\$0</b>            | <b>\$0</b>          | <b>\$0</b>                 | <b>\$0</b>               | <b>N/A</b>                     | <b>N/A</b>             |
| <b>8900 - 8929 Interfund Transfers In</b>                              | <b>\$0</b>          | <b>\$0</b>            | <b>\$0</b>          | <b>\$0</b>                 | <b>\$0</b>               | <b>N/A</b>                     | <b>N/A</b>             |
| Percent of Total   | <b>0.0%</b>         | <b>0.0%</b>           | <b>0.0%</b>         |                            |                          |                                |                        |

Annual Budget Change Report  
Fiscal Year 7/1/2020 - 6/30/2021

| Fund: 67<br>SubFund: -  | Adopted<br>Budget   | 3rd Quarter<br>Budget | Actuals             | Diff Btwn<br>Actual & Adpt | Diff Btwn<br>Actual & Q3 | Pct Chg<br>Actual &<br>Adopted | Pct Chg<br>Actual & Q3 |
|---|---------------------|-----------------------|---------------------|----------------------------|--------------------------|--------------------------------|------------------------|
| <b>67 - SELF INSURANCE FUND</b>   | <b>\$78,960,254</b> | <b>\$78,045,087</b>   | <b>\$78,067,784</b> | <b>(\$892,470)</b>         | <b>\$22,697</b>          | <b>(1.1)</b>                   | <b>0.0</b>             |
| <b>1000 - 1999 Certificated Personnel Salaries</b>                      |                     |                       |                     |                            |                          |                                |                        |
| <b>1200 - Certificated Pupil Support Salaries</b>                       |                     |                       |                     |                            |                          |                                |                        |
| 120050 - PUPIL SUPPORT SUB  | 0                   | 0                     | 0                   | 0                          | 0                        | N/A                            | N/A                    |
|   | <b>\$0</b>          | <b>\$0</b>            | <b>\$0</b>          | <b>\$0</b>                 | <b>\$0</b>               | <b>N/A</b>                     | <b>N/A</b>             |
| <b>1000 - 1999 Certificated Personnel Salaries</b>                      | <b>\$0</b>          | <b>\$0</b>            | <b>\$0</b>          | <b>\$0</b>                 | <b>\$0</b>               | <b>N/A</b>                     | <b>N/A</b>             |
| Percent of Total  | 0.0%                | 0.0%                  | 0.0%                |                            |                          |                                |                        |
| <b>2000 - 2999 Classified Personnel Salaries</b>                        |                     |                       |                     |                            |                          |                                |                        |
| <b>2300 - Classified Supervisors' and Administrators' Salaries</b>      |                     |                       |                     |                            |                          |                                |                        |
| 230001 - CLASS MANAGEMENT SA  | 136,207             | 138,006               | 138,006             | 1,799                      | 0                        | 1.3                            | 0.0                    |
| 230070 - OVERTIME CL MGMNT  | 0                   | 0                     | 0                   | 0                          | 0                        | N/A                            | N/A                    |
|   | <b>\$136,207</b>    | <b>\$138,006</b>      | <b>\$138,006</b>    | <b>\$1,799</b>             | <b>\$0</b>               | <b>1.3</b>                     | <b>0.0</b>             |
| <b>2400 - Clerical, Technical, and Office Staff Salaries</b>            |                     |                       |                     |                            |                          |                                |                        |
| 240001 - CLASS BUSINESS SUPPORT   | 95,025              | 97,510                | 97,510              | 2,485                      | 0                        | 2.6                            | 0.0                    |
| 240050 - CLASS BUSINESS SUPPORT SUB                                     | 0                   | 0                     | 0                   | 0                          | 0                        | N/A                            | N/A                    |
|   | <b>\$95,025</b>     | <b>\$97,510</b>       | <b>\$97,510</b>     | <b>\$2,485</b>             | <b>\$0</b>               | <b>2.6</b>                     | <b>0.0</b>             |
| <b>2000 - 2999 Classified Personnel Salaries</b>                        | <b>\$231,232</b>    | <b>\$235,516</b>      | <b>\$235,516</b>    | <b>\$4,284</b>             | <b>\$0</b>               | <b>1.9</b>                     | <b>0.0</b>             |
| Percent of Total  | 0.3%                | 0.3%                  | 0.3%                |                            |                          |                                |                        |
| <b>3000 - 3999 Employee Benefits</b>                                    |                     |                       |                     |                            |                          |                                |                        |
| <b>3101 - State Teachers' Retirement System, certificated positions</b> |                     |                       |                     |                            |                          |                                |                        |
| 310100 - STRS CERT  | 0                   | 0                     | 0                   | 0                          | 0                        | N/A                            | N/A                    |
|   | <b>\$0</b>          | <b>\$0</b>            | <b>\$0</b>          | <b>\$0</b>                 | <b>\$0</b>               | <b>N/A</b>                     | <b>N/A</b>             |
| <b>3202 - Public Employees' Retirement System, classified positions</b> |                     |                       |                     |                            |                          |                                |                        |
| 320200 - PERS CLASSIFIED  | 52,443              | 48,752                | 48,752              | (3,692)                    | 0                        | (7.0)                          | 0.0                    |
|   | <b>\$52,443</b>     | <b>\$48,752</b>       | <b>\$48,752</b>     | <b>(\$3,692)</b>           | <b>\$0</b>               | <b>(7.0)</b>                   | <b>0.0</b>             |
| <b>3301 - OASDI/Medicare/Alternative, certificated positions</b>        |                     |                       |                     |                            |                          |                                |                        |
| 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                    |
|   | <b>\$0</b>          | <b>\$0</b>            | <b>\$0</b>          | <b>\$0</b>                 | <b>\$0</b>               | <b>N/A</b>                     | <b>N/A</b>             |

Annual Budget Change Report  
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| Fund: 67<br>SubFund: -  | Adopted<br>Budget | 3rd Quarter<br>Budget | Actuals         | Diff Btwn<br>Actual & Adpt | Diff Btwn<br>Actual & Q3 | Pct Chg<br>Actual &<br>Adopted | Pct Chg<br>Actual & Q3 |
|---|-------------------|-----------------------|-----------------|----------------------------|--------------------------|--------------------------------|------------------------|
| <b>3000 - 3999 Employee Benefits</b>                                  |                   |                       |                 |                            |                          |                                |                        |
| <b>3302 - OASDI/Medicare/Alternative, classified positions</b>        |                   |                       |                 |                            |                          |                                |                        |
| 330200 - SOCIAL SECURITY CLASS  | 14,336            | 14,602                | 14,060          | (277)                      | (542)                    | (1.9)                          | (3.7)                  |
| 330201 - MEDICARE CLASS   | 3,353             | 3,415                 | 3,288           | (65)                       | (127)                    | (1.9)                          | (3.7)                  |
|   | <b>\$17,689</b>   | <b>\$18,017</b>       | <b>\$17,348</b> | <b>(\$341)</b>             | <b>(\$669)</b>           | <b>(1.9)</b>                   | <b>(3.7)</b>           |
| <b>3402 - Health &amp; Welfare Benefits, classified positions</b>     |                   |                       |                 |                            |                          |                                |                        |
| 340211 - HEALTH CLASS   | 45,791            | 45,791                | 45,791          | 0                          | 0                        | 0.0                            | 0.0                    |
| 340212 - DENTAL CLASS   | 3,483             | 3,483                 | 3,483           | 0                          | 0                        | 0.0                            | 0.0                    |
| 340213 - VISION CLASS   | 693               | 693                   | 693             | 0                          | 0                        | 0.0                            | 0.0                    |
| 340214 - LIFE INS CLASS   | 270               | 270                   | 270             | 0                          | 0                        | 0.0                            | 0.0                    |
| 340216 - DIS CLASS  | 650               | 667                   | 667             | 17                         | 0                        | 2.6                            | 0.0                    |
|   | <b>\$50,886</b>   | <b>\$50,903</b>       | <b>\$50,903</b> | <b>\$17</b>                | <b>\$0</b>               | <b>0.0</b>                     | <b>0.0</b>             |
| <b>3501 - State Unemployment Insurance, certificated positions</b>    |                   |                       |                 |                            |                          |                                |                        |
| 350100 - SUI CERT   | 0                 | 0                     | 0               | 0                          | 0                        | N/A                            | N/A                    |
|   | <b>\$0</b>        | <b>\$0</b>            | <b>\$0</b>      | <b>\$0</b>                 | <b>\$0</b>               | <b>N/A</b>                     | <b>N/A</b>             |
| <b>3502 - State Unemployment Insurance, classified positions</b>      |                   |                       |                 |                            |                          |                                |                        |
| 350200 - SUI CLASS  | 116               | 118                   | 113             | (2)                        | (4)                      | (1.9)                          | (3.7)                  |
|   | <b>\$116</b>      | <b>\$118</b>          | <b>\$113</b>    | <b>(\$2)</b>               | <b>(\$4)</b>             | <b>(1.9)</b>                   | <b>(3.7)</b>           |
| <b>3601 - Workers' Compensation Insurance, certificated positions</b> |                   |                       |                 |                            |                          |                                |                        |
| 360100 - W/C CERT   | 0                 | 0                     | 0               | 0                          | 0                        | N/A                            | N/A                    |
|   | <b>\$0</b>        | <b>\$0</b>            | <b>\$0</b>      | <b>\$0</b>                 | <b>\$0</b>               | <b>N/A</b>                     | <b>N/A</b>             |
| <b>3602 - Workers' Compensation Insurance, classified positions</b>   |                   |                       |                 |                            |                          |                                |                        |
| 360200 - W/C CLASS  | 2,775             | 2,826                 | 2,826           | 51                         | 0                        | 1.9                            | 0.0                    |
|   | <b>\$2,775</b>    | <b>\$2,826</b>        | <b>\$2,826</b>  | <b>\$51</b>                | <b>\$0</b>               | <b>1.9</b>                     | <b>0.0</b>             |
| <b>3702 - OPEB, Allocated, classified positions</b>                   |                   |                       |                 |                            |                          |                                |                        |
| 370200 - RETIREE BENEFIT CLASSIFIED                                   | 9,365             | 9,538                 | 9,538           | 173                        | 0                        | 1.9                            | 0.0                    |
|   | <b>\$9,365</b>    | <b>\$9,538</b>        | <b>\$9,538</b>  | <b>\$173</b>               | <b>\$0</b>               | <b>1.9</b>                     | <b>0.0</b>             |
| <b>3901 - Other Benefits, certificated positions</b>                  |                   |                       |                 |                            |                          |                                |                        |
| 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                    |
|   | <b>\$0</b>        | <b>\$0</b>            | <b>\$0</b>      | <b>\$0</b>                 | <b>\$0</b>               | <b>N/A</b>                     | <b>N/A</b>             |

Annual Budget Change Report  
Fiscal Year 7/1/2020 - 6/30/2021

| Fund: 67<br>SubFund: -                              | Adopted<br>Budget | 3rd Quarter<br>Budget | Actuals          | Diff Btwn<br>Actual & Adpt | Diff Btwn<br>Actual & Q3 | Pct Chg<br>Actual &<br>Adopted | Pct Chg<br>Actual & Q3 |
|---|-------------------|-----------------------|------------------|----------------------------|--------------------------|--------------------------------|------------------------|
| <b>3000 - 3999 Employee Benefits</b>                |                   |                       |                  |                            |                          |                                |                        |
| <b>3902 - Other Benefits, classified positions</b>  |                   |                       |                  |                            |                          |                                |                        |
| 390203 - SELF INSUR CLASS                           | 925               | 942                   | 942              | 17                         | 0                        | 1.8                            | 0.0                    |
|   | <b>\$925</b>      | <b>\$942</b>          | <b>\$942</b>     | <b>\$17</b>                | <b>\$0</b>               | <b>1.8</b>                     | <b>0.0</b>             |
| <b>3000 - 3999 Employee Benefits</b>                | <b>\$134,199</b>  | <b>\$131,096</b>      | <b>\$130,423</b> | <b>(\$3,776)</b>           | <b>(\$673)</b>           | <b>(2.8)</b>                   | <b>(0.5)</b>           |
| <b>Percent of Total</b>                             | <b>0.2%</b>       | <b>0.2%</b>           | <b>0.2%</b>      |                            |                          |                                |                        |
| <b>1000 - 3999 Employee Compensation % of Total</b> | <b>0.5%</b>       | <b>0.5%</b>           | <b>0.5%</b>      |                            |                          |                                |                        |
| <b>4000 - 4999 Books and Supplies</b>               |                   |                       |                  |                            |                          |                                |                        |
| <b>4300 - Materials and Supplies</b>                |                   |                       |                  |                            |                          |                                |                        |
| 430005 - FOOD/IN-HOUSE MEETINGS                     | 500               | 500                   | 0                | (500)                      | (500)                    | (100.0)                        | (100.0)                |
| 430008 - SUPPLIES NON-CLASSROOM                     | 663,208           | 803,735               | 565,888          | (97,320)                   | (237,847)                | (14.7)                         | (29.6)                 |
|   | <b>\$663,708</b>  | <b>\$804,235</b>      | <b>\$565,888</b> | <b>(\$97,820)</b>          | <b>(\$238,347)</b>       | <b>(14.7)</b>                  | <b>(29.6)</b>          |
| <b>4400 - Noncapitalized Equipment</b>              |                   |                       |                  |                            |                          |                                |                        |
| 440000 - EQUIP \$500-\$24999                        | 1,000             | 1,000                 | 0                | (1,000)                    | (1,000)                  | (100.0)                        | (100.0)                |
|   | <b>\$1,000</b>    | <b>\$1,000</b>        | <b>\$0</b>       | <b>(\$1,000)</b>           | <b>(\$1,000)</b>         | <b>(100.0)</b>                 | <b>(100.0)</b>         |
| <b>4000 - 4999 Books and Supplies</b>               | <b>\$664,708</b>  | <b>\$805,235</b>      | <b>\$565,888</b> | <b>(\$98,820)</b>          | <b>(\$239,347)</b>       | <b>(14.9)</b>                  | <b>(29.7)</b>          |
| <b>Percent of Total</b>                             | <b>0.8%</b>       | <b>1.0%</b>           | <b>0.7%</b>      |                            |                          |                                |                        |

Annual Budget Change Report  
Fiscal Year 7/1/2020 - 6/30/2021

| Fund: 67<br>SubFund: -  | Adopted<br>Budget   | 3rd Quarter<br>Budget | Actuals             | Diff Btwn<br>Actual & Adpt | Diff Btwn<br>Actual & Q3 | Pct Chg<br>Actual &<br>Adopted | Pct Chg<br>Actual & Q3 |
|---|---------------------|-----------------------|---------------------|----------------------------|--------------------------|--------------------------------|------------------------|
| <b>5000 - 5999 Services and Other Operating Expenditures</b>              |                     |                       |                     |                            |                          |                                |                        |
| <b>5200 - Travel and Conferences</b>                                      |                     |                       |                     |                            |                          |                                |                        |
| 520000 - CONF/TRAVEL  | 0                   | 0                     | 0                   | 0                          | 0                        | N/A                            | N/A                    |
|   | <b>\$0</b>          | <b>\$0</b>            | <b>\$0</b>          | <b>\$0</b>                 | <b>\$0</b>               | <b>N/A</b>                     | <b>N/A</b>             |
| <b>5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements</b>   |                     |                       |                     |                            |                          |                                |                        |
| 560005 - RENTAL   | 0                   | 0                     | 0                   | 0                          | 0                        | N/A                            | N/A                    |
|   | <b>\$0</b>          | <b>\$0</b>            | <b>\$0</b>          | <b>\$0</b>                 | <b>\$0</b>               | <b>N/A</b>                     | <b>N/A</b>             |
| <b>5710 - Transfers of Direct Costs</b>                                   |                     |                       |                     |                            |                          |                                |                        |
| 571042 - DIRECT COST/HEALTH-HLTH CNTR                                     | 0                   | 0                     | 0                   | 0                          | 0                        | N/A                            | N/A                    |
|   | <b>\$0</b>          | <b>\$0</b>            | <b>\$0</b>          | <b>\$0</b>                 | <b>\$0</b>               | <b>N/A</b>                     | <b>N/A</b>             |
| <b>5750 - Transfers of Direct Costs - Interfund</b>                       |                     |                       |                     |                            |                          |                                |                        |
| 575030 - DIRECT COST/FOOD SVC INTERFUND                                   | 0                   | 0                     | 0                   | 0                          | 0                        | N/A                            | N/A                    |
| 575040 - DIRECT COST/GAD/INTERF   | 500                 | 500                   | 0                   | (500)                      | (500)                    | (100.0)                        | (100.0)                |
|   | <b>\$500</b>        | <b>\$500</b>          | <b>\$0</b>          | <b>(\$500)</b>             | <b>(\$500)</b>           | <b>(100.0)</b>                 | <b>(100.0)</b>         |
| <b>5800 - Professional/Consulting Services and Operating Expenditures</b> |                     |                       |                     |                            |                          |                                |                        |
| 580002 - CONTRACT SERVICES  | 1,015,312           | 1,226,103             | 1,538,981           | 523,669                    | 312,878                  | 51.6                           | 25.5                   |
| 580005 - LEGAL SERVICES   | 32,500              | 32,500                | 0                   | (32,500)                   | (32,500)                 | (100.0)                        | (100.0)                |
| 580041 - HEALTH CONTRACT/MEDICAL/RX                                       | 18,064,559          | 18,216,623            | 17,310,952          | (753,607)                  | (905,671)                | (4.2)                          | (5.0)                  |
| 580042 - HEALTH CONTRACT/HEALTH   | 55,386,250          | 52,745,158            | 48,802,388          | (6,583,862)                | (3,942,770)              | (11.9)                         | (7.5)                  |
| 580043 - HEALTH CONTRACT/DENTAL   | 3,897,978           | 4,122,173             | 3,880,422           | (17,556)                   | (241,751)                | (0.5)                          | (5.9)                  |
| 580044 - HEALTH CONTRACT/VISION   | 819,194             | 753,933               | 802,201             | (16,993)                   | 48,268                   | (2.1)                          | 6.4                    |
| 580045 - HEALTH CONTRACT-LIFE   | 0                   | 0                     | 0                   | 0                          | 0                        | N/A                            | N/A                    |
| 580046 - CONTRACT/DISABILITY  | 170,000             | 170,000               | 31,574              | (138,426)                  | (138,426)                | (81.4)                         | (81.4)                 |
| 580047 - HEALTH EXP - LIABILITY ADJ                                       | (1,458,388)         | (395,960)             | 4,767,382           | 6,225,770                  | 5,163,342                | (426.9)                        | (1304.0)               |
|   | <b>\$77,927,405</b> | <b>\$76,870,530</b>   | <b>\$77,133,900</b> | <b>(\$793,505)</b>         | <b>\$263,370</b>         | <b>(1.0)</b>                   | <b>0.3</b>             |
| <b>5900 - Communications</b>  |                     |                       |                     |                            |                          |                                |                        |
| 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                 | 1,247               | (153)                      | (153)                    | (10.9)                         | (10.9)                 |
|   | <b>\$2,210</b>      | <b>\$2,210</b>        | <b>\$2,057</b>      | <b>(\$153)</b>             | <b>(\$153)</b>           | <b>(6.9)</b>                   | <b>(6.9)</b>           |
| <b>5000 - 5999 Services and Other Operating Expenditures</b>              | <b>\$77,930,115</b> | <b>\$76,873,240</b>   | <b>\$77,135,957</b> | <b>(\$794,158)</b>         | <b>\$262,717</b>         | <b>(1.0)</b>                   | <b>0.3</b>             |
| <b>Percent of Total</b>   | <b>98.7%</b>        | <b>98.5%</b>          | <b>98.8%</b>        |                            |                          |                                |                        |

Annual Budget Change Report  
Fiscal Year 7/1/2020 - 6/30/2021

| Fund: 67<br>SubFund: -                                 | Adopted<br>Budget | 3rd Quarter<br>Budget | Actuals     | Diff Btwn<br>Actual & Adpt | Diff Btwn<br>Actual & Q3 | Pct Chg<br>Actual &<br>Adopted | Pct Chg<br>Actual & Q3 |
|--|-------------------|-----------------------|-------------|----------------------------|--------------------------|--------------------------------|------------------------|
| <b>7600 - 7629 Interfund Transfers Out</b>             |                   |                       |             |                            |                          |                                |                        |
| <b>7619 - Other Authorized Interfund Transfers Out</b> |                   |                       |             |                            |                          |                                |                        |
| 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                    |
|  | <b>\$0</b>        | <b>\$0</b>            | <b>\$0</b>  | <b>\$0</b>                 | <b>\$0</b>               | <b>N/A</b>                     | <b>N/A</b>             |
| <b>7600 - 7629 Interfund Transfers Out</b>             | <b>\$0</b>        | <b>\$0</b>            | <b>\$0</b>  | <b>\$0</b>                 | <b>\$0</b>               | <b>N/A</b>                     | <b>N/A</b>             |
| <b>Percent of Total</b>                                | <b>0.0%</b>       | <b>0.0%</b>           | <b>0.0%</b> |                            |                          |                                |                        |