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CLOVIS UNIFIED SCHOOL DISTRICT

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Eimear O'Brien Ed.D.

District Superintendent

Introduction

For the past twenty-nine (29) 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 2021-22 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 9, 2021 meeting.

This First Interim 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 First Interim budgeted revenues and expenditures for the 2021-22 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. 2021-22 REVENUES

A. Local Control Funding Formula (LCFF) Revenues

LCFF Revenues changed from \$ 416,909,623 at Adopted Budget to \$ 411,514,358 at First Interim, a decrease of \$ 5,395,265. The LCFF Supplemental grants are based on a three-year average of the Unduplicated Pupil Percentage (UPP). An error in the percentage of students reported to the State as qualifying for free/reduced meals during the 2020-21 fiscal year was identified by District auditors. This error resulted in a one-time overpayment of \$ 2,229,580 and a decrease to the current year LCFF apportionment projection. Last year the District reported a single year UPP of 56.62%, and used 48.85% as the 2021-22 projection, resulting in a three-year average of 50.11% for

the Adopted Budget. The corrected single year percentage for 2020-21 is 47.17% resulting in a three-year average of 46.98% for the 2021-22 fiscal year. The District provided incentives to students to encourage families to complete the alternate income form used to qualify students for free/reduced meals while Federal waivers allowing all students to eat for free are in place. The final UPP for the current year will be included in the Second Interim report.

<u>Item</u>	<u>Budget Adjustment</u>	
Prior Year Overpayment	\$ (2,229,580)	
UPP Impact to Current Year	(3,165,715)	
Change from Adopted to 1st Interim	<u>\$ (5,395,265)</u>	
2021-22	2021-22	
<u>Adopted Budget</u>	<u>1st Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 416,909,623	\$ 411,514,358	\$ (5,395,265)

B. Federal Revenues

Federal Revenues changed from \$ 97,777,377 at Adopted Budget to \$117,000,880 at First Interim, an increase of \$19,223,504. This increase was primarily due to the posting of deferred revenues from COVID relief funds and other federal funding sources. Receipt of Medical Administrative Activities (MAA) and Medical reimbursement revenues also contributed to the increase. The adjustments to Federal Revenues are as follows:

<u>Item</u>	<u>Budget Adjustment</u>	
COVID Relief Funds	\$ 14,287,017	
Title I/II/III/IV	3,733,558	
Med-Cal/MAA	541,137	
School Climate Grant	461,472	
Every Student Succeeds Act	131,887	
Special Education	68,433	
Change from Adopted to 1st Interim	<u>\$ 19,223,504</u>	
	2021-22	2021-22
<u>Adopted Budget</u>	<u>1st Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 97,777,377	\$ 117,000,880	\$ 19,223,504

C. Other State Revenues

Other State Revenues changed from \$ 87,538,643 at Adopted Budget to \$ 91,338,197 at First Interim, an increase of \$ 3,799,555. The increase is due to posting of deferred revenues from CTE grants, an ongoing increase to Special Education funding, updated Lottery revenue projections and a one-time increase for Special Education COVID relief funds. The Educator Effectiveness Block Grant was included in State budget trailer language. A plan detailing the use of this one-time grant is included in the December 10, 2021 Board meeting agenda. The increases to State Revenues were offset by a large decrease related to State COVID relief dollars. This is simply due to the way State COVID relief funds were accounted for in District financials. The amount of COVID relief dollars did not decrease. The revenues were recognized at the end of year 2020-21 and funds are available for current year expenditures. Following are the areas of change:

<u>Item</u>	<u>Budget Adjustment</u>	
Educator Effectiveness Grant	\$10,284,296	
CTE Grants	3,862,490	
One-time Special Education	2,735,873	
Special Education	2,723,383	
Lottery	1,258,756	
IEEEP Grant	593,026	
ASES	221,466	
COVID Relief Funds	(17,879,735)	
Change from Adopted to 1st Interim	\$ 3,799,555	
	<u>2021-22</u>	<u>2021-22</u>
	<u>Adopted Budget</u>	<u>1st Int. Budget</u>
	\$ 87,538,643	\$ 91,338,197
	<u>Increase/(Decrease)</u>	
	\$ 3,799,555	

D. Local Revenues

Local Revenues changed from \$ 13,669,580 at Adopted Budget to \$ 14,811,447 at First Interim, an increase of \$ 1,141,867. Fee revenues for Sierra Outdoor School (SOS) were budgeted conservatively at Adopted. Based on interest, revenues were increased at First Interim. Revenues transferred from CART to the General Fund were increased due to the 5.5% salary schedule increase. The Clovis East Ag Farm was awarded a Farm to Table Grant to purchase equipment and supplies to grow the partnership between the Ag Farm and CUSD Campus Catering department. The adjustments to Local Revenues follow:

<u>Item</u>	<u>Budget Adjustment</u>	
Local Grants	\$ 273,191	
Farm to Table Grant	272,580	
SOS	240,149	
Special Education Citi-Kids	144,267	
CART	153,930	
Other Local Revenues	57,750	
Change from Adopted to 1st Interim	\$ 1,141,867	
	<u>2021-22</u>	<u>2021-22</u>
	<u>Adopted Budget</u>	<u>1st Int. Budget</u>
	\$ 13,669,580	\$ 14,811,447
	<u>Increase/(Decrease)</u>	
	\$ 1,141,867	

E. Other Transfers In

Other Transfers In changed from \$ 3,336,000 at Adopted Budget to \$ 836,000 at First Interim, a decrease of \$ 2,500,000. A one-time transfer in from the 2020 COP was removed from the budget. The COP funds are being reserved for future capital facility needs.

Change from Adopted to 1st Interim	\$ (2,500,000)	
	<u>2021-22</u>	<u>2021-22</u>
	<u>Adopted Budget</u>	<u>1st Int. Budget</u>
	\$ 3,336,000	\$ 836,000
	<u>Increase/(Decrease)</u>	
	\$ (2,500,000)	

F. Other Financing Sources

Other Financing Sources of \$ 1,700,000 are unchanged at First Interim.

Change from Adopted to 1st Interim		\$ -0-
<u>2021-22 Adopted Budget</u>	<u>2021-22 1st Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 1,700,000	\$ 1,700,000	\$ -0-

G. Total General Fund Revenues

Total General Fund Revenues changed from \$ 620,931,222 at Adopted Budget to \$ 637,200,883 at First Interim, an increase of \$ 16,269,661.

Change from Adopted to 1st Interim		\$ 16,269,661
<u>2021-22 Adopted Budget</u>	<u>2021-22 1st Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 620,931,222	\$ 637,200,883	\$ 16,269,661

II. 2021-22 EXPENDITURES

A. Certificated Personnel Salaries

Certificated Personnel Salaries changed from \$ 202,510,507 at Adopted Budget to \$ 222,520,479 at First Interim, an increase of \$ 20,009,971. The change is primarily due to the 5.5% salary schedule increase approved by the Board in June 2021. The District continues to deal with the impacts of the pandemic. COVID illnesses and contact tracing created an even greater need for substitute teachers for Clovis and all neighboring districts. COVID relief dollars were used to increase the substitute rate of pay and to cover expenses incurred for COVID related absences. New independent study laws created the need for teachers to work after hours for continuity of education for students unable to attend in person due to COVID related illnesses and contact tracing. This was accomplished by allocating additional extra pay for teachers of all grade levels. These increases were offset by a decrease equal to sixteen allocated personnel units (APU). Sixteen growth teaching positions were left vacant due to the uncertainty related to the number of students actually returning for onsite instruction. Enrollment came in 1,083 less than projected and the budget was reduced by amount equivalent to the vacant positions. Following are the areas of change:

<u>Item</u>	<u>Budget Adjustment</u>	
Salary Schedule Increase	\$ 12,880,000	
COVID Relief	7,928,676	
Increased Sub Rate of Pay	931,295	
APU Reduction	<u>(1,730,000)</u>	
Change from Adopted to 1 st Interim	<u>\$ 20,009,971</u>	
	<u>2021-22</u>	<u>2021-22</u>
<u>Adopted Budget</u>	<u>1st Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 202,510,507	\$ 222,520,479	\$ 20,009,971

B. Classified Personnel Salaries

Classified Personnel Salaries changed from \$ 87,735,508 at Adopted Budget to \$ 96,862,503 at First Interim, an increase of \$ 9,126,995. The change is due to the 5.5% salary schedule increase approved by the Board in June 2021 and COVID relief funds allocated to classified salaries. COVID relief dollars were allocated to classified extra time and overtime pay for site office staff working additional hours to assist with contact tracing and new independent study laws. A temporary position titled COVID Assistant was approved by the Board to provide sites help with contact tracing. Part-time LVN positions were increased to full-time benefitted positions. The increased cost will be covered with COVID relief dollars for the current and one subsequent year.

Another outcome from the CARES committee was to fund stipends for staff to assist students after school while attending Campus Club. The funds have been set aside and the District is still processing how best to implement this program. Following are the areas of change:

<u>Item</u>	<u>Budget Adjustment</u>	
Salary Schedule Increase	\$ 4,825,000	
After School Stipends	3,126,995	
Full-time LVN position	675,000	
Extra and Over Time	<u>500,000</u>	
Change from Adopted to 1 st Interim	<u>\$ 9,126,995</u>	
	<u>2021-22</u>	<u>2021-22</u>
<u>Adopted Budget</u>	<u>1st Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 87,735,508	\$ 96,862,503	\$ 9,126,995

C. Employee Benefits

Employee Benefits changed from \$ 148,677,802 at Adopted Budget to \$ 156,662,767 at First interim, an increase of \$ 7,984,964. This is primarily due to the increased salaries mentioned above and increased positions with health benefits. Some of the new benefitted positions are temporary contracts related to learning loss mitigation. Following are the areas of change:

<u>Item</u>	<u>Budget Adjustment</u>	
Other Statutory Benefits	\$ 7,035,206	
Health Benefits	949,758	
Change from Adopted to 1 st Interim	<u>\$ 7,984,964</u>	
	<u>2021-22</u>	<u>2021-22</u>
	<u>Adopted Budget</u>	<u>1st Int. Budget</u>
	\$ 148,677,802	\$ 156,662,767
	<u>Increase/(Decrease)</u>	
	\$ 7,984,964	

D. Books, Supplies and Other Materials

Books, Supplies and Other Materials changed from \$132,311,519 at Adopted Budget to \$146,991,132 at First Interim, an increase of \$14,679,613. This increase was primarily due to the posting of prior year carryover and budget related to deferred revenues. A holding account was set up in the supply classification for the Educator Effectiveness Block Grant. Once the plan for this grant is Board approved, budget will be set up in the appropriate classification. The increases were offset by a decrease related to the prior year LCFF Supplemental overpayment and the adjustment to the CARES budget previously mentioned in the revenues section. The decrease is not representative of a decrease to the amount of fund received rather to the way revenues were accounted for during the year end process for fiscal year 2020-21. Following are the areas of change:

<u>Item</u>	<u>Budget Adjustment</u>	
Educator Effectiveness Grant	\$10,284,296	
Textbook Carryover	9,938,000	
Grant Carryover/Deferred Revenue	6,245,601	
Site/Department/Program Carryover	3,796,571	
Student Computer Refresh	3,105,579	
LCAP Overpayment	(2,229,580)	
CARES Supplies	<u>(16,460,854)</u>	
Change from Adopted to 1 st Interim	<u>\$ 14,679,613</u>	
	<u>2021-22</u>	<u>2021-22</u>
	<u>Adopted Budget</u>	<u>1st Int. Budget</u>
	\$ 132,311,519	\$ 146,991,132
	<u>Increase/(Decrease)</u>	
	\$ 14,679,613	

E. Contracted Services and Other Operating Expenditures

Contracted Services and Other Operating Expenditures changed from \$ 35,049,488 at Adopted Budget to \$ 44,154,197 at First Interim, an increase of \$ 9,104,710. This is due to transfer of CARES budget to cover salaries and benefits to assist with Campus Club reopening to support employees' childcare needs. In addition, software and hotspots were purchased to assist with distance learning. The changes in Contracted Services and Other Operating Expenditures are as follows:

<u>Item</u>	<u>Budget Adjustment</u>	
Educational Software		\$ 3,388,499
SPED Professional Development		2,688,955
Consultant Agreements		2,037,541
Non-Capital Improvements		705,418
Travel/Conference		275,297
Change from Adopted to 1st Interim		\$ 9,104,710
	<u>2021-22</u>	<u>2021-22</u>
	<u>Adopted Budget</u>	<u>1st Int. Budget</u>
	\$ 35,049,488	\$ 44,154,197
		<u>Increase/(Decrease)</u>
		\$ 9,104,710

F. Capital Outlay

Capital Outlay changed from \$ 914,877 at Adopted Budget to \$ 14,491,945 at First Interim, an increase of \$ 13,577,056. The increase is primarily due to carryover from CARES funding sources being allocated to capital projects such as shade structures at school sites to accommodate outdoor meal serve and learning spaces and HVAC improvements.

<u>Item</u>	<u>Budget Adjustment</u>	
HVAC Improvements		\$ 7,556,452
Shade Structures		5,500,000
Other Capital Improvements		520,604
Change from Adopted to 1st Interim		\$ 13,577,056
	<u>2021-22</u>	<u>2021-22</u>
	<u>Adopted Budget</u>	<u>1st Int. Budget</u>
	\$ 914,877	\$ 14,491,945
		<u>Increase/(Decrease)</u>
		\$ 13,577,056

G. Other Outgo Expenditures

Other Outgo Expenditures changed from \$ 594,019 at Adopted Budget to \$ 764,558 at First Interim, an increase of \$ 170,539.

Change from Adopted to 1st Interim		\$ 170,539
	<u>2021-22</u>	<u>2021-22</u>
	<u>Adopted Budget</u>	<u>1st Int. Budget</u>
	\$ 594,019	\$ 764,558
		<u>Increase/(Decrease)</u>
		\$ 170,539

H. Inter-fund Transfers Out

Inter-fund Transfers Out changed from \$ 5,923,968 at Adopted Budget to \$ 6,523,968 at First Interim, an increase of \$ 600,000. The increase is due to a transfer from CARES funding to the Self Insurance Fund to cover the cost of employee COVID testing.

Change from Adopted to 1st Interim		\$ 600,000
	<u>2021-22</u>	<u>2021-22</u>
	<u>Adopted Budget</u>	<u>1st Int. Budget</u>
	\$ 5,923,968	\$ 6,523,968
		<u>Increase/(Decrease)</u>
		\$ 600,000

III. Total General Fund Expenditures

Total General Fund Expenditures changed from \$613,717,700 at Adopted Budget to \$688,971,549 at First Interim, an increase of \$75,253,849.

Change from Adopted to 1st Interim		\$ 75,253,849
<u>2021-22 Adopted Budget</u>	<u>2021-22 1st Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 613,717,700	\$ 688,971,549	\$ 75,253,849

IV. Fund Balance

Total revenues are \$637,200,883 and total expenditures are \$688,971,549, at First Interim. This results in a deficit of \$51,770,666, an operating deficit of \$5,236,817, and an estimated general reserve percentage of 14.89%.

Beginning Fund Balance, Unaudited 7/1/21	\$ 131,081,878
2021-22 Revenues	637,200,883
2021-22 Expenditures	<u>688,971,549</u>
Surplus/(Deficit) (1)	<u>(51,770,666)</u>
Ending Fund Balance, 6/30/22, Projected	<u>\$ 111,572,064</u>
Components of Fund Balance:	
Non-Spendable:	
Revolving Cash Reserve	144,000
Store's Inventory Reserve	2,383,166
Fair Market Value Adj	<u>2,413,996</u>
Assigned:	
LCAP Carryover (Unallocated)	4,067,602
Subtotal of Components	<u>9,008,764</u>
Estimated General Reserve 6/30/22	<u>\$ 102,563,300</u>
General Reserve as % of Expenditures	14.89%
<u>One-Time Items</u>	
CARES Carryover	\$ 15,399,763
Textbook Carryover	9,340,414
Site/Department Carryover	8,589,376
State Grant Carryover	5,108,779
LCAP Carryover	3,860,428
Student Refresh Carryover	3,105,579
One-time Revenue Decrease	<u>1,129,510</u>
Total One-Time (2)	\$ 46,533,850
Ongoing Operating Deficit (1 + 2)	<u>\$ (5,236,817)</u>

First Interim Budget Change Report
Fiscal Year 7/1/2021 - 6/30/2022

Fund: 01 SubFund: -	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn l1 & Prior Act	Diff Btwn l1 & Adpt	Pct Chg l1 & PY Act	Pct Chg l1 & Adpt
01 - GENERAL FUND	\$553,277,713	\$620,931,222	\$637,200,883	\$83,923,170	\$16,269,661	15.2	2.6
8010 - 8099 Revenue Limit Sources							
8011 - LCFF State Aid - Current Year							
801100 - REVENUE LIMIT STATE AID	174,169,115	244,224,580	221,312,852	47,143,737	(22,911,728)	27.1	(9.4)
	\$174,169,115	\$244,224,580	\$221,312,852	\$47,143,737	(\$22,911,728)	27.1	(9.4)
8012 - Education Protection Account State Aid - Current Year							
801200 - EDUCATIONAL PROTECTION ACCT.	129,804,442	83,570,782	103,256,995	(26,547,447)	19,686,213	(20.5)	23.6
	\$129,804,442	\$83,570,782	\$103,256,995	(\$26,547,447)	\$19,686,213	(20.5)	23.6
8019 - LCFF/Revenue Limit State Aid - Prior Years							
801900 - RL ST AID PRIOR YEAR	(433,137)	0	(2,229,580)	(1,796,443)	(2,229,580)	414.8	N/A
	(\$433,137)	\$0	(\$2,229,580)	(\$1,796,443)	(\$2,229,580)	414.8	N/A
8021 - Homeowners' Exemptions							
802100 - RL HOMEOWNERS	670,494	670,494	670,494	0	0	0.0	0.0
	\$670,494	\$670,494	\$670,494	\$0	\$0	0.0	0.0
8029 - Other Subventions/In-Lieu Taxes							
802900 - RL CTY OTH IN-LIEU TAXES	9,231	9,231	9,231	0	0	0.0	0.0
	\$9,231	\$9,231	\$9,231	\$0	\$0	0.0	0.0
8041 - Secured Roll Taxes							
804100 - RL SECURED ROLL TAXES	85,413,967	87,339,132	87,339,132	1,925,165	0	2.3	0.0
	\$85,413,967	\$87,339,132	\$87,339,132	\$1,925,165	\$0	2.3	0.0
8042 - Unsecured Roll Taxes							
804200 - RL UNSECURED ROLL TAXES	4,744,297	4,744,297	4,744,297	0	0	0.0	0.0
	\$4,744,297	\$4,744,297	\$4,744,297	\$0	\$0	0.0	0.0
8043 - Prior Years' Taxes							
804300 - RL PRIOR YRS TAXES	(132,447)	75,594	75,594	208,041	0	(157.1)	0.0
	(\$132,447)	\$75,594	\$75,594	\$208,041	\$0	(157.1)	0.0
8044 - Supplemental Taxes							
804400 - RL SUPPLEMENTAL TAXES	1,146,728	1,012,709	1,012,709	(134,019)	0	(11.7)	0.0
	\$1,146,728	\$1,012,709	\$1,012,709	(\$134,019)	\$0	(11.7)	0.0
8045 - Education Revenue Augmentation Fund (ERAF)							
804500 - RL ERAF	(2,570,089)	(2,965,551)	(2,965,551)	(395,462)	0	15.4	0.0
	(\$2,570,089)	(\$2,965,551)	(\$2,965,551)	(\$395,462)	\$0	15.4	0.0

First Interim Budget Change Report
Fiscal Year 7/1/2021 - 6/30/2022

Fund: 01
SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
8010 - 8099 Revenue Limit Sources							
8047 - Community Redevelopment Funds							
804700 - RL COMM REDEVL FUNDS	3,779,137	0	0	(3,779,137)	0	(100.0)	N/A
	\$3,779,137	\$0	\$0	(\$3,779,137)	\$0	(100.0)	N/A
8082 - Other In-Lieu Taxes							
808200 - RL OTH IN-LIEU TAXES	4,177	0	0	(4,177)	0	(100.0)	N/A
	\$4,177	\$0	\$0	(\$4,177)	\$0	(100.0)	N/A
8089 - Less: Non-LCFF (50 Percent) Adjustment							
808900 - RL LESS NON-RL 50% ADJUSTMENT	(2,088)	0	0	2,088	0	(100.0)	N/A
	(\$2,088)	\$0	\$0	\$2,088	\$0	(100.0)	N/A
8091 - LCFF Transfers - Current Year							
809101 - RL COMMUNITY DAY TRANSFER	0	0	0	0	0	N/A	N/A
809115 - RL SPEC ED ADA TRANSFER	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8096 - Transfers to Charter Schools in Lieu of Property Taxes							
809600 - IN LIEU PROPERTY TAX TRANSFER	(1,154,518)	(1,771,645)	(1,711,815)	(557,297)	59,830	48.3	(3.4)
	(\$1,154,518)	(\$1,771,645)	(\$1,711,815)	(\$557,297)	\$59,830	48.3	(3.4)
8010 - 8099 Revenue Limit Sources	\$395,449,308	\$416,909,623	\$411,514,358	\$16,065,050	(\$5,395,265)	4.1	(1.3)
Percent of Total	71.5%	67.1%	64.6%				

First Interim Budget Change Report
Fiscal Year 7/1/2021 - 6/30/2022

Fund: 01 SubFund: -	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
8100 - 8299 Federal Revenue							
8181 - Special Education - Entitlement							
818100 - FED SP ED ENTITLEMENT	7,174,670	6,877,595	6,877,595	(297,075)	0	(4.1)	0.0
	\$7,174,670	\$6,877,595	\$6,877,595	(\$297,075)	\$0	(4.1)	0.0
8182 - Special Education - Discretionary Grants							
818200 - FED SP ED DISCRETIONARY GRANTS	712,189	700,159	700,159	(12,030)	0	(1.7)	0.0
818201 - FEDERAL DEF REVENUE	0	0	68,431	68,431	68,431	N/A	N/A
	\$712,189	\$700,159	\$768,590	\$56,402	\$68,431	7.9	9.8
8281 - FEMA							
828100 - FEMA REVENUES	(76,613)	0	0	76,613	0	(100.0)	N/A
	(\$76,613)	\$0	\$0	\$76,613	\$0	(100.0)	N/A
8285 - Interagency Contracts Between LEAs							
828500 - FED INTERAGENCY CONTRACTS ARRA	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8287 - Pass-Through Revenues from Federal Sources							
828700 - FED PASS-THROUGH REVENUE	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8290 - All Other Federal Revenue							
821000 - FED DEFERRED REVENUE	91,467	0	869,353	777,886	869,353	850.5	N/A
829000 - FED OTH REV	37,752,577	90,199,623	103,628,108	65,875,531	13,428,486	174.5	14.9
829001 - PRIOR YEAR FEDERAL REVENUE	850,253	0	4,857,234	4,006,981	4,857,234	471.3	N/A
	\$38,694,297	\$90,199,623	\$109,354,695	\$70,660,398	\$19,155,073	182.6	21.2
8100 - 8299 Federal Revenue	\$46,504,543	\$97,777,377	\$117,000,880	\$70,496,338	\$19,223,504	151.6	19.7
Percent of Total	8.4%	15.7%	18.4%				

First Interim Budget Change Report
Fiscal Year 7/1/2021 - 6/30/2022

Fund: 01 SubFund: -	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
8300 - 8599 Other State Revenue							
8311 - Other State Apportionments - Current Year							
831100 - ST OTH APPORTIONMENTS	29,201,895	30,264,069	32,987,452	3,785,557	2,723,383	13.0	9.0
	\$29,201,895	\$30,264,069	\$32,987,452	\$3,785,557	\$2,723,383	13.0	9.0
8319 - Other State Apportionments - Prior Years							
831900 - ST OTH APPORT PR YR	77,878	0	0	(77,878)	0	(100.0)	N/A
	\$77,878	\$0	\$0	(\$77,878)	\$0	(100.0)	N/A
8550 - Mandated Cost Reimbursements							
855000 - ST MANDATED REIMB	1,711,923	1,741,026	1,741,026	29,103	0	1.7	0.0
	\$1,711,923	\$1,741,026	\$1,741,026	\$29,103	\$0	1.7	0.0
8560 - State Lottery Revenue							
856000 - ST LOTTERY	10,263,129	8,637,674	9,896,431	(366,698)	1,258,757	(3.6)	14.6
856001 - ST LOTTERY PR YR	133,727	0	0	(133,727)	0	(100.0)	N/A
	\$10,396,856	\$8,637,674	\$9,896,431	(\$500,425)	\$1,258,757	(4.8)	14.6
8590 - All Other State Revenue							
851000 - ST DEFERRED REVENUE	674,219	0	2,922,967	2,248,748	2,922,967	333.5	N/A
859000 - ST OTHER REVENUE	56,920,377	46,895,874	42,036,307	(14,884,070)	(4,859,566)	(26.1)	(10.4)
859001 - ST OTHER REVENUE PR YR	1,023,217	0	1,754,014	730,797	1,754,014	71.4	N/A
	\$58,617,814	\$46,895,874	\$46,713,289	(\$11,904,525)	(\$182,585)	(20.3)	(0.4)
8300 - 8599 Other State Revenue	\$100,006,366	\$87,538,643	\$91,338,197	(\$8,668,168)	\$3,799,555	(8.7)	4.3
Percent of Total	18.1%	14.1%	14.3%				
8600 - 8799 Other Local Revenue							
8631 - Sale of Equipment and Supplies							
863100 - LOC SALE OF EQUIP	7,799	25,000	25,000	17,201	0	220.6	0.0
	\$7,799	\$25,000	\$25,000	\$17,201	\$0	220.6	0.0
8639 - All Other Sales							
863900 - LOC ALL OTH SALES	3,051	95,232	95,232	92,181	0	3021.7	0.0
863910 - LOC CONCESSION SALES	0	38,000	38,000	38,000	0	N/A	0.0
863911 - LOC GATE/TICKET SALES	0	108,560	108,560	108,560	0	N/A	0.0
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
	\$3,051	\$241,792	\$241,792	\$238,741	\$0	7826.0	0.0

First Interim Budget Change Report
Fiscal Year 7/1/2021 - 6/30/2022

Fund: 01
SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn l1 & Prior Act	Diff Btwn l1 & Adpt	Pct Chg l1 & PY Act	Pct Chg l1 & Adpt
8600 - 8799 Other Local Revenue							
8650 - Leases and Rentals							
865000 - LOC LEASES & RENTAL	36,000	36,000	36,000	0	0	0.0	0.0
	\$36,000	\$36,000	\$36,000	\$0	\$0	0.0	0.0
8660 - Interest							
866000 - LOC INTEREST INCOME/TREAS	1,763,509	925,000	925,000	(838,509)	0	(47.5)	0.0
	\$1,763,509	\$925,000	\$925,000	(\$838,509)	\$0	(47.5)	0.0
8662 - Net Increase (Decrease) in the Fair Value of Investments							
866200 - NET INC(DEC) FAIR VALUE INVEST	(959,932)	0	0	959,932	0	(100.0)	N/A
	(\$959,932)	\$0	\$0	\$959,932	\$0	(100.0)	N/A
8677 - Interagency Services Between LEAs							
867700 - LOC INTERAGENCY	2,096	0	0	(2,096)	0	(100.0)	N/A
	\$2,096	\$0	\$0	(\$2,096)	\$0	(100.0)	N/A
8689 - All Other Fees and Contracts							
868900 - LOC ALL OTH FEES	1,748,159	3,466,878	3,851,047	2,102,887	384,169	120.3	11.1
868901 - LOC SHOP CRD DIR#1	3,790	1,800	3,151	(639)	1,351	(16.9)	75.1
868902 - LOC SHOP CRD DIR#2	1,495	3,700	8,095	6,600	4,395	441.5	118.8
868903 - LOC SHOP CRD DIR#3	4,435	0	0	(4,435)	0	(100.0)	N/A
868904 - LOC SHOP CRD DIR#4	0	0	0	0	0	N/A	N/A
868905 - LOC SHOP CRD DIR#5	0	0	413	413	413	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	5,000	32,500	32,500	27,500	0	550.0	0.0
868940 - LOC SOS EXTERNAL FEES	22,093	1,584,876	1,345,359	1,323,267	(239,517)	5989.7	(15.1)
868941 - LOC SOS CUSD FEES	0	590,000	690,778	690,778	100,778	N/A	17.1
	\$1,784,972	\$5,679,754	\$5,931,343	\$4,146,370	\$251,589	232.3	4.4
8691 - Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment							
869100 - NON-REV LIMIT 50% / IN-LIEU	2,088	0	0	(2,088)	0	(100.0)	N/A
	\$2,088	\$0	\$0	(\$2,088)	\$0	(100.0)	N/A
8699 - All Other Local Revenue							
861000 - LOC DEF REVENUE	0	0	0	0	0	N/A	N/A
861001 - LOCAL PY REVENUE	0	0	258,598	258,598	258,598	N/A	N/A
869900 - LOC OTHER REVENUE	4,064,478	2,966,216	2,978,043	(1,086,435)	11,827	(26.7)	0.4
869905 - PREPAYMENTS/DEPOSITS	2,202	0	0	(2,202)	0	(100.0)	N/A

First Interim Budget Change Report
Fiscal Year 7/1/2021 - 6/30/2022

Fund: 01 SubFund: -	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
8600 - 8799 Other Local Revenue							
8699 - All Other Local Revenue							
869910 - LOC REBATE-CCARD	66,976	90,000	90,000	23,024	0	34.4	0.0
869915 - REIMB REVENUE	59,668	100,000	100,000	40,332	0	67.6	0.0
869917 - BENEFIT REBATES	0	0	0	0	0	N/A	N/A
869919 - E-RATE REVENUE	38,337	0	0	(38,337)	0	(100.0)	N/A
869920 - NEIGHBORHOOD REV	0	0	0	0	0	N/A	N/A
869930 - DONATION	9,447	0	280,863	271,416	280,863	2872.9	N/A
869941 - CVRC/EARLY INTER SUPPL	1,771,963	1,905,867	2,070,134	298,171	164,267	16.8	8.6
869942 - CLOVIS YOUTH	0	0	0	0	0	N/A	N/A
869943 - SP ED SEMINARS	0	1,000	1,000	1,000	0	N/A	0.0
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	250	250	0	(250)	(250)	(100.0)	(100.0)
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	176,281	394,847	415,890	239,609	21,043	135.9	5.3
	\$6,189,602	\$5,458,180	\$6,194,528	\$4,926	\$736,348	0.1	13.5
8783 - All Other Transfers from JPAs							
878300 - TRANSFER FROM JPA	1,345,939	1,303,854	1,457,785	111,846	153,930	8.3	11.8
	\$1,345,939	\$1,303,854	\$1,457,785	\$111,846	\$153,930	8.3	11.8
8600 - 8799 Other Local Revenue	\$10,175,122	\$13,669,580	\$14,811,447	\$4,636,325	\$1,141,867	45.6	8.4
Percent of Total	1.8%	2.2%	2.3%				
8900 - 8929 Interfund Transfers In							
8912 - Between General Fund and Special Reserve Fund							
891209 - TRANSFER FR SELF INS FUND	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8919 - Other Authorized Interfund Transfers In							
891901 - OTH INTERFUND TRANSFER IN	1,142,374	3,336,000	836,000	(306,374)	(2,500,000)	(26.8)	(74.9)
891902 - GF TRANSFER FROM RCA	0	0	0	0	0	N/A	N/A
891998 - FROM SFP TO OTHER FUNDS	0	0	0	0	0	N/A	N/A
	\$1,142,374	\$3,336,000	\$836,000	(\$306,374)	(\$2,500,000)	(26.8)	(74.9)
8900 - 8929 Interfund Transfers In	\$1,142,374	\$3,336,000	\$836,000	(\$306,374)	(\$2,500,000)	(26.8)	(74.9)
Percent of Total	0.2%	0.5%	0.1%				

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Fund: 01 SubFund: -	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
8930 - 8979 All Other Financing Sources							
8972 - Proceeds from Leases							
897200 - PROCEEDS FROM CAPITAL LEASES	0	1,700,000	1,700,000	1,700,000	0	N/A	0.0
	\$0	\$1,700,000	\$1,700,000	\$1,700,000	\$0	N/A	0.0
8930 - 8979 All Other Financing Sources							
Percent of Total	0.0%	0.3%	0.3%				
8980 - 8999 Contributions							
8980 - Contributions from Unrestricted Revenues							
898000 - CONTRIB FR UNRESTRICTED REV	299,008	0	0	(299,008)	0	(100.0)	N/A
898001 - CONTRIB SP ED	0	0	0	0	0	N/A	N/A
898002 - CONTRIB FOR LCAP	(299,008)	0	0	299,008	0	(100.0)	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8990 - Contributions from Restricted Revenues							
899000 - CONTRIB FR RESTRICTED REVENUE	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8980 - 8999 Contributions							
Percent of Total	0.0%	0.0%	0.0%				

First Interim Budget Change Report
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Fund: 01 SubFund: -	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
01 - GENERAL FUND	\$521,016,861	\$613,717,700	\$688,971,549	\$167,954,687	\$75,253,849	32.2	12.3
1000 - 1999 Certificated Personnel Salaries							
1100 - Certificated Teachers' Salaries							
110001 - TEACHER SAL	146,279,622	147,934,175	158,881,440	12,601,818	10,947,265	8.6	7.4
110040 - TEACH SAL SUMMER/HOURLY	2,696,347	2,119,677	3,812,460	1,116,113	1,692,783	41.4	79.9
110050 - TEACH SAL SUB	1,989,515	1,891,859	2,327,447	337,932	435,588	17.0	23.0
110051 - TEACH SAL SCH BUS SUB	287,920	1,204,368	1,650,975	1,363,055	446,607	473.4	37.1
110055 - TEACH SAL SUB DISTRICT PAID	0	0	0	0	0	N/A	N/A
110060 - TEACH SAL STIPEND	16,120,001	6,686,697	7,899,688	(8,220,314)	1,212,990	(51.0)	18.1
110065 - CERT CLASS COVERAGE STIPEND	42,216	65,803	69,422	27,205	3,619	64.4	5.5
110070 - TEACH SAL XTRA PD	3,220,610	3,181,794	5,485,087	2,264,477	2,303,293	70.3	72.4
110099 - TEACHER REIMBURSABLE	24,198	0	0	(24,198)	0	(100.0)	N/A
	\$170,660,429	\$163,084,371	\$180,126,518	\$9,466,089	\$17,042,147	5.5	10.4
1200 - Certificated Pupil Support Salaries							
120001 - LIBRARIAN SAL	279,509	316,706	334,124	54,615	17,417	19.5	5.5
120002 - GUIDANCE SAL GLS/GIS	8,412,905	8,668,783	8,752,017	339,112	83,234	4.0	1.0
120003 - PSYCH/MENTAL HEALTH SP SAL	6,835,869	6,970,020	7,554,908	719,040	584,888	10.5	8.4
120004 - NURSE SAL	3,009,433	3,525,682	3,919,911	910,478	394,229	30.3	11.2
120040 - PUPIL SUPPORT HRLY	24,212	30,000	30,550	6,338	550	26.2	1.8
120050 - PUPIL SUPPORT SUB	81,710	120,000	123,648	41,938	3,648	51.3	3.0
120090 - Pupil Support Extra Time	4,575	1,200	1,200	(3,375)	0	(73.8)	0.0
	\$18,648,213	\$19,632,391	\$20,716,359	\$2,068,145	\$1,083,967	11.1	5.5
1300 - Certificated Supervisors' and Administrators' Salaries							
130001 - PRINCIPAL SAL	5,448,918	5,362,256	5,668,042	219,124	305,786	4.0	5.7
130002 - COORDINATOR SAL	231,479	231,479	240,898	9,419	9,419	4.1	4.1
130003 - LEARNING DIRECTOR SAL	4,023,559	4,071,365	4,158,276	134,717	86,911	3.3	2.1
130005 - DEPUTY PRINCIPAL SAL	855,619	855,619	890,441	34,822	34,822	4.1	4.1
130007 - DIRECTORS ACTI/ATHL/ASST SAL	636,290	646,176	719,583	83,293	73,407	13.1	11.4
130008 - DIST ADM SAL	4,258,054	4,176,822	4,511,507	253,453	334,685	6.0	8.0
130050 - CERT ADMIN SUB	5,249	0	0	(5,249)	0	(100.0)	N/A
130060 - CERT SUP & ADM STIPEND	5,426	0	0	(5,426)	0	(100.0)	N/A
	\$15,464,593	\$15,343,717	\$16,188,746	\$724,153	\$845,029	4.7	5.5

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Fund: 01 SubFund: -	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
1000 - 1999 Certificated Personnel Salaries							
1900 - Other Certificated Salaries							
190001 - RESOURCE TEACH SAL	705,146	776,560	806,242	101,096	29,682	14.3	3.8
190003 - TRANSITION COORDINATORS	1,523,352	1,650,372	2,549,284	1,025,933	898,912	67.3	54.5
190005 - PROGRAM SPECIALIST	1,754,168	1,901,020	2,035,453	281,285	134,433	16.0	7.1
190040 - OTH CERT HOURLY	1,920	0	881	(1,038)	881	(54.1)	N/A
190050 - OTH CERT SUB	15,440	0	0	(15,440)	0	(100.0)	N/A
190060 - OTHER CERTIFICATED STIPEND	41,805	92,080	67,000	25,195	(25,080)	60.3	(27.2)
190090 - CERT OTH SAL	40,341	29,996	29,996	(10,345)	0	(25.6)	0.0
190099 - CERT REIMB SAL	20,080	0	0	(20,080)	0	(100.0)	N/A
	\$4,102,251	\$4,450,028	\$5,488,856	\$1,386,605	\$1,038,828	33.8	23.3
1000 - 1999 Certificated Personnel Salaries	\$208,875,486	\$202,510,507	\$222,520,479	\$13,644,993	\$20,009,971	6.5	9.9
Percent of Total	40.1%	33.0%	32.3%				
2000 - 2999 Classified Personnel Salaries							
2100 - Classified Instructional Salaries							
210001 - INSTR ASSIST/TUTOR	16,753,445	20,040,714	19,742,108	2,988,664	(298,606)	17.8	(1.5)
210002 - EDUCATIONAL INTERPRETER	748,846	774,557	793,325	44,479	18,768	5.9	2.4
210003 - INSTR ASSIST/TUTOR 1:1	0	0	0	0	0	N/A	N/A
210040 - INSTRUCTIONAL HOURLY	48,405	227,806	178,924	130,519	(48,882)	269.6	(21.5)
210050 - INSTR ASSIST SUB	285,190	609,531	644,761	359,571	35,230	126.1	5.8
210070 - INSTRUCT ASST OT	8,613	0	2,500	(6,113)	2,500	(71.0)	N/A
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
	\$17,844,499	\$21,652,607	\$21,361,618	\$3,517,119	(\$290,989)	19.7	(1.3)

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Fund: 01
SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
2000 - 2999 Classified Personnel Salaries							
2200 - Classified Support Salaries							
220001 - HEALTH AIDE/OCCUP THERAPIST	3,879,981	4,357,062	5,309,240	1,429,259	952,178	36.8	21.9
220002 - INSTR MEDIA/LIBRARY	1,428,989	1,443,092	1,553,148	124,160	110,056	8.7	7.6
220003 - CUSTODIAL SAL	7,032,892	7,279,307	7,895,180	862,288	615,873	12.3	8.5
220005 - GROUNDS SAL	2,652,852	2,819,074	3,022,028	369,176	202,954	13.9	7.2
220006 - WAREHOUSE SAL	251,607	298,578	325,909	74,302	27,331	29.5	9.2
220007 - MAINTENANCE SAL	3,331,772	3,453,766	3,781,372	449,600	327,607	13.5	9.5
220008 - COMMUNITY LIAISON	45,563	46,667	95,029	49,466	48,362	108.6	103.6
220010 - ATTENDANCE OFFICER SAL	264,547	268,574	292,143	27,597	23,569	10.4	8.8
220020 - FOOD SERVICE SAL	290,528	298,035	308,128	17,600	10,093	6.1	3.4
220030 - TRANSPORTATION OTHER	940,962	1,015,619	1,063,720	122,758	48,100	13.0	4.7
220031 - BUS DRIVER SAL	3,284,914	3,509,910	3,791,706	506,792	281,795	15.4	8.0
220040 - CLASS SUPPORT HOURLY	207,748	208,200	329,211	121,463	121,011	58.5	58.1
220050 - CLASS SUPPORT SUB	814,285	1,558,915	1,525,053	710,768	(33,863)	87.3	(2.2)
220060 - FOOD SERVICE STIPEND	0	12,350	12,350	12,350	0	N/A	0.0
220070 - CLASS SUPPORT OT	206,781	648,204	721,434	514,654	73,230	248.9	11.3
220090 - CLASSIFIED SUPPORT OTHER	57,608	64,501	66,237	8,629	1,736	15.0	2.7
220099 - M&O REIMB SAL	12,290	0	0	(12,290)	0	(100.0)	N/A
	\$24,703,316	\$27,281,856	\$30,091,887	\$5,388,571	\$2,810,031	21.8	10.3
2300 - Classified Supervisors' and Administrators' Salaries							
230001 - CLASS MANAGEMENT SA	10,016,436	10,358,650	11,236,778	1,220,342	878,128	12.2	8.5
230016 - BOARD MEMBER SAL	64,500	63,000	63,000	(1,500)	0	(2.3)	0.0
230050 - CLASS SUPV/ADMIN SUB	0	0	0	0	0	N/A	N/A
230070 - OVERTIME CL MGMNT	7,084	29,832	28,832	21,748	(1,000)	307.0	(3.4)
	\$10,088,020	\$10,451,482	\$11,328,610	\$1,240,590	\$877,128	12.3	8.4
2400 - Clerical, Technical, and Office Staff Salaries							
240001 - CLASS BUSINESS SUPPORT	16,748,379	17,281,912	18,909,153	2,160,774	1,627,240	12.9	9.4
240040 - CLASS BUSINESS SUPPORT HRLY	22,878	6,500	6,710	(16,167)	210	(70.7)	3.2
240050 - CLASS BUSINESS SUPPORT SUB	202,825	329,487	366,673	163,848	37,186	80.8	11.3
240070 - CLASS BUSINESS SUPPORT OT	75,242	35,831	58,519	(16,723)	22,688	(22.2)	63.3
240090 - CLASS BUSINESS SUPPORT OTHER	20,037	40,437	40,437	20,399	0	101.8	0.0
	\$17,069,361	\$17,694,167	\$19,381,491	\$2,312,130	\$1,687,324	13.5	9.5
2900 - Other Classified Salaries							
290001 - RECREATION SAL	329,521	329,520	336,426	6,906	6,906	2.1	2.1
290002 - CAMPUS MONITOR SAL	746,641	971,627	1,019,826	273,185	48,199	36.6	5.0
290004 - MGMT-SCHL RES OFFCR	87,773	89,841	94,776	7,003	4,935	8.0	5.5
290005 - RESOURCE OFFICER SAL	669,634	761,436	800,647	131,013	39,211	19.6	5.1

First Interim Budget Change Report
Fiscal Year 7/1/2021 - 6/30/2022

Fund: 01 SubFund: -	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn l1 & Prior Act	Diff Btwn l1 & Adpt	Pct Chg l1 & PY Act	Pct Chg l1 & Adpt
2000 - 2999 Classified Personnel Salaries							
2900 - Other Classified Salaries							
290006 - STUDENT LIAISON	2,707,851	2,757,801	3,048,894	341,043	291,093	12.6	10.6
290011 - CLASSIFIED TEACHER/THEATRE	439,054	449,702	474,436	35,382	24,734	8.1	5.5
290040 - OTH CL HOURLY	452,051	770,265	726,253	274,202	(44,013)	60.7	(5.7)
290050 - OTHER CLASS SUB	24,182	135,134	139,841	115,658	4,706	478.3	3.5
290060 - CLASSIFIED STIPEND	11,416,716	4,240,923	7,918,179	(3,498,537)	3,677,256	(30.6)	86.7
290070 - OTH CLASSIFIED OT	22,633	21,827	25,480	2,847	3,653	12.6	16.7
290090 - OTHER CLASSIFIED SAL	49,427	127,318	114,139	64,712	(13,179)	130.9	(10.4)
290099 - CLASSIFIED REIMB	256,956	0	0	(256,956)	0	(100.0)	N/A
	\$17,202,440	\$10,655,396	\$14,698,896	(\$2,503,543)	\$4,043,501	(14.6)	37.9
2000 - 2999 Classified Personnel Salaries	\$86,907,636	\$87,735,508	\$96,862,503	\$9,954,867	\$9,126,995	11.5	10.4
Percent of Total	16.7%	14.3%	14.1%				
3000 - 3999 Employee Benefits							
3101 - State Teachers' Retirement System, certificated positions							
310100 - STRS CERT	50,988,315	51,420,801	55,632,661	4,644,346	4,211,860	9.1	8.2
310190 - STRS CERT	250,632	530,454	733,283	482,651	202,829	192.6	38.2
	\$51,238,947	\$51,951,255	\$56,365,943	\$5,126,997	\$4,414,689	10.0	8.5
3102 - State Teachers' Retirement System, classified positions							
310201 - STRS CLASSIFIED	641,291	662,273	732,423	91,132	70,150	14.2	10.6
310291 - STRS CLASSIFIED	8,667	3,432	2,053	(6,614)	(1,378)	(76.3)	(40.2)
	\$649,958	\$665,705	\$734,476	\$84,518	\$68,771	13.0	10.3
3201 - Public Employees' Retirement System, certificated positions							
320100 - PERS CERTIFICATED	348,050	395,499	451,683	103,633	56,184	29.8	14.2
320190 - PERS CERTIFICATED	9	0	0	(9)	0	(100.0)	N/A
	\$348,060	\$395,499	\$451,683	\$103,624	\$56,184	29.8	14.2
3202 - Public Employees' Retirement System, classified positions							
320200 - PERS CLASSIFIED	14,261,039	16,459,641	18,225,844	3,964,805	1,766,203	27.8	10.7
320290 - PERS CLASSIFIED	148,241	463,973	507,317	359,076	43,344	242.2	9.3
	\$14,409,280	\$16,923,614	\$18,733,161	\$4,323,881	\$1,809,547	30.0	10.7

First Interim Budget Change Report
Fiscal Year 7/1/2021 - 6/30/2022

Fund: 01 SubFund: -	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
3000 - 3999 Employee Benefits							
3301 - OASDI/Medicare/Alternative, certificated positions							
330100 - SOCIAL SECURITY CERT	132,967	377,960	217,374	84,407	(160,586)	63.5	(42.5)
330101 - MEDICARE CERT	2,882,714	2,836,235	3,072,387	189,672	236,151	6.6	8.3
330102 - SUPPLEMENTAL RETIREMENT CERT	49,571	5,992	6,371	(43,201)	379	(87.1)	6.3
330190 - SOCIAL SECURITY CERT	6,967	312	938	(6,028)	626	(86.5)	200.4
330191 - MEDICARE CERT	36,237	47,843	64,124	27,887	16,281	77.0	34.0
330192 - SUPPLEMENTAL RETIREMENT CERT	18,517	670	1,304	(17,213)	634	(93.0)	94.6
	\$3,126,973	\$3,269,012	\$3,362,498	\$235,525	\$93,485	7.5	2.9
3302 - OASDI/Medicare/Alternative, classified positions							
330200 - SOCIAL SECURITY CLASS	4,638,427	4,553,299	5,012,057	373,630	458,758	8.1	10.1
330201 - MEDICARE CLASS	1,180,895	1,165,093	1,273,039	92,145	107,946	7.8	9.3
330202 - SUPPLEMENTAL RETIREMENT CLASS	149,189	172,063	163,551	14,362	(8,512)	9.6	(4.9)
330290 - SOCIAL SECURITY CLASS	71,464	187,184	200,487	129,024	13,303	180.5	7.1
330291 - MEDICARE CLASS	34,066	69,615	73,258	39,191	3,643	115.0	5.2
330292 - SUPPLEMENTAL RETIREMENT CLASS	37,368	44,993	46,129	8,761	1,136	23.4	2.5
	\$6,111,408	\$6,192,248	\$6,768,522	\$657,114	\$576,274	10.8	9.3
3401 - Health & Welfare Benefits, certificated positions							
340111 - HEALTH CERT	30,332,574	31,104,510	31,721,669	1,389,095	617,159	4.6	2.0
340112 - DENTAL CERT	2,267,133	2,333,460	2,356,585	89,452	23,125	3.9	1.0
340113 - VISION CERT	451,089	436,216	439,544	(11,546)	3,328	(2.6)	0.8
340114 - LIFE INS CERT	149,825	153,363	152,765	2,940	(598)	2.0	(0.4)
	\$33,200,621	\$34,027,549	\$34,670,562	\$1,469,941	\$643,014	4.4	1.9
3402 - Health & Welfare Benefits, classified positions							
340211 - HEALTH CLASS	15,326,938	16,296,675	16,641,472	1,314,534	344,797	8.6	2.1
340212 - DENTAL CLASS	1,177,958	1,257,051	1,269,965	92,008	12,914	7.8	1.0
340213 - VISION CLASS	234,427	235,023	236,960	2,532	1,937	1.1	0.8
340214 - LIFE INS CLASS	72,132	74,715	76,311	4,179	1,595	5.8	2.1
340216 - DIS CLASS	257,708	275,599	221,101	(36,607)	(54,498)	(14.2)	(19.8)
	\$17,069,163	\$18,139,063	\$18,445,808	\$1,376,645	\$306,745	8.1	1.7
3501 - State Unemployment Insurance, certificated positions							
350100 - SUI CERT	101,213	2,400,450	1,132,978	1,031,765	(1,267,472)	1019.4	(52.8)
350190 - SUI CERT	1,288	18,758	23,840	22,552	5,082	1751.6	27.1
	\$102,500	\$2,419,207	\$1,156,817	\$1,054,317	(\$1,262,390)	1028.6	(52.2)

First Interim Budget Change Report
Fiscal Year 7/1/2021 - 6/30/2022

Fund: 01
SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
3000 - 3999 Employee Benefits							
3502 - State Unemployment Insurance, classified positions							
350200 - SUI CLASS	41,899	926,603	457,255	415,355	(469,348)	991.3	(50.7)
350290 - SUI CLASS	1,984	41,797	27,950	25,966	(13,846)	1308.8	(33.1)
	\$43,883	\$968,399	\$485,205	\$441,321	(\$483,195)	1005.7	(49.9)
3601 - Workers' Compensation Insurance, certificated positions							
360100 - W/C CERT	2,015,086	1,746,211	2,550,808	535,723	804,597	26.6	46.1
360190 - W/C CERT	30,021	44,422	57,030	27,009	12,608	90.0	28.4
	\$2,045,106	\$1,790,633	\$2,607,838	\$562,732	\$817,205	27.5	45.6
3602 - Workers' Compensation Insurance, classified positions							
360200 - W/C CLASS	913,578	965,965	1,050,110	136,532	84,145	14.9	8.7
360290 - W/C CLASS	24,534	54,402	56,256	31,721	1,853	129.3	3.4
	\$938,112	\$1,020,367	\$1,106,366	\$168,253	\$85,998	17.9	8.4
3701 - OPEB, Allocated, certificated positions							
370100 - RETIREE BENEFITS CERT	7,294,267	7,384,669	7,924,662	630,395	539,993	8.6	7.3
	\$7,294,267	\$7,384,669	\$7,924,662	\$630,395	\$539,993	8.6	7.3
3702 - OPEB, Allocated, classified positions							
370200 - RETIREE BENEFIT CLASSIFIED	2,241,955	2,345,745	2,562,929	320,975	217,185	14.3	9.3
	\$2,241,955	\$2,345,745	\$2,562,929	\$320,975	\$217,185	14.3	9.3
3801 - PERS Reduction, certificated positions							
380190 - PERS REV LIM REDUC CERT	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3802 - PERS Reduction, classified positions							
380100 - PERS REV LIM REDUC CERT	0	0	0	0	0	N/A	N/A
380200 - PERS REV LIM REDUC CLASS	0	0	0	0	0	N/A	N/A
380290 - PERS REV LIM REDUC CLASS	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A

First Interim Budget Change Report
Fiscal Year 7/1/2021 - 6/30/2022

Fund: 01
SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
3000 - 3999 Employee Benefits							
3901 - Other Benefits, certificated positions							
390100 - OTH BEN CERT	0	0	0	0	0	N/A	N/A
390102 - OTH BEN CE TUITION REIMB	0	0	0	0	0	N/A	N/A
390103 - SELF INSUR CERT	786,393	789,916	852,635	66,243	62,719	8.4	7.9
390104 - AB 1522 ACCRUAL	9,577	4,729	10,536	959	5,807	10.0	122.8
390105 - PARS CERT GOLDEN HANDSHAKE	0	0	0	0	0	N/A	N/A
390193 - SELF INSUR CERT	10,007	13,024	17,436	7,428	4,412	74.2	33.9
390194 - AB 1522 ACCRUAL	24,094	3,878	8,623	(15,471)	4,745	(64.2)	122.4
	\$830,071	\$811,547	\$889,230	\$59,159	\$77,683	7.1	9.6
3902 - Other Benefits, classified positions							
390201 - OTH BEN CLASS	0	0	0	0	0	N/A	N/A
390202 - OTH BEN-CL TUITION REIMB	0	0	0	0	0	N/A	N/A
390203 - SELF INSUR CLASS	304,950	319,576	347,300	42,349	27,724	13.9	8.7
390204 - AB 1522 ACCRUAL	524	8,474	4,323	3,800	(4,150)	725.5	(49.0)
390206 - PARS GOLDEN HANDSHAKE	0	0	0	0	0	N/A	N/A
390293 - SELF INSUR CLASS	9,509	18,360	19,271	9,762	911	102.7	5.0
390294 - AB 1522 ACCRUAL	16,481	26,883	26,172	9,691	(711)	58.8	(2.6)
	\$331,464	\$373,292	\$397,066	\$65,602	\$23,774	19.8	6.4
3000 - 3999 Employee Benefits	\$139,981,768	\$148,677,802	\$156,662,767	\$16,680,999	\$7,984,964	11.9	5.4
Percent of Total	26.9%	24.2%	22.7%				
1000 - 3999 Employee Compensation % of Total	83.6%	71.5%	69.1%				
4000 - 4999 Books and Supplies							
4100 - Approved Textbooks and Core Curricula Materials							
410000 - TEXTBOOKS	5,422,025	5,351,219	11,724,522	6,302,496	6,373,303	116.2	119.1
	\$5,422,025	\$5,351,219	\$11,724,522	\$6,302,496	\$6,373,303	116.2	119.1
4200 - Books and Other Reference Materials							
420000 - OTH BOOKS/LIBRARY	149,094	289,062	256,449	107,355	(32,613)	72.0	(11.3)
420099 - BOOKS REIMB	0	0	0	0	0	N/A	N/A
	\$149,094	\$289,062	\$256,449	\$107,355	(\$32,613)	72.0	(11.3)
4300 - Materials and Supplies							
430000 - INSTRUCTIONAL SUPPLIES	10,654,461	6,772,592	24,659,320	14,004,858	17,886,727	131.4	264.1
430001 - SUPPLIES CARRYOVER	6,629	12,500	31,372,001	31,365,372	31,359,501	473163.2	250876.0
430002 - HOLDING INSTR SUPP	0	103,907,072	54,480,474	54,480,474	(49,426,598)	N/A	(47.6)
430004 - PRINTING/PUBLISHING	47,061	50,000	48,000	939	(2,000)	2.0	(4.0)
430005 - FOOD/IN-HOUSE MEETINGS	249,594	422,942	570,085	320,491	147,143	128.4	34.8

First Interim Budget Change Report
Fiscal Year 7/1/2021 - 6/30/2022

Fund: 01
SubFund: -

4000 - 4999 Books and Supplies

4300 - Materials and Supplies

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
430006 - FOOD SUP SIERRA OUTDOOR	60,192	251,757	261,757	201,566	10,000	334.9	4.0
430007 - SUPPLIES/SOFTWARE	6,853	6,302	6,302	(551)	0	(8.0)	0.0
430008 - SUPPLIES NON-CLASSROOM	3,548,582	3,659,921	6,562,689	3,014,107	2,902,767	84.9	79.3
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	2,433	10,000	10,000	7,567	0	311.0	0.0
430016 - SOFTWARE REIMBURSEMENT	0	0	0	0	0	N/A	N/A
430023 - SALES/USE TAX	0	3,000	3,000	3,000	0	N/A	0.0
430026 - FACILITY USE SUPPLIES	0	11,500	11,500	11,500	0	N/A	0.0
430031 - VANDALISM	127,928	151,000	151,000	23,072	0	18.0	0.0
430038 - UNIFORMS	127,440	158,288	158,288	30,848	0	24.2	0.0
430050 - SUPPLIES M&O	1,745,992	1,874,880	1,874,880	128,888	0	7.4	0.0
430051 - SMALL TOOLS M&O	634	500	750	116	250	18.3	50.0
430052 - ASBESTOS/CONCRETE M&O	0	0	0	0	0	N/A	N/A
430053 - LAMP REPLACEMENT M&O	0	0	0	0	0	N/A	N/A
430054 - SUPP M&O SAFETY	0	1,000	1,200	1,200	200	N/A	20.0
430055 - SUPPLIES POOL	305,228	325,000	325,000	19,772	0	6.5	0.0
430060 - SUPPLIES GROUNDS	438,934	375,000	375,000	(63,934)	0	(14.6)	0.0
430061 - SUPPLIES HAZARDOUS WASTE	0	0	0	0	0	N/A	N/A
430062 - SUPPLIES FIBAR M&O	19,041	50,000	50,000	30,959	0	162.6	0.0
430063 - SUPPLIES IRRIGATION	197,208	165,000	165,000	(32,208)	0	(16.3)	0.0
430064 - CHEMICAL PRE-EMERGENT	25,879	20,000	20,000	(5,879)	0	(22.7)	0.0
430065 - SUPP VARSITY FIELD	14,958	65,000	65,000	50,042	0	334.5	0.0
430066 - SUPP BASEBALL FIELD ELEM	0	0	0	0	0	N/A	N/A
430070 - SUPPLIES/TRANSP	65,500	131,196	204,954	139,453	73,758	212.9	56.2
430071 - SHOP TOOLS	7,644	9,848	9,848	2,204	0	28.8	0.0
430072 - GAS	244,350	317,800	317,800	73,450	0	30.1	0.0
430073 - DIESEL	294,691	658,695	658,695	364,004	0	123.5	0.0
430074 - SUPP OIL & GR TRANSP	53,785	120,205	120,205	66,421	0	123.5	0.0
430075 - TIRES/OTH VEHICLES	44,280	276,357	273,557	229,277	(2,800)	517.8	(1.0)
430076 - REPAIR SUPP TRANSP	695,993	950,424	950,424	254,431	0	36.6	0.0
430082 - INVENTORY ADJUSTMENT	0	5,204	5,204	5,204	0	N/A	0.0
430091 - OFFSET FOR 5700 OBJECTS	0	0	10,000	10,000	10,000	N/A	N/A
430092 - PURCHASING BIDS	0	0	0	0	0	N/A	N/A
430099 - REIMB SUPPLY	305,950	0	0	(305,950)	0	(100.0)	N/A
	\$19,291,241	\$120,762,985	\$123,721,934	\$104,430,692	\$2,958,948	541.3	2.5

First Interim Budget Change Report
Fiscal Year 7/1/2021 - 6/30/2022

Fund: 01 SubFund: -	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
4000 - 4999 Books and Supplies							
4400 - Noncapitalized Equipment							
440000 - EQUIP \$500-\$24999	11,065,653	5,908,253	11,288,228	222,574	5,379,975	2.0	91.1
440005 - EQ REPL NON-CAP EQUIP	0	0	0	0	0	N/A	N/A
440099 - REIMB NON-CAP EQUIP \$500-24999	17,438	0	0	(17,438)	0	(100.0)	N/A
	\$11,083,091	\$5,908,253	\$11,288,228	\$205,137	\$5,379,975	1.9	91.1
4000 - 4999 Books and Supplies	\$35,945,452	\$132,311,519	\$146,991,132	\$111,045,680	\$14,679,613	308.9	11.1
Percent of Total	6.9%	21.6%	21.3%				
5000 - 5999 Services and Other Operating Expenditures							
5100 - Subagreements for Services							
510000 - SUBAGREEMENTS FOR SERVICES	3,179,967	3,723,249	4,743,673	1,563,705	1,020,424	49.2	27.4
	\$3,179,967	\$3,723,249	\$4,743,673	\$1,563,705	\$1,020,424	49.2	27.4
5200 - Travel and Conferences							
520000 - CONF/TRAVEL	375,624	1,332,876	1,599,374	1,223,750	266,498	325.8	20.0
520010 - FIXED MILEAGE ALLOWANCE	259,183	233,572	242,371	(16,812)	8,799	(6.5)	3.8
520012 - FIXED MILEAGE/CLASSIFIED	49,837	42,000	42,000	(7,837)	0	(15.7)	0.0
520099 - CONF/TRAVEL REIM	0	0	0	0	0	N/A	N/A
	\$684,644	\$1,608,449	\$1,883,746	\$1,199,101	\$275,297	175.1	17.1
5300 - Dues and Memberships							
530000 - DUES & MEMBERSHIP	59,126	57,290	77,560	18,433	20,270	31.2	35.4
	\$59,126	\$57,290	\$77,560	\$18,433	\$20,270	31.2	35.4
5400 - Insurance							
545001 - PROPERTY INS	1,503,475	1,039,362	1,039,362	(464,113)	0	(30.9)	0.0
545002 - LIABILITY INS	2,573,479	2,862,628	2,862,628	289,149	0	11.2	0.0
545003 - OTHER INS	10,761	49,607	49,607	38,846	0	361.0	0.0
545004 - SELF INS CREDIT FR PROGRAMS	(1,183,939)	(1,272,571)	(1,330,376)	(146,437)	(57,805)	12.4	4.5
	\$2,903,776	\$2,679,026	\$2,621,221	(\$282,555)	(\$57,805)	(9.7)	(2.2)

First Interim Budget Change Report
Fiscal Year 7/1/2021 - 6/30/2022

Fund: 01	Prior Year	Adopted	1st Interim	Diff Btwn	Diff Btwn	Pct Chg	Pct Chg
SubFund: -	Actual	Budget	Budget	I1 & Prior Act	I1 & Adpt	I1 & PY Act	I1 & Adpt
5000 - 5999 Services and Other Operating Expenditures							
5500 - Operations and Housekeeping Services							
550030 - WATER/SEWER	1,768,618	1,683,401	1,685,401	(83,217)	2,000	(4.7)	0.1
550040 - GARBAGE	412,864	580,500	580,500	167,636	0	40.6	0.0
550050 - PEST CONTROL	100,966	90,000	90,000	(10,966)	0	(10.9)	0.0
550060 - TOWEL SERVICE	0	0	1,000	1,000	1,000	N/A	N/A
550061 - DUST MOP SERVICE	16,964	18,000	18,000	1,036	0	6.1	0.0
550070 - FUEL OIL UTILITY	100,885	108,000	108,000	7,115	0	7.1	0.0
550080 - PG&E	5,938,797	7,226,658	7,226,658	1,287,861	0	21.7	0.0
550085 - SPURR	1,228,249	1,200,000	1,200,000	(28,249)	0	(2.3)	0.0
	\$9,567,343	\$10,906,559	\$10,909,559	\$1,342,215	\$3,000	14.0	0.0
5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements							
560001 - NONCAPITALIZED IMPROVEMENTS	566,075	756,663	781,819	215,744	25,156	38.1	3.3
560002 - MAINTENANCE AGREEMENTS	3,332,781	3,238,696	3,326,351	(6,429)	87,655	(0.2)	2.7
560003 - ALARM SYSTEM	371,551	379,075	379,075	7,524	0	2.0	0.0
560004 - ALARM ADDITIONAL CHARGES	789	5,080	5,105	4,316	25	547.0	0.5
560005 - RENTAL	147,377	171,864	180,271	32,894	8,407	22.3	4.9
560006 - REPAIR EQUIP	96,555	210,420	215,350	118,795	4,930	123.0	2.3
560007 - MUSIC REPAIR	108,968	112,500	114,581	5,613	2,081	5.2	1.9
560009 - FIRE EXT SERV	32,057	42,400	42,400	10,343	0	32.3	0.0
560010 - BLDG LEASE/RENTS	56,300	56,400	56,400	100	0	0.2	0.0
560031 - REPAIR VANDALISM	2,525	5,000	5,000	2,475	0	98.0	0.0
560050 - REPAIR EQ M&O	754,329	792,500	1,053,150	298,821	260,650	39.6	32.9
560051 - REPAIR EQ, POOL	16,472	35,000	35,000	18,528	0	112.5	0.0
560070 - OUT SERVICE TRANSP	45,057	83,150	83,150	38,093	0	84.5	0.0
560071 - OUT SERV MECHANICAL	168,023	521,435	521,435	353,412	0	210.3	0.0
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
	\$5,698,858	\$6,410,182	\$6,799,087	\$1,100,229	\$388,904	19.3	6.1
5710 - Transfers of Direct Costs							
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
571020 - DIRECT COST/TRANSPORTATION	0	0	0	0	0	N/A	N/A

First Interim Budget Change Report
Fiscal Year 7/1/2021 - 6/30/2022

Fund: 01
SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
5000 - 5999 Services and Other Operating Expenditures							
5710 - Transfers of Direct Costs							
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	(100.0)	N/A
571080 - DIRECT COST/FUEL	0	0	0	0	0	N/A	N/A
571081 - DIRECT COST/MET PAC	0	0	0	0	0	N/A	N/A
571085 - DIRECT COST/SIERRA OUTDOOR SCH	0	0	0	0	0	N/A	N/A
571090 - DIRECT COST FINGERPRINTS	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	(100.0)	N/A
5750 - Transfers of Direct Costs - Interfund							
575000 - DIRECT COST/INTERFUND TRF	7,379,476	0	280,000	(7,099,476)	280,000	(96.2)	N/A
575002 - DIRECT COST/CUSD TODAY INTERFN	(4,250)	(14,000)	(13,250)	(9,000)	750	211.8	(5.4)
575003 - DIRECT COST/UTILITY INTERFUND	(175,000)	(175,000)	(185,000)	(10,000)	(10,000)	5.7	5.7
575005 - DIRECT COST CUSTODIAL INTERFUND	0	(89,102)	(89,102)	(89,102)	0	N/A	0.0
575010 - DIRECT COST/MTCE INTERFUND	2,280	(14,107)	(8,675)	(10,955)	5,432	(480.5)	(38.5)
575020 - DIRECT COST/TRANSP INTERFUND	(104)	(37,900)	(34,400)	(34,296)	3,500	33104.6	(9.2)
575030 - DIRECT COST/FOOD SVC INTERFUND	0	0	0	0	0	N/A	N/A
575040 - DIRECT COST/GAD/INTERF	(47,250)	(38,300)	(30,300)	16,950	8,000	(35.9)	(20.9)
575047 - DIRECT COST/SEMINARS INTERFUND	0	(175)	(175)	(175)	0	N/A	0.0
575050 - DIRECT COST/COPIER INTERFUND	(3,941)	(6,525)	(7,025)	(3,084)	(500)	78.2	7.7
575052 - DIRECT COST/SCANBACK INTERFUND	(1,973)	(3,270)	(3,270)	(1,297)	0	65.8	0.0
575060 - DIRECT COST/TECH INTERFUND	0	0	0	0	0	N/A	N/A
575070 - DIRECT COST/TCH CTR INTERFUND	(15,626)	(31,586)	(31,325)	(15,699)	261	100.5	(0.8)
575080 - INTER-FUND DIRECT COST FUEL	(11,546)	(12,600)	(13,300)	(1,754)	(700)	15.2	5.6
575081 - DIRECT COST/MET PAC INTERFUND	0	0	0	0	0	N/A	N/A
	\$7,122,066	(\$422,565)	(\$135,822)	(\$7,257,888)	\$286,743	(101.9)	(67.9)
5800 - Professional/Consulting Services and Operating Expenditures							
580001 - CONT FOR PER SERV/INDIVIDUAL	100,671	425,450	350,163	249,492	(75,287)	247.8	(17.7)
580002 - CONTRACT SERVICES	3,156,661	3,823,288	6,957,895	3,801,234	3,134,607	120.4	82.0
580003 - CHARTER BUS	11,414	784,600	784,600	773,186	0	6774.1	0.0
580005 - LEGAL SERVICES	1,147,846	1,240,558	1,120,558	(27,288)	(120,000)	(2.4)	(9.7)
580006 - ADVERTISING	63,766	50,437	50,437	(13,329)	0	(20.9)	0.0
580007 - FEES/ADMINISTRATIVE	7,700	29,427	34,177	26,477	4,750	343.9	16.1
580008 - FEES/ADMISSION - STUDENTS	146,641	490,114	512,593	365,952	22,479	249.6	4.6
580009 - FEES / OTHER	782,298	644,946	666,439	(115,859)	21,493	(14.8)	3.3

First Interim Budget Change Report
Fiscal Year 7/1/2021 - 6/30/2022

Fund: 01 SubFund: -	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
5000 - 5999 Services and Other Operating Expenditures							
5800 - Professional/Consulting Services and Operating Expenditures							
580010 - SOFTWARE LICENSE	2,000,289	1,092,475	2,086,910	86,621	994,435	4.3	91.0
580011 - FCOE STRS PENALTIES	0	1,000	1,000	1,000	0	N/A	0.0
580012 - SOFTWARE LICENSE CURRICULUM	554,730	27,499	2,333,908	1,779,177	2,306,409	320.7	8387.4
580021 - LEGAL SETTLEMENTS	135,357	100,000	200,000	64,643	100,000	47.8	100.0
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	21,413	0	0	(21,413)	0	(100.0)	N/A
580036 - COST OF ISSUANCE MISC	33,588	0	0	(33,588)	0	(100.0)	N/A
580050 - ACTUARIAL ADJUST	0	0	0	0	0	N/A	N/A
580090 - BUDGET RESERVE	0	488,559	1,168,820	1,168,820	680,262	N/A	139.2
580099 - CONTRACT REIMB	15,860	0	0	(15,860)	0	(100.0)	N/A
	\$8,178,234	\$9,198,353	\$16,267,501	\$8,089,267	\$7,069,148	98.9	76.9
5900 - Communications							
590001 - PHONE CERTIFICATED	543,155	451,482	544,938	1,783	93,457	0.3	20.7
590002 - PHONE CLASSIFIED	175,947	163,792	170,356	(5,591)	6,564	(3.2)	4.0
590005 - COMMUNICATION/POSTAGE	1,749,456	273,673	272,380	(1,477,076)	(1,293)	(84.4)	(0.5)
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
	\$2,468,558	\$888,946	\$987,674	(\$1,480,884)	\$98,728	(60.0)	11.1
5000 - 5999 Services and Other Operating Expenditures	\$39,862,574	\$35,049,488	\$44,154,197	\$4,291,624	\$9,104,710	10.8	26.0
Percent of Total	7.7%	5.7%	6.4%				

First Interim Budget Change Report
Fiscal Year 7/1/2021 - 6/30/2022

Fund: 01
SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
6000 - 6999 Capital Outlay							
6170 - Land Improvements							
617000 - LAND IMPROVEMENTS	467,671	100,000	100,000	(367,671)	0	(78.6)	0.0
617006 - SITE IMPRV CONSTRUCTION	(19,372)	0	0	19,372	0	(100.0)	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
	\$448,298	\$100,000	\$100,000	(\$348,298)	\$0	(77.7)	0.0
6200 - Buildings and Improvements of Buildings							
620000 - BLDG/IMPRV OF BLDG	1,037,371	0	13,056,452	12,019,081	13,056,452	1158.6	N/A
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
	\$1,037,371	\$0	\$13,056,452	\$12,019,081	\$13,056,452	1158.6	N/A
6400 - Equipment							
640090 - EQUIPMENT \$25,000+	3,040,496	814,889	1,335,493	(1,705,002)	520,604	(56.1)	63.9
640099 - EQUIP REIMB \$25,000 +	0	0	0	0	0	N/A	N/A
	\$3,040,496	\$814,889	\$1,335,493	(\$1,705,002)	\$520,604	(56.1)	63.9
6000 - 6999 Capital Outlay	\$4,526,165	\$914,889	\$14,491,945	\$9,965,780	\$13,577,056	220.2	1484.0
Percent of Total	0.9%	0.1%	2.1%				

First Interim Budget Change Report

Fiscal Year 7/1/2021 - 6/30/2022

Fund: 01
SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
7000 - 7499 Other Outgo							
7130 - State Special Schools							
713000 - STATE SP SCH	17,445	20,000	20,000	2,555	0	14.6	0.0
	\$17,445	\$20,000	\$20,000	\$2,555	\$0	14.6	0.0
7283 - All Other Transfers to JPAs							
722300 - TRANSFER OUT TO JPA CART	1,113,799	1,276,610	1,318,996	205,197	42,385	18.4	3.3
	\$1,113,799	\$1,276,610	\$1,318,996	\$205,197	\$42,385	18.4	3.3
7310 - Transfers of Indirect Costs							
731010 - DIRECT SUP/INDIRECT COST	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
7350 - Transfers of Indirect Costs - Interfund							
735000 - TRF OF DIRECT COST-INTERFUND	(1,217,989)	(1,545,650)	(1,417,496)	(199,508)	128,154	16.4	(8.3)
	(\$1,217,989)	(\$1,545,650)	(\$1,417,496)	(\$199,508)	\$128,154	16.4	(8.3)
7438 - Debt Service - Interest							
743800 - DEBT SERVICE/INTEREST	35,296	13,567	13,567	(21,729)	0	(61.6)	0.0
	\$35,296	\$13,567	\$13,567	(\$21,729)	\$0	(61.6)	0.0
7439 - Other Debt Service - Principal							
743900 - DEBT SERVICE/PRINCIPAL	892,710	829,492	829,492	(63,218)	0	(7.1)	0.0
	\$892,710	\$829,492	\$829,492	(\$63,218)	\$0	(7.1)	0.0
7000 - 7499 Other Outgo	\$841,260	\$594,019	\$764,558	(\$76,702)	\$170,539	(9.1)	28.7
Percent of Total	0.2%	0.1%	0.1%				

First Interim Budget Change Report
Fiscal Year 7/1/2021 - 6/30/2022

Fund: 01
SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
7600 - 7629 Interfund Transfers Out							
7611 - From General Fund to Child Development Fund							
761101 - TRANSFER TO CHILD DEVELOPMENT	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
7612 - Between General Fund and Special Reserve Fund							
761200 - TRANSFER GF TO SRF/RCA	0	0	0	0	0	N/A	N/A
761237 - TRANSFER GF TO SRCPF	98,508	950,000	950,000	851,492	0	864.4	0.0
	\$98,508	\$950,000	\$950,000	\$851,492	\$0	864.4	0.0
7619 - Other Authorized Interfund Transfers Out							
761903 - TRANSFER TO ADULT FUND	424,000	846,880	846,880	422,880	0	99.7	0.0
761904 - TRANSFER TO COP	854,013	1,327,088	1,327,088	473,075	0	55.4	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	2,700,000	2,800,000	3,400,000	700,000	600,000	25.9	21.4
	\$3,978,013	\$4,973,968	\$5,573,968	\$1,595,955	\$600,000	40.1	12.1
7600 - 7629 Interfund Transfers Out	\$4,076,521	\$5,923,968	\$6,523,968	\$2,447,447	\$600,000	60.0	10.1
Percent of Total	0.8%	1.0%	0.9%				

Summary of Revisions
2021-2022 Charter School Fund Budget

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

I. 2021-22 Charter School Revenues

A. Local Control Funding Formula (LCFF)

LCFF changed from \$ 7,030,449 at Adopted Budget to \$ 6,704,270 at First Interim, a decrease of \$ 326,179. The change is due to a reduction in the ADA projection. An ADA projection of 680 was used for the Adopted Budget. At First Interim the ADA projection was reduced by 30, resulting in a projection of 650 ADA for this fiscal year.

Change from Adopted to 1st Interim	\$ (326,179)
<u>2021-22</u> <u>Adopted Budget</u>	<u>2021-22</u> <u>1st Int. Budget</u>
\$ 7,030,449	\$ 6,704,270
	<u>Increase/(Decrease)</u>
	\$ (326,179)

B. Federal Revenues

Federal Revenues changed from \$ 0 at Adopted Budget to \$ 146,135 at First Interim. This increase is due to additional COVID relief dollars.

Change from Adopted to 1st Interim	\$ 146,135
<u>2021-22</u> <u>Adopted Budget</u>	<u>2021-22</u> <u>1st Int. Budget</u>
\$ -0-	\$ 146,135
	<u>Increase/(Decrease)</u>
	\$ 146,135

C. State Revenues

State Revenues changed from \$ 327,721 at Adopted Budget to \$ 262,180 at First Interim, a decrease of \$ 65,541. The change is due to additional Lottery funds from last year, offset by decreased State CARES funding that was anticipated to be earned this year, but was recognized in the previous fiscal year.

<u>Item</u>	<u>Budget Adjustment</u>	
Lottery		\$ 29,521
CARES		(95,062)
Change from Adopted to 1st Interim		<u>\$ (65,541)</u>
	2021-22	2021-22
	<u>Adopted Budget</u>	<u>1st Int. Budget</u>
	\$ 327,721	\$ 262,180
		<u>Increase/(Decrease)</u>
		\$ (65,541)

D. Local Revenues

Local Revenues did not change from the Adopted Budget to First Interim reporting.

Change from Adopted to 1st Interim		\$ -0-
	2021-22	2021-22
	<u>Adopted Budget</u>	<u>1st Int. Budget</u>
	\$ 120,785	\$ 120,785
		<u>Increase/(Decrease)</u>
		\$ -0-

E. Total Charter School Revenues

Total Charter School Revenues changed from \$ 7,478,955 at Adopted Budget to \$ 7,233,370 at First Interim, a decrease of \$ 245,585.

Change from Adopted to 1st Interim		\$ (245,585)
	2021-22	2021-22
	<u>Adopted Budget</u>	<u>1st Int. Budget</u>
	\$ 7,478,955	\$ 7,233,370
		<u>Increase/(Decrease)</u>
		\$ (245,585)

II. 2021-22 Charter School Fund Expenditures

A. Certificated Personnel Salaries

Certificated Personnel Salaries changed from \$ 3,369,871 at Adopted Budget to \$ 2,971,753 at First Interim, a decrease of \$ 398,118. This change is due to the shifting of anticipated costs originally budgeted under certificated salaries to other areas as needed. The Adopted Budget assumed Clovis Online would be the only option for students choosing online learning. A decision was made to offer the online option at Enterprise which falls under the General Fund budget. This decision resulted in a decreased need for planned growth teachers at Clovis Online. This decrease was offset by an increased resulting from the 5.5% salary schedule increase.

<u>Item</u>	<u>Budget Adjustment</u>	
Teacher Salaries	\$ (427,372)	
Pupils Support Salaries	19,527	
Supervisor Salaries	<u>9,727</u>	
Change from Adopted to 1 st Interim	<u>\$ (398,118)</u>	
	<u>2021-22</u>	<u>2021-22</u>
	<u>Adopted Budget</u>	<u>1st Int. Budget</u>
	\$ 3,369,871	\$ 2,971,753
		<u>Increase/(Decrease)</u>
		\$ (398,118)

B. Classified Personnel Salaries

Classified Personnel Salaries changed from \$ 474,265 at Adopted Budget to \$ 473,984 at First Interim, a decrease of \$ 281. This change is primarily due to an increase in instructional assistant salaries offset by decreases in business support salaries combined with the impact of the 5.5% salary schedule increase.

<u>Item</u>	<u>Budget Adjustment</u>	
Instructional Salaries	\$ 54,958	
Clerical Salaries	(59,588)	
Other Salaries	<u>4,349</u>	
Change from Adopted to 1 st Interim	<u>\$ (281)</u>	
	<u>2021-22</u>	<u>2021-22</u>
	<u>Adopted Budget</u>	<u>1st Int. Budget</u>
	\$ 474,265	\$ 473,984
		<u>Increase/(Decrease)</u>
		\$ (281)

C. Employee Benefits

Employee Benefits changed from \$ 1,089,592 at Adopted Budget to \$ 1,374,435 at First Interim, an increase of \$ 284,843. This change was due to previously mentioned staffing adjustments during the First Interim reporting period.

<u>Item</u>	<u>Budget Adjustment</u>	
STRS Retirement	\$ 143,575	
PERS Retirement	28,670	
Health & Welfare Benefits	73,648	
Other	<u>38,950</u>	
Change from Adopted to 1 st Interim	<u>\$ 284,843</u>	
	<u>2021-22</u>	<u>2021-22</u>
	<u>Adopted Budget</u>	<u>1st Int. Budget</u>
	\$ 1,089,592	\$ 1,374,435
		<u>Increase/(Decrease)</u>
		\$ 284,843

D. Books, Supplies and Other Materials

Books Supplies and Other Materials changed from \$ 900,446 at Adopted Budget to \$ 977,094 at First Interim, an increase of \$ 76,648. This net increase is due to the additional allocation of CARES funds that are currently budgeted under supplies, offset by a decrease in non-capitalized equipment expenditures.

<u>Item</u>	<u>Budget Adjustment</u>	
Textbooks		\$ 4,200
Instructional Supplies		225,510
Noncapitalized Equipment		(153,062)
Change from Adopted to 1 st Interim		<u>\$ 76,648</u>
	<u>2021-22</u> <u>Adopted Budget</u>	<u>2021-22</u> <u>1st Int. Budget</u>
	\$ 900,446	\$ 977,094
		<u>Increase/(Decrease)</u>
		\$ 76,648

E. Contracted Services and Other Operating Expenditures

Contracted Services and Other Operating Expenditures changed from \$ 252,816 at Adopted Budget to \$ 509,224 at First Interim, an increase of \$ 256,408. This increase was primarily due to the purchase of educational technology for the additional grade levels added to Clovis Online for this school year.

<u>Item</u>	<u>Budget Adjustment</u>	
Utilities		\$ 10,000
Instructional Software		267,372
Other		(20,964)
Change from Adopted to 1 st Interim		<u>\$ 256,408</u>
	<u>2021-22</u> <u>Adopted Budget</u>	<u>2021-22</u> <u>1st Int. Budget</u>
	\$ 252,816	\$ 509,224
		<u>Increase/(Decrease)</u>
		\$ 256,408

F. Capital Outlay

Capital Outlay Expenditures changed from \$-0- at Adopted Budget to \$108,600 at First Interim, an increase of \$108,600. The change is due to capital improvements needs to accommodate added staff and students.

<u>Change from Adopted to 1st Interim</u>		<u>Increase/(Decrease)</u>
		\$ 108,600
	<u>2021-22</u> <u>Adopted Budget</u>	<u>2021-22</u> <u>1st Int. Budget</u>
	\$ -0-	\$ 108,600
		<u>Increase/(Decrease)</u>
		\$ 108,600

G. Other Outgo Expenditures

Other Outgo Expenditures changed from \$279,951 at Adopted Budget to \$150,015 at First Interim, a decrease of \$129,936. This was due to changes in expenditures applicable to indirect cost charges.

<u>Change from Adopted to 1st Interim</u>		<u>Increase/(Decrease)</u>
		\$ (129,936)
	<u>2021-22</u> <u>Adopted Budget</u>	<u>2021-22</u> <u>1st Int. Budget</u>
	\$ 279,951	\$ 150,015
		<u>Increase/(Decrease)</u>
		\$ (129,936)

H. Total Charter School Fund Expenditures

Total Charter School Fund Expenditures changed from \$ 6,366,941 at Adopted Budget to \$ 6,565,105 at First Interim, an increase of \$ 198,164.

Change from Adopted to 1st Interim		\$ 198,164
2021-22 Adopted Budget	2021-22 1st Int. Budget	Increase/(Decrease)
\$ 6,366,941	\$ 6,565,105	\$ 198,164

III. Charter School Fund Balance

Total revenues are \$ 7,233,370 and total expenditures are \$ 6,565,105 at First Interim, resulting in a surplus of \$ 668,265. The projected ending fund balance for the 2021-22 fiscal year is:

Beginning Fund Balance, Unaudited 7/1/21	\$ 7,195,075
2021-22 Revenues	7,233,370
2021-22 Expenditures	<u>6,565,105</u>
Surplus/(Deficit) (1)	<u>668,265</u>
Ending Fund Balance, 6/30/22, Projected	<u>\$ 7,863,340</u>
Assigned:	
Capital Improvements	<u>\$ 7,535,085</u>
General Reserve 6/30/22	<u>\$ 328,255</u>
General Reserve as a % of Expenditures	5.0%
One-Time Items in 2021-22:	
Building and Improvements	\$ 108,600
Grant Carryover	<u>185,205</u>
Total One-Time Items (2)	\$ 293,805
Ongoing Operating Surplus (1+2)	<u>\$ 962,070</u>

First Interim Budget Change Report
Fiscal Year 7/1/2021 - 6/30/2022

Fund: 09 SubFund: -	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
09 - CHARTER SCHOOLS	\$5,271,800	\$7,478,955	\$7,233,370	\$1,961,570	(\$245,585)	37.2	(3.3)
8010 - 8099 Revenue Limit Sources							
8011 - LCFF State Aid - Current Year							
801100 - REVENUE LIMIT STATE AID	1,885,382	5,259,346	2,756,734	871,352	(2,502,612)	46.2	(47.6)
	\$1,885,382	\$5,259,346	\$2,756,734	\$871,352	(\$2,502,612)	46.2	(47.6)
8012 - Education Protection Account State Aid - Current Year							
801200 - EDUCATIONAL PROTECTION ACCT.	1,867,458	789,490	2,574,578	707,120	1,785,088	37.9	226.1
	\$1,867,458	\$789,490	\$2,574,578	\$707,120	\$1,785,088	37.9	226.1
8015 - Charter Schools General Purpose Entitlement - State Aid							
801500 - RL CHARTER SCHOOL APPORT	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8019 - LCFF/Revenue Limit State Aid - Prior Years							
801900 - RL ST AID PRIOR YEAR	(5,037)	0	(24,354)	(19,317)	(24,354)	383.5	N/A
	(\$5,037)	\$0	(\$24,354)	(\$19,317)	(\$24,354)	383.5	N/A
8091 - LCFF Transfers - Current Year							
809100 - RL TRANSFER - CHARTER	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8096 - Transfers to Charter Schools in Lieu of Property Taxes							
809600 - IN LIEU PROPERTY TAX TRANSFER	992,486	981,613	1,397,312	404,826	415,699	40.8	42.3
	\$992,486	\$981,613	\$1,397,312	\$404,826	\$415,699	40.8	42.3
8099 - LCFF/Revenue Limit Transfers - Prior Years							
809900 - RL TRANSFER PY CHARTER	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8010 - 8099 Revenue Limit Sources	\$4,740,289	\$7,030,449	\$6,704,270	\$1,963,981	(\$326,179)	41.4	(4.6)
Percent of Total	89.9%	94.0%	92.7%				
8100 - 8299 Federal Revenue							
8290 - All Other Federal Revenue							
829000 - FED OTH REV	32,532	0	146,135	113,603	146,135	349.2	N/A
	\$32,532	\$0	\$146,135	\$113,603	\$146,135	349.2	N/A
8100 - 8299 Federal Revenue	\$32,532	\$0	\$146,135	\$113,603	\$146,135	349.2	N/A
Percent of Total	0.6%	0.0%	2.0%				

First Interim Budget Change Report
Fiscal Year 7/1/2021 - 6/30/2022

Fund: 09 SubFund: -	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
8300 - 8599 Other State Revenue							
8550 - Mandated Cost Reimbursements							
855000 - ST MANDATED REIMB	19,664	26,865	26,865	7,201	0	36.6	0.0
	\$19,664	\$26,865	\$26,865	\$7,201	\$0	36.6	0.0
8560 - State Lottery Revenue							
856000 - ST LOTTERY	97,311	135,320	135,320	38,009	0	39.1	0.0
856001 - ST LOTTERY PR YR	1,613	0	29,521	27,908	29,521	1729.8	N/A
	\$98,924	\$135,320	\$164,841	\$65,917	\$29,521	66.6	21.8
8590 - All Other State Revenue							
859000 - ST OTHER REVENUE	224,248	165,536	70,474	(153,774)	(95,062)	(68.6)	(57.4)
859001 - ST OTHER REVENUE PR YR	0	0	0	0	0	N/A	N/A
	\$224,248	\$165,536	\$70,474	(\$153,774)	(\$95,062)	(68.6)	(57.4)
8300 - 8599 Other State Revenue	\$342,836	\$327,721	\$262,180	(\$80,656)	(\$65,541)	(23.5)	(20.0)
Percent of Total	6.5%	4.4%	3.6%				
8600 - 8799 Other Local Revenue							
8660 - Interest							
866000 - LOC INTEREST INCOME/TREAS	48,831	108,000	108,000	59,169	0	121.2	0.0
	\$48,831	\$108,000	\$108,000	\$59,169	\$0	121.2	0.0
8662 - Net Increase (Decrease) in the Fair Value of Investments							
866200 - NET INC(DEC) FAIR VALUE INVEST	86,936	0	0	(86,936)	0	(100.0)	N/A
	\$86,936	\$0	\$0	(\$86,936)	\$0	(100.0)	N/A
8689 - All Other Fees and Contracts							
868900 - LOC ALL OTH FEES	20,376	12,785	12,785	(7,591)	0	(37.3)	0.0
	\$20,376	\$12,785	\$12,785	(\$7,591)	\$0	(37.3)	0.0
8600 - 8799 Other Local Revenue	\$156,143	\$120,785	\$120,785	(\$35,358)	\$0	(22.6)	0.0
Percent of Total	3.0%	1.6%	1.7%				

First Interim Budget Change Report
Fiscal Year 7/1/2021 - 6/30/2022

Fund: 09
SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
8980 - 8999 Contributions							
8980 - Contributions from Unrestricted Revenues							
898000 - CONTRIB FR UNRESTRICTED REV	0	0	0	0	0	N/A	N/A
898002 - CONTRIB FOR LCAP	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8990 - Contributions from Restricted Revenues							
899000 - CONTRIB FR RESTRICTED REVENUE	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8980 - 8999 Contributions	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				

First Interim Budget Change Report
Fiscal Year 7/1/2021 - 6/30/2022

Fund: 09 SubFund: -	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn l1 & Prior Act	Diff Btwn l1 & Adpt	Pct Chg l1 & PY Act	Pct Chg l1 & Adpt
09 - CHARTER SCHOOLS	\$3,954,602	\$6,366,941	\$6,565,105	\$2,610,503	\$198,164	66.0	3.1
1000 - 1999 Certificated Personnel Salaries							
1100 - Certificated Teachers' Salaries							
110001 - TEACHER SAL	1,398,583	2,513,709	2,124,558	725,975	(389,151)	51.9	(15.5)
110040 - TEACH SAL SUMMER/HOURLY	106,077	86,553	86,553	(19,524)	0	(18.4)	0.0
110051 - TEACH SAL SCH BUS SUB	1,245	1,500	1,500	255	0	20.5	0.0
110060 - TEACH SAL STIPEND	197,512	224,939	186,718	(10,794)	(38,221)	(5.5)	(17.0)
110070 - TEACH SAL XTRA PD	0	0	0	0	0	N/A	N/A
	\$1,703,417	\$2,826,701	\$2,399,329	\$695,912	(\$427,372)	40.9	(15.1)
1200 - Certificated Pupil Support Salaries							
120002 - GUIDANCE SAL GLS/GIS	295,396	295,509	311,763	16,367	16,254	5.5	5.5
120003 - PSYCH/MENTAL HEALTH SP SAL	78,191	78,322	78,322	131	0	0.2	0.0
120040 - PUPIL SUPPORT HRLY	17,105	10,018	13,291	(3,814)	3,273	(22.3)	32.7
120050 - PUPIL SUPPORT SUB	0	0	0	0	0	N/A	N/A
	\$390,692	\$383,849	\$403,376	\$12,684	\$19,527	3.2	5.1
1300 - Certificated Supervisors' and Administrators' Salaries							
130001 - PRINCIPAL SAL	110,078	101,274	109,022	(1,056)	7,748	(1.0)	7.7
130003 - LEARNING DIRECTOR SAL	0	0	0	0	0	N/A	N/A
130008 - DIST ADM SAL	35,981	35,981	37,960	1,979	1,979	5.5	5.5
	\$146,059	\$137,255	\$146,982	\$923	\$9,727	0.6	7.1
1900 - Other Certificated Salaries							
190003 - TRANSITION COORDINATORS	0	22,066	22,066	22,066	0	N/A	0.0
190040 - OTH CERT HOURLY	0	0	0	0	0	N/A	N/A
	\$0	\$22,066	\$22,066	\$22,066	\$0	N/A	0.0
1000 - 1999 Certificated Personnel Salaries	\$2,240,168	\$3,369,871	\$2,971,753	\$731,585	(\$398,118)	32.7	(11.8)
Percent of Total	56.6%	52.9%	45.3%				

First Interim Budget Change Report
Fiscal Year 7/1/2021 - 6/30/2022

Fund: 09
SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
2000 - 2999 Classified Personnel Salaries							
2100 - Classified Instructional Salaries							
210001 - INSTR ASSIST/TUTOR	23,743	130,633	184,935	161,192	54,302	678.9	41.6
210040 - INSTRUCTIONAL HOURLY	0	0	0	0	0	N/A	N/A
210050 - INSTR ASSIST SUB	0	77	733	733	656	N/A	851.9
	\$23,743	\$130,710	\$185,668	\$161,925	\$54,958	682.0	42.0
2300 - Classified Supervisors' and Administrators' Salaries							
230001 - CLASS MANAGEMENT SA	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
2400 - Clerical, Technical, and Office Staff Salaries							
240001 - CLASS BUSINESS SUPPORT	214,491	247,961	178,373	(36,118)	(69,588)	(16.8)	(28.1)
240040 - CLASS BUSINESS SUPPORT HRLY	0	0	0	0	0	N/A	N/A
240050 - CLASS BUSINESS SUPPORT SUB	305	14,813	14,813	14,508	0	4759.9	0.0
240070 - CLASS BUSINESS SUPPORT OT	1,490	1,784	11,784	10,294	10,000	690.8	560.5
	\$216,286	\$264,558	\$204,970	(\$11,316)	(\$59,588)	(5.2)	(22.5)
2900 - Other Classified Salaries							
290005 - RESOURCE OFFICER SAL	0	0	0	0	0	N/A	N/A
290006 - STUDENT LIAISON	78,011	78,997	83,346	5,335	4,349	6.8	5.5
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	29,802	0	0	(29,802)	0	(100.0)	N/A
290070 - OTH CLASSIFIED OT	715	0	0	(715)	0	(100.0)	N/A
290090 - OTHER CLASSIFIED SAL	0	0	0	0	0	N/A	N/A
	\$108,528	\$78,997	\$83,346	(\$25,182)	\$4,349	(23.2)	5.5
2000 - 2999 Classified Personnel Salaries	\$348,558	\$474,265	\$473,984	\$125,426	(\$281)	36.0	(0.1)
Percent of Total	8.8%	7.4%	7.2%				
3000 - 3999 Employee Benefits							
3101 - State Teachers' Retirement System, certificated positions							
310100 - STRS CERT	349,800	330,919	473,778	123,978	142,859	35.4	43.2
310190 - STRS CERT	2,843	2,459	2,459	(384)	0	(13.5)	0.0
	\$352,643	\$333,378	\$476,237	\$123,594	\$142,859	35.0	42.9
3102 - State Teachers' Retirement System, classified positions							
310201 - STRS CLASSIFIED	5,850	5,901	6,617	767	716	13.1	12.1
	\$5,850	\$5,901	\$6,617	\$767	\$716	13.1	12.1

First Interim Budget Change Report
Fiscal Year 7/1/2021 - 6/30/2022

Fund: 09
SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
3000 - 3999 Employee Benefits							
3201 - Public Employees' Retirement System, certificated positions							
320100 - PERS CERTIFICATED	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3202 - Public Employees' Retirement System, classified positions							
320200 - PERS CLASSIFIED	57,763	63,839	90,172	32,409	26,333	56.1	41.2
320290 - PERS CLASSIFIED	63	91	2,428	2,365	2,337	3748.5	2568.1
	\$57,826	\$63,930	\$92,600	\$34,774	\$28,670	60.1	44.8
3301 - OASDI/Medicare/Alternative, certificated positions							
330100 - SOCIAL SECURITY CERT	0	0	147	147	147	N/A	N/A
330101 - MEDICARE CERT	31,054	30,140	40,701	9,647	10,561	31.1	35.0
330102 - SUPPLEMENTAL RETIREMENT CERT	0	0	0	0	0	N/A	N/A
330191 - MEDICARE CERT	266	220	220	(46)	0	(17.2)	0.0
	\$31,320	\$30,360	\$41,068	\$9,748	\$10,708	31.1	35.3
3302 - OASDI/Medicare/Alternative, classified positions							
330200 - SOCIAL SECURITY CLASS	17,709	17,209	23,915	6,206	6,706	35.0	39.0
330201 - MEDICARE CLASS	4,727	4,562	7,231	2,504	2,669	53.0	58.5
330202 - SUPPLEMENTAL RETIREMENT CLASS	37	216	827	790	611	2158.3	282.9
330290 - SOCIAL SECURITY CLASS	153	158	791	638	633	416.8	400.6
330291 - MEDICARE CLASS	36	37	193	157	156	439.3	421.6
330292 - SUPPLEMENTAL RETIREMENT CLASS	0	0	0	0	0	N/A	N/A
	\$22,661	\$22,182	\$32,957	\$10,296	\$10,775	45.4	48.6
3401 - Health & Welfare Benefits, certificated positions							
340111 - HEALTH CERT	289,585	323,582	359,610	70,025	36,028	24.2	11.1
340112 - DENTAL CERT	21,825	24,354	28,074	6,249	3,720	28.6	15.3
340113 - VISION CERT	4,343	4,542	5,237	894	695	20.6	15.3
340114 - LIFE INS CERT	1,462	1,573	1,681	219	108	15.0	6.9
	\$317,215	\$354,051	\$394,602	\$77,387	\$40,551	24.4	11.5
3402 - Health & Welfare Benefits, classified positions							
340211 - HEALTH CLASS	98,129	103,133	133,100	34,971	29,967	35.6	29.1
340212 - DENTAL CLASS	6,866	7,762	11,025	4,159	3,263	60.6	42.0
340213 - VISION CLASS	1,366	1,457	1,888	522	431	38.2	29.6
340214 - LIFE INS CLASS	405	416	537	132	121	32.6	29.1
340216 - DIS CLASS	1,886	1,979	1,294	(592)	(685)	(31.4)	(34.6)

First Interim Budget Change Report
Fiscal Year 7/1/2021 - 6/30/2022

Fund: 09
SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
3000 - 3999 Employee Benefits	\$108,652	\$114,747	\$147,844	\$39,192	\$33,097	36.1	28.8
3501 - State Unemployment Insurance, certificated positions							
350100 - SUI CERT	1,084	25,567	14,007	12,923	(11,560)	1192.3	(45.2)
350190 - SUI CERT	45	7	67	22	60	49.8	857.1
	\$1,129	\$25,574	\$14,074	\$12,945	(\$11,500)	1147.0	(45.0)
3502 - State Unemployment Insurance, classified positions							
350200 - SUI CLASS	165	3,870	2,491	2,326	(1,379)	1410.8	(35.6)
350290 - SUI CLASS	1	1	55	54	54	4265.1	5400.0
	\$166	\$3,871	\$2,546	\$2,380	(\$1,325)	1432.4	(34.2)
3601 - Workers' Compensation Insurance, certificated positions							
360100 - W/C CERT	25,589	24,944	33,608	8,019	8,664	31.3	34.7
360190 - W/C CERT	220	183	183	(37)	0	(16.9)	0.0
	\$25,809	\$25,127	\$33,791	\$7,982	\$8,664	30.9	34.5
3602 - Workers' Compensation Insurance, classified positions							
360200 - W/C CLASS	3,795	3,776	5,979	2,184	2,203	57.5	58.3
360290 - W/C CLASS	4	5	134	130	129	3561.2	2580.0
	\$3,799	\$3,781	\$6,113	\$2,314	\$2,332	60.9	61.7
3701 - OPEB, Allocated, certificated positions							
370100 - RETIREE BENEFITS CERT	76,800	84,185	97,709	20,909	13,524	27.2	16.1
	\$76,800	\$84,185	\$97,709	\$20,909	\$13,524	27.2	16.1
3702 - OPEB, Allocated, classified positions							
370200 - RETIREE BENEFIT CLASSIFIED	12,303	12,742	14,891	2,588	2,149	21.0	16.9
	\$12,303	\$12,742	\$14,891	\$2,588	\$2,149	21.0	16.9
3901 - Other Benefits, certificated positions							
390103 - SELF INSUR CERT	8,529	8,315	11,206	2,677	2,891	31.4	34.8
390104 - AB 1522 ACCRUAL	301	0	63	(238)	63	(79.1)	N/A
390193 - SELF INSUR CERT	73	61	61	(12)	0	(16.9)	0.0
390194 - AB 1522 ACCRUAL	12	4	4	(8)	0	(67.9)	0.0
	\$8,916	\$8,380	\$11,334	\$2,418	\$2,954	27.1	35.3

First Interim Budget Change Report
Fiscal Year 7/1/2021 - 6/30/2022

Fund: 09
SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
3000 - 3999 Employee Benefits							
3902 - Other Benefits, classified positions							
390203 - SELF INSUR CLASS	1,265	1,259	1,993	728	734	57.6	58.3
390204 - AB 1522 ACCRUAL	0	114	0	0	(114)	N/A	(100.0)
390293 - SELF INSUR CLASS	10	10	53	43	43	427.9	430.0
390294 - AB 1522 ACCRUAL	0	0	6	6	6	N/A	N/A
	\$1,275	\$1,383	\$2,052	\$777	\$669	60.9	48.4
3000 - 3999 Employee Benefits	\$1,026,364	\$1,089,592	\$1,374,435	\$348,071	\$284,843	33.9	26.1
Percent of Total	26.0%	17.1%	20.9%				
1000 - 3999 Employee Compensation % of Total	91.4%	77.5%	73.4%				
4000 - 4999 Books and Supplies							
4100 - Approved Textbooks and Core Curricula Materials							
410000 - TEXTBOOKS	0	0	4,200	4,200	4,200	N/A	N/A
	\$0	\$0	\$4,200	\$4,200	\$4,200	N/A	N/A
4300 - Materials and Supplies							
430000 - INSTRUCTIONAL SUPPLIES	53,587	246,145	318,151	264,564	72,006	493.7	29.3
430001 - SUPPLIES CARRYOVER	0	0	0	0	0	N/A	N/A
430002 - HOLDING INSTR SUPP	0	165,536	292,149	292,149	126,613	N/A	76.5
430005 - FOOD/IN-HOUSE MEETINGS	800	3,998	5,889	5,089	1,891	636.2	47.3
430008 - SUPPLIES NON-CLASSROOM	759	2,920	27,920	27,161	25,000	3579.1	856.2
	\$55,145	\$418,599	\$644,109	\$588,964	\$225,510	1068.0	53.9
4400 - Noncapitalized Equipment							
440000 - EQUIP \$500-\$24999	31,951	481,847	328,785	296,834	(153,062)	929.0	(31.8)
	\$31,951	\$481,847	\$328,785	\$296,834	(\$153,062)	929.0	(31.8)
4000 - 4999 Books and Supplies	\$87,096	\$900,446	\$977,094	\$889,998	\$76,648	1021.9	8.5
Percent of Total	2.2%	14.1%	14.9%				
5000 - 5999 Services and Other Operating Expenditures							
5200 - Travel and Conferences							
520000 - CONF/TRAVEL	1,404	26,665	26,665	25,261	0	1799.4	0.0
520010 - FIXED MILEAGE ALLOWANCE	1,086	0	998	(88)	998	(8.1)	N/A
	\$2,490	\$26,665	\$27,663	\$25,173	\$998	1011.0	3.7

First Interim Budget Change Report
Fiscal Year 7/1/2021 - 6/30/2022

Fund: 09
SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
5000 - 5999 Services and Other Operating Expenditures							
5300 - Dues and Memberships							
530000 - DUES & MEMBERSHIP	1,555	1,970	1,970	415	0	26.7	0.0
	\$1,555	\$1,970	\$1,970	\$415	\$0	26.7	0.0
5500 - Operations and Housekeeping Services							
550030 - WATER/SEWER	3,308	3,000	3,000	(308)	0	(9.3)	0.0
550080 - PG&E	20,565	20,000	30,000	9,435	10,000	45.9	50.0
	\$23,873	\$23,000	\$33,000	\$9,127	\$10,000	38.2	43.5
5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements							
560001 - NONCAPITALIZED IMPROVEMENTS	0	1,180	1,219	1,219	39	N/A	3.3
560003 - ALARM SYSTEM	923	1,100	1,100	177	0	19.1	0.0
560004 - ALARM ADDITIONAL CHARGES	0	0	0	0	0	N/A	N/A
560005 - RENTAL	0	1,600	1,600	1,600	0	N/A	0.0
560010 - BLDG LEASE/RENTS	34,800	34,800	34,800	0	0	0.0	0.0
	\$35,723	\$38,680	\$38,719	\$2,996	\$39	8.4	0.1
5710 - Transfers of Direct Costs							
571000 - DIRECT COST/TRF OF SERVICE	0	0	0	0	0	N/A	N/A
571047 - DIRECT COST/ED SEMINARS	0	0	0	0	0	N/A	N/A
571070 - DIRECT COST/TEACH CTR	0	0	0	0	0	(100.0)	N/A
	\$0	\$0	\$0	\$0	\$0	(100.0)	N/A
5750 - Transfers of Direct Costs - Interfund							
575000 - DIRECT COST/INTERFUND TRF	0	0	0	0	0	N/A	N/A
575003 - DIRECT COST/UTILITY INTERFUND	0	0	0	0	0	N/A	N/A
575010 - DIRECT COST/MTCE INTERFUND	0	75	75	75	0	N/A	0.0
575020 - DIRECT COST/TRANSP INTERFUND	0	1,400	1,400	1,400	0	N/A	0.0
575040 - DIRECT COST/GAD/INTERF	2,289	2,300	2,300	11	0	0.5	0.0
575047 - DIRECT COST/SEMINARS INTERFUND	0	175	175	175	0	N/A	0.0
575050 - DIRECT COST/COPIER INTERFUND	92	725	725	633	0	689.2	0.0
575052 - DIRECT COST/SCANBACK INTERFUND	51	320	320	269	0	531.2	0.0
575070 - DIRECT COST/TCH CTR INTERFUND	0	55	55	55	0	N/A	0.0
	\$2,431	\$5,050	\$5,050	\$2,619	\$0	107.7	0.0
5800 - Professional/Consulting Services and Operating Expenditures							
580001 - CONT FOR PER SERV/INDIVIDUAL	0	0	0	0	0	N/A	N/A
580002 - CONTRACT SERVICES	0	75	7,500	7,500	7,425	N/A	9900.0
580006 - ADVERTISING	28,588	30,000	0	(28,588)	(30,000)	(100.0)	(100.0)

First Interim Budget Change Report
Fiscal Year 7/1/2021 - 6/30/2022

Fund: 09 SubFund: -	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
5000 - 5999 Services and Other Operating Expenditures							
5800 - Professional/Consulting Services and Operating Expenditures							
580008 - FEES/ADMISSION - STUDENTS	1,022	1,022	1,022	0	0	0.0	0.0
580009 - FEES / OTHER	1,978	0	0	(1,978)	0	(100.0)	N/A
580010 - SOFTWARE LICENSE	71,956	92,495	359,867	287,912	267,372	400.1	289.1
580090 - BUDGET RESERVE	0	0	0	0	0	N/A	N/A
	\$103,544	\$123,592	\$368,389	\$264,845	\$244,797	255.8	198.1
5900 - Communications							
590001 - PHONE CERTIFICATED	1,554	26,559	26,809	25,255	250	1625.3	0.9
590002 - PHONE CLASSIFIED	4,774	4,500	4,824	50	324	1.0	7.2
590005 - COMMUNICATION/POSTAGE	2,116	2,800	2,800	684	0	32.3	0.0
	\$8,444	\$33,859	\$34,433	\$25,989	\$574	307.8	1.7
5000 - 5999 Services and Other Operating Expenditures	\$178,061	\$252,816	\$509,224	\$331,163	\$256,408	186.0	101.4
Percent of Total	4.5%	4.0%	7.8%				
6000 - 6999 Capital Outlay							
6200 - Buildings and Improvements of Buildings							
620000 - BLDG/IMPRV OF BLDG	0	0	108,600	108,600	108,600	N/A	N/A
	\$0	\$0	\$108,600	\$108,600	\$108,600	N/A	N/A
6000 - 6999 Capital Outlay	\$0	\$0	\$108,600	\$108,600	\$108,600	N/A	N/A
Percent of Total	0.0%	0.0%	1.7%				
7000 - 7499 Other Outgo							
7350 - Transfers of Indirect Costs - Interfund							
735000 - TRF OF DIRECT COST-INTERFUND	74,355	279,951	150,015	75,660	(129,936)	101.8	(46.4)
	\$74,355	\$279,951	\$150,015	\$75,660	(\$129,936)	101.8	(46.4)
7000 - 7499 Other Outgo	\$74,355	\$279,951	\$150,015	\$75,660	(\$129,936)	101.8	(46.4)
Percent of Total	1.9%	4.4%	2.3%				
7600 - 7629 Interfund Transfers Out							
7619 - Other Authorized Interfund Transfers Out							
761914 - TRANSFER TO SPEC RES/CAP PROJ	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
7600 - 7629 Interfund Transfers Out	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				

Summary of Revisions
2021-2022 Adult Fund Budget

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

I. 2021-22 Adult Fund Revenues

A. Federal Revenues

Federal Revenues changed from \$ 976,858 at Adopted Budget to \$ 1,018,771 at First Interim, an increase of \$ 41,913. This increase is due to an increase of the Workforce Innovation and Opportunity Act (WIOA) Grant Award.

Change from Adopted to 1st Interim		\$ 41,913
<u>2021-22 Adopted Budget</u>	<u>2021-22 1st Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 976,858	\$ 1,018,771	\$ 41,913

B. State Revenues

State Revenues changed from \$ 2,592,345 at Adopted Budget to \$ 2,693,690 at First Interim, an increase of \$ 101,345. This increase is due to an increase of the California Adult Education Program (CAEP) allocation.

Change from Adopted to 1st Interim		\$ 101,345
<u>2021-22 Adopted Budget</u>	<u>2021-22 1st Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 2,592,345	\$ 2,693,690	\$ 101,345

C. Local Revenues

Local Revenues changed from \$ 1,590,100 at Adopted Budget to \$ 1,528,100 at First Interim, a decrease of \$ 62,000. This decrease is primarily due to the reduction of planned revenue from Career Technical Education (CTE) Business classes and Community Education classes due to slower than anticipated recovery from closures due to the pandemic.

Change from Adopted to 1st Interim		\$ (62,000)
2021-22	2021-22	
<u>Adopted Budget</u>	<u>1st Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 1,590,100	\$ 1,528,100	\$ (62,000)

Change from Adopted to 1st Interim		\$ 81,258
2021-22	2021-22	
<u>Adopted Budget</u>	<u>1st Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 6,006,183	\$ 6,087,441	\$ 81,258

D. Other Transfers In

Other Transfers In remained unchanged at First Interim. This represents the General Fund contribution to the Adult Fund.

Change from Adopted to 1st Interim		\$ -0-
2021-22	2021-22	
<u>Adopted Budget</u>	<u>1st Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 846,880	\$ 846,880	\$ -0-

E. Total Adult Fund Revenues

Total Adult Fund Revenues changed from \$ 6,006,183 at Adopted Budget to \$ 6,087,441 at First Interim, an increase of \$ 81,258.

II. 2021-22 Adult Fund Expenditures

A. Certificated Personnel Salaries

Certificated Personnel Salaries changed from \$ 1,958,654 at Adopted Budget to \$ 2,069,955 at First Interim, an increase of \$ 111,301. The increase is primarily due to the 5.5% salary schedule increase.

Change from Adopted to 1st Interim		\$ 111,301
2021-22	2021-22	
<u>Adopted Budget</u>	<u>1st Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 1,958,654	\$ 2,069,955	\$ 111,301

B. Classified Personnel Salaries

Classified Personnel Salaries changed from \$ 1,466,537 at Adopted Budget to \$ 1,566,391 at First Interim, an increase of \$ 99,854. The increase is primarily due to the 5.5% salary schedule increase.

Change from Adopted to 1st Interim		\$ 99,854
<u>2021-22 Adopted Budget</u>	<u>2021-22 1st Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 1,466,537	\$ 1,566,391	\$ 99,854

C. Employee Benefits

Employee Benefits changed from \$ 1,614,694 at Adopted Budget to \$ 1,662,246 at First Interim, an increase of \$ 47,552. The increase is primarily due to the 5.5% salary schedule increase.

Change from Adopted to 1st Interim		\$ 47,552
<u>2021-22 Adopted Budget</u>	<u>2021-22 1st Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 1,614,694	\$ 1,662,246	\$ 47,552

D. Books, Supplies and Other Materials

Books, Supplies and Other Materials changed from \$ 498,940 at Adopted Budget to \$ 496,398 at First Interim, a decrease of \$ 2,542.

Change from Adopted to 1st Interim		\$ (2,542)
<u>2021-22 Adopted Budget</u>	<u>2021-22 1st Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 498,940	\$ 496,398	\$ (2,542)

E. Contracted Services and Other Operating Expenditures

Contracted Services and Other Operating Expenditures changed from \$ 776,905 at Adopted Budget to \$ 769,511 at First Interim, a decrease of \$ 7,394. This is primarily due to a planned reduction in travel.

Change from Adopted to 1st Interim		\$ (7,394)
<u>2021-22 Adopted Budget</u>	<u>2021-22 1st Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 776,905	\$ 769,511	\$ (7,394)

F. Capital Outlay

Capital Outlay expenditures are unchanged at First Interim.

Change from Adopted to 1st Interim		\$ -0-
<u>2021-22 Adopted Budget</u>	<u>2021-22 1st Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 0	\$ 0	\$ -0-

G. Other Outgo Expenditures

Other Outgo Expenditures are unchanged at First Interim.

Change from Adopted to 1st Interim		\$ -0-
<u>2021-22 Adopted Budget</u>	<u>2021-22 1st Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 114,155	\$ 114,115	\$ -0-

H. Total Adult Fund Expenditures

Total Adult Fund Expenditures changed from \$6,429,885 at Adopted Budget to \$ 6,678,656 at First Interim, an increase of \$ 248,771.

Change from Adopted to 1st Interim		\$ 248,771
<u>2021-22 Adopted Budget</u>	<u>2021-22 1st Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 6,429,885	\$ 6,678,656	\$ 248,771

III. Fund Balance

Total revenues are \$ 6,087,441 and total expenditures are \$ 6,678,656 at First Interim, a deficit of \$591,215. The projected fund balance for the 2021-22 fiscal year is as follows:

Beginning Fund Balance-Unaudited 7/1/21	\$ 3,610,212
2021-22 Revenues	6,087,441
2021-22 Expenditures	<u>6,678,656</u>
Surplus/(Deficit)	<u>(591,215)</u>
Ending Fund Balance, 6/30/22, Projected	<u>\$ 3,018,997</u>
Components of Fund Balance:	
Non-spendable:	
Book Store Inventory	47,014
Revolving Fund	3,500
Assigned fund Balance:	
Capital Improvements	2,350,000
Unassigned Fund Balance:	<u>\$ 618,483</u>
General Reserve Percentage	9.3%

First Interim Budget Change Report
Fiscal Year 7/1/2021 - 6/30/2022

Fund: 11 SubFund: -	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn l1 & Prior Act	Diff Btwn l1 & Adpt	Pct Chg l1 & PY Act	Pct Chg l1 & Adpt
11 - ADULT EDUCATION FUND	\$5,338,686	\$6,006,183	\$6,087,441	\$748,755	\$81,258	14.0	1.4
8100 - 8299 Federal Revenue							
8285 - Interagency Contracts Between LEAs							
828500 - FED INTERAGENCY CONTRACTS ARRA	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8290 - All Other Federal Revenue							
829000 - FED OTH REV	882,686	976,858	1,018,771	136,085	41,913	15.4	4.3
	\$882,686	\$976,858	\$1,018,771	\$136,085	\$41,913	15.4	4.3
8100 - 8299 Federal Revenue	\$882,686	\$976,858	\$1,018,771	\$136,085	\$41,913	15.4	4.3
Percent of Total	16.5%	16.3%	16.7%				
8300 - 8599 Other State Revenue							
8311 - Other State Apportionments - Current Year							
831100 - ST OTH APPORTIONMENTS	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8319 - Other State Apportionments - Prior Years							
831900 - ST OTH APPORT PR YR	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8590 - All Other State Revenue							
850018 - ST CALWORKS	0	0	0	0	0	N/A	N/A
859000 - ST OTHER REVENUE	2,602,082	2,592,345	2,693,690	91,608	101,345	3.5	3.9
	\$2,602,082	\$2,592,345	\$2,693,690	\$91,608	\$101,345	3.5	3.9
8300 - 8599 Other State Revenue	\$2,602,082	\$2,592,345	\$2,693,690	\$91,608	\$101,345	3.5	3.9
Percent of Total	48.7%	43.2%	44.2%				

First Interim Budget Change Report
Fiscal Year 7/1/2021 - 6/30/2022

Fund: 11 SubFund: -	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
8600 - 8799 Other Local Revenue							
8660 - Interest							
866000 - LOC INTEREST INCOME/TREAS	25,337	30,000	30,000	4,663	0	18.4	0.0
	\$25,337	\$30,000	\$30,000	\$4,663	\$0	18.4	0.0
8662 - Net Increase (Decrease) in the Fair Value of Investments							
866200 - NET INC(DEC) FAIR VALUE INVEST	41,365	0	0	(41,365)	0	(100.0)	N/A
	\$41,365	\$0	\$0	(\$41,365)	\$0	(100.0)	N/A
8671 - Adult Education Fees							
867100 - LOC ADULT ED FEES	1,070,004	1,149,000	1,087,000	16,996	(62,000)	1.6	(5.4)
	\$1,070,004	\$1,149,000	\$1,087,000	\$16,996	(\$62,000)	1.6	(5.4)
8677 - Interagency Services Between LEAs							
867700 - LOC INTERAGENCY	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8699 - All Other Local Revenue							
869900 - LOC OTHER REVENUE	199,800	302,100	302,100	102,300	0	51.2	0.0
869907 - LOC BOOKSTORE TEXTBOOKS	93,412	109,000	109,000	15,588	0	16.7	0.0
	\$293,212	\$411,100	\$411,100	\$117,888	\$0	40.2	0.0
8600 - 8799 Other Local Revenue	\$1,429,918	\$1,590,100	\$1,528,100	\$98,182	(\$62,000)	6.9	(3.9)
Percent of Total	26.8%	26.5%	25.1%				
8900 - 8929 Interfund Transfers In							
8919 - Other Authorized Interfund Transfers In							
891901 - OTH INTERFUND TRANSFER IN	424,000	846,880	846,880	422,880	0	99.7	0.0
	\$424,000	\$846,880	\$846,880	\$422,880	\$0	99.7	0.0
8900 - 8929 Interfund Transfers In	\$424,000	\$846,880	\$846,880	\$422,880	\$0	99.7	0.0
Percent of Total	7.9%	14.1%	13.9%				
8980 - 8999 Contributions							
8980 - Contributions from Unrestricted Revenues							
898000 - CONTRIB FR UNRESTRICTED REV	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8980 - 8999 Contributions	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				

First Interim Budget Change Report
Fiscal Year 7/1/2021 - 6/30/2022

Fund: 11 SubFund: -	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn l1 & Prior Act	Diff Btwn l1 & Adpt	Pct Chg l1 & PY Act	Pct Chg l1 & Adpt
11 - ADULT EDUCATION FUND	\$5,612,934	\$6,429,885	\$6,678,656	\$1,065,723	\$248,771	19.0	3.9
1000 - 1999 Certificated Personnel Salaries							
1100 - Certificated Teachers' Salaries							
110001 - TEACHER SAL	685,433	722,183	794,127	108,693	71,944	15.9	10.0
110005 - TEACHER SAL TC	550,976	504,505	504,505	(46,471)	0	(8.4)	0.0
110040 - TEACH SAL SUMMER/HOURLY	123,245	105,635	125,371	2,126	19,736	1.7	18.7
110050 - TEACH SAL SUB	3,821	10,001	7,001	3,180	(3,000)	83.2	(30.0)
110060 - TEACH SAL STIPEND	0	6,236	3,118	3,118	(3,118)	N/A	(50.0)
	\$1,363,475	\$1,348,560	\$1,434,121	\$70,647	\$85,561	5.2	6.3
1200 - Certificated Pupil Support Salaries							
120002 - GUIDANCE SAL GLS/GIS	246,186	252,898	259,166	12,980	6,268	5.3	2.5
	\$246,186	\$252,898	\$259,166	\$12,980	\$6,268	5.3	2.5
1300 - Certificated Supervisors' and Administrators' Salaries							
130001 - PRINCIPAL SAL	122,685	122,686	129,433	6,748	6,747	5.5	5.5
130002 - COORDINATOR SAL	97,706	97,707	103,080	5,374	5,373	5.5	5.5
130003 - LEARNING DIRECTOR SAL	105,176	105,177	110,961	5,785	5,784	5.5	5.5
130008 - DIST ADM SAL	16,153	16,154	17,041	888	887	5.5	5.5
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
	\$341,720	\$341,724	\$360,515	\$18,795	\$18,791	5.5	5.5
1900 - Other Certificated Salaries							
190001 - RESOURCE TEACH SAL	0	0	0	0	0	N/A	N/A
190040 - OTH CERT HOURLY	0	0	0	0	0	N/A	N/A
190060 - OTHER CERTIFICATED STIPEND	12,468	15,472	16,153	3,685	681	29.6	4.4
190090 - CERT OTH SAL	0	0	0	0	0	N/A	N/A
	\$12,468	\$15,472	\$16,153	\$3,685	\$681	29.6	4.4
1000 - 1999 Certificated Personnel Salaries	\$1,963,848	\$1,958,654	\$2,069,955	\$106,107	\$111,301	5.4	5.7
Percent of Total	35.0%	30.5%	31.0%				

First Interim Budget Change Report
Fiscal Year 7/1/2021 - 6/30/2022

Fund: 11
SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
2000 - 2999 Classified Personnel Salaries							
2100 - Classified Instructional Salaries							
210001 - INSTR ASSIST/TUTOR	4,139	53,962	37,762	33,624	(16,200)	812.4	(30.0)
210040 - INSTRUCTIONAL HOURLY	0	1,001	1,001	1,001	0	N/A	0.0
210050 - INSTR ASSIST SUB	1,352	38,001	38,001	36,649	0	2711.6	0.0
	\$5,490	\$92,964	\$76,764	\$71,274	(\$16,200)	1298.1	(17.4)
2200 - Classified Support Salaries							
220003 - CUSTODIAL SAL	69,224	74,521	80,793	11,569	6,272	16.7	8.4
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
	\$69,224	\$74,521	\$80,793	\$11,569	\$6,272	16.7	8.4
2300 - Classified Supervisors' and Administrators' Salaries							
230001 - CLASS MANAGEMENT SA	218,435	219,793	236,532	18,097	16,739	8.3	7.6
	\$218,435	\$219,793	\$236,532	\$18,097	\$16,739	8.3	7.6
2400 - Clerical, Technical, and Office Staff Salaries							
240001 - CLASS BUSINESS SUPPORT	831,839	897,657	980,699	148,860	83,042	17.9	9.3
240040 - CLASS BUSINESS SUPPORT HRLY	3,617	11,001	11,001	7,384	0	204.2	0.0
240050 - CLASS BUSINESS SUPPORT SUB	12,289	18,500	13,500	1,211	(5,000)	9.9	(27.0)
240090 - CLASS BUSINESS SUPPORT OTHER	0	0	0	0	0	N/A	N/A
	\$847,745	\$927,158	\$1,005,200	\$157,455	\$78,042	18.6	8.4
2900 - Other Classified Salaries							
290005 - RESOURCE OFFICER SAL	0	0	0	0	0	N/A	N/A
290011 - CLASSIFIED TEACHER/THEATRE	0	0	0	0	0	N/A	N/A
290040 - OTH CL HOURLY	8,715	7,100	7,100	(1,615)	0	(18.5)	0.0
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	100,654	145,001	160,001	59,347	15,000	59.0	10.3
	\$109,369	\$152,101	\$167,101	\$57,732	\$15,000	52.8	9.9
2000 - 2999 Classified Personnel Salaries	\$1,250,263	\$1,466,537	\$1,566,391	\$316,128	\$99,854	25.3	6.8
Percent of Total	22.3%	22.8%	23.5%				
3000 - 3999 Employee Benefits							
3101 - State Teachers' Retirement System, certificated positions							
310100 - STRS CERT	273,616	296,468	302,967	29,352	6,499	10.7	2.2
310190 - STRS CERT	1,540	0	1,772	232	1,772	15.1	N/A
	\$275,155	\$296,468	\$304,739	\$29,584	\$8,271	10.8	2.8

First Interim Budget Change Report
Fiscal Year 7/1/2021 - 6/30/2022

Fund: 11
SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
3000 - 3999 Employee Benefits							
3102 - State Teachers' Retirement System, classified positions							
310201 - STRS CLASSIFIED	13,745	13,861	15,319	1,574	1,458	11.4	10.5
310291 - STRS CLASSIFIED	0	0	0	0	0	N/A	N/A
	\$13,745	\$13,861	\$15,319	\$1,574	\$1,458	11.4	10.5
3201 - Public Employees' Retirement System, certificated positions							
320100 - PERS CERTIFICATED	19,223	5,532	26,736	7,513	21,204	39.1	383.3
320190 - PERS CERTIFICATED	80	0	0	(80)	0	(100.0)	N/A
	\$19,303	\$5,532	\$26,736	\$7,433	\$21,204	38.5	383.3
3202 - Public Employees' Retirement System, classified positions							
320200 - PERS CLASSIFIED	219,095	300,920	318,249	99,154	17,329	45.3	5.8
320290 - PERS CLASSIFIED	1,084	0	0	(1,084)	0	(100.0)	N/A
	\$220,179	\$300,920	\$318,249	\$98,070	\$17,329	44.5	5.8
3301 - OASDI/Medicare/Alternative, certificated positions							
330100 - SOCIAL SECURITY CERT	5,127	3,242	7,161	2,034	3,919	39.7	120.9
330101 - MEDICARE CERT	25,704	26,340	26,495	791	155	3.1	0.6
330102 - SUPPLEMENTAL RETIREMENT CERT	0	0	0	0	0	N/A	N/A
330190 - SOCIAL SECURITY CERT	221	0	497	276	497	125.2	N/A
330191 - MEDICARE CERT	231	0	400	168	400	72.7	N/A
330192 - SUPPLEMENTAL RETIREMENT CERT	3	0	23	20	23	700.0	N/A
	\$31,286	\$29,582	\$34,576	\$3,290	\$4,994	10.5	16.9
3302 - OASDI/Medicare/Alternative, classified positions							
330200 - SOCIAL SECURITY CLASS	63,523	82,878	87,730	24,206	4,852	38.1	5.9
330201 - MEDICARE CLASS	17,070	20,579	21,794	4,725	1,215	27.7	5.9
330202 - SUPPLEMENTAL RETIREMENT CLASS	2,577	5,763	5,763	3,186	0	123.6	0.0
330290 - SOCIAL SECURITY CLASS	325	0	0	(325)	0	(100.0)	N/A
330291 - MEDICARE CLASS	376	0	0	(376)	0	(100.0)	N/A
330292 - SUPPLEMENTAL RETIREMENT CLASS	328	0	0	(328)	0	(100.0)	N/A
	\$84,200	\$109,220	\$115,287	\$31,087	\$6,067	36.9	5.6
3401 - Health & Welfare Benefits, certificated positions							
340111 - HEALTH CERT	313,603	343,332	325,516	11,913	(17,816)	3.8	(5.2)
340112 - DENTAL CERT	23,373	25,912	23,492	120	(2,420)	0.5	(9.3)
340113 - VISION CERT	4,651	4,918	4,382	(269)	(536)	(5.8)	(10.9)
340114 - LIFE INS CERT	1,576	2,410	1,965	390	(445)	24.7	(18.4)
	\$343,202	\$376,572	\$355,355	\$12,153	(\$21,217)	3.5	(5.6)

First Interim Budget Change Report
Fiscal Year 7/1/2021 - 6/30/2022

Fund: 11
SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
3000 - 3999 Employee Benefits							
3402 - Health & Welfare Benefits, classified positions							
340211 - HEALTH CLASS	237,897	254,662	268,055	30,158	13,393	12.7	5.3
340212 - DENTAL CLASS	17,721	19,175	20,183	2,462	1,008	13.9	5.3
340213 - VISION CLASS	3,526	3,585	3,773	247	188	7.0	5.2
340214 - LIFE INS CLASS	1,145	1,191	1,245	100	54	8.7	4.5
340216 - DIS CLASS	4,589	6,239	5,522	933	(717)	20.3	(11.5)
	\$264,879	\$284,852	\$298,778	\$33,899	\$13,926	12.8	4.9
3501 - State Unemployment Insurance, certificated positions							
350100 - SUI CERT	1,084	12,254	7,792	6,708	(4,462)	618.6	(36.4)
350190 - SUI CERT	8	0	159	151	159	1887.1	N/A
	\$1,092	\$12,254	\$7,951	\$6,859	(\$4,303)	627.9	(35.1)
3502 - State Unemployment Insurance, classified positions							
350200 - SUI CLASS	836	13,914	7,467	6,631	(6,447)	792.8	(46.3)
350290 - SUI CLASS	35	0	0	(35)	0	(100.0)	N/A
	\$871	\$13,914	\$7,467	\$6,596	(\$6,447)	757.3	(46.3)
3601 - Workers' Compensation Insurance, certificated positions							
360100 - W/C CERT	23,371	22,937	24,571	1,200	1,634	5.1	7.1
360190 - W/C CERT	195	0	390	195	390	99.8	N/A
	\$23,566	\$22,937	\$24,961	\$1,395	\$2,024	5.9	8.8
3602 - Workers' Compensation Insurance, classified positions							
360200 - W/C CLASS	14,602	16,972	18,476	3,874	1,504	26.5	8.9
360290 - W/C CLASS	311	0	0	(311)	0	(100.0)	N/A
	\$14,913	\$16,972	\$18,476	\$3,563	\$1,504	23.9	8.9
3701 - OPEB, Allocated, certificated positions							
370100 - RETIREE BENEFITS CERT	63,469	74,423	71,476	8,007	(2,947)	12.6	(4.0)
	\$63,469	\$74,423	\$71,476	\$8,007	(\$2,947)	12.6	(4.0)
3702 - OPEB, Allocated, classified positions							
370200 - RETIREE BENEFIT CLASSIFIED	37,292	43,082	47,566	10,275	4,484	27.6	10.4
	\$37,292	\$43,082	\$47,566	\$10,275	\$4,484	27.6	10.4

First Interim Budget Change Report
Fiscal Year 7/1/2021 - 6/30/2022

Fund: 11
SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
3000 - 3999 Employee Benefits							
3901 - Other Benefits, certificated positions							
390103 - SELF INSUR CERT	7,790	7,833	8,244	454	411	5.8	5.2
390104 - AB 1522 ACCRUAL	0	0	0	0	0	(100.0)	N/A
390105 - PARS CERT GOLDEN HANDSHAKE	0	0	0	0	0	N/A	N/A
390193 - SELF INSUR CERT	65	0	130	65	130	99.5	N/A
390194 - AB 1522 ACCRUAL	2	0	163	162	163	10500.6	N/A
	\$7,857	\$7,833	\$8,537	\$680	\$704	8.7	9.0
3902 - Other Benefits, classified positions							
390203 - SELF INSUR CLASS	4,897	5,671	6,171	1,274	500	26.0	8.8
390204 - AB 1522 ACCRUAL	720	601	601	(119)	0	(16.6)	0.0
390206 - PARS GOLDEN HANDSHAKE	0	0	0	0	0	N/A	N/A
390293 - SELF INSUR CLASS	104	0	0	(104)	0	(100.0)	N/A
390294 - AB 1522 ACCRUAL	207	0	0	(207)	0	(100.0)	N/A
	\$5,929	\$6,272	\$6,772	\$843	\$500	14.2	8.0
3000 - 3999 Employee Benefits	\$1,406,940	\$1,614,694	\$1,662,246	\$255,306	\$47,552	18.1	2.9
Percent of Total	25.1%	25.1%	24.9%				
1000 - 3999 Employee Compensation % of Total	82.3%	78.4%	79.3%				

First Interim Budget Change Report
Fiscal Year 7/1/2021 - 6/30/2022

Fund: 11 SubFund: -	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
4000 - 4999 Books and Supplies							
4100 - Approved Textbooks and Core Curricula Materials							
410000 - TEXTBOOKS	89,229	102,000	102,000	12,771	0	14.3	0.0
410001 - BOOKSTORE INV ADJ	(14,277)	0	0	14,277	0	(100.0)	N/A
	\$74,952	\$102,000	\$102,000	\$27,048	\$0	36.1	0.0
4300 - Materials and Supplies							
430000 - INSTRUCTIONAL SUPPLIES	25,976	42,086	42,086	16,110	0	62.0	0.0
430004 - PRINTING/PUBLISHING	91,144	93,500	93,500	2,356	0	2.6	0.0
430005 - FOOD/IN-HOUSE MEETINGS	1,776	5,000	5,200	3,424	200	192.7	4.0
430008 - SUPPLIES NON-CLASSROOM	58,540	85,354	82,612	24,072	(2,742)	41.1	(3.2)
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	5,497	7,000	7,000	1,503	0	27.3	0.0
	\$182,933	\$232,940	\$230,398	\$47,465	(\$2,542)	25.9	(1.1)
4400 - Noncapitalized Equipment							
440000 - EQUIP \$500-\$24999	114,932	164,000	164,000	49,068	0	42.7	0.0
	\$114,932	\$164,000	\$164,000	\$49,068	\$0	42.7	0.0
4000 - 4999 Books and Supplies	\$372,817	\$498,940	\$496,398	\$123,581	(\$2,542)	33.1	(0.5)
Percent of Total	6.6%	7.8%	7.4%				
5000 - 5999 Services and Other Operating Expenditures							
5200 - Travel and Conferences							
520000 - CONF/TRAVEL	3,102	69,950	59,950	56,848	(10,000)	1832.5	(14.3)
520010 - FIXED MILEAGE ALLOWANCE	1,529	500	1,489	(40)	989	(2.6)	197.9
	\$4,632	\$70,450	\$61,439	\$56,808	(\$9,011)	1226.5	(12.8)
5300 - Dues and Memberships							
530000 - DUES & MEMBERSHIP	3,595	5,595	5,595	2,000	0	55.6	0.0
	\$3,595	\$5,595	\$5,595	\$2,000	\$0	55.6	0.0
5500 - Operations and Housekeeping Services							
550030 - WATER/SEWER	5,146	7,000	7,000	1,854	0	36.0	0.0
550050 - PEST CONTROL	840	900	900	60	0	7.1	0.0
550080 - PG&E	70,223	100,000	100,000	29,777	0	42.4	0.0
	\$76,209	\$107,900	\$107,900	\$31,691	\$0	41.6	0.0

First Interim Budget Change Report
Fiscal Year 7/1/2021 - 6/30/2022

Fund: 11
SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
5000 - 5999 Services and Other Operating Expenditures							
5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements							
560001 - NONCAPITALIZED IMPROVEMENTS	9,163	0	0	(9,163)	0	(100.0)	N/A
560002 - MAINTENANCE AGREEMENTS	0	0	0	0	0	N/A	N/A
560003 - ALARM SYSTEM	2,959	4,000	4,000	1,041	0	35.2	0.0
560004 - ALARM ADDITIONAL CHARGES	25	0	0	(25)	0	(100.0)	N/A
560005 - RENTAL	0	1,000	1,000	1,000	0	N/A	0.0
560006 - REPAIR EQUIP	1,128	2,000	2,000	872	0	77.3	0.0
560010 - BLDG LEASE/RENTS	870	2,000	2,000	1,130	0	129.9	0.0
	\$14,145	\$9,000	\$9,000	(\$5,145)	\$0	(36.4)	0.0
5710 - Transfers of Direct Costs							
571010 - DIRECT COST/MTCE	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
5750 - Transfers of Direct Costs - Interfund							
575000 - DIRECT COST/INTERFUND TRF	725	0	0	(725)	0	(100.0)	N/A
575002 - DIRECT COST/CUSD TODAY INTERFN	0	5,000	0	0	(5,000)	N/A	(100.0)
575010 - DIRECT COST/MTCE INTERFUND	(5,545)	(2,900)	(2,900)	2,645	0	(47.7)	0.0
575020 - DIRECT COST/TRANSP INTERFUND	104	6,200	6,200	6,096	0	5884.6	0.0
575030 - DIRECT COST/FOOD SVC INTERFUND	0	0	0	0	0	N/A	N/A
575040 - DIRECT COST/GAD/INTERF	304	1,000	1,000	696	0	229.4	0.0
575060 - DIRECT COST/TECH INTERFUND	0	0	0	0	0	N/A	N/A
575070 - DIRECT COST/TCH CTR INTERFUND	313	600	600	287	0	91.5	0.0
575080 - INTER-FUND DIRECT COST FUEL	362	300	300	(62)	0	(17.2)	0.0
575081 - DIRECT COST/MET PAC INTERFUND	0	0	0	0	0	N/A	N/A
	(\$3,738)	\$10,200	\$5,200	\$8,938	(\$5,000)	(239.1)	(49.0)
5800 - Professional/Consulting Services and Operating Expenditures							
580001 - CONT FOR PER SERV/INDIVIDUAL	24,975	150,000	150,000	125,025	0	500.6	0.0
580002 - CONTRACT SERVICES	283,389	296,150	298,200	14,811	2,050	5.2	0.7
580005 - LEGAL SERVICES	0	1,000	1,000	1,000	0	N/A	0.0
580006 - ADVERTISING	6,843	21,000	21,000	14,158	0	206.9	0.0
580008 - FEES/ADMISSION - STUDENTS	0	0	0	0	0	N/A	N/A
580009 - FEES / OTHER	14,349	21,500	21,500	7,151	0	49.8	0.0
580010 - SOFTWARE LICENSE	25,257	43,100	45,842	20,585	2,742	81.5	6.4
	\$354,813	\$532,750	\$537,542	\$182,729	\$4,792	51.5	0.9

First Interim Budget Change Report
Fiscal Year 7/1/2021 - 6/30/2022

Fund: 11 SubFund: -	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
5000 - 5999 Services and Other Operating Expenditures							
5900 - Communications							
590001 - PHONE CERTIFICATED	3,337	2,080	2,257	(1,080)	177	(32.4)	8.5
590002 - PHONE CLASSIFIED	2,117	1,880	2,117	0	237	0.0	12.6
590005 - COMMUNICATION/POSTAGE	36,655	37,050	38,461	1,806	1,411	4.9	3.8
	\$42,109	\$41,010	\$42,835	\$726	\$1,825	1.7	4.4
5000 - 5999 Services and Other Operating Expenditures	\$491,764	\$776,905	\$769,511	\$277,747	(\$7,394)	56.5	(1.0)
Percent of Total	8.8%	12.1%	11.5%				
6000 - 6999 Capital Outlay							
6170 - Land Improvements							
617000 - LAND IMPROVEMENTS	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
6200 - Buildings and Improvements of Buildings							
620006 - CONSTRUCTION	10,641	0	0	(10,641)	0	(100.0)	N/A
	\$10,641	\$0	\$0	(\$10,641)	\$0	(100.0)	N/A
6000 - 6999 Capital Outlay	\$10,641	\$0	\$0	(\$10,641)	\$0	(100.0)	N/A
Percent of Total	0.2%	0.0%	0.0%				
7000 - 7499 Other Outgo							
7350 - Transfers of Indirect Costs - Interfund							
735000 - TRF OF DIRECT COST-INTERFUND	116,660	114,155	114,155	(2,505)	0	(2.1)	0.0
	\$116,660	\$114,155	\$114,155	(\$2,505)	\$0	(2.1)	0.0
7000 - 7499 Other Outgo	\$116,660	\$114,155	\$114,155	(\$2,505)	\$0	(2.1)	0.0
Percent of Total	2.1%	1.8%	1.7%				
7600 - 7629 Interfund Transfers Out							
7619 - Other Authorized Interfund Transfers Out							
761900 - TRANSFER TO GENERAL FUND	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
7600 - 7629 Interfund Transfers Out	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				

Summary of Revisions
2021-2022 Child Development Fund Budget

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

I. 2021-22 Child Development Revenues

A. Federal Revenues

Federal Revenues changed from \$314,213 at Adopted Budget to \$0 at First Interim, a decrease of \$314,213. The decrease is due to the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act stipends that were allocated pursuant to Assembly Bill (AB) 82 being a one-time payment. The funds were inadvertently budgeted as ongoing for the Adopted Budget.

Change from Adopted to 1st Interim		\$ (314,213)
<u>2021-22</u>	<u>2021-22</u>	
<u>Adopted Budget</u>	<u>1st Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 314,213	\$ -0-	\$ (314,213)

B. State Revenues

State Revenues changed from \$5,072,886 at Adopted Budget to \$5,278,477 at First Interim, an increase of \$ 205,591. The increase is due to the California State Preschool Program (CSPP) receiving an increase to their annual contract for the 2021-22 school year.

Change from Adopted to 1st Interim		\$ 205,591
<u>2021-22</u>	<u>2021-22</u>	
<u>Adopted Budget</u>	<u>1st Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 5,072,886	\$ 5,278,477	\$ 205,591

C. Local Revenues

Local Revenues changed from \$8,659,193 at Adopted Budget to \$8,655,895 at First Interim, a decrease of \$3,298. The decrease is due to refunds being issued to families for Campus Club overpayments during pandemic related absences.

Change from Adopted to 1st Interim		\$ (3,298)
2021-22	2021-22	
<u>Adopted Budget</u>	<u>1st Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 8,659,193	\$ 8,655,895	\$ (3,298)

D. Total Child Development Fund Revenues

Total Child Development Fund Revenues changed from \$14,046,292 at Adopted Budget to \$13,934,372 at First Interim, a decrease of \$111,920.

Change from Adopted to 1st Interim		\$ (111,920)
2021-22	2021-22	
<u>Adopted Budget</u>	<u>1st Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 14,046,292	\$ 13,934,372	\$ (111,920)

II. 2021-22 Child Development Expenditures

A. Certificated Personnel Salaries

Certificated Personnel Salaries changed from \$2,088,914 at Adopted Budget to \$ 2,405,110 at First Interim, an increase of \$ 316,196. The increase is due to the 5.5% salary schedule increase, as well as an increase in hourly Teachers due to a higher need related to the pandemic.

<u>Item</u>	<u>Budget Adjustment</u>	
Teacher Salary		\$ 176,378
Teacher Assist		17,696
Teacher Hourly		96,500
Nurse Salary		6,521
District Admin Salary		12,101
Pupil Support Hourly		7,000
Change from Adopted to 1st Interim		<u>\$ 316,196</u>
	2021-22	2021-22
	<u>Adopted Budget</u>	<u>1st Int. Budget</u>
	\$ 2,088,914	\$ 2,405,110
		<u>Increase/(Decrease)</u>
		\$ 316,196

B. Classified Personnel Salaries

Classified Personnel Salaries changed from \$6,037,793 at Adopted Budget to \$ 6,291,249 at First Interim, an increase of \$ 253,456. The increase is due to Campus Club having a higher need for staffing, sub & hourly coverage due to the reopening of programs after pandemic related closures, as well as the 55% salary schedule increase.

<u>Item</u>		<u>Budget Adjustment</u>
Classified Salaries		\$ 146,364
Classified Hourly		41,092
Classified Substitutes		64,000
Other		2,000
Change from Adopted to 1st Interim		<u>\$ 253,456</u>
<u>2021-22</u>	<u>2021-22</u>	
<u>Adopted Budget</u>	<u>1st Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 6,037,793	\$ 6,291,249	\$ 253,456

C. Employee Benefits

Employee Benefits changed from \$ 2,901,590 at Adopted Budget to \$ 2,896,237 at First Interim, a decrease of \$ 5,353. The decrease is due to Campus Club having a large number of employees who work under the PERS threshold for the 2021-22 school year, in addition to a reduction in the State Unemployment Insurance rate since Adopted Budget.

<u>Item</u>		<u>Budget Adjustment</u>
STRS Certificated		\$ 28,565
PERS		(72,567)
State Unemployment		(55,065)
Health, Dental, Vision & Life		46,394
Other		47,318
Change from Adopted to 1st Interim		<u>\$ (5,353)</u>
<u>2021-22</u>	<u>2021-22</u>	
<u>Adopted Budget</u>	<u>1st Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 2,901,590	\$ 2,896,237	\$ (5,353)

D. Books, Supplies and Other Materials

Books, Supplies and Other Materials changed from \$1,383,962 at Adopted Budget to \$1,091,085 at First Interim, a decrease of \$292,877. The decrease is due to the CRRSA Act stipends being a one-time payment. The funds were inadvertently budgeted as ongoing for the Adopted Budget. The non-capitalized equipment classification was decreased offset increased salaries.

<u>Item</u>	<u>Budget Adjustment</u>	
Supplies	\$ 21,336	
CARES	<u>(314,213)</u>	
Change from Adopted to 1st Interim	<u>\$ (292,877)</u>	
	2021-22	2021-22
<u>Adopted Budget</u>	<u>1st Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 1,383,962	\$ 1,091,085	\$ (292,877)

E. Contracted Services and Other Operating Expenditures

Contracted Services and Other Operating Expenditures changed from \$ 852,640 at Adopted Budget to \$685,511 at First Interim, a decrease of \$ 167,129. The decrease is due to a lower need for noncapitalized improvements, CSPP no longer using an outside vendor for a planned professional development workshop and free school meals being implemented for the 2021-22 school year.

<u>Item</u>	<u>Budget Adjustment</u>	
Noncapitalized Improvements	\$ (67,000)	
Direct Cost/Food Service Interfund	(30,000)	
Contract Services	(70,010)	
Other	<u>(119)</u>	
Change from Adopted to 1st Interim	<u>\$ (167,129)</u>	
	2021-22	2021-22
<u>Adopted Budget</u>	<u>1st Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 852,640	\$ 685,511	\$ (167,129)

F. Capital Outlay

Capital Outlay expenditures changed from \$20,000 at Adopted Budget to \$55,000 at First Interim, an increase of \$ 35,000. The increase is due to planned installations of play structures, along with needed A/C repairs for Campus Club portables.

Change from Adopted to 1st Interim	\$ 35,000	
	2021-22	2021-22
<u>Adopted Budget</u>	<u>1st Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 20,000	\$ 55,000	\$ 35,000

G. Other Outgo Expenditures

Other Outgo Expenditures changed from \$761,393 at Adopted Budget to \$ 824,393 at First Interim, an increase of \$ 63,000. The increase is due to an adjustment to portable loan payments for CSPP.

Change from Adopted to 1st Interim		\$ 63,000
2021-22 Adopted Budget	2021-22 1st Int. Budget	Increase/(Decrease)
\$ 761,393	\$ 824,393	\$ 63,000

H. Total Child Development Fund Expenditures

Total Child Development Fund Expenditures changed from \$ 14,046,292, at Adopted Budget to \$ 14,248,585 at First Interim, an increase of \$ 202,293.

Change from Adopted to 1st Interim		\$ 202,293
2021-22 Adopted Budget	2021-22 1st Int. Budget	Increase/(Decrease)
\$ 14,046,292	\$ 14,248,585	\$ 202,293

III. Fund Balance

Total revenues are \$ 13,934,372 and total expenditures are \$ 14,248,585 at First Interim. The projected fund balance for the 2021-22 fiscal year is:

Beginning Fund Balance, Unaudited 7/1/21	\$ 1,269,326
2021-22 Revenues	\$ 13,934,372
2021-22 Expenditures	\$ 14,248,585
Surplus/(Deficit)	\$ (314,213)
Ending Fund Balance, 6/30/22, Projected	\$ 955,113
One-Time Items in 2021-22:	
One-Time COVID relief Stipend C/O	\$ 314,213
Total One-Time	\$ 314,213
Ongoing Operating (Deficit)	\$ -0-

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Fund: 12 SubFund: -	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
12 - CHILD DEVELOPMENT FUND	\$6,454,694	\$14,046,292	\$13,934,372	\$7,479,679	(\$111,920)	115.9	(0.8)
8100 - 8299 Federal Revenue							
8290 - All Other Federal Revenue							
829000 - FED OTH REV	314,213	314,213	0	(314,213)	(314,213)	(100.0)	(100.0)
	\$314,213	\$314,213	\$0	(\$314,213)	(\$314,213)	(100.0)	(100.0)
8100 - 8299 Federal Revenue	\$314,213	\$314,213	\$0	(\$314,213)	(\$314,213)	(100.0)	(100.0)
Percent of Total	4.9%	2.2%	0.0%				
8300 - 8599 Other State Revenue							
8590 - All Other State Revenue							
851000 - ST DEFERRED REVENUE	0	0	0	0	0	N/A	N/A
859000 - ST OTHER REVENUE	5,542,494	5,072,886	5,278,477	(264,017)	205,591	(4.8)	4.1
859001 - ST OTHER REVENUE PR YR	0	0	0	0	0	N/A	N/A
	\$5,542,494	\$5,072,886	\$5,278,477	(\$264,017)	\$205,591	(4.8)	4.1
8300 - 8599 Other State Revenue	\$5,542,494	\$5,072,886	\$5,278,477	(\$264,017)	\$205,591	(4.8)	4.1
Percent of Total	85.9%	36.1%	37.9%				

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Fiscal Year 7/1/2021 - 6/30/2022

Fund: 12
SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn l1 & Prior Act	Diff Btwn l1 & Adpt	Pct Chg l1 & PY Act	Pct Chg l1 & Adpt
8600 - 8799 Other Local Revenue							
8660 - Interest							
866000 - LOC INTEREST INCOME/TREAS	16,261	0	0	(16,261)	0	(100.0)	N/A
	\$16,261	\$0	\$0	(\$16,261)	\$0	(100.0)	N/A
8662 - Net Increase (Decrease) in the Fair Value of Investments							
866200 - NET INC(DEC) FAIR VALUE INVEST	7,365	0	0	(7,365)	0	(100.0)	N/A
	\$7,365	\$0	\$0	(\$7,365)	\$0	(100.0)	N/A
8673 - Child Development Parent Fees							
867301 - LOC CHILD DEV PARENT FEES	36	178,789	175,491	175,455	(3,298)	487374.6	(1.8)
	\$36	\$178,789	\$175,491	\$175,455	(\$3,298)	487374.6	(1.8)
8689 - All Other Fees and Contracts							
868900 - LOC ALL OTH FEES	406,325	8,480,405	8,480,405	8,074,079	0	1987.1	0.0
	\$406,325	\$8,480,405	\$8,480,405	\$8,074,079	\$0	1987.1	0.0
8699 - All Other Local Revenue							
861000 - LOC DEF REVENUE	0	0	0	0	0	N/A	N/A
869900 - LOC OTHER REVENUE	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8600 - 8799 Other Local Revenue	\$429,988	\$8,659,193	\$8,655,895	\$8,225,908	(\$3,298)	1913.1	0.0
Percent of Total	6.7%	61.6%	62.1%				
8900 - 8929 Interfund Transfers In							
8911 - To Child Development Fund from General Fund							
891101 - TRANSFER FR GF TO CD	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8919 - Other Authorized Interfund Transfers In							
891901 - OTH INTERFUND TRANSFER IN	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8900 - 8929 Interfund Transfers In	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				

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Fiscal Year 7/1/2021 - 6/30/2022

Fund: 12
SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
8930 - 8979 All Other Financing Sources							
8979 - All Other Financing Sources							
897901 - CH DEV LOANS	168,000	0	0	(168,000)	0	(100.0)	N/A
	\$168,000	\$0	\$0	(\$168,000)	\$0	(100.0)	N/A
8930 - 8979 All Other Financing Sources	\$168,000	\$0	\$0	(\$168,000)	\$0	(100.0)	N/A
Percent of Total	2.6%	0.0%	0.0%				
8980 - 8999 Contributions							
8980 - Contributions from Unrestricted Revenues							
898000 - CONTRIB FR UNRESTRICTED REV	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8990 - Contributions from Restricted Revenues							
899000 - CONTRIB FR RESTRICTED REVENUE	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8980 - 8999 Contributions	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				

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Fund: 12 SubFund: -	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
12 - CHILD DEVELOPMENT FUND	\$5,969,673	\$14,046,292	\$14,248,585	\$8,278,912	\$202,293	138.7	1.4
1000 - 1999 Certificated Personnel Salaries							
1100 - Certificated Teachers' Salaries							
110001 - TEACHER SAL	1,530,079	1,573,014	1,749,393	219,314	176,378	14.3	11.2
110015 - TEACHER ASSIST	11,364	20,781	38,478	27,114	17,696	238.6	85.2
110040 - TEACH SAL SUMMER/HOURLY	0	8,500	105,000	105,000	96,500	N/A	1135.3
110050 - TEACH SAL SUB	52,429	41,500	41,500	(10,929)	0	(20.8)	0.0
110060 - TEACH SAL STIPEND	6,200	6,300	6,300	100	0	1.6	0.0
	\$1,600,072	\$1,650,096	\$1,940,670	\$340,598	\$290,575	21.3	17.6
1200 - Certificated Pupil Support Salaries							
120004 - NURSE SAL	121,297	118,554	125,075	3,778	6,521	3.1	5.5
120040 - PUPIL SUPPORT HRLY	0	0	7,000	7,000	7,000	N/A	N/A
120050 - PUPIL SUPPORT SUB	0	0	0	0	0	N/A	N/A
	\$121,297	\$118,554	\$132,075	\$10,778	\$13,521	8.9	11.4
1300 - Certificated Supervisors' and Administrators' Salaries							
130002 - COORDINATOR SAL	0	0	0	0	0	N/A	N/A
130008 - DIST ADM SAL	315,055	320,264	332,365	17,310	12,101	5.5	3.8
	\$315,055	\$320,264	\$332,365	\$17,310	\$12,101	5.5	3.8
1000 - 1999 Certificated Personnel Salaries	\$2,036,424	\$2,088,914	\$2,405,110	\$368,686	\$316,196	18.1	15.1
Percent of Total	34.1%	14.9%	16.9%				

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Fiscal Year 7/1/2021 - 6/30/2022

Fund: 12
SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
2000 - 2999 Classified Personnel Salaries							
2100 - Classified Instructional Salaries							
210001 - INSTR ASSIST/TUTOR	3,176,626	4,691,302	5,041,471	1,864,844	350,168	58.7	7.5
210040 - INSTRUCTIONAL HOURLY	0	0	41,000	41,000	41,000	N/A	N/A
210050 - INSTR ASSIST SUB	72,283	85,000	176,138	103,855	91,138	143.7	107.2
	\$3,248,910	\$4,776,302	\$5,258,609	\$2,009,699	\$482,306	61.9	10.1
2200 - Classified Support Salaries							
220050 - CLASS SUPPORT SUB	0	0	0	0	0	N/A	N/A
220070 - CLASS SUPPORT OT	0	300	500	500	200	N/A	66.7
	\$0	\$300	\$500	\$500	\$200	N/A	66.7
2300 - Classified Supervisors' and Administrators' Salaries							
230001 - CLASS MANAGEMENT SA	304,148	323,401	332,338	28,190	8,937	9.3	2.8
	\$304,148	\$323,401	\$332,338	\$28,190	\$8,937	9.3	2.8
2400 - Clerical, Technical, and Office Staff Salaries							
240001 - CLASS BUSINESS SUPPORT	461,355	469,097	548,281	86,926	79,185	18.8	16.9
240050 - CLASS BUSINESS SUPPORT SUB	4,858	13,000	10,000	5,142	(3,000)	105.9	(23.1)
240070 - CLASS BUSINESS SUPPORT OT	0	0	200	200	200	N/A	N/A
240090 - CLASS BUSINESS SUPPORT OTHER	0	200	200	200	0	N/A	0.0
	\$466,213	\$482,297	\$558,681	\$92,468	\$76,385	19.8	15.8
2900 - Other Classified Salaries							
290040 - OTH CL HOURLY	4,001	2,408	2,500	(1,501)	92	(37.5)	3.8
290050 - OTHER CLASS SUB	26,345	25,138	1,000	(25,345)	(24,138)	(96.2)	(96.0)
290060 - CLASSIFIED STIPEND	0	400	2,000	2,000	1,600	N/A	400.0
290090 - OTHER CLASSIFIED SAL	523,730	427,547	135,621	(388,109)	(291,926)	(74.1)	(68.3)
	\$554,076	\$455,492	\$141,121	(\$412,956)	(\$314,372)	(74.5)	(69.0)
2000 - 2999 Classified Personnel Salaries	\$4,573,347	\$6,037,793	\$6,291,249	\$1,717,902	\$253,456	37.6	4.2
Percent of Total	76.6%	43.0%	44.2%				
3000 - 3999 Employee Benefits							
3101 - State Teachers' Retirement System, certificated positions							
310100 - STRS CERT	273,257	283,488	317,216	43,959	33,728	16.1	11.9
310190 - STRS CERT	5,030	11,148	12,586	7,557	1,438	150.2	12.9
	\$278,286	\$294,636	\$329,802	\$51,516	\$35,166	18.5	11.9

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Fund: 12
SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
3000 - 3999 Employee Benefits							
3102 - State Teachers' Retirement System, classified positions							
310201 - STRS CLASSIFIED	62,872	74,972	71,077	8,205	(3,895)	13.0	(5.2)
310291 - STRS CLASSIFIED	35	2,929	224	188	(2,706)	531.8	(92.4)
	\$62,908	\$77,902	\$71,301	\$8,393	(\$6,601)	13.3	(8.5)
3201 - Public Employees' Retirement System, certificated positions							
320100 - PERS CERTIFICATED	159	16,656	21,273	21,113	4,617	13249.5	27.7
320190 - PERS CERTIFICATED	82	8,124	66	(16)	(8,058)	(19.0)	(99.2)
	\$241	\$24,780	\$21,339	\$21,098	(\$3,441)	8742.9	(13.9)
3202 - Public Employees' Retirement System, classified positions							
320200 - PERS CLASSIFIED	710,902	1,210,249	1,104,962	394,060	(105,287)	55.4	(8.7)
320290 - PERS CLASSIFIED	5,322	4,880	41,040	35,718	36,161	671.1	741.1
	\$716,224	\$1,215,129	\$1,146,003	\$429,778	(\$69,126)	60.0	(5.7)
3301 - OASDI/Medicare/Alternative, certificated positions							
330100 - SOCIAL SECURITY CERT	4,661	8,876	11,906	7,245	3,031	155.4	34.1
330101 - MEDICARE CERT	28,476	29,891	32,221	3,745	2,330	13.1	7.8
330102 - SUPPLEMENTAL RETIREMENT CERT	8,105	9,006	9,264	1,159	258	14.3	2.9
330190 - SOCIAL SECURITY CERT	490	1,470	301	(189)	(1,168)	(38.6)	(79.5)
330191 - MEDICARE CERT	759	1,142	1,243	484	101	63.8	8.9
330192 - SUPPLEMENTAL RETIREMENT CERT	502	15,671	428	(74)	(15,243)	(14.7)	(97.3)
	\$42,993	\$66,055	\$55,364	\$12,371	(\$10,691)	28.8	(16.2)
3302 - OASDI/Medicare/Alternative, classified positions							
330200 - SOCIAL SECURITY CLASS	210,201	288,262	303,145	92,944	14,883	44.2	5.2
330201 - MEDICARE CLASS	63,890	85,623	85,934	22,045	311	34.5	0.4
330202 - SUPPLEMENTAL RETIREMENT CLASS	24,172	37,710	26,457	2,284	(11,254)	9.5	(29.8)
330290 - SOCIAL SECURITY CLASS	1,633	43	11,449	9,817	11,406	601.3	26281.1
330291 - MEDICARE CLASS	1,558	500	4,900	3,342	4,400	214.5	879.9
330292 - SUPPLEMENTAL RETIREMENT CLASS	3,032	500	9,557	6,525	9,057	215.2	1811.4
	\$304,486	\$412,638	\$441,442	\$136,956	\$28,804	45.0	7.0
3401 - Health & Welfare Benefits, certificated positions							
340111 - HEALTH CERT	115,289	118,392	133,921	18,632	15,529	16.2	13.1
340112 - DENTAL CERT	24,091	26,118	21,834	(2,257)	(4,284)	(9.4)	(16.4)
340113 - VISION CERT	4,794	5,197	4,072	(722)	(1,125)	(15.1)	(21.7)
340114 - LIFE INS CERT	662	667	726	64	59	9.7	8.9
	\$144,836	\$150,374	\$160,553	\$15,717	\$10,178	10.9	6.8

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Fund: 12
SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
3000 - 3999 Employee Benefits							
3402 - Health & Welfare Benefits, classified positions							
340211 - HEALTH CLASS	299,563	308,882	346,376	46,813	37,495	15.6	12.1
340212 - DENTAL CLASS	34,623	36,216	35,748	1,125	(469)	3.2	(1.3)
340213 - VISION CLASS	6,890	6,968	6,667	(223)	(300)	(3.2)	(4.3)
340214 - LIFE INS CLASS	1,857	1,884	2,018	160	133	8.6	7.1
340216 - DIS CLASS	3,089	3,163	2,520	(569)	(643)	(18.4)	(20.3)
	\$346,023	\$357,113	\$393,329	\$47,306	\$36,216	13.7	10.1
3501 - State Unemployment Insurance, certificated positions							
350100 - SUI CERT	993	24,412	11,169	10,176	(13,243)	1024.9	(54.2)
350190 - SUI CERT	26	40	429	403	389	1525.9	972.3
	\$1,019	\$24,452	\$11,598	\$10,579	(\$12,854)	1037.9	(52.6)
3502 - State Unemployment Insurance, classified positions							
350200 - SUI CLASS	2,203	72,251	29,573	27,370	(42,678)	1242.2	(59.1)
350290 - SUI CLASS	68	400	867	799	467	1166.3	116.8
	\$2,272	\$72,651	\$30,440	\$28,168	(\$42,211)	1239.9	(58.1)
3601 - Workers' Compensation Insurance, certificated positions							
360100 - W/C CERT	23,816	24,740	26,806	2,991	2,066	12.6	8.4
360190 - W/C CERT	629	50	1,029	400	979	63.6	1958.2
	\$24,445	\$24,790	\$27,835	\$3,391	\$3,045	13.9	12.3
3602 - Workers' Compensation Insurance, classified positions							
360200 - W/C CLASS	53,591	70,821	75,976	22,385	5,154	41.8	7.3
360290 - W/C CLASS	1,288	520	3,651	2,363	3,131	183.5	602.1
	\$54,878	\$71,341	\$79,627	\$24,748	\$8,285	45.1	11.6
3701 - OPEB, Allocated, certificated positions							
370100 - RETIREE BENEFITS CERT	24,218	24,829	27,970	3,752	3,141	15.5	12.6
	\$24,218	\$24,829	\$27,970	\$3,752	\$3,141	15.5	12.6
3702 - OPEB, Allocated, classified positions							
370200 - RETIREE BENEFIT CLASSIFIED	51,426	52,030	59,552	8,126	7,522	15.8	14.5
	\$51,426	\$52,030	\$59,552	\$8,126	\$7,522	15.8	14.5

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	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
3000 - 3999 Employee Benefits							
3901 - Other Benefits, certificated positions							
390103 - SELF INSUR CERT	7,939	8,246	8,935	997	689	12.6	8.4
390104 - AB 1522 ACCRUAL	0	5	0	0	(5)	N/A	(100.0)
390105 - PARS CERT GOLDEN HANDSHAKE	0	0	0	0	0	N/A	N/A
390193 - SELF INSUR CERT	210	65	343	133	278	63.5	427.8
390194 - AB 1522 ACCRUAL	73	300	87	14	(214)	19.0	(71.2)
	\$8,221	\$8,616	\$9,365	\$1,144	\$749	13.9	8.7
3902 - Other Benefits, classified positions							
390203 - SELF INSUR CLASS	17,863	23,680	26,288	8,425	2,608	47.2	11.0
390204 - AB 1522 ACCRUAL	24	511	1,506	1,482	995	6181.9	194.6
390206 - PARS GOLDEN HANDSHAKE	0	0	0	0	0	N/A	N/A
390293 - SELF INSUR CLASS	430	0	1,184	754	1,184	175.4	N/A
390294 - AB 1522 ACCRUAL	709	63	1,739	1,030	1,676	145.4	2653.6
	\$19,025	\$24,254	\$30,717	\$11,692	\$6,463	61.5	26.6
3000 - 3999 Employee Benefits	\$2,081,502	\$2,901,590	\$2,896,237	\$814,735	(\$5,353)	39.1	(0.2)
Percent of Total	34.9%	20.7%	20.3%				
1000 - 3999 Employee Compensation % of Total	145.6%	78.5%	81.4%				
4000 - 4999 Books and Supplies							
4300 - Materials and Supplies							
430000 - INSTRUCTIONAL SUPPLIES	252,782	958,039	437,579	184,797	(520,460)	73.1	(54.3)
430001 - SUPPLIES CARRYOVER	0	0	314,213	314,213	314,213	N/A	N/A
430005 - FOOD/IN-HOUSE MEETINGS	324	8,550	12,800	12,476	4,250	3851.5	49.7
430007 - SUPPLIES/SOFTWARE	0	0	0	0	0	N/A	N/A
430008 - SUPPLIES NON-CLASSROOM	116,352	329,631	283,752	167,400	(45,879)	143.9	(13.9)
	\$369,458	\$1,296,220	\$1,048,343	\$678,885	(\$247,877)	183.8	(19.1)
4400 - Noncapitalized Equipment							
440000 - EQUIP \$500-\$24999	40,827	87,742	42,742	1,916	(45,000)	4.7	(51.3)
	\$40,827	\$87,742	\$42,742	\$1,916	(\$45,000)	4.7	(51.3)
4000 - 4999 Books and Supplies	\$410,285	\$1,383,962	\$1,091,085	\$680,801	(\$292,877)	165.9	(21.2)
Percent of Total	6.9%	9.9%	7.7%				
5000 - 5999 Services and Other Operating Expenditures							
5200 - Travel and Conferences							
520000 - CONF/TRAVEL	7,829	33,902	25,957	18,128	(7,945)	231.5	(23.4)

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SubFund: -

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5000 - 5999 Services and Other Operating Expenditures							
5200 - Travel and Conferences							
520010 - FIXED MILEAGE ALLOWANCE	4,566	5,860	4,435	(130)	(1,425)	(2.9)	(24.3)
	\$12,395	\$39,762	\$30,392	\$17,997	(\$9,370)	145.2	(23.6)
5300 - Dues and Memberships							
530000 - DUES & MEMBERSHIP	2,030	1,576	1,576	(454)	0	(22.4)	0.0
	\$2,030	\$1,576	\$1,576	(\$454)	\$0	(22.4)	0.0
5500 - Operations and Housekeeping Services							
550050 - PEST CONTROL	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements							
560001 - NONCAPITALIZED IMPROVEMENTS	117,601	157,000	90,000	(27,601)	(67,000)	(23.5)	(42.7)
560002 - MAINTENANCE AGREEMENTS	0	1,000	1,000	1,000	0	N/A	0.0
560003 - ALARM SYSTEM	0	0	0	0	0	N/A	N/A
560005 - RENTAL	3,111	16,200	24,944	21,833	8,744	701.8	54.0
560006 - REPAIR EQUIP	1,658	7,000	7,500	5,842	500	352.2	7.1
	\$122,370	\$181,200	\$123,444	\$1,074	(\$57,756)	0.9	(31.9)
5750 - Transfers of Direct Costs - Interfund							
575000 - DIRECT COST/INTERFUND TRF	(5,378,482)	0	0	5,378,482	0	(100.0)	N/A
575002 - DIRECT COST/CUSD TODAY INTERFN	4,250	0	4,250	0	4,250	0.0	N/A
575003 - DIRECT COST/UTILITY INTERFUND	175,000	175,000	185,000	10,000	10,000	5.7	5.7
575005 - DIRECT COST CUSTODIAL INTERFUN	0	89,102	89,102	89,102	0	N/A	0.0
575010 - DIRECT COST/MTCE INTERFUND	3,265	16,932	11,500	8,235	(5,432)	252.2	(32.1)
575020 - DIRECT COST/TRANSP INTERFUND	0	29,350	25,850	25,850	(3,500)	N/A	(11.9)
575030 - DIRECT COST/FOOD SVC INTERFUND	0	30,000	0	0	(30,000)	N/A	(100.0)
575040 - DIRECT COST/GAD/INTERF	5,319	15,500	15,500	10,181	0	191.4	0.0
575050 - DIRECT COST/COPIER INTERFUND	2,524	5,500	5,500	2,976	0	117.9	0.0
575052 - DIRECT COST/SCANBACK INTERFUND	1,685	2,750	2,750	1,065	0	63.2	0.0
575060 - DIRECT COST/TECH INTERFUND	0	0	0	0	0	N/A	N/A
575070 - DIRECT COST/TCH CTR INTERFUND	15,313	30,931	30,670	15,357	(261)	100.3	(0.8)
575080 - INTER-FUND DIRECT COST FUEL	4,742	1,300	2,000	(2,742)	700	(57.8)	53.8
	(\$5,166,385)	\$396,365	\$372,122	\$5,538,507	(\$24,243)	(107.2)	(6.1)
5800 - Professional/Consulting Services and Operating Expenditures							
580001 - CONT FOR PER SERV/INDIVIDUAL	0	2,130	2,130	2,130	0	N/A	0.0
580002 - CONTRACT SERVICES	117,810	116,330	46,320	(71,490)	(70,010)	(60.7)	(60.2)

First Interim Budget Change Report
Fiscal Year 7/1/2021 - 6/30/2022

Fund: 12 SubFund: -	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
5000 - 5999 Services and Other Operating Expenditures							
5800 - Professional/Consulting Services and Operating Expenditures							
580006 - ADVERTISING	4,980	8,700	5,000	20	(3,700)	0.4	(42.5)
580007 - FEES/ADMINISTRATIVE	0	0	0	0	0	N/A	N/A
580008 - FEES/ADMISSION - STUDENTS	0	41,878	41,878	41,878	0	N/A	0.0
580009 - FEES / OTHER	23,059	19,048	18,798	(4,260)	(250)	(18.5)	(1.3)
580010 - SOFTWARE LICENSE	10,305	10,000	10,200	(105)	200	(1.0)	2.0
580090 - BUDGET RESERVE	0	0	0	0	0	N/A	N/A
	\$156,154	\$198,086	\$124,326	(\$31,827)	(\$73,760)	(20.4)	(37.2)
5900 - Communications							
590001 - PHONE CERTIFICATED	2,979	3,660	2,970	(9)	(690)	(0.3)	(18.9)
590002 - PHONE CLASSIFIED	11,880	13,190	11,880	0	(1,310)	0.0	(9.9)
590005 - COMMUNICATION/POSTAGE	144	18,800	18,800	18,656	0	12989.2	0.0
	\$15,003	\$35,650	\$33,650	\$18,647	(\$2,000)	124.3	(5.6)
5000 - 5999 Services and Other Operating Expenditures	(\$4,858,434)	\$852,640	\$685,510	\$5,543,944	(\$167,129)	(114.1)	(19.6)
Percent of Total	-81.4%	6.1%	4.8%				
6000 - 6999 Capital Outlay							
6170 - Land Improvements							
617000 - LAND IMPROVEMENTS	30,225	20,000	35,000	4,775	15,000	15.8	75.0
	\$30,225	\$20,000	\$35,000	\$4,775	\$15,000	15.8	75.0
6200 - Buildings and Improvements of Buildings							
620000 - BLDG/IMPRV OF BLDG	56,653	0	20,000	(36,653)	20,000	(64.7)	N/A
	\$56,653	\$0	\$20,000	(\$36,653)	\$20,000	(64.7)	N/A
6400 - Equipment							
640090 - EQUIPMENT \$25,000+	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
6000 - 6999 Capital Outlay	\$86,878	\$20,000	\$55,000	(\$31,878)	\$35,000	(36.7)	175.0
Percent of Total	1.5%	0.1%	0.4%				

First Interim Budget Change Report
Fiscal Year 7/1/2021 - 6/30/2022

Fund: 12
SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn l1 & Prior Act	Diff Btwn l1 & Adpt	Pct Chg l1 & PY Act	Pct Chg l1 & Adpt
7000 - 7499 Other Outgo							
7350 - Transfers of Indirect Costs - Interfund							
735000 - TRF OF DIRECT COST-INTERFUND	477,992	656,393	656,393	178,402	0	37.3	0.0
	\$477,992	\$656,393	\$656,393	\$178,402	\$0	37.3	0.0
7439 - Other Debt Service - Principal							
743900 - DEBT SERVICE/PRINCIPAL	357,000	105,000	168,000	(189,000)	63,000	(52.9)	60.0
	\$357,000	\$105,000	\$168,000	(\$189,000)	\$63,000	(52.9)	60.0
7000 - 7499 Other Outgo	\$834,992	\$761,393	\$824,393	(\$10,598)	\$63,000	(1.3)	8.3
Percent of Total	14.0%	5.4%	5.8%				
7600 - 7629 Interfund Transfers Out							
7619 - Other Authorized Interfund Transfers Out							
761900 - TRANSFER TO GENERAL FUND	146,679	0	0	(146,679)	0	(100.0)	N/A
761906 - TRANSFER TO SFP	490,000	0	0	(490,000)	0	(100.0)	N/A
761914 - TRANSFER TO SPEC RES/CAP PROJ	168,000	0	0	(168,000)	0	(100.0)	N/A
	\$804,679	\$0	\$0	(\$804,679)	\$0	(100.0)	N/A
7600 - 7629 Interfund Transfers Out	\$804,679	\$0	\$0	(\$804,679)	\$0	(100.0)	N/A
Percent of Total	13.5%	0.0%	0.0%				

Summary of Revisions
2021-2022 Cafeteria Fund Budget

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

I. 2021-22 Cafeteria Fund Revenues

A. Federal Revenues

Federal Revenues changed from \$ 11,888,920 to \$ 17,799,862 as of First Interim, an increase of \$ 5,910,942. The increase is due to a combination of increased participation in the National School Lunch Program meals as well as a one-time increase in the meal reimbursement rates for the Federal reimbursements.

Change from Adopted to 1st Interim		\$ 5,910,942
<u>2021-22</u>	<u>2021-22</u>	
<u>Adopted Budget</u>	<u>1st Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 11,888,920	\$ 17,799,862	\$ 5,910,942

B. State Revenues

State Revenues changed from \$ 749,523 to \$ 1,070,696 as of First Interim, an increase of \$ 321,173. The increase is due to increased participation in the National School Lunch Program which the State funds on a per meal basis.

Change from Adopted to 1st Interim		\$ 321,173
<u>2021-22</u>	<u>2021-22</u>	
<u>Adopted Budget</u>	<u>1st Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 749,523	\$ 1,070,696	\$ 321,173

C. Local Revenues

Local Revenues changed from \$ 3,958,431 at Adopted Budget to \$ 548,570 at First Interim, a decrease of \$ 3,409,861. The change is due to decreases in anticipated sales due to higher participation by students in the free National School Lunch Program.

<u>Item</u>	<u>Budget Adjustment</u>	
Student ala carte sales	\$ (348,791)	
Special events	(100,000)	
Student sales	<u>(2,961,070)</u>	
Change from Adopted to 1st Interim	<u>\$ (3,409,861)</u>	
	<u>2021-22</u>	<u>2021-22</u>
	<u>Adopted Budget</u>	<u>1st Int. Budget</u>
	\$ 3,958,431	\$ 548,570
		<u>Increase/(Decrease)</u>
		\$ (3,409,861)

D. Total Cafeteria Fund Revenues

Total Cafeteria Fund Revenues changed from \$ 16,596,874 at Adopted Budget to \$ 19,419,128 at First Interim, an increase of \$ 2,822,254.

Change from Adopted to 1st Interim	\$ 2,822,254	
	<u>2021-22</u>	<u>2021-22</u>
	<u>Adopted Budget</u>	<u>1st Int. Budget</u>
	\$ 16,596,874	\$ 19,419,128
		<u>Increase/(Decrease)</u>
		\$ 2,822,254

II. 2021-22 Cafeteria Fund Expenditures

A. Classified Personnel Salaries

Classified Personnel Salaries changed from \$ 5,733,536 at Adopted Budget to \$ 5,991,411 at First Interim, an increase of \$ 257,875. The change is primarily due to the 5.5% salary schedule increase which was somewhat offset by a decrease in projected hourly personnel costs.

<u>Item</u>	<u>Budget Adjustment</u>	
Classified support salaries	\$ 168,821	
Classified supervisor salaries	88,174	
Classified office/other salaries	<u>880</u>	
Change from Adopted to 1st Interim	<u>\$ 257,875</u>	
	<u>2021-22</u>	<u>2021-22</u>
	<u>Adopted Budget</u>	<u>1st Int. Budget</u>
	\$ 5,733,536	\$ 5,991,411
		<u>Increase/(Decrease)</u>
		\$ 257,875

B. Employee Benefits

Employee Benefits changed from \$ 3,440,080 at Adopted Budget to \$ 3,486,572 at First Interim, an increase of \$ 46,492. Employee Benefits changed primarily due to adjustments to the classified salaries previously noted.

<u>Item</u>	<u>Budget Adjustment</u>	
CalPERS		\$ 87,132
Other		(60,595)
Social Security/Medicare		17,326
Workers compensation		<u>2,629</u>
Change from Adopted to 1st Interim		<u>\$ 46,492</u>
	2021-22	2021-22
	<u>Adopted Budget</u>	<u>1st Int. Budget</u>
	\$ 3,440,080	\$ 3,486,572
		<u>Increase/(Decrease)</u>
		\$ 46,492

C. Books, Supplies and Other Materials

Books, Supplies and Other Materials changed from \$7,394,879 at Adopted Budget to \$ 7,414,071 at First Interim, an increase of \$ 19,192. The change is due to increased food costs related to summer school but were offset by the elimination of earned meals expenditures since all students are offered meals at no cost.

Change from Adopted to 1st Interim		\$ 19,192
	2021-22	2021-22
	<u>Adopted Budget</u>	<u>1st Int. Budget</u>
	\$ 7,394,879	\$ 7,414,071
		<u>Increase/(Decrease)</u>
		\$ 19,192

D. Contracted Services and Other Operating Expenditures

Contracted Services and Other Operating Expenditures changed from \$ 638,832 at Adopted Budget to \$ 371,759 at First Interim, a decrease of \$ 267,073. The change is largely due to a one-time direct cost transfer from General Fund COVID relief funds of \$ 280,000 to reimburse for costs associated with the summer feeding program.

<u>Item</u>	<u>Budget Adjustment</u>	
Transfers of direct costs		\$ (260,000)
Communications and other		<u>(7,073)</u>
Change from Adopted to 1st Interim		<u>\$ (267,073)</u>
	2021-22	2021-22
	<u>Adopted Budget</u>	<u>1st Int. Budget</u>
	\$ 638,832	\$ 371,759
		<u>Increase/(Decrease)</u>
		\$ (267,073)

E. Capital Outlay Expenditures

Capital Outlay Expenditures changed from \$ 0 at Adopted Budget to \$ 287,000 as of First Interim, an increase of \$287,000. This is due to anticipated costs for a major built-in freezer project at Buchanan High School.

Change from Adopted to 1st Interim		\$ 287,000
2021-22	2021-22	
<u>Adopted Budget</u>	<u>1st Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ -0-	\$ 287,000	\$ 287,000

F. Other Outgo Expenditures

Other Outgo Expenditures changed from \$ 495,151 at Adopted Budget to \$ 496,933, an increase of \$ 1,782. This was due to changes in expenditures applicable to indirect cost charges.

Change from Adopted to 1st Interim		\$ 1,782
2021-22	2021-22	
<u>Adopted Budget</u>	<u>1st Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 495,151	\$ 496,933	\$ 1,782

G. Total Cafeteria Fund Expenditures

Total Cafeteria Fund Expenditures changed from \$ 17,702,478 at Adopted Budget to \$ 18,047,746, an increase of \$ 345,268.

Change from Adopted to 1st Interim		\$ 345,268
2021-22	2021-22	
<u>Adopted Budget</u>	<u>1st Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 17,702,478	\$ 18,047,746	\$ 345,268

III. Cafeteria Fund Balance

Total revenues are \$ 19,419,128 and total expenditures are \$ 18,047,746 at First Interim. The projected fund balance for the 2021-22 fiscal year is:

Beginning Fund Balance Unaudited 7/1/21	\$ 5,940,950
2021-22 Revenues	19,419,128
2021-22 Expenditures	<u>18,047,746</u>
Surplus/(Deficit) (1)	<u>1,371,382</u>
Ending Fund Balance, 6/30/22, Projected	<u>\$ 7,312,332</u>
Assigned:	
New Building Lease	<u>6,409,945</u>
Unassigned	<u>\$ 902,387</u>
General Reserve Percentage	5%
One-Time changes due to COVID-19:	
Revenue increase	\$ (1,993,369)
Expenditures decrease	<u>(198,000)</u>
Sub-Total One-Time (2)	<u>\$ (2,191,369)</u>
One-Time costs in 2021-22:	
Built-in Freezer Project (3)	\$ 287,000
Total Net One-Time	<u>(1,904,369)</u>
Ongoing Surplus/(Deficit) (1 + 2 + 3)	<u>\$ (532,987)</u>

First Interim Budget Change Report
Fiscal Year 7/1/2021 - 6/30/2022

Fund: 13 SubFund: -	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
13 - CAFETERIA FUND	\$11,703,259	\$16,596,874	\$19,419,128	\$7,715,869	\$2,822,254	65.9	17.0
8100 - 8299 Federal Revenue							
8220 - Child Nutrition Programs							
822000 - FED CHILD NUTRITION	9,726,969	10,788,920	16,699,862	6,972,893	5,910,942	71.7	54.8
	\$9,726,969	\$10,788,920	\$16,699,862	\$6,972,893	\$5,910,942	71.7	54.8
8221 - Donated Food Commodities							
822100 - FED DONATED FOOD COMMODITIES	1,015,966	1,100,000	1,100,000	84,034	0	8.3	0.0
	\$1,015,966	\$1,100,000	\$1,100,000	\$84,034	\$0	8.3	0.0
8100 - 8299 Federal Revenue	\$10,742,935	\$11,888,920	\$17,799,862	\$7,056,927	\$5,910,942	65.7	49.7
Percent of Total	91.8%	71.6%	91.7%				
8300 - 8599 Other State Revenue							
8520 - Child Nutrition							
852000 - ST CHILD NUTRITION	858,493	749,523	1,070,696	212,203	321,173	24.7	42.9
	\$858,493	\$749,523	\$1,070,696	\$212,203	\$321,173	24.7	42.9
8300 - 8599 Other State Revenue	\$858,493	\$749,523	\$1,070,696	\$212,203	\$321,173	24.7	42.9
Percent of Total	7.3%	4.5%	5.5%				

First Interim Budget Change Report
Fiscal Year 7/1/2021 - 6/30/2022

Fund: 13
SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
8600 - 8799 Other Local Revenue							
8634 - Food Service Sales							
863401 - FS STUDENT FOOD SALES/LUNCH	647	2,711,648	0	(647)	(2,711,648)	(100.0)	(100.0)
863402 - FS STUDENT FOOD SALES/BKFT	1,310	249,422	0	(1,310)	(249,422)	(100.0)	(100.0)
863403 - FS CHILD CARE INC	0	0	0	0	0	N/A	N/A
863404 - FS STUDENT ALA CARTE	0	723,791	375,000	375,000	(348,791)	N/A	(48.2)
863405 - FS ADULT ALA CARTE	0	65,008	65,008	65,008	0	13543233.3	0.0
863406 - FS SPECIAL EVENT INCOME	7,122	112,940	12,940	5,818	(100,000)	81.7	(88.5)
863407 - FS OTHER INCOME	9,827	20,304	20,304	10,477	0	106.6	0.0
863408 - FS OVER/SHORT	51,960	49,103	49,103	(2,857)	0	(5.5)	0.0
	\$70,865	\$3,932,216	\$522,355	\$451,490	(\$3,409,861)	637.1	(86.7)
8660 - Interest							
866000 - LOC INTEREST INCOME/TREAS	32,458	26,215	26,215	(6,243)	0	(19.2)	0.0
	\$32,458	\$26,215	\$26,215	(\$6,243)	\$0	(19.2)	0.0
8662 - Net Increase (Decrease) in the Fair Value of Investments							
866200 - NET INC(DEC) FAIR VALUE INVEST	(1,492)	0	0	1,492	0	(100.0)	N/A
	(\$1,492)	\$0	\$0	\$1,492	\$0	(100.0)	N/A
8600 - 8799 Other Local Revenue	\$101,831	\$3,958,431	\$548,570	\$446,739	(\$3,409,861)	438.7	(86.1)
Percent of Total	0.9%	23.9%	2.8%				

First Interim Budget Change Report
Fiscal Year 7/1/2021 - 6/30/2022

Fund: 13 SubFund: -	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
13 - CAFETERIA FUND	\$13,087,307	\$17,702,478	\$18,047,746	\$4,960,439	\$345,268	37.9	2.0
2000 - 2999 Classified Personnel Salaries							
2200 - Classified Support Salaries							
220006 - WAREHOUSE SAL	127,043	127,633	139,278	12,235	11,645	9.6	9.1
220007 - MAINTENANCE SAL	143,951	145,684	160,882	16,931	15,198	11.8	10.4
220020 - FOOD SERVICE SAL	2,991,221	3,377,103	3,621,098	629,877	243,995	21.1	7.2
220040 - CLASS SUPPORT HOURLY	92,104	310,586	267,596	175,492	(42,990)	190.5	(13.8)
220050 - CLASS SUPPORT SUB	10,220	195,955	137,168	126,948	(58,787)	1242.2	(30.0)
220070 - CLASS SUPPORT OT	772	800	560	(212)	(240)	(27.4)	(30.0)
220090 - CLASSIFIED SUPPORT OTHER	0	0	0	0	0	N/A	N/A
	\$3,365,311	\$4,157,761	\$4,326,582	\$961,271	\$168,821	28.6	4.1
2300 - Classified Supervisors' and Administrators' Salaries							
230001 - CLASS MANAGEMENT SA	1,371,288	1,391,143	1,479,317	108,029	88,174	7.9	6.3
	\$1,371,288	\$1,391,143	\$1,479,317	\$108,029	\$88,174	7.9	6.3
2400 - Clerical, Technical, and Office Staff Salaries							
240001 - CLASS BUSINESS SUPPORT	165,506	151,327	162,199	(3,307)	10,872	(2.0)	7.2
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
	\$165,506	\$151,327	\$162,199	(\$3,307)	\$10,872	(2.0)	7.2
2900 - Other Classified Salaries							
290090 - OTHER CLASSIFIED SAL	0	33,305	23,313	23,313	(9,992)	N/A	(30.0)
	\$0	\$33,305	\$23,313	\$23,313	(\$9,992)	N/A	(30.0)
2000 - 2999 Classified Personnel Salaries	\$4,902,105	\$5,733,536	\$5,991,411	\$1,089,306	\$257,875	22.2	4.5
Percent of Total	37.5%	32.4%	33.2%				
3000 - 3999 Employee Benefits							
3102 - State Teachers' Retirement System, classified positions							
310201 - STRS CLASSIFIED	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3202 - Public Employees' Retirement System, classified positions							
320200 - PERS CLASSIFIED	889,911	1,014,536	1,136,634	246,723	122,098	27.7	12.0
320290 - PERS CLASSIFIED	17,515	152,802	117,836	100,321	(34,966)	572.8	(22.9)
	\$907,427	\$1,167,338	\$1,254,470	\$347,043	\$87,132	38.2	7.5

First Interim Budget Change Report
Fiscal Year 7/1/2021 - 6/30/2022

Fund: 13
SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
3000 - 3999 Employee Benefits							
3302 - OASDI/Medicare/Alternative, classified positions							
330200 - SOCIAL SECURITY CLASS	249,293	273,073	307,950	58,657	34,877	23.5	12.8
330201 - MEDICARE CLASS	65,547	75,296	80,677	15,130	5,381	23.1	7.1
330202 - SUPPLEMENTAL RETIREMENT CLASS	18,560	30,426	22,390	3,830	(8,036)	20.6	(26.4)
330290 - SOCIAL SECURITY CLASS	5,369	47,409	36,140	30,771	(11,269)	573.1	(23.8)
330291 - MEDICARE CLASS	1,494	7,930	6,278	4,784	(1,652)	320.3	(20.8)
330292 - SUPPLEMENTAL RETIREMENT CLASS	615	6,893	4,918	4,303	(1,975)	699.1	(28.7)
	\$340,878	\$441,027	\$458,353	\$117,475	\$17,326	34.5	3.9
3402 - Health & Welfare Benefits, classified positions							
340211 - HEALTH CLASS	1,304,210	1,361,399	1,337,961	33,751	(23,438)	2.6	(1.7)
340212 - DENTAL CLASS	100,448	104,480	102,715	2,267	(1,765)	2.3	(1.7)
340213 - VISION CLASS	19,989	19,594	19,157	(832)	(437)	(4.2)	(2.2)
340214 - LIFE INS CLASS	6,626	6,787	6,662	36	(125)	0.5	(1.8)
340216 - DIS CLASS	15,133	15,980	11,381	(3,752)	(4,599)	(24.8)	(28.8)
	\$1,446,407	\$1,508,240	\$1,477,876	\$31,469	(\$30,364)	2.2	(2.0)
3502 - State Unemployment Insurance, classified positions							
350200 - SUI CLASS	2,293	63,871	27,793	25,500	(36,078)	1111.9	(56.5)
350290 - SUI CLASS	241	7,906	5,370	5,129	(2,536)	2131.8	(32.1)
	\$2,534	\$71,777	\$33,163	\$30,629	(\$38,614)	1208.7	(53.8)
3602 - Workers' Compensation Insurance, classified positions							
360200 - W/C CLASS	57,536	62,317	66,701	9,165	4,384	15.9	7.0
360290 - W/C CLASS	1,228	7,849	6,094	4,866	(1,755)	396.3	(22.4)
	\$58,764	\$70,166	\$72,795	\$14,031	\$2,629	23.9	3.7
3702 - OPEB, Allocated, classified positions							
370200 - RETIREE BENEFIT CLASSIFIED	149,877	153,969	162,730	12,853	8,761	8.6	5.7
	\$149,877	\$153,969	\$162,730	\$12,853	\$8,761	8.6	5.7
3802 - PERS Reduction, classified positions							
380200 - PERS REV LIM REDUC CLASS	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3902 - Other Benefits, classified positions							
390202 - OTH BEN-CL TUITION REIMB	0	0	0	0	0	N/A	N/A
390203 - SELF INSUR CLASS	19,198	20,774	22,233	3,035	1,459	15.8	7.0
390204 - AB 1522 ACCRUAL	0	0	0	0	0	N/A	N/A
390206 - PARS GOLDEN HANDSHAKE	0	0	0	0	0	N/A	N/A
390293 - SELF INSUR CLASS	412	4,831	3,583	3,171	(1,248)	768.9	(25.8)

First Interim Budget Change Report
Fiscal Year 7/1/2021 - 6/30/2022

Fund: 13
SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
3000 - 3999 Employee Benefits							
3902 - Other Benefits, classified positions							
390294 - AB 1522 ACCRUAL	58	1,958	1,369	1,311	(589)	2273.0	(30.1)
	\$19,668	\$27,563	\$27,185	\$7,517	(\$378)	38.2	(1.4)
3000 - 3999 Employee Benefits	\$2,925,554	\$3,440,080	\$3,486,572	\$561,018	\$46,492	19.2	1.4
Percent of Total	22.4%	19.4%	19.3%				
1000 - 3999 Employee Compensation % of Total	59.8%	51.8%	52.5%				
4000 - 4999 Books and Supplies							
4300 - Materials and Supplies							
430007 - SUPPLIES/SOFTWARE	0	0	0	0	0	N/A	N/A
430008 - SUPPLIES NON-CLASSROOM	146,793	250,400	250,400	103,607	0	70.6	0.0
430072 - GAS	0	0	0	0	0	N/A	N/A
430082 - INVENTORY ADJUSTMENT	0	0	0	0	0	N/A	N/A
	\$146,793	\$250,400	\$250,400	\$103,607	\$0	70.6	0.0
4400 - Noncapitalized Equipment							
440000 - EQUIP \$500-\$24999	126,497	295,960	295,960	169,463	0	134.0	0.0
	\$126,497	\$295,960	\$295,960	\$169,463	\$0	134.0	0.0
4700 - Food							
470000 - FOOD	2,939,424	5,292,203	5,374,203	2,434,779	82,000	82.8	1.5
470001 - FOOD SVC SUPPLY COST	208,012	393,508	393,508	185,496	0	89.2	0.0
470002 - FOOD FED DONATED	1,015,966	1,100,000	1,100,000	84,034	0	8.3	0.0
470023 - FOOD EARNED MEALS	0	62,808	0	0	(62,808)	N/A	(100.0)
	\$4,163,402	\$6,848,519	\$6,867,711	\$2,704,309	\$19,192	65.0	0.3
4000 - 4999 Books and Supplies	\$4,436,693	\$7,394,879	\$7,414,071	\$2,977,378	\$19,192	67.1	0.3
Percent of Total	33.9%	41.8%	41.1%				
5000 - 5999 Services and Other Operating Expenditures							
5200 - Travel and Conferences							
520000 - CONF/TRAVEL	2,504	23,000	23,000	20,496	0	818.5	0.0
	\$2,504	\$23,000	\$23,000	\$20,496	\$0	818.5	0.0
5300 - Dues and Memberships							
530000 - DUES & MEMBERSHIP	3,685	4,000	4,000	315	0	8.5	0.0
	\$3,685	\$4,000	\$4,000	\$315	\$0	8.5	0.0

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Fiscal Year 7/1/2021 - 6/30/2022

Fund: 13
SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
5000 - 5999 Services and Other Operating Expenditures							
5500 - Operations and Housekeeping Services							
550030 - WATER/SEWER	0	0	0	0	0	N/A	N/A
550080 - PG&E	0	24,600	24,600	24,600	0	N/A	0.0
	\$0	\$24,600	\$24,600	\$24,600	\$0	N/A	0.0
5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements							
560002 - MAINTENANCE AGREEMENTS	10,718	10,718	10,735	17	17	0.2	0.2
560005 - RENTAL	0	0	0	0	0	N/A	N/A
560006 - REPAIR EQUIP	116,207	151,748	151,748	35,541	0	30.6	0.0
560010 - BLDG LEASE/RENTS	383,006	395,600	395,600	12,594	0	3.3	0.0
	\$509,931	\$558,066	\$558,083	\$48,152	\$17	9.4	0.0
5710 - Transfers of Direct Costs							
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
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
5750 - Transfers of Direct Costs - Interfund							
575000 - DIRECT COST/INTERFUND TRF	(575,698)	0	(280,000)	295,698	(280,000)	(51.4)	N/A
575002 - DIRECT COST/CUSD TODAY INTERFN	0	9,000	9,000	9,000	0	N/A	0.0
575010 - DIRECT COST/MTCE INTERFUND	0	0	0	0	0	N/A	N/A
575020 - DIRECT COST/TRANSP INTERFUND	0	950	950	950	0	N/A	0.0
575030 - DIRECT COST/FOOD SVC INTERFUND	0	(30,000)	0	0	30,000	N/A	(100.0)
575040 - DIRECT COST/GAD/INTERF	39,338	19,000	9,000	(30,338)	(10,000)	(77.1)	(52.6)
575050 - DIRECT COST/COPIER INTERFUND	197	300	300	103	0	52.6	0.0
575052 - DIRECT COST/SCANBACK INTERFUND	238	200	200	(38)	0	(15.8)	0.0
575080 - INTER-FUND DIRECT COST FUEL	6,441	11,000	11,000	4,559	0	70.8	0.0
	(\$529,484)	\$10,450	(\$249,550)	\$279,934	(\$260,000)	(52.9)	(2488.0)
5800 - Professional/Consulting Services and Operating Expenditures							
580001 - CONT FOR PER SERV/INDIVIDUAL	0	0	0	0	0	N/A	N/A
580002 - CONTRACT SERVICES	20,625	4,000	4,000	(16,625)	0	(80.6)	0.0
580005 - LEGAL SERVICES	0	700	700	700	0	N/A	0.0
580009 - FEES / OTHER	0	0	0	0	0	N/A	N/A
	\$20,625	\$4,700	\$4,700	(\$15,925)	\$0	(77.2)	0.0
5900 - Communications							
590001 - PHONE CERTIFICATED	0	0	0	0	0	N/A	N/A
590002 - PHONE CLASSIFIED	5,616	5,616	5,526	(90)	(90)	(1.6)	(1.6)
590005 - COMMUNICATION/POSTAGE	5,848	8,400	1,400	(4,448)	(7,000)	(76.1)	(83.3)

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Fund: 13
SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
5000 - 5999 Services and Other Operating Expenditures							
	\$11,464	\$14,016	\$6,926	(\$4,538)	(\$7,090)	(39.6)	(50.6)
5000 - 5999 Services and Other Operating Expenditures	\$18,726	\$638,832	\$371,759	\$353,033	(\$267,073)	1885.2	(41.8)
Percent of Total	0.1%	3.6%	2.1%				
6000 - 6999 Capital Outlay							
6200 - Buildings and Improvements of Buildings							
620000 - BLDG/IMPRV OF BLDG	0	0	287,000	287,000	287,000	N/A	N/A
	\$0	\$0	\$287,000	\$287,000	\$287,000	N/A	N/A
6400 - Equipment							
640090 - EQUIPMENT \$25,000+	255,247	0	0	(255,247)	0	(100.0)	N/A
	\$255,247	\$0	\$0	(\$255,247)	\$0	(100.0)	N/A
6000 - 6999 Capital Outlay	\$255,247	\$0	\$287,000	\$31,753	\$287,000	12.4	N/A
Percent of Total	2.0%	0.0%	1.6%				
7000 - 7499 Other Outgo							
7350 - Transfers of Indirect Costs - Interfund							
735000 - TRF OF DIRECT COST-INTERFUND	548,982	495,151	496,933	(52,049)	1,782	(9.5)	0.4
	\$548,982	\$495,151	\$496,933	(\$52,049)	\$1,782	(9.5)	0.4
7438 - Debt Service - Interest							
743800 - DEBT SERVICE/INTEREST	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
7439 - Other Debt Service - Principal							
743900 - DEBT SERVICE/PRINCIPAL	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
7000 - 7499 Other Outgo	\$548,982	\$495,151	\$496,933	(\$52,049)	\$1,782	(9.5)	0.4
Percent of Total	4.2%	2.8%	2.8%				
7600 - 7629 Interfund Transfers Out							
7619 - Other Authorized Interfund Transfers Out							
761914 - TRANSFER TO SPEC RES/CAP PROJ	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
7600 - 7629 Interfund Transfers Out	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				

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Fund: 14 SubFund: -	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
14 - DEFERRED MAINTENANCE FUND	\$2,726,755	\$2,801,000	\$2,801,000	\$74,245	\$0	2.7	0.0
8600 - 8799 Other Local Revenue							
8660 - Interest							
866000 - LOC INTEREST INCOME/TREAS	8,786	1,000	1,000	(7,786)	0	(88.6)	0.0
	\$8,786	\$1,000	\$1,000	(\$7,786)	\$0	(88.6)	0.0
8662 - Net Increase (Decrease) in the Fair Value of Investments							
866200 - NET INC(DEC) FAIR VALUE INVEST	17,969	0	0	(17,969)	0	(100.0)	N/A
	\$17,969	\$0	\$0	(\$17,969)	\$0	(100.0)	N/A
8699 - All Other Local Revenue							
869900 - LOC OTHER REVENUE	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8600 - 8799 Other Local Revenue	\$26,755	\$1,000	\$1,000	(\$25,755)	\$0	(96.3)	0.0
Percent of Total	1.0%	0.0%	0.0%				
8900 - 8929 Interfund Transfers In							
8919 - Other Authorized Interfund Transfers In							
891901 - OTH INTERFUND TRANSFER IN	2,700,000	2,800,000	2,800,000	100,000	0	3.7	0.0
	\$2,700,000	\$2,800,000	\$2,800,000	\$100,000	\$0	3.7	0.0
8900 - 8929 Interfund Transfers In	\$2,700,000	\$2,800,000	\$2,800,000	\$100,000	\$0	3.7	0.0
Percent of Total	99.0%	100.0%	100.0%				

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Fiscal Year 7/1/2021 - 6/30/2022

Fund: 14
SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
14 - DEFERRED MAINTENANCE FUND	\$2,137,077	\$2,801,000	\$3,459,640	\$1,322,563	\$658,640	61.9	23.5
2000 - 2999 Classified Personnel Salaries							
2200 - Classified Support Salaries							
220007 - MAINTENANCE SAL	0	0	0	0	0	N/A	N/A
220070 - CLASS SUPPORT OT	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
2000 - 2999 Classified Personnel Salaries	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				

First Interim Budget Change Report
Fiscal Year 7/1/2021 - 6/30/2022

Fund: 14
SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
3000 - 3999 Employee Benefits							
3202 - Public Employees' Retirement System, classified positions							
320200 - PERS CLASSIFIED	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3302 - OASDI/Medicare/Alternative, classified positions							
330200 - SOCIAL SECURITY CLASS	0	0	0	0	0	N/A	N/A
330201 - MEDICARE CLASS	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3402 - Health & Welfare Benefits, classified positions							
340216 - DIS CLASS	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3502 - State Unemployment Insurance, classified positions							
350200 - SUI CLASS	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3602 - Workers' Compensation Insurance, classified positions							
360200 - W/C CLASS	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3702 - OPEB, Allocated, classified positions							
370200 - RETIREE BENEFIT CLASSIFIED	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3902 - Other Benefits, classified positions							
390203 - SELF INSUR CLASS	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3000 - 3999 Employee Benefits	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				
1000 - 3999 Employee Compensation % of Total	0.0%	0.0%	0.0%				
4000 - 4999 Books and Supplies							
4400 - Noncapitalized Equipment							
440000 - EQUIP \$500-\$24999	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
4000 - 4999 Books and Supplies	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				

First Interim Budget Change Report
Fiscal Year 7/1/2021 - 6/30/2022

Fund: 14
SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
5000 - 5999 Services and Other Operating Expenditures							
5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements							
560001 - NONCAPITALIZED IMPROVEMENTS	754,644	2,801,000	3,459,640	2,704,997	658,640	358.4	23.5
	\$754,644	\$2,801,000	\$3,459,640	\$2,704,997	\$658,640	358.4	23.5
5710 - Transfers of Direct Costs							
571040 - DIRECT COST/GAD	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
5750 - Transfers of Direct Costs - Interfund							
575040 - DIRECT COST/GAD/INTERF	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
5000 - 5999 Services and Other Operating Expenditures	\$754,644	\$2,801,000	\$3,459,640	\$2,704,997	\$658,640	358.4	23.5
Percent of Total	35.3%	100.0%	100.0%				
6000 - 6999 Capital Outlay							
6170 - Land Improvements							
617000 - LAND IMPROVEMENTS	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
6200 - Buildings and Improvements of Buildings							
620000 - BLDG/IMPRV OF BLDG	1,382,434	0	0	(1,382,434)	0	(100.0)	N/A
	\$1,382,434	\$0	\$0	(\$1,382,434)	\$0	(100.0)	N/A
6000 - 6999 Capital Outlay	\$1,382,434	\$0	\$0	(\$1,382,434)	\$0	(100.0)	N/A
Percent of Total	64.7%	0.0%	0.0%				
7600 - 7629 Interfund Transfers Out							
7619 - Other Authorized Interfund Transfers Out							
761906 - TRANSFER TO SFP	0	0	0	0	0	N/A	N/A
761994 - TRANSFER TO BLDG FUND	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
7600 - 7629 Interfund Transfers Out	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				

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Fund: 21 SubFund: -	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
21 - BUILDING FUND	\$51,952,568	\$3,837,088	\$3,837,088	(\$48,115,480)	\$0	(92.6)	0.0
8600 - 8799 Other Local Revenue							
8625 - Community Redevelopment Funds Not Subject to LCFF Deduction							
862500 - COMM REDEV FUNDS	494,816	0	0	(494,816)	0	(100.0)	N/A
	\$494,816	\$0	\$0	(\$494,816)	\$0	(100.0)	N/A
8660 - Interest							
866000 - LOC INTEREST INCOME/TREAS	36,579	10,000	10,000	(26,579)	0	(72.7)	0.0
	\$36,579	\$10,000	\$10,000	(\$26,579)	\$0	(72.7)	0.0
8662 - Net Increase (Decrease) in the Fair Value of Investments							
866200 - NET INC(DEC) FAIR VALUE INVEST	484,172	0	0	(484,172)	0	(100.0)	N/A
	\$484,172	\$0	\$0	(\$484,172)	\$0	(100.0)	N/A
8699 - All Other Local Revenue							
869900 - LOC OTHER REVENUE	0	0	0	0	0	(100.0)	N/A
	\$0	\$0	\$0	\$0	\$0	(100.0)	N/A
8600 - 8799 Other Local Revenue	\$1,015,567	\$10,000	\$10,000	(\$1,005,567)	\$0	(99.0)	0.0
Percent of Total	2.0%	0.3%	0.3%				
8900 - 8929 Interfund Transfers In							
8919 - Other Authorized Interfund Transfers In							
891901 - OTH INTERFUND TRANSFER IN	937,001	1,327,088	1,327,088	390,087	0	41.6	0.0
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
	\$937,001	\$1,327,088	\$1,327,088	\$390,087	\$0	41.6	0.0
8900 - 8929 Interfund Transfers In	\$937,001	\$1,327,088	\$1,327,088	\$390,087	\$0	41.6	0.0
Percent of Total	1.8%	34.6%	34.6%				

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Fund: 21
SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
8930 - 8979 All Other Financing Sources							
8951 - Proceeds from Sale of Bonds							
895100 - PROCEEDS FROM SALE OF BONDS	50,000,000	0	0	(50,000,000)	0	(100.0)	N/A
	\$50,000,000	\$0	\$0	(\$50,000,000)	\$0	(100.0)	N/A
8971 - Proceeds from Certificates of Participation							
897100 - PROCEEDS FROM COP'S	0	2,500,000	2,500,000	2,500,000	0	N/A	0.0
	\$0	\$2,500,000	\$2,500,000	\$2,500,000	\$0	N/A	0.0
8972 - Proceeds from Leases							
897200 - PROCEEDS FROM CAPITAL LEASES	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8930 - 8979 All Other Financing Sources	\$50,000,000	\$2,500,000	\$2,500,000	(\$47,500,000)	\$0	(95.0)	0.0
Percent of Total	96.2%	65.2%	65.2%				
8980 - 8999 Contributions							
8980 - Contributions from Unrestricted Revenues							
898000 - CONTRIB FR UNRESTRICTED REV	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8980 - 8999 Contributions	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				

First Interim Budget Change Report
Fiscal Year 7/1/2021 - 6/30/2022

Fund: 21 SubFund: -	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn l1 & Prior Act	Diff Btwn l1 & Adpt	Pct Chg l1 & PY Act	Pct Chg l1 & Adpt
21 - BUILDING FUND	\$5,151,968	\$4,327,088	\$48,136,747	\$42,984,779	\$43,809,659	834.3	1012.5
2000 - 2999 Classified Personnel Salaries							
2300 - Classified Supervisors' and Administrators' Salaries							
230001 - CLASS MANAGEMENT SA	113,315	0	0	(113,315)	0	(100.0)	N/A
	\$113,315	\$0	\$0	(\$113,315)	\$0	(100.0)	N/A
2400 - Clerical, Technical, and Office Staff Salaries							
240001 - CLASS BUSINESS SUPPORT	0	0	0	0	0	N/A	N/A
240040 - CLASS BUSINESS SUPPORT HRLY	0	0	0	0	0	N/A	N/A
240050 - CLASS BUSINESS SUPPORT SUB	0	0	0	0	0	N/A	N/A
240070 - CLASS BUSINESS SUPPORT OT	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
2000 - 2999 Classified Personnel Salaries	\$113,315	\$0	\$0	(\$113,315)	\$0	(100.0)	N/A
Percent of Total	2.2%	0.0%	0.0%				
3000 - 3999 Employee Benefits							
3102 - State Teachers' Retirement System, classified positions							
310201 - STRS CLASSIFIED	10,529	0	0	(10,529)	0	(100.0)	N/A
	\$10,529	\$0	\$0	(\$10,529)	\$0	(100.0)	N/A
3202 - Public Employees' Retirement System, classified positions							
320200 - PERS CLASSIFIED	9,960	0	0	(9,960)	0	(100.0)	N/A
	\$9,960	\$0	\$0	(\$9,960)	\$0	(100.0)	N/A
3302 - OASDI/Medicare/Alternative, classified positions							
330200 - SOCIAL SECURITY CLASS	2,950	0	0	(2,950)	0	(100.0)	N/A
330201 - MEDICARE CLASS	1,615	0	0	(1,615)	0	(100.0)	N/A
330202 - SUPPLEMENTAL RETIREMENT CLASS	0	0	0	0	0	N/A	N/A
	\$4,566	\$0	\$0	(\$4,566)	\$0	(100.0)	N/A
3402 - Health & Welfare Benefits, classified positions							
340211 - HEALTH CLASS	15,700	0	0	(15,700)	0	(100.0)	N/A
340212 - DENTAL CLASS	1,194	0	0	(1,194)	0	(100.0)	N/A
340213 - VISION CLASS	238	0	0	(238)	0	(100.0)	N/A
340214 - LIFE INS CLASS	130	0	0	(130)	0	(100.0)	N/A
340216 - DIS CLASS	0	0	0	0	0	N/A	N/A
	\$17,261	\$0	\$0	(\$17,261)	\$0	(100.0)	N/A

First Interim Budget Change Report
Fiscal Year 7/1/2021 - 6/30/2022

Fund: 21
SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
3000 - 3999 Employee Benefits							
3502 - State Unemployment Insurance, classified positions							
350200 - SUI CLASS	55	0	0	(55)	0	(100.0)	N/A
	\$55	\$0	\$0	(\$55)	\$0	(100.0)	N/A
3602 - Workers' Compensation Insurance, classified positions							
360200 - W/C CLASS	1,360	0	0	(1,360)	0	(100.0)	N/A
	\$1,360	\$0	\$0	(\$1,360)	\$0	(100.0)	N/A
3702 - OPEB, Allocated, classified positions							
370200 - RETIREE BENEFIT CLASSIFIED	4,589	0	0	(4,589)	0	(100.0)	N/A
	\$4,589	\$0	\$0	(\$4,589)	\$0	(100.0)	N/A
3802 - PERS Reduction, classified positions							
380200 - PERS REV LIM REDUC CLASS	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3902 - Other Benefits, classified positions							
390203 - SELF INSUR CLASS	453	0	0	(453)	0	(100.0)	N/A
	\$453	\$0	\$0	(\$453)	\$0	(100.0)	N/A
3000 - 3999 Employee Benefits	\$48,774	\$0	\$0	(\$48,774)	\$0	(100.0)	N/A
Percent of Total	0.9%	0.0%	0.0%				
1000 - 3999 Employee Compensation % of Total	3.1%	0.0%	0.0%				
4000 - 4999 Books and Supplies							
4300 - Materials and Supplies							
430000 - INSTRUCTIONAL SUPPLIES	0	0	0	0	0	N/A	N/A
430008 - SUPPLIES NON-CLASSROOM	0	0	30,000	30,000	30,000	N/A	N/A
430076 - REPAIR SUPP TRANSP	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$30,000	\$30,000	\$30,000	N/A	N/A
4400 - Noncapitalized Equipment							
440000 - EQUIP \$500-\$24999	0	0	32,927	32,927	32,927	N/A	N/A
	\$0	\$0	\$32,927	\$32,927	\$32,927	N/A	N/A
4000 - 4999 Books and Supplies	\$0	\$0	\$62,927	\$62,927	\$62,927	N/A	N/A
Percent of Total	0.0%	0.0%	0.1%				

First Interim Budget Change Report
Fiscal Year 7/1/2021 - 6/30/2022

Fund: 21
SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn l1 & Prior Act	Diff Btwn l1 & Adpt	Pct Chg l1 & PY Act	Pct Chg l1 & Adpt
5000 - 5999 Services and Other Operating Expenditures							
5200 - Travel and Conferences							
520000 - CONF/TRAVEL	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements							
560001 - NONCAPITALIZED IMPROVEMENTS	0	0	0	0	0	N/A	N/A
560002 - MAINTENANCE AGREEMENTS	0	0	0	0	0	N/A	N/A
560010 - BLDG LEASE/RENTS	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
5710 - Transfers of Direct Costs							
571060 - DIRECT COST/TECHNOLOGY	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
5750 - Transfers of Direct Costs - Interfund							
575000 - DIRECT COST/INTERFUND TRF	(1,000,000)	0	0	1,000,000	0	(100.0)	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
	(\$1,000,000)	\$0	\$0	\$1,000,000	\$0	(100.0)	N/A
5800 - Professional/Consulting Services and Operating Expenditures							
580002 - CONTRACT SERVICES	0	0	0	0	0	N/A	N/A
580005 - LEGAL SERVICES	0	0	0	0	0	N/A	N/A
580006 - ADVERTISING	0	0	0	0	0	N/A	N/A
580036 - COST OF ISSUANCE MISC	7,860	0	0	(7,860)	0	(100.0)	N/A
580090 - BUDGET RESERVE	0	0	0	0	0	N/A	N/A
	\$7,860	\$0	\$0	(\$7,860)	\$0	(100.0)	N/A
5900 - Communications							
590002 - PHONE CLASSIFIED	1,080	0	0	(1,080)	0	(100.0)	N/A
590005 - COMMUNICATION/POSTAGE	0	0	0	0	0	N/A	N/A
	\$1,080	\$0	\$0	(\$1,080)	\$0	(100.0)	N/A
5000 - 5999 Services and Other Operating Expenditures	(\$991,060)	\$0	\$0	\$991,060	\$0	(100.0)	N/A
Percent of Total	-19.2%	0.0%	0.0%				

First Interim Budget Change Report
Fiscal Year 7/1/2021 - 6/30/2022

Fund: 21
SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
6000 - 6999 Capital Outlay							
6100 - Land							
610000 - SITE PURCHASE	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
6170 - Land Improvements							
617000 - LAND IMPROVEMENTS	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
6200 - Buildings and Improvements of Buildings							
620000 - BLDG/IMPRV OF BLDG	4,410,331	0	46,246,732	41,836,401	46,246,732	948.6	N/A
620019 - CONSTRUCTION CONTINGENCY	0	0	0	0	0	N/A	N/A
	\$4,410,331	\$0	\$46,246,732	\$41,836,401	\$46,246,732	948.6	N/A
6400 - Equipment							
640090 - EQUIPMENT \$25,000+	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
6000 - 6999 Capital Outlay	\$4,410,331	\$0	\$46,246,732	\$41,836,401	\$46,246,732	948.6	N/A
Percent of Total	85.6%	0.0%	96.1%				

First Interim Budget Change Report
Fiscal Year 7/1/2021 - 6/30/2022

Fund: 21
SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
7000 - 7499 Other Outgo							
7283 - All Other Transfers to JPAs							
722300 - TRANSFER OUT TO JPA CART	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
7438 - Debt Service - Interest							
743801 - COP REPAY INTEREST	144,009	470,200	470,200	326,191	0	226.5	0.0
743804 - COP '04 INTEREST	0	0	0	0	0	N/A	N/A
743806 - COP '06 INTEREST	0	0	0	0	0	N/A	N/A
743810 - COP '10 INTEREST	0	8,700	8,700	8,700	0	N/A	0.0
743811 - COP '11 INTEREST	0	103,188	103,188	103,188	0	N/A	0.0
	\$144,009	\$582,088	\$582,088	\$438,079	\$0	304.2	0.0
7439 - Other Debt Service - Principal							
743900 - DEBT SERVICE/PRINCIPAL	710,000	0	0	(710,000)	0	(100.0)	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	0	435,000	435,000	435,000	0	N/A	0.0
743911 - COP '11 PRINCIPAL	0	310,000	310,000	310,000	0	N/A	0.0
	\$710,000	\$745,000	\$745,000	\$35,000	\$0	4.9	0.0
7000 - 7499 Other Outgo	\$854,009	\$1,327,088	\$1,327,088	\$473,079	\$0	55.4	0.0
Percent of Total	16.6%	30.7%	2.8%				
7600 - 7629 Interfund Transfers Out							
7613 - To State School Building Fund/County School Facilities Fund from All Other Funds							
761300 - DIST SH/SFP PROJECT	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
7619 - Other Authorized Interfund Transfers Out							
761900 - TRANSFER TO GENERAL FUND	716,599	3,000,000	500,000	(216,599)	(2,500,000)	(30.2)	(83.3)
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
	\$716,599	\$3,000,000	\$500,000	(\$216,599)	(\$2,500,000)	(30.2)	(83.3)
7600 - 7629 Interfund Transfers Out	\$716,599	\$3,000,000	\$500,000	(\$216,599)	(\$2,500,000)	(30.2)	(83.3)
Percent of Total	13.9%	69.3%	1.0%				

First Interim Budget Change Report
Fiscal Year 7/1/2021 - 6/30/2022

Fund: 25 SubFund: -	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn l1 & Prior Act	Diff Btwn l1 & Adpt	Pct Chg l1 & PY Act	Pct Chg l1 & Adpt
25 - CAPITAL FACILITIES FUND	\$24,879,976	\$12,095,000	\$12,095,000	(\$12,784,976)	\$0	(51.4)	0.0
8600 - 8799 Other Local Revenue							
8660 - Interest							
866000 - LOC INTEREST INCOME/TREAS	199,235	90,000	90,000	(109,235)	0	(54.8)	0.0
	\$199,235	\$90,000	\$90,000	(\$109,235)	\$0	(54.8)	0.0
8662 - Net Increase (Decrease) in the Fair Value of Investments							
866200 - NET INC(DEC) FAIR VALUE INVEST	5,533	0	0	(5,533)	0	(100.0)	N/A
	\$5,533	\$0	\$0	(\$5,533)	\$0	(100.0)	N/A
8681 - Mitigation/Developer Fees							
868100 - LOC DEV FEES	24,669,308	12,000,000	12,000,000	(12,669,308)	0	(51.4)	0.0
	\$24,669,308	\$12,000,000	\$12,000,000	(\$12,669,308)	\$0	(51.4)	0.0
8699 - All Other Local Revenue							
869900 - LOC OTHER REVENUE	5,900	5,000	5,000	(900)	0	(15.3)	0.0
	\$5,900	\$5,000	\$5,000	(\$900)	\$0	(15.3)	0.0
8600 - 8799 Other Local Revenue	\$24,879,976	\$12,095,000	\$12,095,000	(\$12,784,976)	\$0	(51.4)	0.0
Percent of Total	100.0%	100.0%	100.0%				
8900 - 8929 Interfund Transfers In							
8919 - Other Authorized Interfund Transfers In							
891919 - FROM DEV FEES	0	0	0	0	0	N/A	N/A
891933 - FROM BOND	0	0	0	0	0	N/A	N/A
891998 - FROM SFP TO OTHER FUNDS	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8900 - 8929 Interfund Transfers In	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				

First Interim Budget Change Report
Fiscal Year 7/1/2021 - 6/30/2022

Fund: 25
SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
8980 - 8999 Contributions							
8980 - Contributions from Unrestricted Revenues							
898000 - CONTRIB FR UNRESTRICTED REV	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8990 - Contributions from Restricted Revenues							
899000 - CONTRIB FR RESTRICTED REVENUE	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8980 - 8999 Contributions	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				

First Interim Budget Change Report
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Fund: 25 SubFund: -	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn l1 & Prior Act	Diff Btwn l1 & Adpt	Pct Chg l1 & PY Act	Pct Chg l1 & Adpt
25 - CAPITAL FACILITIES FUND	\$2,742,989	\$12,095,000	\$12,095,000	\$9,352,011	\$0	340.9	0.0
1000 - 1999 Certificated Personnel Salaries							
1300 - Certificated Supervisors' and Administrators' Salaries							
130008 - DIST ADM SAL	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
1900 - Other Certificated Salaries							
190090 - CERT OTH SAL	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
1000 - 1999 Certificated Personnel Salaries	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				
2000 - 2999 Classified Personnel Salaries							
2300 - Classified Supervisors' and Administrators' Salaries							
230001 - CLASS MANAGEMENT SA	453,393	464,131	489,659	36,266	25,528	8.0	5.5
	\$453,393	\$464,131	\$489,659	\$36,266	\$25,528	8.0	5.5
2400 - Clerical, Technical, and Office Staff Salaries							
240001 - CLASS BUSINESS SUPPORT	150,829	154,463	163,080	12,251	8,617	8.1	5.6
240050 - CLASS BUSINESS SUPPORT SUB	0	0	0	0	0	N/A	N/A
	\$150,829	\$154,463	\$163,080	\$12,251	\$8,617	8.1	5.6
2000 - 2999 Classified Personnel Salaries	\$604,222	\$618,594	\$652,739	\$48,517	\$34,145	8.0	5.5
Percent of Total	22.0%	5.1%	5.4%				
3000 - 3999 Employee Benefits							
3101 - State Teachers' Retirement System, certificated positions							
310100 - STRS CERT	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3102 - State Teachers' Retirement System, classified positions							
310201 - STRS CLASSIFIED	20,888	21,556	24,170	3,281	2,614	15.7	12.1
	\$20,888	\$21,556	\$24,170	\$3,281	\$2,614	15.7	12.1
3202 - Public Employees' Retirement System, classified positions							
320200 - PERS CLASSIFIED	98,301	111,135	116,816	18,516	5,681	18.8	5.1
	\$98,301	\$111,135	\$116,816	\$18,516	\$5,681	18.8	5.1

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Fiscal Year 7/1/2021 - 6/30/2022

Fund: 25
SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn l1 & Prior Act	Diff Btwn l1 & Adpt	Pct Chg l1 & PY Act	Pct Chg l1 & Adpt
3000 - 3999 Employee Benefits							
3301 - OASDI/Medicare/Alternative, certificated positions							
330101 - MEDICARE CERT	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3302 - OASDI/Medicare/Alternative, classified positions							
330200 - SOCIAL SECURITY CLASS	28,744	29,958	31,737	2,993	1,779	10.4	5.9
330201 - MEDICARE CLASS	8,562	8,970	9,507	945	537	11.0	6.0
330202 - SUPPLEMENTAL RETIREMENT CLASS	0	0	0	0	0	N/A	N/A
	\$37,306	\$38,928	\$41,244	\$3,938	\$2,316	10.6	5.9
3401 - Health & Welfare Benefits, certificated positions							
340111 - HEALTH CERT	0	0	0	0	0	N/A	N/A
340112 - DENTAL CERT	0	0	0	0	0	N/A	N/A
340113 - VISION CERT	0	0	0	0	0	N/A	N/A
340114 - LIFE INS CERT	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3402 - Health & Welfare Benefits, classified positions							
340211 - HEALTH CLASS	87,656	89,733	89,733	2,077	0	2.4	0.0
340212 - DENTAL CLASS	6,667	6,754	5,746	(921)	(1,008)	(13.8)	(14.9)
340213 - VISION CLASS	1,327	1,260	1,072	(255)	(188)	(19.2)	(15.0)
340214 - LIFE INS CLASS	570	570	570	0	0	0.1	0.0
340216 - DIS CLASS	993	1,039	749	(244)	(290)	(24.6)	(27.9)
	\$97,212	\$99,356	\$97,869	\$657	(\$1,487)	0.7	(1.5)
3501 - State Unemployment Insurance, certificated positions							
350100 - SUI CERT	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3502 - State Unemployment Insurance, classified positions							
350200 - SUI CLASS	294	7,609	3,264	2,969	(4,345)	1009.0	(57.1)
	\$294	\$7,609	\$3,264	\$2,969	(\$4,345)	1009.0	(57.1)
3601 - Workers' Compensation Insurance, certificated positions							
360100 - W/C CERT	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A

First Interim Budget Change Report
Fiscal Year 7/1/2021 - 6/30/2022

Fund: 25
SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
3000 - 3999 Employee Benefits							
3602 - Workers' Compensation Insurance, classified positions							
360200 - W/C CLASS	7,251	7,423	7,833	582	410	8.0	5.5
	\$7,251	\$7,423	\$7,833	\$582	\$410	8.0	5.5
3701 - OPEB, Allocated, certificated positions							
370100 - RETIREE BENEFITS CERT	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3702 - OPEB, Allocated, classified positions							
370200 - RETIREE BENEFIT CLASSIFIED	24,471	25,053	26,436	1,965	1,383	8.0	5.5
	\$24,471	\$25,053	\$26,436	\$1,965	\$1,383	8.0	5.5
3901 - Other Benefits, certificated positions							
390103 - SELF INSUR CERT	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3902 - Other Benefits, classified positions							
390203 - SELF INSUR CLASS	2,417	2,474	2,611	194	137	8.0	5.5
390204 - AB 1522 ACCRUAL	0	0	0	0	0	N/A	N/A
	\$2,417	\$2,474	\$2,611	\$194	\$137	8.0	5.5
3000 - 3999 Employee Benefits	\$288,140	\$313,534	\$320,243	\$32,102	\$6,709	11.1	2.1
Percent of Total	10.5%	2.6%	2.6%				
1000 - 3999 Employee Compensation % of Total	32.5%	7.7%	8.0%				

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Fund: 25
SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
4000 - 4999 Books and Supplies							
4300 - Materials and Supplies							
430000 - INSTRUCTIONAL SUPPLIES	19,815	55,000	45,000	25,185	(10,000)	127.1	(18.2)
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
	\$19,815	\$55,000	\$45,000	\$25,185	(\$10,000)	127.1	(18.2)
4400 - Noncapitalized Equipment							
440000 - EQUIP \$500-\$24999	3,338	13,500	23,500	20,162	10,000	603.9	74.1
	\$3,338	\$13,500	\$23,500	\$20,162	\$10,000	603.9	74.1
4000 - 4999 Books and Supplies	\$23,153	\$68,500	\$68,500	\$45,347	\$0	195.9	0.0
Percent of Total	0.8%	0.6%	0.6%				
5000 - 5999 Services and Other Operating Expenditures							
5200 - Travel and Conferences							
520000 - CONF/TRAVEL	1,301	10,000	10,000	8,699	0	668.7	0.0
520010 - FIXED MILEAGE ALLOWANCE	0	500	500	500	0	N/A	0.0
	\$1,301	\$10,500	\$10,500	\$9,199	\$0	707.1	0.0
5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements							
560001 - NONCAPITALIZED IMPROVEMENTS	723,581	100,000	2,100,000	1,376,419	2,000,000	190.2	2000.0
560002 - MAINTENANCE AGREEMENTS	0	0	0	0	0	N/A	N/A
560003 - ALARM SYSTEM	0	0	0	0	0	N/A	N/A
560010 - BLDG LEASE/RENTS	0	0	0	0	0	N/A	N/A
	\$723,581	\$100,000	\$2,100,000	\$1,376,419	\$2,000,000	190.2	2000.0
5710 - Transfers of Direct Costs							
571020 - DIRECT COST/TRANSPORTATION	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
5750 - Transfers of Direct Costs - Interfund							
575000 - DIRECT COST/INTERFUND TRF	0	0	0	0	0	N/A	N/A
575020 - DIRECT COST/TRANSP INTERFUND	0	0	0	0	0	N/A	N/A
575030 - DIRECT COST/FOOD SVC INTERFUND	0	0	0	0	0	N/A	N/A
575040 - DIRECT COST/GAD/INTERF	0	0	0	0	0	N/A	N/A
575050 - DIRECT COST/COPIER INTERFUND	1,129	0	500	(629)	500	(55.7)	N/A
575052 - DIRECT COST/SCANBACK INTERFUND	0	0	0	0	0	N/A	N/A
	\$1,129	\$0	\$500	(\$629)	\$500	(55.7)	N/A

First Interim Budget Change Report
Fiscal Year 7/1/2021 - 6/30/2022

Fund: 25
SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
5000 - 5999 Services and Other Operating Expenditures							
5800 - Professional/Consulting Services and Operating Expenditures							
580002 - CONTRACT SERVICES	126,218	180,000	180,000	53,783	0	42.6	0.0
580005 - LEGAL SERVICES	15,466	180,000	180,000	164,534	0	1063.9	0.0
580006 - ADVERTISING	325	200	200	(125)	0	(38.5)	0.0
580009 - FEES / OTHER	50	0	0	(50)	0	(100.0)	N/A
580010 - SOFTWARE LICENSE	81,502	63,500	63,500	(18,002)	0	(22.1)	0.0
580090 - BUDGET RESERVE	0	159,000	159,000	159,000	0	N/A	0.0
	\$223,560	\$582,700	\$582,700	\$359,140	\$0	160.6	0.0
5900 - Communications							
590001 - PHONE CERTIFICATED	0	0	0	0	0	N/A	N/A
590002 - PHONE CLASSIFIED	2,412	2,160	2,916	504	756	20.9	35.0
590005 - COMMUNICATION/POSTAGE	0	0	0	0	0	N/A	N/A
	\$2,412	\$2,160	\$2,916	\$504	\$756	20.9	35.0
5000 - 5999 Services and Other Operating Expenditures	\$951,982	\$695,360	\$2,696,616	\$1,744,634	\$2,001,256	183.3	287.8
Percent of Total	34.7%	5.7%	22.3%				
6000 - 6999 Capital Outlay							
6100 - Land							
610000 - SITE PURCHASE	539,491	0	15,000	(524,491)	15,000	(97.2)	N/A
	\$539,491	\$0	\$15,000	(\$524,491)	\$15,000	(97.2)	N/A
6200 - Buildings and Improvements of Buildings							
620000 - BLDG/IMPRV OF BLDG	0	10,063,012	8,005,903	8,005,903	(2,057,109)	N/A	(20.4)
	\$0	\$10,063,012	\$8,005,903	\$8,005,903	(\$2,057,109)	N/A	(20.4)
6000 - 6999 Capital Outlay	\$539,491	\$10,063,012	\$8,020,903	\$7,481,411	(\$2,042,109)	1386.8	(20.3)
Percent of Total	19.7%	83.2%	66.3%				

First Interim Budget Change Report
Fiscal Year 7/1/2021 - 6/30/2022

Fund: 25
SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
7000 - 7499 Other Outgo							
7438 - Debt Service - Interest							
743800 - DEBT SERVICE/INTEREST	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
7439 - Other Debt Service - Principal							
743900 - DEBT SERVICE/PRINCIPAL	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
7000 - 7499 Other Outgo	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				
7600 - 7629 Interfund Transfers Out							
7613 - To State School Building Fund/County School Facilities Fund from All Other Funds							
761300 - DIST SH/SFP PROJECT	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
7619 - Other Authorized Interfund Transfers Out							
761900 - TRANSFER TO GENERAL FUND	336,000	336,000	336,000	0	0	0.0	0.0
761904 - TRANSFER TO COP	0	0	0	0	0	N/A	N/A
761911 - TRANSFER TO DEV FEES II	0	0	0	0	0	N/A	N/A
761994 - TRANSFER TO BLDG FUND	0	0	0	0	0	N/A	N/A
	\$336,000	\$336,000	\$336,000	\$0	\$0	0.0	0.0
7600 - 7629 Interfund Transfers Out	\$336,000	\$336,000	\$336,000	\$0	\$0	0.0	0.0
Percent of Total	12.2%	2.8%	2.8%				

First Interim Budget Change Report
Fiscal Year 7/1/2021 - 6/30/2022

Fund: 35 SubFund: -	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn l1 & Prior Act	Diff Btwn l1 & Adpt	Pct Chg l1 & PY Act	Pct Chg l1 & Adpt
35 - COUNTY SCHOOL FACILITIES FUND	\$11,659,598	\$0	\$0	(\$11,659,598)	\$0	(100.0)	N/A
8300 - 8599 Other State Revenue							
8545 - School Facilities Apportionments							
854500 - ST SCHOOL FAC APPORT	11,981,645	0	0	(11,981,645)	0	(100.0)	N/A
	\$11,981,645	\$0	\$0	(\$11,981,645)	\$0	(100.0)	N/A
8300 - 8599 Other State Revenue	\$11,981,645	\$0	\$0	(\$11,981,645)	\$0	(100.0)	N/A
Percent of Total	102.8%	N/A	N/A				
8600 - 8799 Other Local Revenue							
8660 - Interest							
866000 - LOC INTEREST INCOME/TREAS	257,747	0	0	(257,747)	0	(100.0)	N/A
	\$257,747	\$0	\$0	(\$257,747)	\$0	(100.0)	N/A
8662 - Net Increase (Decrease) in the Fair Value of Investments							
866200 - NET INC(DEC) FAIR VALUE INVEST	(579,795)	0	0	579,795	0	(100.0)	N/A
	(\$579,795)	\$0	\$0	\$579,795	\$0	(100.0)	N/A
8699 - All Other Local Revenue							
869900 - LOC OTHER REVENUE	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8600 - 8799 Other Local Revenue	(\$322,047)	\$0	\$0	\$322,047	\$0	(100.0)	N/A
Percent of Total	-2.8%	N/A	N/A				
8900 - 8929 Interfund Transfers In							
8913 - To State School Building Fund/County School Facilities Fund from All Other Funds							
891300 - DIST SH/SFP PROJECT	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8919 - Other Authorized Interfund Transfers In							
891901 - OTH INTERFUND TRANSFER IN	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
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8900 - 8929 Interfund Transfers In	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	N/A	N/A				

First Interim Budget Change Report
Fiscal Year 7/1/2021 - 6/30/2022

Fund: 35
SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
8980 - 8999 Contributions							
8980 - Contributions from Unrestricted Revenues							
898000 - CONTRIB FR UNRESTRICTED REV	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8980 - 8999 Contributions	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	N/A	N/A				

First Interim Budget Change Report
Fiscal Year 7/1/2021 - 6/30/2022

Fund: 35 SubFund: -	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
35 - COUNTY SCHOOL FACILITIES FUND	\$7,116,191	\$0	\$40,169,621	\$33,053,430	\$40,169,621	464.5	N/A
2000 - 2999 Classified Personnel Salaries							
2400 - Clerical, Technical, and Office Staff Salaries							
240001 - CLASS BUSINESS SUPPORT	0	0	0	0	0	N/A	N/A
240070 - CLASS BUSINESS SUPPORT OT	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
2000 - 2999 Classified Personnel Salaries	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	N/A	0.0%				

First Interim Budget Change Report
Fiscal Year 7/1/2021 - 6/30/2022

Fund: 35
SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
3000 - 3999 Employee Benefits							
3202 - Public Employees' Retirement System, classified positions							
320200 - PERS CLASSIFIED	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3302 - OASDI/Medicare/Alternative, classified positions							
330200 - SOCIAL SECURITY CLASS	0	0	0	0	0	N/A	N/A
330201 - MEDICARE CLASS	0	0	0	0	0	N/A	N/A
330202 - SUPPLEMENTAL RETIREMENT CLASS	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3402 - Health & Welfare Benefits, classified positions							
340216 - DIS CLASS	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3502 - State Unemployment Insurance, classified positions							
350200 - SUI CLASS	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3602 - Workers' Compensation Insurance, classified positions							
360200 - W/C CLASS	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3702 - OPEB, Allocated, classified positions							
370200 - RETIREE BENEFIT CLASSIFIED	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3902 - Other Benefits, classified positions							
390203 - SELF INSUR CLASS	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3000 - 3999 Employee Benefits	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	N/A	0.0%				
1000 - 3999 Employee Compensation % of Total	0.0%	N/A	0.0%				

First Interim Budget Change Report
Fiscal Year 7/1/2021 - 6/30/2022

Fund: 35 SubFund: -	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
4000 - 4999 Books and Supplies							
4300 - Materials and Supplies							
430000 - INSTRUCTIONAL SUPPLIES	316,450	0	9,819	(306,631)	9,819	(96.9)	N/A
430008 - SUPPLIES NON-CLASSROOM	261,062	0	0	(261,062)	0	(100.0)	N/A
	\$577,512	\$0	\$9,819	(\$567,693)	\$9,819	(98.3)	N/A
4400 - Noncapitalized Equipment							
440000 - EQUIP \$500-\$24999	387,066	0	19,168	(367,898)	19,168	(95.0)	N/A
	\$387,066	\$0	\$19,168	(\$367,898)	\$19,168	(95.0)	N/A
4000 - 4999 Books and Supplies	\$964,578	\$0	\$28,986	(\$935,591)	\$28,986	(97.0)	N/A
Percent of Total	13.6%	N/A	0.1%				
5000 - 5999 Services and Other Operating Expenditures							
5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements							
560001 - NONCAPITALIZED IMPROVEMENTS	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
5750 - Transfers of Direct Costs - Interfund							
575040 - DIRECT COST/GAD/INTERF	0	0	0	0	0	N/A	N/A
575050 - DIRECT COST/COPIER INTERFUND	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
5800 - Professional/Consulting Services and Operating Expenditures							
580002 - CONTRACT SERVICES	0	0	0	0	0	N/A	N/A
580005 - LEGAL SERVICES	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
5000 - 5999 Services and Other Operating Expenditures	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	N/A	0.0%				

First Interim Budget Change Report
Fiscal Year 7/1/2021 - 6/30/2022

Fund: 35
SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
6000 - 6999 Capital Outlay							
6100 - Land							
610000 - SITE PURCHASE	847	0	0	(847)	0	(100.0)	N/A
	\$847	\$0	\$0	(\$847)	\$0	(100.0)	N/A
6170 - Land Improvements							
617000 - LAND IMPROVEMENTS	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
6200 - Buildings and Improvements of Buildings							
620000 - BLDG/IMPRV OF BLDG	6,016,327	0	40,140,635	34,124,308	40,140,635	567.2	N/A
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
	\$6,016,327	\$0	\$40,140,635	\$34,124,308	\$40,140,635	567.2	N/A
6400 - Equipment							
640090 - EQUIPMENT \$25,000+	27,705	0	0	(27,705)	0	(100.0)	N/A
	\$27,705	\$0	\$0	(\$27,705)	\$0	(100.0)	N/A
6000 - 6999 Capital Outlay	\$6,044,879	\$0	\$40,140,635	\$34,095,757	\$40,140,635	564.0	N/A
Percent of Total	84.9%	N/A	99.9%				
7600 - 7629 Interfund Transfers Out							
7613 - To State School Building Fund/County School Facilities Fund from All Other Funds							
761300 - DIST SH/SFP PROJECT	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
7619 - Other Authorized Interfund Transfers Out							
761906 - TRANSFER TO SFP	0	0	0	0	0	N/A	N/A
761911 - TRANSFER TO DEV FEES II	0	0	0	0	0	N/A	N/A
761914 - TRANSFER TO SPEC RES/CAP PROJ	106,735	0	0	(106,735)	0	(100.0)	N/A
761994 - TRANSFER TO BLDG FUND	0	0	0	0	0	N/A	N/A
	\$106,735	\$0	\$0	(\$106,735)	\$0	(100.0)	N/A
7600 - 7629 Interfund Transfers Out	\$106,735	\$0	\$0	(\$106,735)	\$0	(100.0)	N/A
Percent of Total	1.5%	N/A	0.0%				

First Interim Budget Change Report
Fiscal Year 7/1/2021 - 6/30/2022

Fund: 40 SubFund: -	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
40 - SPECIAL RESERVE - CAPITAL PROJ	\$1,170,792	\$976,100	\$976,100	(\$194,692)	\$0	(16.6)	0.0
8300 - 8599 Other State Revenue							
8590 - All Other State Revenue							
859000 - ST OTHER REVENUE	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8300 - 8599 Other State Revenue	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				
8600 - 8799 Other Local Revenue							
8650 - Leases and Rentals							
865000 - LOC LEASES & RENTAL	28,632	20,000	20,000	(8,632)	0	(30.1)	0.0
	\$28,632	\$20,000	\$20,000	(\$8,632)	\$0	(30.1)	0.0
8660 - Interest							
866000 - LOC INTEREST INCOME/TREAS	25,046	6,100	6,100	(18,946)	0	(75.6)	0.0
	\$25,046	\$6,100	\$6,100	(\$18,946)	\$0	(75.6)	0.0
8662 - Net Increase (Decrease) in the Fair Value of Investments							
866200 - NET INC(DEC) FAIR VALUE INVEST	25,377	0	0	(25,377)	0	(100.0)	N/A
	\$25,377	\$0	\$0	(\$25,377)	\$0	(100.0)	N/A
8699 - All Other Local Revenue							
869900 - LOC OTHER REVENUE	81,815	0	0	(81,815)	0	(100.0)	N/A
869915 - REIMB REVENUE	0	0	0	0	0	N/A	N/A
	\$81,815	\$0	\$0	(\$81,815)	\$0	(100.0)	N/A
8600 - 8799 Other Local Revenue	\$160,870	\$26,100	\$26,100	(\$134,770)	\$0	(83.8)	0.0
Percent of Total	13.7%	2.7%	2.7%				

First Interim Budget Change Report
Fiscal Year 7/1/2021 - 6/30/2022

Fund: 40
SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
8900 - 8929 Interfund Transfers In							
8912 - Between General Fund and Special Reserve Fund							
891201 - TRANSFER BETWEEN GF AND SRF	98,508	950,000	950,000	851,492	0	864.4	0.0
	\$98,508	\$950,000	\$950,000	\$851,492	\$0	864.4	0.0
8919 - Other Authorized Interfund Transfers In							
891901 - OTH INTERFUND TRANSFER IN	911,414	0	0	(911,414)	0	(100.0)	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
	\$911,414	\$0	\$0	(\$911,414)	\$0	(100.0)	N/A
8900 - 8929 Interfund Transfers In	\$1,009,922	\$950,000	\$950,000	(\$59,922)	\$0	(5.9)	0.0
Percent of Total	86.3%	97.3%	97.3%				
8980 - 8999 Contributions							
8980 - Contributions from Unrestricted Revenues							
898000 - CONTRIB FR UNRESTRICTED REV	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8980 - 8999 Contributions	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				

First Interim Budget Change Report

Fiscal Year 7/1/2021 - 6/30/2022

Fund: 40 SubFund: -	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn l1 & Prior Act	Diff Btwn l1 & Adpt	Pct Chg l1 & PY Act	Pct Chg l1 & Adpt
40 - SPECIAL RESERVE - CAPITAL PROJ	\$1,257,545	\$776,100	\$776,100	(\$481,445)	\$0	(38.3)	0.0
1000 - 1999 Certificated Personnel Salaries							
1300 - Certificated Supervisors' and Administrators' Salaries							
130008 - DIST ADM SAL	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
1000 - 1999 Certificated Personnel Salaries	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				
2000 - 2999 Classified Personnel Salaries							
2300 - Classified Supervisors' and Administrators' Salaries							
230001 - CLASS MANAGEMENT SA	113,315	0	0	(113,315)	0	(100.0)	N/A
	\$113,315	\$0	\$0	(\$113,315)	\$0	(100.0)	N/A
2900 - Other Classified Salaries							
290050 - OTHER CLASS SUB	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
2000 - 2999 Classified Personnel Salaries	\$113,315	\$0	\$0	(\$113,315)	\$0	(100.0)	N/A
Percent of Total	9.0%	0.0%	0.0%				
3000 - 3999 Employee Benefits							
3102 - State Teachers' Retirement System, classified positions							
310201 - STRS CLASSIFIED	10,529	0	0	(10,529)	0	(100.0)	N/A
	\$10,529	\$0	\$0	(\$10,529)	\$0	(100.0)	N/A
3202 - Public Employees' Retirement System, classified positions							
320200 - PERS CLASSIFIED	9,960	0	0	(9,960)	0	(100.0)	N/A
	\$9,960	\$0	\$0	(\$9,960)	\$0	(100.0)	N/A
3301 - OASDI/Medicare/Alternative, certificated positions							
330101 - MEDICARE CERT	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3302 - OASDI/Medicare/Alternative, classified positions							
330200 - SOCIAL SECURITY CLASS	2,979	0	0	(2,979)	0	(100.0)	N/A
330201 - MEDICARE CLASS	1,631	0	0	(1,631)	0	(100.0)	N/A
330202 - SUPPLEMENTAL RETIREMENT CLASS	0	0	0	0	0	N/A	N/A
	\$4,611	\$0	\$0	(\$4,611)	\$0	(100.0)	N/A

First Interim Budget Change Report
Fiscal Year 7/1/2021 - 6/30/2022

Fund: 40
SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
3000 - 3999 Employee Benefits							
3402 - Health & Welfare Benefits, classified positions							
340211 - HEALTH CLASS	10,466	0	0	(10,466)	0	(100.0)	N/A
340212 - DENTAL CLASS	796	0	0	(796)	0	(100.0)	N/A
340213 - VISION CLASS	158	0	0	(158)	0	(100.0)	N/A
340214 - LIFE INS CLASS	86	0	0	(86)	0	(100.0)	N/A
340216 - DIS CLASS	0	0	0	0	0	N/A	N/A
	\$11,507	\$0	\$0	(\$11,507)	\$0	(100.0)	N/A
3501 - State Unemployment Insurance, certificated positions							
350100 - SUI CERT	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3502 - State Unemployment Insurance, classified positions							
350200 - SUI CLASS	56	0	0	(56)	0	(100.0)	N/A
	\$56	\$0	\$0	(\$56)	\$0	(100.0)	N/A
3601 - Workers' Compensation Insurance, certificated positions							
360100 - W/C CERT	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3602 - Workers' Compensation Insurance, classified positions							
360200 - W/C CLASS	1,360	0	0	(1,360)	0	(100.0)	N/A
	\$1,360	\$0	\$0	(\$1,360)	\$0	(100.0)	N/A
3702 - OPEB, Allocated, classified positions							
370200 - RETIREE BENEFIT CLASSIFIED	4,589	0	0	(4,589)	0	(100.0)	N/A
	\$4,589	\$0	\$0	(\$4,589)	\$0	(100.0)	N/A
3802 - PERS Reduction, classified positions							
380200 - PERS REV LIM REDUC CLASS	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3901 - Other Benefits, certificated positions							
390103 - SELF INSUR CERT	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3902 - Other Benefits, classified positions							
390203 - SELF INSUR CLASS	453	0	0	(453)	0	(100.0)	N/A

First Interim Budget Change Report
Fiscal Year 7/1/2021 - 6/30/2022

Fund: 40
SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
3000 - 3999 Employee Benefits							
3902 - Other Benefits, classified positions							
390204 - AB 1522 ACCRUAL	0	0	0	0	0	N/A	N/A
	\$453	\$0	\$0	(\$453)	\$0	(100.0)	N/A
3000 - 3999 Employee Benefits	\$43,066	\$0	\$0	(\$43,066)	\$0	(100.0)	N/A
Percent of Total	3.4%	0.0%	0.0%				
1000 - 3999 Employee Compensation % of Total	12.4%	0.0%	0.0%				
4000 - 4999 Books and Supplies							
4300 - Materials and Supplies							
430000 - INSTRUCTIONAL SUPPLIES	795,320	0	0	(795,320)	0	(100.0)	N/A
430001 - SUPPLIES CARRYOVER	0	0	0	0	0	N/A	N/A
430008 - SUPPLIES NON-CLASSROOM	13,189	0	0	(13,189)	0	(100.0)	N/A
430060 - SUPPLIES GROUNDS	0	0	0	0	0	N/A	N/A
	\$808,509	\$0	\$0	(\$808,509)	\$0	(100.0)	N/A
4400 - Noncapitalized Equipment							
440000 - EQUIP \$500-\$24999	90,737	0	0	(90,737)	0	(100.0)	N/A
	\$90,737	\$0	\$0	(\$90,737)	\$0	(100.0)	N/A
4000 - 4999 Books and Supplies	\$899,245	\$0	\$0	(\$899,245)	\$0	(100.0)	N/A
Percent of Total	71.5%	0.0%	0.0%				

First Interim Budget Change Report
Fiscal Year 7/1/2021 - 6/30/2022

Fund: 40
SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
5000 - 5999 Services and Other Operating Expenditures							
5200 - Travel and Conferences							
520010 - FIXED MILEAGE ALLOWANCE	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements							
560001 - NONCAPITALIZED IMPROVEMENTS	158,561	776,100	776,100	617,539	0	389.5	0.0
560050 - REPAIR EQ M&O	0	0	0	0	0	N/A	N/A
	\$158,561	\$776,100	\$776,100	\$617,539	\$0	389.5	0.0
5710 - Transfers of Direct Costs							
571040 - DIRECT COST/GAD	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
5750 - Transfers of Direct Costs - Interfund							
575000 - DIRECT COST/INTERFUND TRF	(426,021)	0	0	426,021	0	(100.0)	N/A
575040 - DIRECT COST/GAD/INTERF	0	0	0	0	0	N/A	N/A
	(\$426,021)	\$0	\$0	\$426,021	\$0	(100.0)	N/A
5800 - Professional/Consulting Services and Operating Expenditures							
580002 - CONTRACT SERVICES	38,500	0	0	(38,500)	0	(100.0)	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
	\$38,500	\$0	\$0	(\$38,500)	\$0	(100.0)	N/A
5900 - Communications							
590002 - PHONE CLASSIFIED	1,080	0	0	(1,080)	0	(100.0)	N/A
	\$1,080	\$0	\$0	(\$1,080)	\$0	(100.0)	N/A
5000 - 5999 Services and Other Operating Expenditures	(\$227,880)	\$776,100	\$776,100	\$1,003,980	\$0	(440.6)	0.0
Percent of Total	-18.1%	100.0%	100.0%				

First Interim Budget Change Report
Fiscal Year 7/1/2021 - 6/30/2022

Fund: 40
SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
6000 - 6999 Capital Outlay							
6170 - Land Improvements							
617000 - LAND IMPROVEMENTS	0	0	0	0	0	N/A	N/A
617002 - SITE IMPRV ARCH/CONSULTANT	0	0	0	0	0	N/A	N/A
617005 - SITE IMPRV PLAN/OTHER	0	0	0	0	0	N/A	N/A
617006 - SITE IMPRV CONSTRUCTION	0	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
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
6200 - Buildings and Improvements of Buildings							
620000 - BLDG/IMPRV OF BLDG	429,799	0	0	(429,799)	0	(100.0)	N/A
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
	\$429,799	\$0	\$0	(\$429,799)	\$0	(100.0)	N/A
6400 - Equipment							
640090 - EQUIPMENT \$25,000+	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
6000 - 6999 Capital Outlay	\$429,799	\$0	\$0	(\$429,799)	\$0	(100.0)	N/A
Percent of Total	34.2%	0.0%	0.0%				
7600 - 7629 Interfund Transfers Out							
7613 - To State School Building Fund/County School Facilities Fund from All Other Funds							
761300 - DIST SH/SFP PROJECT	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
7619 - Other Authorized Interfund Transfers Out							
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
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
7600 - 7629 Interfund Transfers Out	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				

First Interim Budget Change Report

Fiscal Year 7/1/2021 - 6/30/2022

Fund: 51 SubFund: -	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
51 - BOND INT & REDEMPTION FUND	\$48,171,261	\$47,943,880	\$47,943,880	(\$227,381)	\$0	(0.5)	0.0
8300 - 8599 Other State Revenue							
8571 - Voted Indebtedness Levies, Homeowners' Exemptions							
857100 - VOTED INDEBT HOMEOWN EXEMPT	312,607	315,000	315,000	2,393	0	0.8	0.0
	\$312,607	\$315,000	\$315,000	\$2,393	\$0	0.8	0.0
8572 - Voted Indebtedness Levies, Other Subventions/In-Lieu Taxes							
857200 - VOTED INDEBT OTH SUBVENTIONS	4,187	0	0	(4,187)	0	(100.0)	N/A
	\$4,187	\$0	\$0	(\$4,187)	\$0	(100.0)	N/A
8300 - 8599 Other State Revenue	\$316,794	\$315,000	\$315,000	(\$1,794)	\$0	(0.6)	0.0
Percent of Total	0.7%	0.7%	0.7%				
8600 - 8799 Other Local Revenue							
8611 - Voted Indebtedness Levies, Secured Roll							
861100 - SECURED ROLL/BOND INT & RED	44,350,088	46,078,880	46,078,880	1,728,792	0	3.9	0.0
	\$44,350,088	\$46,078,880	\$46,078,880	\$1,728,792	\$0	3.9	0.0
8612 - Voted Indebtedness Levies, Unsecured Roll							
861200 - UNSECURED ROLL/BOND INT & RED	866,383	800,000	800,000	(66,383)	0	(7.7)	0.0
	\$866,383	\$800,000	\$800,000	(\$66,383)	\$0	(7.7)	0.0
8613 - Voted Indebtedness Levies, Prior Years' Taxes							
861300 - PRIOR YRS TAXES/BOND INT & RED	81,483	75,000	75,000	(6,483)	0	(8.0)	0.0
	\$81,483	\$75,000	\$75,000	(\$6,483)	\$0	(8.0)	0.0
8614 - Voted Indebtedness Levies, Supplemental Taxes							
861400 - SUPPLEMENTAL TAXES/BOND INT	1,161,589	375,000	375,000	(786,589)	0	(67.7)	0.0
	\$1,161,589	\$375,000	\$375,000	(\$786,589)	\$0	(67.7)	0.0
8660 - Interest							
866000 - LOC INTEREST INCOME/TREAS	347,665	300,000	300,000	(47,665)	0	(13.7)	0.0
	\$347,665	\$300,000	\$300,000	(\$47,665)	\$0	(13.7)	0.0
8662 - Net Increase (Decrease) in the Fair Value of Investments							
866200 - NET INC(DEC) FAIR VALUE INVEST	(496,037)	0	0	496,037	0	(100.0)	N/A
	(\$496,037)	\$0	\$0	\$496,037	\$0	(100.0)	N/A
8600 - 8799 Other Local Revenue	\$46,311,171	\$47,628,880	\$47,628,880	\$1,317,709	\$0	2.8	0.0
Percent of Total	96.1%	99.3%	99.3%				

First Interim Budget Change Report
Fiscal Year 7/1/2021 - 6/30/2022

Fund: 51 SubFund: -	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
8930 - 8979 All Other Financing Sources							
8979 - All Other Financing Sources							
897907 - PROCEEDS FROM OTHER BONDS	1,543,295	0	0	(1,543,295)	0	(100.0)	N/A
	\$1,543,295	\$0	\$0	(\$1,543,295)	\$0	(100.0)	N/A
8930 - 8979 All Other Financing Sources	\$1,543,295	\$0	\$0	(\$1,543,295)	\$0	(100.0)	N/A
Percent of Total	3.2%	0.0%	0.0%				

First Interim Budget Change Report
Fiscal Year 7/1/2021 - 6/30/2022

Fund: 51 SubFund: -	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
51 - BOND INT & REDEMPTION FUND	\$45,098,247	\$47,943,880	\$47,943,880	\$2,845,633	\$0	6.3	0.0
7000 - 7499 Other Outgo							
7433 - Bond Redemptions							
743300 - BOND REDEMPTIONS	27,003,531	36,391,927	36,391,927	9,388,396	0	34.8	0.0
	\$27,003,531	\$36,391,927	\$36,391,927	\$9,388,396	\$0	34.8	0.0
7434 - Bond Interest and Other Service Charges							
743400 - BOND INT/OTH SVC CHARGES	18,004,941	11,551,953	11,551,953	(6,452,988)	0	(35.8)	0.0
	\$18,004,941	\$11,551,953	\$11,551,953	(\$6,452,988)	\$0	(35.8)	0.0
7000 - 7499 Other Outgo	\$45,008,472	\$47,943,880	\$47,943,880	\$2,935,408	\$0	6.5	0.0
Percent of Total	99.8%	100.0%	100.0%				
7600 - 7629 Interfund Transfers Out							
7619 - Other Authorized Interfund Transfers Out							
761900 - TRANSFER TO GENERAL FUND	89,776	0	0	(89,776)	0	(100.0)	N/A
	\$89,776	\$0	\$0	(\$89,776)	\$0	(100.0)	N/A
7600 - 7629 Interfund Transfers Out	\$89,776	\$0	\$0	(\$89,776)	\$0	(100.0)	N/A
Percent of Total	0.2%	0.0%	0.0%				

First Interim Budget Change Report
Fiscal Year 7/1/2021 - 6/30/2022

Fund: 67 SubFund: -	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn l1 & Prior Act	Diff Btwn l1 & Adpt	Pct Chg l1 & PY Act	Pct Chg l1 & Adpt
67 - SELF INSURANCE FUND	\$77,566,572	\$80,085,700	\$80,306,839	\$2,740,267	\$221,139	3.5	0.3
8600 - 8799 Other Local Revenue							
8662 - Net Increase (Decrease) in the Fair Value of Investments							
866200 - NET INC(DEC) FAIR VALUE INVEST	(501,212)	0	0	501,212	0	(100.0)	N/A
	(\$501,212)	\$0	\$0	\$501,212	\$0	(100.0)	N/A
8699 - All Other Local Revenue							
869900 - LOC OTHER REVENUE	25,309	12,000	150,000	124,691	138,000	492.7	1150.0
869952 - EMPLOYER PAID HEALTH DEDUCTION	48,478,711	49,563,748	49,739,124	1,260,414	175,376	2.6	0.4
869953 - EMPLOYER PAID DENTAL DEDUCTION	3,686,276	3,735,366	3,683,046	(3,230)	(52,320)	(0.1)	(1.4)
869954 - EMPLOYER PAID VISION DEDUCTION	733,550	696,675	686,917	(46,633)	(9,758)	(6.4)	(1.4)
869956 - EMPLOYER PAID DISABILITY DEDCT	170,222	170,000	95,000	(75,222)	(75,000)	(44.2)	(44.1)
869957 - RETIREE DEDUCTION (%-FROM PR)	9,994,794	9,949,905	10,568,244	573,451	618,339	5.7	6.2
869958 - HEALTH & WELFARE PREMIUMS	14,978,922	15,958,006	14,784,508	(194,414)	(1,173,498)	(1.3)	(7.4)
	\$78,067,784	\$80,085,700	\$79,706,839	\$1,639,055	(\$378,861)	2.1	(0.5)
8600 - 8799 Other Local Revenue	\$77,566,572	\$80,085,700	\$79,706,839	\$2,140,267	(\$378,861)	2.8	(0.5)
Percent of Total	100.0%	100.0%	99.3%				
8900 - 8929 Interfund Transfers In							
8919 - Other Authorized Interfund Transfers In							
891901 - OTH INTERFUND TRANSFER IN	0	0	600,000	600,000	600,000	N/A	N/A
	\$0	\$0	\$600,000	\$600,000	\$600,000	N/A	N/A
8900 - 8929 Interfund Transfers In	\$0	\$0	\$600,000	\$600,000	\$600,000	N/A	N/A
Percent of Total	0.0%	0.0%	0.7%				

First Interim Budget Change Report
Fiscal Year 7/1/2021 - 6/30/2022

Fund: 67 SubFund: -	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
67 - SELF INSURANCE FUND	\$77,566,572	\$80,085,700	\$80,306,839	\$2,740,267	\$221,139	3.5	0.3
1000 - 1999 Certificated Personnel Salaries							
1200 - Certificated Pupil Support Salaries							
120050 - PUPIL SUPPORT SUB	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
1000 - 1999 Certificated Personnel Salaries	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				
2000 - 2999 Classified Personnel Salaries							
2300 - Classified Supervisors' and Administrators' Salaries							
230001 - CLASS MANAGEMENT SA	138,006	139,353	69,494	(68,512)	(69,858)	(49.6)	(50.1)
230070 - OVERTIME CL MGMNT	0	0	0	0	0	N/A	N/A
	\$138,006	\$139,353	\$69,494	(\$68,512)	(\$69,858)	(49.6)	(50.1)
2400 - Clerical, Technical, and Office Staff Salaries							
240001 - CLASS BUSINESS SUPPORT	97,510	99,848	105,340	7,830	5,491	8.0	5.5
240050 - CLASS BUSINESS SUPPORT SUB	0	0	0	0	0	N/A	N/A
	\$97,510	\$99,848	\$105,340	\$7,830	\$5,491	8.0	5.5
2000 - 2999 Classified Personnel Salaries	\$235,516	\$239,201	\$174,834	(\$60,682)	(\$64,367)	(25.8)	(26.9)
Percent of Total	0.3%	0.3%	0.2%				
3000 - 3999 Employee Benefits							
3101 - State Teachers' Retirement System, certificated positions							
310100 - STRS CERT	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3202 - Public Employees' Retirement System, classified positions							
320200 - PERS CLASSIFIED	48,752	55,016	40,054	(8,697)	(14,962)	(17.8)	(27.2)
	\$48,752	\$55,016	\$40,054	(\$8,697)	(\$14,962)	(17.8)	(27.2)
3301 - OASDI/Medicare/Alternative, certificated positions							
330101 - MEDICARE CERT	0	0	0	0	0	N/A	N/A
330102 - SUPPLEMENTAL RETIREMENT CERT	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A

First Interim Budget Change Report
Fiscal Year 7/1/2021 - 6/30/2022

Fund: 67
SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
3000 - 3999 Employee Benefits							
3302 - OASDI/Medicare/Alternative, classified positions							
330200 - SOCIAL SECURITY CLASS	14,060	14,830	10,840	(3,220)	(3,991)	(22.9)	(26.9)
330201 - MEDICARE CLASS	3,288	3,468	2,535	(753)	(933)	(22.9)	(26.9)
330290 - SOCIAL SECURITY CLASS	0	0	0	0	0	N/A	N/A
330291 - MEDICARE CLASS	0	0	0	0	0	N/A	N/A
	\$17,348	\$18,299	\$13,375	(\$3,973)	(\$4,924)	(22.9)	(26.9)
3402 - Health & Welfare Benefits, classified positions							
340211 - HEALTH CLASS	45,791	46,876	38,147	(7,644)	(8,729)	(16.7)	(18.6)
340212 - DENTAL CLASS	3,483	3,528	2,871	(612)	(657)	(17.6)	(18.6)
340213 - VISION CLASS	693	658	535	(158)	(123)	(22.7)	(18.6)
340214 - LIFE INS CLASS	270	270	200	(70)	(70)	(26.1)	(26.1)
340216 - DIS CLASS	667	683	506	(161)	(177)	(24.2)	(26.0)
	\$50,903	\$52,015	\$42,259	(\$8,644)	(\$9,756)	(17.0)	(18.8)
3501 - State Unemployment Insurance, certificated positions							
350100 - SUI CERT	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3502 - State Unemployment Insurance, classified positions							
350200 - SUI CLASS	113	2,942	874	761	(2,068)	670.8	(70.3)
350290 - SUI CLASS	0	0	0	0	0	N/A	N/A
	\$113	\$2,942	\$874	\$761	(\$2,068)	670.8	(70.3)
3601 - Workers' Compensation Insurance, certificated positions							
360100 - W/C CERT	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3602 - Workers' Compensation Insurance, classified positions							
360200 - W/C CLASS	2,826	2,870	2,098	(728)	(772)	(25.8)	(26.9)
	\$2,826	\$2,870	\$2,098	(\$728)	(\$772)	(25.8)	(26.9)
3702 - OPEB, Allocated, classified positions							
370200 - RETIREE BENEFIT CLASSIFIED	9,538	9,688	7,081	(2,457)	(2,607)	(25.8)	(26.9)
	\$9,538	\$9,688	\$7,081	(\$2,457)	(\$2,607)	(25.8)	(26.9)
3901 - Other Benefits, certificated positions							
390103 - SELF INSUR CERT	0	0	0	0	0	N/A	N/A
390104 - AB 1522 ACCRUAL	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A

First Interim Budget Change Report
Fiscal Year 7/1/2021 - 6/30/2022

Fund: 67
SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
3000 - 3999 Employee Benefits							
3902 - Other Benefits, classified positions							
390203 - SELF INSUR CLASS	942	957	699	(243)	(258)	(25.8)	(26.9)
390293 - SELF INSUR CLASS	0	0	0	0	0	N/A	N/A
	\$942	\$957	\$699	(\$243)	(\$258)	(25.8)	(26.9)
3000 - 3999 Employee Benefits	\$130,423	\$141,787	\$106,440	(\$23,982)	(\$35,346)	(18.4)	(24.9)
Percent of Total	0.2%	0.2%	0.1%				
1000 - 3999 Employee Compensation % of Total	0.5%	0.5%	0.4%				
4000 - 4999 Books and Supplies							
4300 - Materials and Supplies							
430005 - FOOD/IN-HOUSE MEETINGS	0	500	0	0	(500)	N/A	(100.0)
430008 - SUPPLIES NON-CLASSROOM	565,888	801,735	801,735	235,847	0	41.7	0.0
	\$565,888	\$802,235	\$801,735	\$235,847	(\$500)	41.7	(0.1)
4400 - Noncapitalized Equipment							
440000 - EQUIP \$500-\$24999	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
4000 - 4999 Books and Supplies	\$565,888	\$802,235	\$801,735	\$235,847	(\$500)	41.7	(0.1)
Percent of Total	0.7%	1.0%	1.0%				

First Interim Budget Change Report
Fiscal Year 7/1/2021 - 6/30/2022

Fund: 67
SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
5000 - 5999 Services and Other Operating Expenditures							
5710 - Transfers of Direct Costs							
571042 - DIRECT COST/HEALTH-HLTH CNTR	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
5750 - Transfers of Direct Costs - Interfund							
575030 - DIRECT COST/FOOD SVC INTERFUND	0	0	0	0	0	N/A	N/A
575040 - DIRECT COST/GAD/INTERF	0	500	0	0	(500)	N/A	(100.0)
	\$0	\$500	\$0	\$0	(\$500)	N/A	(100.0)
5800 - Professional/Consulting Services and Operating Expenditures							
580002 - CONTRACT SERVICES	1,538,981	1,300,265	1,345,880	(193,101)	45,615	(12.5)	3.5
580005 - LEGAL SERVICES	0	0	0	0	0	N/A	N/A
580010 - SOFTWARE LICENSE	0	0	1,000	1,000	1,000	N/A	N/A
580041 - HEALTH CONTRACT/MEDICAL/RX	17,310,952	17,531,335	15,851,131	(1,459,821)	(1,680,204)	(8.4)	(9.6)
580042 - HEALTH CONTRACT/HEALTH	48,802,388	54,556,481	53,411,578	4,609,191	(1,144,903)	9.4	(2.1)
580043 - HEALTH CONTRACT/DENTAL	3,880,422	4,020,214	4,027,129	146,707	6,915	3.8	0.2
580044 - HEALTH CONTRACT/VISION	802,201	813,693	811,251	9,049	(2,442)	1.1	(0.3)
580045 - HEALTH CONTRACT-LIFE	0	0	0	0	0	N/A	N/A
580046 - CONTRACT/DISABILITY	31,574	91,659	92,500	60,926	841	193.0	0.9
580047 - HEALTH EXP - LIABILITY ADJ	4,266,170	586,121	3,681,961	(584,209)	3,095,841	(13.7)	528.2
	\$76,632,689	\$78,899,768	\$79,222,430	\$2,589,741	\$322,662	3.4	0.4
5900 - Communications							
590001 - PHONE CERTIFICATED	0	0	0	0	0	N/A	N/A
590002 - PHONE CLASSIFIED	810	810	0	(810)	(810)	(100.0)	(100.0)
590005 - COMMUNICATION/POSTAGE	1,247	1,400	1,400	153	0	12.3	0.0
	\$2,057	\$2,210	\$1,400	(\$657)	(\$810)	(31.9)	(36.7)
5000 - 5999 Services and Other Operating Expenditures	\$76,634,746	\$78,902,478	\$79,223,830	\$2,589,084	\$321,352	3.4	0.4
Percent of Total	98.8%	98.5%	98.7%				
7600 - 7629 Interfund Transfers Out							
7619 - Other Authorized Interfund Transfers Out							
761900 - TRANSFER TO GENERAL FUND	0	0	0	0	0	N/A	N/A
761914 - TRANSFER TO SPEC RES/CAP PROJ	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
7600 - 7629 Interfund Transfers Out	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				

First Interim Budget Change Report
Fiscal Year 7/1/2021 - 6/30/2022

Fund: 68 SubFund: -	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
68 - WORKERS' COMPENSATION	\$0	\$0	\$3,987,732	\$3,987,732	\$3,987,732	N/A	N/A
8600 - 8799 Other Local Revenue							
8674 - In-District Premiums/Contributions							
867400 - IN DISTRICT PREMIUMS/CONTRIB	0	0	3,987,732	3,987,732	3,987,732	N/A	N/A
	\$0	\$0	\$3,987,732	\$3,987,732	\$3,987,732	N/A	N/A
8600 - 8799 Other Local Revenue	\$0	\$0	\$3,987,732	\$3,987,732	\$3,987,732	N/A	N/A
Percent of Total	N/A	N/A	100.0%				

First Interim Budget Change Report

Fiscal Year 7/1/2021 - 6/30/2022

Fund: 68
SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
68 - WORKERS' COMPENSATION	\$0	\$0	\$3,987,732	\$3,987,732	\$3,987,732	N/A	N/A
3000 - 3999 Employee Benefits							
3601 - Workers' Compensation Insurance, certificated positions							
360100 - W/C CERT	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3000 - 3999 Employee Benefits	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	N/A	N/A	0.0%				
1000 - 3999 Employee Compensation % of Total	N/A	N/A	0.0%				
5000 - 5999 Services and Other Operating Expenditures							
5450 - Other Insurance							
545005 - WORKERS' COMPENSATION	0	0	1,020,000	1,020,000	1,020,000	N/A	N/A
	\$0	\$0	\$1,020,000	\$1,020,000	\$1,020,000	N/A	N/A
5750 - Transfers of Direct Costs - Interfund							
575040 - DIRECT COST/GAD/INTERF	0	0	2,500	2,500	2,500	N/A	N/A
	\$0	\$0	\$2,500	\$2,500	\$2,500	N/A	N/A
5800 - Professional/Consulting Services and Operating Expenditures							
580002 - CONTRACT SERVICES	0	0	7,517	7,517	7,517	N/A	N/A
580049 - WORKERS' COMP	0	0	2,957,715	2,957,715	2,957,715	N/A	N/A
	\$0	\$0	\$2,965,232	\$2,965,232	\$2,965,232	N/A	N/A
5000 - 5999 Services and Other Operating Expenditures	\$0	\$0	\$3,987,732	\$3,987,732	\$3,987,732	N/A	N/A
Percent of Total	N/A	N/A	100.0%				