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CLOVIS UNIFIED SCHOOL DISTRICT

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Eimear O'Brien Ed.D.

District Superintendent

Introduction

For the past thirty (30) fiscal years, quarterly financial reports have been prepared by the Administration for review by the Board which reflect 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 2022-23 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 8, 2022, 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 2022-23 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. 2022-23 REVENUES

A. Local Control Funding Formula (LCFF) Revenues

LCFF Revenues changed from \$455,232,685 at Adopted Budget to \$466,224,121 at First Interim, an increase of \$ 10,991,436. The District updated its budget for the adjusted LCFF COLA that went from 9.85% at Adopted to 13.26% at First Interim, resulting in a \$12,795,846 increase. The District saw a slight update to its TK adjustment and supplemental grants. The LCFF Supplemental grants are based on a three-year rolling average of the Unduplicated Pupil Percentage (UPP). At Adopted Budget 49.3% was used as the projected single year UPP for 2022-23. The District’s rate decreased to 45.7%, resulting in a three-year rolling average of 47.39%. Most students are qualified through free meal applications. Due to the implementation of Universal Free Meals in California, collecting data to qualify students for free/reduced

meals has become more difficult. The decrease to supplemental grants due to the UPP was offset by an increase due to the augmented COLA. At First Interim a decrease related to an ADA adjustment also impacted LCFF revenues. Beginning with the 2022-23 fiscal year, districts are funded based on their current year ADA projection of the prior three-year average. The calculation wasn’t clear prior to Adopted resulting in an adjustment to the First Interim budget.

<u>Item</u>	<u>Budget Adjustment</u>	
COLA Adjustment	\$ 12,795,846	
TK Adjustment	106,669	
Unduplicated Change	47,805	
Supplemental Grant	16,718	
ADA Adjustment	(1,975,602)	
Change from Adopted to 1st Interim	<u>\$ 10,991,436</u>	
	2022-23	2022-23
<u>Adopted Budget</u>	<u>1st Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 455,232,685	\$ 466,224,121	\$ 10,991,436

B. Federal Revenues

Federal Revenues changed from \$ 75,862,692 at Adopted Budget to \$82,419,466 at First Interim, an increase of \$6,556,775. This increase was primarily due to the posting of deferred revenues from COVID relief funds and other federal funding sources. The adjustments to Federal Revenues are as follows:

<u>Item</u>	<u>Budget Adjustment</u>	
Title I/II/III/IV	\$ 2,596,848	
Special Education	1,728,794	
COVID	1,700,688	
School Climate Grant	422,759	
Other Federal Grants	117,627	
Change from Adopted to 1st Interim	<u>\$ 6,556,775</u>	
	2022-23	2022-23
	<u>Adopted Budget</u>	<u>1st Int. Budget</u>
	\$ 75,862,692	\$ 82,419,466
		<u>Increase/(Decrease)</u>
		\$ 6,556,775

C. Other State Revenues

Other State Revenues changed from \$138,005,713 at Adopted Budget to \$163,742,651 at First Interim, an increase of \$25,736,939. The Governor’s May Revise included a one-time discretionary grant for districts projected to be \$56 million for the District. The State enacted budget created two one-time grants, the Learning Recovery and the Arts, Music, and Instructional Materials Grants. Carryover was posted for other grants such as the Universal Pre-K implementation grant received in the previous fiscal year. The increase is also due to the posting of deferred revenues from CTE grants, an ongoing increase in Special Education funding, and updated Lottery revenue projections. The following box identifies the areas of change:

<u>Item</u>	<u>Budget Adjustment</u>	
One-Time Grants	\$ 14,220,114	
Transportation	5,343,838	
CTE Incentive Grant	2,679,534	
Strong Workforce Grant	1,093,537	
Special Education	872,641	
Universal Pre-K	587,619	
IEEEP Grant	494,772	
Lottery	282,307	
ASES Grant	136,636	
In-Person Instruction Grant	119,934	
Other State Revenues	<u>(93,993)</u>	
Change from Adopted to 1 st Interim	<u>\$ 25,736,939</u>	
	<u>2022-23</u>	<u>2022-23</u>
	<u>Adopted Budget</u>	<u>1st Int. Budget</u>
	\$ 138,005,713	\$ 163,742,651
		<u>Increase/(Decrease)</u>
		\$ 25,736,939

D. Local Revenues

Local Revenues changed from \$15,483,557 at Adopted Budget to \$15,685,907 at First Interim, an increase of \$202,350. Fee revenues for Sierra Outdoor School (SOS) were budgeted conservatively at Adopted. Sports & Recreation revenues decreased due to projection updates. Revenues transferred from CART to the General Fund increased due to the 7% Board approved salary schedule. The increase was offset by a decrease related to the CART Dean position transitioning to a Fresno Unified employee. Additionally, a CUSD Foundation funded Wellness grant that was approved to continue again in 2022-23. The adjustments to Local Revenues follow:

<u>Item</u>	<u>Budget Adjustment</u>	
Local Grants	\$ 272,661	
Other Local Revenues	30,834	
Sierra Outdoor School	24,819	
Foundation Wellness Grant	20,000	
Sports & Recreation	(51,662)	
CART	<u>(94,303)</u>	
Change from Adopted to 1 st Interim	<u>\$ 202,350</u>	
	<u>2022-23</u>	<u>2022-23</u>
	<u>Adopted Budget</u>	<u>1st Int. Budget</u>
	\$ 15,483,557	\$ 15,685,907
		<u>Increase/(Decrease)</u>
		\$ 202,350

E. Other Transfers In

Other Transfers In changed from \$ 836,000 at Adopted Budget to \$1,031,341 at First Interim, an increase of \$195,341. The increase is due to increasing transfers in from the COP fund to cover vehicle purchases.

Change from Adopted to 1st Interim		\$ 195,341
<u>2022-23</u>	<u>2022-23</u>	
<u>Adopted Budget</u>	<u>1st Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 836,000	\$ 1,031,341	\$ 195,341

F. Other Financing Sources

Other Financing Sources of \$ 0 are unchanged at First Interim.

Change from Adopted to 1st Interim		\$ -0-
<u>2022-23</u>	<u>2022-23</u>	
<u>Adopted Budget</u>	<u>1st Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 0	\$ 0	\$ -0-

G. Total General Fund Revenues

Total General Fund Revenues changed from \$685,420,647 at Adopted Budget to \$729,103,487 at First Interim, an increase of \$43,682,841.

Change from Adopted to 1st Interim		\$ 43,682,841
<u>2022-23</u>	<u>2022-23</u>	
<u>Adopted Budget</u>	<u>1st Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 685,420,647	\$ 729,103,487	\$ 43,682,841

II. 2022-23 EXPENDITURES

A. Certificated Personnel Salaries

Certificated Personnel Salaries changed from \$219,860,053 at Adopted Budget to \$238,435,723 at First Interim, an increase of \$18,575,670. The change is primarily due to the 7% salary schedule increase approved by the Board in June 2022. The salary increase was not included in the Adopted Budget as the budget was developed prior to the approval of salary schedule increases. Additionally, the District adjusted its budget to account for certificated positions that were approved to be funded by one-time grants.

Substitute budgets were also increased to reflect the approved increase of the District’s sub rates as well as class coverage needs. Following are the areas of change:

<u>Item</u>	<u>Budget Adjustment</u>	
Salary Schedule Increase	\$ 12,779,376	
One-time Grant Adjustments	4,910,390	
Substitutes Salaries	885,904	
Change from Adopted to 1st Interim	\$ 18,575,670	
	<u>2022-23</u>	<u>2022-23</u>
	<u>Adopted Budget</u>	<u>1st Int. Budget</u>
	\$ 219,860,053	\$ 238,435,723
		<u>Increase/(Decrease)</u>
		\$ 18,575,670

B. Classified Personnel Salaries

Classified Personnel Salaries changed from \$93,766,105 at Adopted Budget to \$100,363,387 at First Interim, an increase of \$6,597,282. The change is primarily due to the 7% salary schedule increase approved by the Board in June 2022. Additionally, the District adjusted its budget to account for classified positions that were approved to be funded by one-time grants. Use of one-time funding sources such as the COVID relief dollars has allowed the District to better respond to the needs of students and staff throughout the district and address any learning loss resulting from the pandemic.

<u>Item</u>	<u>Budget Adjustment</u>	
Salary Schedule Increase	\$ 5,343,185	
One-time Grant Adjustments	1,194,514	
Change from Adopted to 1st Interim	\$ 6,597,282	
	<u>2022-23</u>	<u>2022-23</u>
	<u>Adopted Budget</u>	<u>1st Int. Budget</u>
	\$ 93,766,105	\$ 100,363,387
		<u>Increase/(Decrease)</u>
		\$ 6,597,282

C. Employee Benefits

Employee Benefits changed from \$ 168,484,276 at Adopted Budget to \$ 176,857,270 at First interim, an increase of \$ 8,372,994. This is primarily due to the increased salaries mentioned above. Employee benefits also increased due to one-time grants, such as COVID relief funds and Educator Effectiveness Block Grant, being used to fund temporary positions. The salaries and benefits related to these positions were not included in the Adopted Budget. Following are the areas of change:

<u>Item</u>	<u>Budget Adjustment</u>	
Other Statutory Benefits	\$ 4,810,057	
One-Time Grants	3,562,937	
Change from Adopted to 1st Interim	\$ 8,372,994	
	2022-23	2022-23
Adopted Budget	1st Int. Budget	Increase/(Decrease)
\$ 168,484,276	\$ 176,857,270	\$ 8,372,994

D. Books, Supplies and Other Materials

Books, Supplies and Other Materials changed from \$127,937,740 at Adopted Budget to \$200,641,570 at First Interim, an increase of \$72,703,831. This increase was primarily due to the previously mentioned one-time grants included in the State enacted budget, the Learning Recovery and the Arts, Music, and Instructional Materials grants. Additionally, a supplies holding account was created to track the funds approved by the Board to set aside for the market study implementation as well as the new increased transportation apportionment. The Employee Compensation Committee will present a recommendation to the Board for the market study at such a time the Board approves a proposal the funds will be transferred out of the holding account into the appropriate salary and benefit accounts. The

transportation team will gather input from educational partners and develop a plan to be approved by the Board prior to April 1, 2023. Once the Board approves a plan the transportation funds being held will be transferred to the appropriate accounts. Additionally, as is usual, prior year carryover and budget related to deferred revenues were posted. Following are the areas of change:

<u>Item</u>	<u>Budget Adjustment</u>	
One-Time Grants	\$ 14,220,114	
Market Study Holding	12,800,000	
Textbook Carryover	11,351,953	
Site/Department Carryover	8,639,750	
Grant Carryover/Deferred Revenue	8,610,463	
Special Ed One-time	6,672,604	
Transportation	5,343,843	
COVID Relief Supplies	4,101,010	
Student Computer Refresh	964,094	
Change from Adopted to 1st Interim	\$ 72,703,831	
	2022-23	2022-23
Adopted Budget	1st Int. Budget	Increase/(Decrease)
\$ 127,937,740	\$ 200,641,570	\$ 72,703,831

E. Contracted Services and Other Operating Expenditures

Contracted Services and Other Operating Expenditures changed from \$ 42,549,152 at Adopted Budget to \$ 49,882,284 at First Interim, an increase of \$ 7,333,132. This increase is due to an increased budget for Consultant Agreements that are to be funded by federal and state grants for such uses as professional development for Special Education teachers and mental health related services. The District also allocated funds for additional educational software needs, both in and out of the classroom. With the return to school, school sites and departments have a better idea of how they will spend their funds and as a result, additional funding was shifted to travel and conference budgets for the anticipated professional development needs for the 2022-23 school year. The changes in Contracted Services and Other Operating Expenditures are as follows:

<u>Item</u>	<u>Budget Adjustment</u>	
Consultant Agreements	\$ 2,819,408	
Educational Software	1,470,754	
Utilities	930,493	
Other Services and Operating	914,622	
Travel/Conference	614,847	
Legal	300,000	
Non-Capitalized Improvement	283,007	
Change from Adopted to 1st Interim	\$ 7,333,132	
	2022-23	2022-23
	<u>Adopted Budget</u>	<u>1st Int. Budget</u>
	\$ 42,549,152	\$ 49,882,284
		<u>Increase/(Decrease)</u>
		\$ 7,333,132

F. Capital Outlay

Capital Outlay changed from \$ 4,495,952 at Adopted Budget to \$ 7,286,840 at First Interim, an increase of \$2,790,888. The increase is primarily due to the additional budget allocated for Transportation and Grounds equipment purchases. Two school buses were on order but not received during 2021-22. The purchase order rolled into the new year and buses were received. The District is also in the process of completing a track storage facility project at Buchanan and updating field lighting at its secondary schools to accommodate after school activities due to the later school start times. Finally, COVID funds that can be used for capital projects are set aside in a capital outlay holding account until allocated to specific projects or reallocated to other eligible expenditure needs.

<u>Item</u>	<u>Budget Adjustment</u>	
Transportation Equipment	\$	990,989
COVID Funded Capital Outlay		941,579
BHS Track Storage Facility		588,250
Field Lighting		150,000
Grounds Equipment		115,000
Other Capital Outlay Adj.		5,070
Change from Adopted to 1st Interim	\$	2,790,888
	<u>2022-23</u>	<u>2022-23</u>
	<u>Adopted Budget</u>	<u>1st Int. Budget</u>
	\$ 4,495,952	\$ 7,286,840
		Increase/(Decrease)
		\$ 2,790,888

G. Other Outgo Expenditures

Other Outgo Expenditures changed from \$ 286,602 at Adopted Budget to \$237,779 at First Interim, a decrease of \$ 48,823.

Change from Adopted to 1st Interim		\$ (48,823)
	<u>2022-23</u>	<u>2022-23</u>
	<u>Adopted Budget</u>	<u>1st Int. Budget</u>
	\$ 286,602	\$ 237,779
		Increase/(Decrease)
		\$ (48,823)

H. Inter-fund Transfers Out

Inter-fund Transfers Out changed from \$ 7,471,066 at Adopted Budget to \$ 8,371,066 at First Interim, an increase of \$ 900,000. The increase is due to a transfer from Routine Restricted Maintenance to the Special Reserve for Capital Outlay Fund to cover costs related to the lighting upgrade projects.

Change from Adopted to 1st Interim		\$ 900,000
	<u>2022-23</u>	<u>2022-23</u>
	<u>Adopted Budget</u>	<u>1st Int. Budget</u>
	\$ 7,471,066	\$ 8,371,066
		Increase/(Decrease)
		\$ 900,000

III. Total General Fund Expenditures

Total General Fund Expenditures changed from \$664,850,946 at Adopted Budget to \$782,075,920 at First Interim, an increase of \$117,224,974.

Change from Adopted to 1st Interim		\$ 117,224,974
	<u>2022-23</u>	<u>2022-23</u>
	<u>Adopted Budget</u>	<u>1st Int. Budget</u>
	\$ 664,850,946	\$ 782,075,920
		Increase/(Decrease)
		\$ 117,224,974

IV. Fund Balance

Total revenues are \$729,103,487 and total expenditures are \$782,075,920, at First Interim. This results in a deficit of \$52,972,433, an operating deficit of \$4,165,454, and an estimated general reserve percentage of 3.79%.

Beginning Fund Balance, Unaudited 7/1/22	\$ 166,043,782
2022-23 Revenues	729,103,487
2022-23 Expenditures	<u>782,075,920</u>
Surplus/(Deficit) (1)	<u>(52,972,432)</u>
Ending Fund Balance, 6/30/23, Projected	<u>\$ 113,071,349</u>
Components of Fund Balance:	
Non-Spendable:	
Revolving Cash Reserve	144,000
Pre-Paid Expenditures	475,000
Store's Inventory Reserve	1,875,705
Committed:	
Future Growth (Unallocated)	2,762,283
10% Reserve	78,207,592
Subtotal of Components	<u>83,464,580</u>
Estimated General Reserve 6/30/23	<u>\$ 29,606,769</u>
General Reserve as % of Expenditures	3.79%
<u>One-Time Items</u>	
State Grants	\$ 23,286,995
Textbooks	11,366,482
CARES Carryover	8,294,987
Onetime Special Education	6,624,967
Site/Department Carryover	6,577,000
LCAP Carryover	3,580,743
Federal Grants	1,728,429
Local Misc. Onetime	853,739
Certificates of Participation	713,750
Onetime State Funding	<u>(14,220,114)</u>
Total One-Time (2)	\$ 48,806,978
Ongoing Operating Deficit (1 + 2)	<u>\$ (4,165,454)</u>

First Interim Budget Change Report
Fiscal Year 7/1/2022 - 6/30/2023

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	\$572,289,755	\$685,420,647	\$729,103,487	\$156,813,732	\$43,682,841	27.4	6.4
8010 - 8099 Revenue Limit Sources							
8011 - LCFF State Aid - Current Year							
801100 - REVENUE LIMIT STATE AID	156,263,316	255,296,391	260,483,850	104,220,534	5,187,459	66.7	2.0
	\$156,263,316	\$255,296,391	\$260,483,850	\$104,220,534	\$5,187,459	66.7	2.0
8012 - Education Protection Account State Aid - Current Year							
801200 - EDUCATIONAL PROTECTION ACCT.	161,378,325	108,249,547	114,060,955	(47,317,370)	5,811,408	(29.3)	5.4
	\$161,378,325	\$108,249,547	\$114,060,955	(\$47,317,370)	\$5,811,408	(29.3)	5.4
8019 - LCFF/Revenue Limit State Aid - Prior Years							
801900 - RL ST AID PRIOR YEAR	(2,037,078)	0	0	2,037,078	0	(100.0)	N/A
	(\$2,037,078)	\$0	\$0	\$2,037,078	\$0	(100.0)	N/A
8021 - Homeowners' Exemptions							
802100 - RL HOMEOWNERS	660,032	668,648	668,648	8,616	0	1.3	0.0
	\$660,032	\$668,648	\$668,648	\$8,616	\$0	1.3	0.0
8029 - Other Subventions/In-Lieu Taxes							
802900 - RL CTY OTH IN-LIEU TAXES	8,616	9,231	9,231	615	0	7.1	0.0
	\$8,616	\$9,231	\$9,231	\$615	\$0	7.1	0.0
8041 - Secured Roll Taxes							
804100 - RL SECURED ROLL TAXES	91,417,570	90,559,866	90,559,866	(857,704)	0	(0.9)	0.0
	\$91,417,570	\$90,559,866	\$90,559,866	(\$857,704)	\$0	(0.9)	0.0
8042 - Unsecured Roll Taxes							
804200 - RL UNSECURED ROLL TAXES	4,133,957	4,288,403	4,288,403	154,446	0	3.7	0.0
	\$4,133,957	\$4,288,403	\$4,288,403	\$154,446	\$0	3.7	0.0
8043 - Prior Years' Taxes							
804300 - RL PRIOR YRS TAXES	223,152	153,489	153,489	(69,663)	0	(31.2)	0.0
	\$223,152	\$153,489	\$153,489	(\$69,663)	\$0	(31.2)	0.0
8044 - Supplemental Taxes							
804400 - RL SUPPLEMENTAL TAXES	802,494	1,093,609	1,093,609	291,115	0	36.3	0.0
	\$802,494	\$1,093,609	\$1,093,609	\$291,115	\$0	36.3	0.0
8045 - Education Revenue Augmentation Fund (ERAF)							
804500 - RL ERAF	(1,542,872)	(3,318,313)	(3,318,313)	(1,775,441)	0	115.1	0.0
	(\$1,542,872)	(\$3,318,313)	(\$3,318,313)	(\$1,775,441)	\$0	115.1	0.0

First Interim Budget Change Report
Fiscal Year 7/1/2022 - 6/30/2023

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
8010 - 8099 Revenue Limit Sources							
8047 - Community Redevelopment Funds							
804700 - RL COMM REDEVL FUNDS	3,193,257	0	0	(3,193,257)	0	(100.0)	N/A
	\$3,193,257	\$0	\$0	(\$3,193,257)	\$0	(100.0)	N/A
8082 - Other In-Lieu Taxes							
808200 - RL OTH IN-LIEU TAXES	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8089 - Less: Non-LCFF (50 Percent) Adjustment							
808900 - RL LESS NON-RL 50% ADJUSTMENT	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	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	(2,042,529)	(1,768,186)	(1,775,617)	266,912	(7,431)	(13.1)	0.4
	(\$2,042,529)	(\$1,768,186)	(\$1,775,617)	\$266,912	(\$7,431)	(13.1)	0.4
8010 - 8099 Revenue Limit Sources	\$412,458,239	\$455,232,685	\$466,224,121	\$53,765,882	\$10,991,436	13.0	2.4
Percent of Total	72.1%	66.4%	63.9%				

First Interim Budget Change Report
Fiscal Year 7/1/2022 - 6/30/2023

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	6,759,412	7,498,227	7,498,227	738,815	0	10.9	0.0
	\$6,759,412	\$7,498,227	\$7,498,227	\$738,815	\$0	10.9	0.0
8182 - Special Education - Discretionary Grants							
818200 - FED SP ED DISCRETIONARY GRANTS	912,074	700,159	826,921	(85,153)	126,762	(9.3)	18.1
818201 - FED SP ED DEF REVENUE	1,272	0	1,602,032	1,600,760	1,602,032	125885.5	N/A
	\$913,346	\$700,159	\$2,428,953	\$1,515,607	\$1,728,794	165.9	246.9
8281 - FEMA							
828100 - FEMA REVENUES	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	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	530,701	0	0	(530,701)	0	(100.0)	N/A
829000 - FED OTH REV	36,375,117	53,785,620	56,713,405	20,338,289	2,927,785	55.9	5.4
829001 - PRIOR YEAR FEDERAL REVENUE	7,580,772	13,878,686	15,778,882	8,198,109	1,900,196	108.1	13.7
	\$44,486,590	\$67,664,306	\$72,492,287	\$28,005,697	\$4,827,981	63.0	7.1
8100 - 8299 Federal Revenue	\$52,159,348	\$75,862,692	\$82,419,466	\$30,260,119	\$6,556,775	58.0	8.6
Percent of Total	9.1%	11.1%	11.3%				

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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
8300 - 8599 Other State Revenue							
8311 - Other State Apportionments - Current Year							
831100 - ST OTH APPORTIONMENTS	33,031,040	36,857,452	37,615,809	4,584,769	758,357	13.9	2.1
	\$33,031,040	\$36,857,452	\$37,615,809	\$4,584,769	\$758,357	13.9	2.1
8319 - Other State Apportionments - Prior Years							
831900 - ST OTH APPORT PR YR	(47,750)	0	0	47,750	0	(100.0)	N/A
	(\$47,750)	\$0	\$0	\$47,750	\$0	(100.0)	N/A
8550 - Mandated Cost Reimbursements							
855000 - ST MANDATED REIMB	1,744,958	1,744,958	1,744,958	0	0	0.0	0.0
	\$1,744,958	\$1,744,958	\$1,744,958	\$0	\$0	0.0	0.0
8560 - State Lottery Revenue							
856000 - ST LOTTERY	11,056,830	9,195,134	9,477,441	(1,579,390)	282,307	(14.3)	3.1
856001 - ST LOTTERY PR YR	0	0	0	0	0	N/A	N/A
	\$11,056,830	\$9,195,134	\$9,477,441	(\$1,579,390)	\$282,307	(14.3)	3.1
8590 - All Other State Revenue							
851000 - ST DEFERRED REVENUE	1,954,929	0	968,038	(986,890)	968,038	(50.5)	N/A
859000 - ST OTHER REVENUE	48,688,945	90,208,169	108,956,167	60,267,222	18,747,998	123.8	20.8
859001 - ST OTHER REVENUE PR YR	(261,988)	0	4,980,238	5,242,226	4,980,238	(2000.9)	N/A
	\$50,381,886	\$90,208,169	\$114,904,443	\$64,522,558	\$24,696,275	128.1	27.4
8300 - 8599 Other State Revenue	\$96,166,964	\$138,005,713	\$163,742,651	\$67,575,687	\$25,736,939	70.3	18.6
Percent of Total	16.8%	20.1%	22.5%				
8600 - 8799 Other Local Revenue							
8631 - Sale of Equipment and Supplies							
863100 - LOC SALE OF EQUIP	35,111	25,000	25,000	(10,111)	0	(28.8)	0.0
	\$35,111	\$25,000	\$25,000	(\$10,111)	\$0	(28.8)	0.0
8639 - All Other Sales							
863900 - LOC ALL OTH SALES	129,516	78,418	78,418	(51,098)	0	(39.5)	0.0
863910 - LOC CONCESSION SALES	19,544	28,000	28,000	8,456	0	43.3	0.0
863911 - LOC GATE/TICKET SALES	0	88,560	88,560	88,560	0	N/A	0.0
863912 - LOC FUNDRAISING	5,605	0	0	(5,605)	0	(100.0)	N/A
863922 - LOC TEACHER CENTER SALES	0	0	0	0	0	N/A	N/A
	\$154,665	\$194,978	\$194,978	\$40,313	\$0	26.1	0.0

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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	3,321,857	925,000	925,000	(2,396,857)	0	(72.2)	0.0
	\$3,321,857	\$925,000	\$925,000	(\$2,396,857)	\$0	(72.2)	0.0
8662 - Net Increase (Decrease) in the Fair Value of Investments							
866200 - NET INC(DEC) FAIR VALUE INVEST	(9,612,667)	0	0	9,612,667	0	(100.0)	N/A
	(\$9,612,667)	\$0	\$0	\$9,612,667	\$0	(100.0)	N/A
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
8689 - All Other Fees and Contracts							
868900 - LOC ALL OTH FEES	3,404,698	3,840,986	3,614,534	209,836	(226,452)	6.2	(5.9)
868901 - LOC SHOP CRD DIR#1	6,027	1,800	5,655	(372)	3,855	(6.2)	214.2
868902 - LOC SHOP CRD DIR#2	12,349	3,700	6,824	(5,525)	3,124	(44.7)	84.4
868903 - LOC SHOP CRD DIR#3	4,900	0	3,111	(1,789)	3,111	(36.5)	N/A
868904 - LOC SHOP CRD DIR#4	294	0	1,050	756	1,050	257.1	N/A
868905 - LOC SHOP CRD DIR#5	413	0	1,108	695	1,108	168.3	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	1,600	0	0	(1,600)	0	(100.0)	N/A
868940 - LOC SOS EXTERNAL FEES	1,117,666	2,387,662	2,648,198	1,530,532	260,536	136.9	10.9
868941 - LOC SOS CUSD FEES	597,316	713,197	713,197	115,881	0	19.4	0.0
	\$5,145,263	\$6,947,345	\$6,993,677	\$1,848,414	\$46,332	35.9	0.7
8691 - Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment							
869100 - NON-REV LIMIT 50% / IN-LIEU	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8699 - All Other Local Revenue							
861000 - LOC DEF REVENUE	0	0	0	0	0	N/A	N/A
861001 - LOCAL PY REVENUE	232,372	0	0	(232,372)	0	(100.0)	N/A
869900 - LOC OTHER REVENUE	4,761,088	3,025,720	3,137,469	(1,623,619)	111,749	(34.1)	3.7
869905 - PREPAYMENTS/DEPOSITS	33,110	0	0	(33,110)	0	(100.0)	N/A

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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
8600 - 8799 Other Local Revenue							
8699 - All Other Local Revenue							
869910 - LOC REBATE-CCARD	96,473	90,000	90,000	(6,473)	0	(6.7)	0.0
869915 - REIMB REVENUE	362,330	145,000	145,000	(217,330)	0	(60.0)	0.0
869917 - BENEFIT REBATES	0	0	0	0	0	N/A	N/A
869919 - E-RATE REVENUE	722,315	0	3,625	(718,690)	3,625	(99.5)	N/A
869920 - NEIGHBORHOOD REV	0	0	0	0	0	N/A	N/A
869930 - DONATION	165,563	0	134,946	(30,617)	134,946	(18.5)	N/A
869941 - CVRC/EARLY INTER SUPPL	2,306,156	2,226,035	2,226,035	(80,121)	0	(3.5)	0.0
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	0	0	0	0	0	N/A	N/A
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	227,919	415,890	415,890	187,971	0	82.5	0.0
	\$8,907,326	\$5,903,645	\$6,153,965	(\$2,753,361)	\$250,320	(30.9)	4.2
8783 - All Other Transfers from JPAs							
878300 - TRANSFER FROM JPA	1,481,650	1,451,590	1,357,287	(124,363)	(94,303)	(8.4)	(6.5)
	\$1,481,650	\$1,451,590	\$1,357,287	(\$124,363)	(\$94,303)	(8.4)	(6.5)
8600 - 8799 Other Local Revenue	\$9,469,205	\$15,483,557	\$15,685,907	\$6,216,703	\$202,350	65.7	1.3
Percent of Total	1.7%	2.3%	2.2%				
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	336,000	836,000	1,031,341	695,341	195,341	206.9	23.4
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
	\$336,000	\$836,000	\$1,031,341	\$695,341	\$195,341	206.9	23.4
8900 - 8929 Interfund Transfers In	\$336,000	\$836,000	\$1,031,341	\$695,341	\$195,341	206.9	23.4
Percent of Total	0.1%	0.1%	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	1,700,000	0	0	(1,700,000)	0	(100.0)	N/A
	\$1,700,000	\$0	\$0	(\$1,700,000)	\$0	(100.0)	N/A
8930 - 8979 All Other Financing Sources	\$1,700,000	\$0	\$0	(\$1,700,000)	\$0	(100.0)	N/A
Percent of Total	0.3%	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
898001 - CONTRIB SP ED	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%				

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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	\$569,588,705	\$664,850,946	\$782,075,920	\$212,487,215	\$117,224,974	37.3	17.6
1000 - 1999 Certificated Personnel Salaries							
1100 - Certificated Teachers' Salaries							
110001 - TEACHER SAL	151,535,646	157,059,807	164,304,990	12,769,344	7,245,183	8.4	4.6
110040 - TEACH SAL SUMMER/HOURLY	3,915,984	3,419,007	3,861,284	(54,700)	442,277	(1.4)	12.9
110050 - TEACH SAL SUB	3,785,829	2,745,766	3,435,893	(349,935)	690,127	(9.2)	25.1
110051 - TEACH SAL SCH BUS SUB	1,227,927	1,406,809	1,602,585	374,658	195,777	30.5	13.9
110055 - TEACH SAL SUB DISTRICT PAID	0	0	0	0	0	N/A	N/A
110060 - TEACH SAL STIPEND	8,148,719	7,706,491	8,368,672	219,953	662,181	2.7	8.6
110065 - CERT CLASS COVERAGE STIPEND	397,145	69,422	104,569	(292,576)	35,148	(73.7)	50.6
110070 - TEACH SAL XTRA PD	3,367,944	3,118,443	3,358,146	(9,798)	239,703	(0.3)	7.7
110099 - TEACHER REIMBURSABLE	76,628	0	0	(76,628)	0	(100.0)	N/A
	\$172,455,822	\$175,525,745	\$185,036,140	\$12,580,318	\$9,510,396	7.3	5.4
1200 - Certificated Pupil Support Salaries							
120001 - LIBRARIAN SAL	323,847	336,945	360,531	36,684	23,586	11.3	7.0
120002 - GUIDANCE SAL GLS/GIS	8,552,476	8,919,316	8,834,320	281,845	(84,995)	3.3	(1.0)
120003 - PSYCH/MENTAL HEALTH SP SAL	7,547,542	7,742,506	7,737,713	190,171	(4,793)	2.5	(0.1)
120004 - NURSE SAL	3,417,255	3,967,548	4,399,709	982,455	432,161	28.7	10.9
120040 - PUPIL SUPPORT HRLY	12,659	29,655	37,615	24,957	7,960	197.2	26.8
120050 - PUPIL SUPPORT SUB	257,525	126,043	158,919	(98,606)	32,875	(38.3)	26.1
120090 - Pupil Support Extra Time	0	1,200	1,200	1,200	0	N/A	0.0
	\$20,111,302	\$21,123,213	\$21,530,008	\$1,418,705	\$406,795	7.1	1.9
1300 - Certificated Supervisors' and Administrators' Salaries							
130001 - PRINCIPAL SAL	5,773,536	5,675,375	6,297,529	523,992	622,154	9.1	11.0
130002 - COORDINATOR SAL	244,210	244,210	268,352	24,141	24,142	9.9	9.9
130003 - LEARNING DIRECTOR SAL	4,192,934	4,152,127	4,403,591	210,657	251,464	5.0	6.1
130005 - DEPUTY PRINCIPAL SAL	894,541	900,647	963,688	69,147	63,041	7.7	7.0
130007 - DIRECTORS ACTI/ATHL/ASST SAL	719,582	728,613	930,111	210,528	201,498	29.3	27.7
130008 - DIST ADM SAL	4,569,460	4,693,490	5,283,231	713,772	589,742	15.6	12.6
130050 - CERT ADMIN SUB	37,519	0	49,746	12,227	49,746	32.6	N/A
130060 - CERT SUP & ADM STIPEND	0	0	0	0	0	N/A	N/A
	\$16,431,782	\$16,394,462	\$18,196,247	\$1,764,465	\$1,801,786	10.7	11.0

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1000 - 1999 Certificated Personnel Salaries							
1900 - Other Certificated Salaries							
190001 - RESOURCE TEACH SAL	3,836,006	1,124,131	5,765,285	1,929,279	4,641,154	50.3	412.9
190002 - TOSA INSTR COACH	0	0	555,940	555,940	555,940	N/A	N/A
190003 - TRANSITION COORDINATORS	2,407,387	3,403,766	4,567,042	2,159,656	1,163,276	89.7	34.2
190005 - PROGRAM SPECIALIST	1,901,315	2,184,953	2,461,310	559,994	276,357	29.5	12.6
190040 - OTH CERT HOURLY	2,681	281	14,974	12,293	14,693	458.6	5222.3
190050 - OTH CERT SUB	18,163	18,507	37,324	19,161	18,818	105.5	101.7
190060 - OTHER CERTIFICATED STIPEND	94,190	55,000	241,456	147,266	186,456	156.3	339.0
190090 - CERT OTH SAL	36,086	29,996	29,996	(6,090)	0	(16.9)	0.0
190099 - CERT REIMB SAL	33,357	0	0	(33,357)	0	(100.0)	N/A
	\$8,329,186	\$6,816,634	\$13,673,328	\$5,344,142	\$6,856,694	64.2	100.6
1000 - 1999 Certificated Personnel Salaries	\$217,328,092	\$219,860,053	\$238,435,723	\$21,107,631	\$18,575,670	9.7	8.4
Percent of Total	38.2%	33.1%	30.5%				
2000 - 2999 Classified Personnel Salaries							
2100 - Classified Instructional Salaries							
210001 - INSTR ASSIST/TUTOR	17,266,929	19,924,363	20,858,572	3,591,643	934,208	20.8	4.7
210002 - EDUCATIONAL INTERPRETER	747,326	841,549	821,148	73,822	(20,401)	9.9	(2.4)
210003 - INSTR ASSIST/TUTOR 1:1	0	0	0	0	0	N/A	N/A
210040 - INSTRUCTIONAL HOURLY	120,847	162,505	170,477	49,630	7,972	41.1	4.9
210050 - INSTR ASSIST SUB	483,490	30,243	634,909	151,419	604,666	31.3	1999.4
210070 - INSTRUCT ASST OT	3,276	2,500	3,768	492	1,268	15.0	50.7
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
	\$18,621,868	\$20,961,161	\$22,488,874	\$3,867,005	\$1,527,713	20.8	7.3

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Fund: 01
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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
2000 - 2999 Classified Personnel Salaries							
2200 - Classified Support Salaries							
220001 - HEALTH AIDE/OCCUP THERAPIST	4,976,291	5,564,838	6,031,982	1,055,691	467,144	21.2	8.4
220002 - INSTR MEDIA/LIBRARY	1,581,017	1,584,403	1,710,150	129,133	125,747	8.2	7.9
220003 - CUSTODIAL SAL	7,827,237	7,977,816	8,641,092	813,855	663,276	10.4	8.3
220005 - GROUNDS SAL	2,963,342	2,652,579	2,817,172	(146,170)	164,593	(4.9)	6.2
220006 - WAREHOUSE SAL	321,309	329,897	361,122	39,814	31,226	12.4	9.5
220007 - MAINTENANCE SAL	3,691,486	3,826,952	4,037,916	346,431	210,965	9.4	5.5
220008 - COMMUNITY LIAISON	95,029	97,710	50,101	(44,928)	(47,609)	(47.3)	(48.7)
220010 - ATTENDANCE OFFICER SAL	301,132	330,457	353,555	52,424	23,098	17.4	7.0
220020 - FOOD SERVICE SAL	275,990	313,682	336,925	60,935	23,243	22.1	7.4
220030 - TRANSPORTATION OTHER	1,026,671	1,078,533	1,067,223	40,552	(11,310)	3.9	(1.0)
220031 - BUS DRIVER SAL	3,545,237	3,958,422	4,018,918	473,681	60,495	13.4	1.5
220040 - CLASS SUPPORT HOURLY	129,894	127,886	196,364	66,470	68,478	51.2	53.5
220050 - CLASS SUPPORT SUB	1,395,093	1,466,449	1,898,803	503,710	432,354	36.1	29.5
220060 - FOOD SERVICE STIPEND	9,900	12,350	12,350	2,450	0	24.7	0.0
220070 - CLASS SUPPORT OT	854,125	726,656	589,857	(264,269)	(136,800)	(30.9)	(18.8)
220090 - CLASSIFIED SUPPORT OTHER	61,141	134,219	138,632	77,491	4,413	126.7	3.3
220099 - M&O REIMB SAL	11,144	0	0	(11,144)	0	(100.0)	N/A
	\$29,066,038	\$30,182,850	\$32,262,162	\$3,196,124	\$2,079,312	11.0	6.9
2300 - Classified Supervisors' and Administrators' Salaries							
230001 - CLASS MANAGEMENT SA	10,818,663	11,446,031	12,103,757	1,285,094	657,725	11.9	5.7
230016 - BOARD MEMBER SAL	60,000	63,000	63,000	3,000	0	5.0	0.0
230040 - CLASSIFIED MANAGEMENT HRLY	0	0	0	0	0	N/A	N/A
230050 - CLASS SUPV/ADMIN SUB	0	0	0	0	0	N/A	N/A
230070 - OVERTIME CL MGMNT	65,206	30,080	194,809	129,603	164,729	198.8	547.6
	\$10,943,868	\$11,539,111	\$12,361,565	\$1,417,697	\$822,454	13.0	7.1
2400 - Clerical, Technical, and Office Staff Salaries							
240001 - CLASS BUSINESS SUPPORT	18,823,831	18,725,768	19,871,151	1,047,320	1,145,383	5.6	6.1
240040 - CLASS BUSINESS SUPPORT HRLY	20,958	9,376	44,537	23,580	35,162	112.5	375.0
240050 - CLASS BUSINESS SUPPORT SUB	418,910	367,002	447,548	28,637	80,545	6.8	21.9
240070 - CLASS BUSINESS SUPPORT OT	244,534	43,349	107,055	(137,479)	63,706	(56.2)	147.0
240090 - CLASS BUSINESS SUPPORT OTHER	5,659	3,400	3,400	(2,259)	0	(39.9)	0.0
	\$19,513,892	\$19,148,895	\$20,473,691	\$959,799	\$1,324,796	4.9	6.9
2900 - Other Classified Salaries							
290001 - RECREATION SAL	310,716	377,958	389,281	78,565	11,323	25.3	3.0
290002 - CAMPUS MONITOR SAL	955,985	1,081,672	1,376,182	420,197	294,510	44.0	27.2
290004 - MGMT-SCHL RES OFFCR	94,776	97,031	103,828	9,052	6,797	9.6	7.0

First Interim Budget Change Report
Fiscal Year 7/1/2022 - 6/30/2023

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							
2900 - Other Classified Salaries							
290005 - RESOURCE OFFICER SAL	748,418	852,487	843,575	95,156	(8,912)	12.7	(1.0)
290006 - STUDENT LIAISON	3,038,792	3,121,088	3,519,516	480,724	398,428	15.8	12.8
290011 - CLASSIFIED TEACHER/THEATRE	474,400	486,027	555,244	80,844	69,216	17.0	14.2
290040 - OTH CL HOURLY	575,410	756,616	690,134	114,723	(66,482)	19.9	(8.8)
290050 - OTHER CLASS SUB	92,129	141,615	147,652	55,523	6,037	60.3	4.3
290060 - CLASSIFIED STIPEND	4,491,855	4,896,469	5,051,314	559,458	154,844	12.5	3.2
290070 - OTH CLASSIFIED OT	81,374	18,760	19,209	(62,165)	449	(76.4)	2.4
290090 - OTHER CLASSIFIED SAL	38,903	104,364	81,161	42,258	(23,203)	108.6	(22.2)
290099 - CLASSIFIED REIMB	557,546	0	0	(557,546)	0	(100.0)	N/A
	\$11,460,305	\$11,934,089	\$12,777,096	\$1,316,790	\$843,007	11.5	7.1
2000 - 2999 Classified Personnel Salaries	\$89,605,972	\$93,766,105	\$100,363,387	\$10,757,416	\$6,597,282	12.0	7.0
Percent of Total	15.7%	14.1%	12.8%				
3000 - 3999 Employee Benefits							
3101 - State Teachers' Retirement System, certificated positions							
310100 - STRS CERT	57,564,774	64,682,659	68,119,464	10,554,690	3,436,805	18.3	5.3
310190 - STRS CERT	630,528	790,618	1,000,167	369,639	209,549	58.6	26.5
	\$58,195,302	\$65,473,276	\$69,119,631	\$10,924,329	\$3,646,354	18.8	5.6
3102 - State Teachers' Retirement System, classified positions							
310201 - STRS CLASSIFIED	730,418	787,841	810,869	80,451	23,028	11.0	2.9
310291 - STRS CLASSIFIED	8,958	4,123	5,454	(3,504)	1,331	(39.1)	32.3
	\$739,376	\$791,964	\$816,323	\$76,947	\$24,359	10.4	3.1
3201 - Public Employees' Retirement System, certificated positions							
320100 - PERS CERTIFICATED	459,724	482,738	551,980	92,255	69,242	20.1	14.3
320190 - PERS CERTIFICATED	(149)	0	0	149	0	(100.0)	N/A
	\$459,575	\$482,738	\$551,980	\$92,405	\$69,242	20.1	14.3
3202 - Public Employees' Retirement System, classified positions							
320200 - PERS CLASSIFIED	17,351,405	20,264,419	21,558,658	4,207,253	1,294,239	24.2	6.4
320290 - PERS CLASSIFIED	349,655	526,120	676,618	326,963	150,498	93.5	28.6
	\$17,701,060	\$20,790,539	\$22,235,276	\$4,534,216	\$1,444,737	25.6	6.9

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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
3000 - 3999 Employee Benefits							
3301 - OASDI/Medicare/Alternative, certificated positions							
330100 - SOCIAL SECURITY CERT	131,215	205,086	218,990	87,775	13,904	66.9	6.8
330101 - MEDICARE CERT	2,942,016	3,089,976	3,369,450	427,434	279,474	14.5	9.0
330102 - SUPPLEMENTAL RETIREMENT CERT	1,416	3,931	4,978	3,561	1,047	251.5	26.6
330190 - SOCIAL SECURITY CERT	15,199	1,756	2,838	(12,361)	1,083	(81.3)	61.7
330191 - MEDICARE CERT	84,486	62,037	92,998	8,512	30,960	10.1	49.9
330192 - SUPPLEMENTAL RETIREMENT CERT	40,762	1,563	2,936	(37,826)	1,373	(92.8)	87.8
	\$3,215,094	\$3,364,349	\$3,692,190	\$477,096	\$327,840	14.8	9.7
3302 - OASDI/Medicare/Alternative, classified positions							
330200 - SOCIAL SECURITY CLASS	4,622,051	5,079,541	5,455,037	832,986	375,497	18.0	7.4
330201 - MEDICARE CLASS	1,187,818	1,288,033	1,366,004	178,186	77,971	15.0	6.1
330202 - SUPPLEMENTAL RETIREMENT CLASS	168,248	178,249	168,576	328	(9,674)	0.2	(5.4)
330290 - SOCIAL SECURITY CLASS	173,043	199,176	230,053	57,010	30,877	32.9	15.5
330291 - MEDICARE CLASS	64,244	70,399	80,869	16,625	10,470	25.9	14.9
330292 - SUPPLEMENTAL RETIREMENT CLASS	51,746	45,344	48,217	(3,529)	2,873	(6.8)	6.3
	\$6,267,150	\$6,860,742	\$7,348,756	\$1,081,606	\$488,013	17.3	7.1
3401 - Health & Welfare Benefits, certificated positions							
340111 - HEALTH CERT	31,322,298	31,798,676	33,383,286	2,060,988	1,584,610	6.6	5.0
340112 - DENTAL CERT	2,300,588	2,392,131	2,167,575	(133,013)	(224,556)	(5.8)	(9.4)
340113 - VISION CERT	429,059	446,151	423,230	(5,829)	(22,921)	(1.4)	(5.1)
340114 - LIFE INS CERT	150,402	152,630	156,588	6,187	3,958	4.1	2.6
	\$34,202,347	\$34,789,589	\$36,130,680	\$1,928,333	\$1,341,091	5.6	3.9
3402 - Health & Welfare Benefits, classified positions							
340211 - HEALTH CLASS	16,260,157	16,853,512	18,054,300	1,794,142	1,200,787	11.0	7.1
340212 - DENTAL CLASS	1,203,528	1,282,485	1,184,376	(19,152)	(98,109)	(1.6)	(7.6)
340213 - VISION CLASS	224,449	239,570	227,405	2,956	(12,165)	1.3	(5.1)
340214 - LIFE INS CLASS	74,626	77,320	79,479	4,854	2,159	6.5	2.8
340216 - DIS CLASS	197,985	219,366	229,199	31,214	9,832	15.8	4.5
	\$17,960,745	\$18,672,254	\$19,774,759	\$1,814,014	\$1,102,505	10.1	5.9
3501 - State Unemployment Insurance, certificated positions							
350100 - SUI CERT	1,029,470	1,063,124	1,247,236	217,766	184,113	21.2	17.3
350190 - SUI CERT	29,164	22,763	28,275	(889)	5,512	(3.0)	24.2
	\$1,058,635	\$1,085,887	\$1,275,512	\$216,877	\$189,625	20.5	17.5

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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
3000 - 3999 Employee Benefits							
3502 - State Unemployment Insurance, classified positions							
350200 - SUI CLASS	412,818	444,913	535,370	122,552	90,457	29.7	20.3
350290 - SUI CLASS	22,460	26,426	27,735	5,275	1,309	23.5	5.0
	\$435,278	\$471,338	\$563,105	\$127,827	\$91,767	29.4	19.5
3601 - Workers' Compensation Insurance, certificated positions							
360100 - W/C CERT	2,637,707	2,566,269	2,782,591	144,884	216,323	5.5	8.4
360190 - W/C CERT	70,002	52,576	65,281	(4,722)	12,705	(6.7)	24.2
	\$2,707,710	\$2,618,844	\$2,847,872	\$140,162	\$229,027	5.2	8.7
3602 - Workers' Compensation Insurance, classified positions							
360200 - W/C CLASS	1,019,659	1,060,090	1,133,750	114,091	73,660	11.2	6.9
360290 - W/C CLASS	38,395	54,395	52,325	13,930	(2,070)	36.3	(3.8)
	\$1,058,054	\$1,114,485	\$1,186,076	\$128,022	\$71,591	12.1	6.4
3701 - OPEB, Allocated, certificated positions							
370100 - RETIREE BENEFITS CERT	7,735,220	8,064,994	7,497,312	(237,907)	(567,682)	(3.1)	(7.0)
	\$7,735,220	\$8,064,994	\$7,497,312	(\$237,907)	(\$567,682)	(3.1)	(7.0)
3702 - OPEB, Allocated, classified positions							
370200 - RETIREE BENEFIT CLASSIFIED	2,479,822	2,605,286	2,444,680	(35,142)	(160,606)	(1.4)	(6.2)
	\$2,479,822	\$2,605,286	\$2,444,680	(\$35,142)	(\$160,606)	(1.4)	(6.2)
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
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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
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	845,978	855,269	936,817	90,840	81,549	10.7	9.5
390104 - AB 1522 ACCRUAL	12,605	9,715	29,216	16,611	19,501	131.8	200.7
390105 - PARS CERT GOLDEN HANDSHAKE	0	0	0	0	0	N/A	N/A
390193 - SELF INSUR CERT	23,333	17,460	28,402	5,070	10,943	21.7	62.7
390194 - AB 1522 ACCRUAL	51,328	10,771	8,251	(43,077)	(2,519)	(83.9)	(23.4)
	\$933,244	\$893,214	\$1,002,687	\$69,443	\$109,473	7.4	12.3
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	340,364	355,676	290,091	(50,273)	(65,585)	(14.8)	(18.4)
390204 - AB 1522 ACCRUAL	871	4,969	38,512	37,641	33,543	4321.8	675.1
390206 - PARS GOLDEN HANDSHAKE	0	0	0	0	0	N/A	N/A
390293 - SELF INSUR CLASS	17,981	18,510	20,309	2,329	1,800	13.0	9.7
390294 - AB 1522 ACCRUAL	22,102	25,621	21,521	(580)	(4,100)	(2.6)	(16.0)
	\$381,318	\$404,775	\$370,433	(\$10,884)	(\$34,342)	(2.9)	(8.5)
3000 - 3999 Employee Benefits	\$155,529,926	\$168,484,276	\$176,857,270	\$21,327,344	\$8,372,994	13.7	5.0
Percent of Total	27.3%	25.3%	22.6%				
1000 - 3999 Employee Compensation % of Total	81.2%	72.5%	65.9%				
4000 - 4999 Books and Supplies							
4100 - Approved Textbooks and Core Curricula Materials							
410000 - TEXTBOOKS	4,708,524	5,755,345	11,632,164	6,923,640	5,876,819	147.0	102.1
	\$4,708,524	\$5,755,345	\$11,632,164	\$6,923,640	\$5,876,819	147.0	102.1
4200 - Books and Other Reference Materials							
420000 - OTH BOOKS/LIBRARY	194,368	32,056	97,674	(96,694)	65,617	(49.7)	204.7
420099 - BOOKS REIMB	0	0	0	0	0	N/A	N/A
	\$194,368	\$32,056	\$97,674	(\$96,694)	\$65,617	(49.7)	204.7
4300 - Materials and Supplies							
430000 - INSTRUCTIONAL SUPPLIES	18,580,333	8,680,326	15,145,754	(3,434,579)	6,465,428	(18.5)	74.5
430001 - SUPPLIES CARRYOVER	152,883	0	20,337,978	20,185,095	20,337,978	13203.0	N/A
430002 - HOLDING INSTR SUPP	47,575	92,742,594	127,167,380	127,119,805	34,424,786	267198.9	37.1
430004 - PRINTING/PUBLISHING	49,683	46,000	46,000	(3,683)	0	(7.4)	0.0
430005 - FOOD/IN-HOUSE MEETINGS	497,393	393,643	655,684	158,291	262,042	31.8	66.6

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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	328,461	349,200	349,200	20,739	0	6.3	0.0
430007 - SUPPLIES/SOFTWARE	12,778	6,302	6,302	(6,476)	0	(50.7)	0.0
430008 - SUPPLIES NON-CLASSROOM	3,771,160	4,508,533	5,764,025	1,992,864	1,255,491	52.8	27.8
430010 - SUPPLIES IMMUNIZATION	0	0	0	0	0	N/A	N/A
430011 - BLUEPRINTS/BIDS	0	0	0	0	0	N/A	N/A
430012 - ERGONOMICS/PURCHASING	2,467	10,000	9,472	7,004	(528)	283.9	(5.3)
430013 - ASSESSMENT SUPPLIES	0	0	47,257	47,257	47,257	N/A	N/A
430016 - SOFTWARE REIMBURSEMENT	0	0	0	0	0	N/A	N/A
430023 - SALES/USE TAX	5,642	2,900	2,900	(2,742)	0	(48.6)	0.0
430026 - FACILITY USE SUPPLIES	18,486	13,500	13,500	(4,986)	0	(27.0)	0.0
430031 - VANDALISM	76,194	151,000	141,000	64,806	(10,000)	85.1	(6.6)
430038 - UNIFORMS	143,091	176,608	217,694	74,603	41,086	52.1	23.3
430050 - SUPPLIES M&O	2,028,946	2,051,000	2,334,214	305,268	283,214	15.0	13.8
430051 - SMALL TOOLS M&O	198	500	500	302	0	152.9	0.0
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	189	1,200	1,000	811	(200)	428.9	(16.7)
430055 - SUPPLIES POOL	298,230	325,000	325,000	26,770	0	9.0	0.0
430060 - SUPPLIES GROUNDS	365,293	395,000	389,000	23,707	(6,000)	6.5	(1.5)
430061 - SUPPLIES HAZARDOUS WASTE	0	0	0	0	0	N/A	N/A
430062 - SUPPLIES FIBAR M&O	18,005	50,000	30,000	11,995	(20,000)	66.6	(40.0)
430063 - SUPPLIES IRRIGATION	265,547	215,000	250,000	(15,547)	35,000	(5.9)	16.3
430064 - CHEMICAL PRE-EMERGENT	13,381	25,000	25,000	11,619	0	86.8	0.0
430065 - SUPP VARSITY FIELD	9,147	35,000	40,000	30,853	5,000	337.3	14.3
430066 - SUPP BASEBALL FIELD ELEM	0	0	0	0	0	N/A	N/A
430070 - SUPPLIES/TRANSP	77,039	235,577	157,496	80,457	(78,081)	104.4	(33.1)
430071 - SHOP TOOLS	9,185	9,848	8,863	(322)	(985)	(3.5)	(10.0)
430072 - GAS	519,008	317,800	421,000	(98,008)	103,200	(18.9)	32.5
430073 - DIESEL	901,416	658,695	902,000	584	243,305	0.1	36.9
430074 - SUPP OIL & GR TRANSP	60,533	120,205	120,205	59,672	0	98.6	0.0
430075 - TIRES/OTH VEHICLES	188,427	269,557	262,806	74,380	(6,751)	39.5	(2.5)
430076 - REPAIR SUPP TRANSP	813,181	943,835	1,161,259	348,077	217,424	42.8	23.0
430082 - INVENTORY ADJUSTMENT	0	5,204	5,204	5,204	0	N/A	0.0
430091 - OFFSET FOR 5700 OBJECTS	0	119,343	40,391	40,391	(78,952)	N/A	(66.2)
430092 - PURCHASING BIDS	0	0	0	0	0	N/A	N/A
430099 - REIMB SUPPLY	335,805	0	0	(335,805)	0	(100.0)	N/A
	\$29,589,679	\$112,858,370	\$176,378,083	\$146,788,404	\$63,519,713	496.1	56.3

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
4000 - 4999 Books and Supplies							
4400 - Noncapitalized Equipment							
440000 - EQUIP \$500-\$24999	11,993,659	9,291,967	12,533,649	539,991	3,241,682	4.5	34.9
440005 - EQ REPL NON-CAP EQUIP	0	0	0	0	0	N/A	N/A
440099 - REIMB NON-CAP EQUIP \$500-24999	78,934	0	0	(78,934)	0	(100.0)	N/A
	\$12,072,593	\$9,291,967	\$12,533,649	\$461,057	\$3,241,682	3.8	34.9
4000 - 4999 Books and Supplies	\$46,565,163	\$127,937,740	\$200,641,570	\$154,076,407	\$72,703,831	330.9	56.8
Percent of Total	8.2%	19.2%	25.7%				
5000 - 5999 Services and Other Operating Expenditures							
5100 - Subagreements for Services							
510000 - SUBAGREEMENTS FOR SERVICES	4,453,795	4,108,356	6,927,764	2,473,970	2,819,408	55.5	68.6
	\$4,453,795	\$4,108,356	\$6,927,764	\$2,473,970	\$2,819,408	55.5	68.6
5200 - Travel and Conferences							
520000 - CONF/TRAVEL	1,298,287	1,300,262	1,874,871	576,584	574,609	44.4	44.2
520002 - MILEAGE CLAIM REIMB	53	0	30,000	29,947	30,000	56195.7	N/A
520010 - FIXED MILEAGE ALLOWANCE	261,086	243,953	254,056	(7,030)	10,103	(2.7)	4.1
520012 - FIXED MILEAGE/CLASSIFIED	43,644	42,000	42,135	(1,509)	135	(3.5)	0.3
520099 - CONF/TRAVEL REIM	2,712	0	0	(2,712)	0	(100.0)	N/A
	\$1,605,782	\$1,586,215	\$2,201,062	\$595,280	\$614,847	37.1	38.8
5300 - Dues and Memberships							
530000 - DUES & MEMBERSHIP	68,171	74,876	79,268	11,098	4,392	16.3	5.9
580013 - ASSESSMENT SOFTWARE	0	0	45,438	45,438	45,438	N/A	N/A
	\$68,171	\$74,876	\$124,706	\$56,536	\$49,830	82.9	66.6
5400 - Insurance							
545001 - PROPERTY INS	1,086,031	1,140,349	1,140,349	54,318	0	5.0	0.0
545002 - LIABILITY INS	2,723,554	2,982,694	2,983,787	260,233	1,093	9.6	0.0
545003 - OTHER INS	36,727	38,494	38,494	1,767	0	4.8	0.0
545004 - SELF INS CREDIT FR PROGRAMS	(1,316,125)	(1,346,778)	(1,376,916)	(60,791)	(30,138)	4.6	2.2
	\$2,530,187	\$2,814,759	\$2,785,714	\$255,527	(\$29,045)	10.1	(1.0)

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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
5000 - 5999 Services and Other Operating Expenditures							
5500 - Operations and Housekeeping Services							
550030 - WATER/SEWER	1,802,901	1,686,034	1,796,034	(6,868)	110,000	(0.4)	6.5
550040 - GARBAGE	703,267	582,700	712,700	9,433	130,000	1.3	22.3
550050 - PEST CONTROL	148,213	97,200	107,200	(41,013)	10,000	(27.7)	10.3
550060 - TOWEL SERVICE	1,760	0	0	(1,760)	0	(100.0)	N/A
550061 - DUST MOP SERVICE	17,539	20,000	23,000	5,461	3,000	31.1	15.0
550070 - FUEL OIL UTILITY	123,440	193,000	193,000	69,560	0	56.4	0.0
550080 - PG&E	7,756,732	7,404,692	8,030,935	274,204	626,243	3.5	8.5
550085 - SPURR	1,774,487	1,225,000	1,276,250	(498,237)	51,250	(28.1)	4.2
	\$12,328,341	\$11,208,625	\$12,139,119	(\$189,222)	\$930,493	(1.5)	8.3
5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements							
560001 - NONCAPITALIZED IMPROVEMENTS	2,557,709	3,122,050	3,405,057	847,347	283,007	33.1	9.1
560002 - MAINTENANCE AGREEMENTS	3,131,988	3,176,562	3,150,630	18,642	(25,932)	0.6	(0.8)
560003 - ALARM SYSTEM	393,198	379,175	409,175	15,977	30,000	4.1	7.9
560004 - ALARM ADDITIONAL CHARGES	650	3,130	2,783	2,133	(348)	328.1	(11.1)
560005 - RENTAL	190,997	165,942	256,681	65,685	90,740	34.4	54.7
560006 - REPAIR EQUIP	252,308	207,035	175,700	(76,608)	(31,335)	(30.4)	(15.1)
560007 - MUSIC REPAIR	95,232	114,300	114,300	19,068	0	20.0	0.0
560009 - FIRE EXT SERV	29,315	39,000	39,000	9,685	0	33.0	0.0
560010 - BLDG LEASE/RENTS	57,400	56,400	56,400	(1,000)	0	(1.7)	0.0
560031 - REPAIR VANDALISM	13,900	5,000	15,000	1,100	10,000	7.9	200.0
560050 - REPAIR EQ M&O	1,055,724	800,000	830,000	(225,724)	30,000	(21.4)	3.8
560051 - REPAIR EQ, POOL	9,935	25,000	25,000	15,065	0	151.6	0.0
560070 - OUT SERVICE TRANSP	70,742	83,150	115,200	44,458	32,050	62.8	38.5
560071 - OUT SERV MECHANICAL	275,504	521,435	543,143	267,639	21,709	97.1	4.2
560072 - EQ REPAIR/TRANSP	171,430	0	0	(171,430)	0	(100.0)	N/A
560085 - REP/EQ GAD DEPT	0	0	0	0	0	N/A	N/A
560099 - NON/CAPITAL/RENTAL REIMB	192	0	0	(192)	0	(100.0)	N/A
	\$8,306,223	\$8,698,179	\$9,138,069	\$831,846	\$439,891	10.0	5.1
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 7/1/2022 - 6/30/2023

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	N/A	N/A
571080 - DIRECT COST/FUEL	0	0	0	0	0	N/A	N/A
571081 - DIRECT COST/MET PAC	0	0	0	0	0	N/A	N/A
571085 - DIRECT COST/SIERRA OUTDOOR SCH	0	0	0	0	0	N/A	N/A
571090 - DIRECT COST FINGERPRINTS	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
5750 - Transfers of Direct Costs - Interfund							
575000 - DIRECT COST/INTERFUND TRF	280,000	0	0	(280,000)	0	(100.0)	N/A
575002 - DIRECT COST/CUSD TODAY INTERFN	(11,445)	(12,000)	(26,000)	(14,555)	(14,000)	127.2	116.7
575003 - DIRECT COST/UTILITY INTERFUND	(185,000)	(195,000)	(195,000)	(10,000)	0	5.4	0.0
575005 - DIRECT COST CUSTODIAL INTERFUND	(89,102)	(89,102)	(86,102)	3,000	3,000	(3.4)	(3.4)
575010 - DIRECT COST/MTCE INTERFUND	(7,213)	(10,675)	(13,675)	(6,462)	(3,000)	89.6	28.1
575020 - DIRECT COST/TRANSP INTERFUND	(12,801)	(32,150)	(42,150)	(29,349)	(10,000)	229.3	31.1
575030 - DIRECT COST/FOOD SVC INTERFUND	0	0	0	0	0	N/A	N/A
575040 - DIRECT COST/GAD/INTERF	(14,548)	(22,630)	(27,734)	(13,186)	(5,104)	90.6	22.6
575047 - DIRECT COST/SEMINARS INTERFUND	0	(175)	(175)	(175)	0	N/A	0.0
575050 - DIRECT COST/COPIER INTERFUND	(6,402)	(5,700)	(7,900)	(1,498)	(2,200)	23.4	38.6
575052 - DIRECT COST/SCANBACK INTERFUND	(1,076)	(2,770)	(102,770)	(101,694)	(100,000)	9454.9	3610.1
575060 - DIRECT COST/TECH INTERFUND	0	0	0	0	0	N/A	N/A
575070 - DIRECT COST/TCH CTR INTERFUND	(13,595)	(25,125)	(30,286)	(16,691)	(5,161)	122.8	20.5
575080 - INTER-FUND DIRECT COST FUEL	(14,115)	(14,300)	(14,300)	(185)	0	1.3	0.0
575081 - DIRECT COST/MET PAC INTERFUND	0	0	0	0	0	N/A	N/A
	(\$75,296)	(\$409,627)	(\$546,092)	(\$470,796)	(\$136,465)	625.3	33.3
5800 - Professional/Consulting Services and Operating Expenditures							
580001 - CONT FOR PER SERV/INDIVIDUAL	154,534	332,746	355,056	200,522	22,310	129.8	6.7
580002 - CONTRACT SERVICES	3,188,117	4,018,548	4,713,513	1,525,396	694,965	47.8	17.3
580003 - CHARTER BUS	767,807	792,600	716,100	(51,707)	(76,500)	(6.7)	(9.7)
580005 - LEGAL SERVICES	1,725,351	1,705,558	1,855,558	130,207	150,000	7.5	8.8
580006 - ADVERTISING	71,415	52,437	67,415	(4,000)	14,978	(5.6)	28.6
580007 - FEES/ADMINISTRATIVE	18,737	30,227	33,767	15,030	3,540	80.2	11.7
580008 - FEES/ADMISSION - STUDENTS	529,270	515,800	577,450	48,180	61,650	9.1	12.0
580009 - FEES / OTHER	768,353	606,115	761,785	(6,568)	155,670	(0.9)	25.7

First Interim Budget Change Report
Fiscal Year 7/1/2022 - 6/30/2023

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	1,464,268	1,306,379	2,405,246	940,977	1,098,866	64.3	84.1
580011 - FCOE STRS PENALTIES	0	1,000	1,000	1,000	0	N/A	0.0
580012 - SOFTWARE LICENSE CURRICULUM	2,267,814	3,468,556	3,840,444	1,572,630	371,888	69.3	10.7
580021 - LEGAL SETTLEMENTS	159,156	100,000	250,000	90,844	150,000	57.1	150.0
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	0	0	0	0	0	N/A	N/A
580036 - COST OF ISSUANCE MISC	0	0	0	0	0	N/A	N/A
580050 - ACTUARIAL ADJUST	0	0	0	0	0	N/A	N/A
580090 - BUDGET RESERVE	0	585,101	484,347	484,347	(100,754)	N/A	(17.2)
580099 - CONTRACT REIMB	36,257	0	0	(36,257)	0	(100.0)	N/A
	\$11,151,080	\$13,515,068	\$16,061,681	\$4,910,601	\$2,546,613	44.0	18.8
5900 - Communications							
590001 - PHONE CERTIFICATED	600,977	551,646	575,560	(25,417)	23,915	(4.2)	4.3
590002 - PHONE CLASSIFIED	176,465	160,661	172,495	(3,970)	11,834	(2.2)	7.4
590005 - COMMUNICATION/POSTAGE	378,113	240,394	302,205	(75,908)	61,811	(20.1)	25.7
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
	\$1,155,555	\$952,701	\$1,050,260	(\$105,294)	\$97,559	(9.1)	10.2
5000 - 5999 Services and Other Operating Expenditures	\$41,523,836	\$42,549,152	\$49,882,284	\$8,358,448	\$7,333,132	20.1	17.2
Percent of Total	7.3%	6.4%	6.4%				

First Interim Budget Change Report
Fiscal Year 7/1/2022 - 6/30/2023

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	56,487	90,000	240,000	183,513	150,000	324.9	166.7
617006 - SITE IMPRV CONSTRUCTION	0	0	0	0	0	N/A	N/A
617014 - SITE IMPRV OTH CONSTRUCTION	0	0	0	0	0	N/A	N/A
617099 - LAND IMPRV REIMB	0	0	0	0	0	N/A	N/A
	\$56,487	\$90,000	\$240,000	\$183,513	\$150,000	324.9	166.7
6200 - Buildings and Improvements of Buildings							
620000 - BLDG/IMPRV OF BLDG	3,195,015	4,022,414	5,552,243	2,357,228	1,529,829	73.8	38.0
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
	\$3,195,015	\$4,022,414	\$5,552,243	\$2,357,228	\$1,529,829	73.8	38.0
6400 - Equipment							
640090 - EQUIPMENT \$25,000+	1,844,707	383,539	1,494,597	(350,110)	1,111,058	(19.0)	289.7
640099 - EQUIP REIMB \$25,000 +	(166,241)	0	0	166,241	0	(100.0)	N/A
	\$1,678,466	\$383,539	\$1,494,597	(\$183,869)	\$1,111,058	(11.0)	289.7
6000 - 6999 Capital Outlay	\$4,929,968	\$4,495,952	\$7,286,840	\$2,356,872	\$2,790,888	47.8	62.1
Percent of Total	0.9%	0.7%	0.9%				

First Interim Budget Change Report
Fiscal Year 7/1/2022 - 6/30/2023

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	16,718	20,000	20,000	3,282	0	19.6	0.0
	\$16,718	\$20,000	\$20,000	\$3,282	\$0	19.6	0.0
7283 - All Other Transfers to JPAs							
722300 - TRANSFER OUT TO JPA CART	1,447,485	1,425,946	1,417,526	(29,959)	(8,420)	(2.1)	(0.6)
	\$1,447,485	\$1,425,946	\$1,417,526	(\$29,959)	(\$8,420)	(2.1)	(0.6)
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	(1,215,931)	(1,590,834)	(1,631,237)	(415,306)	(40,403)	34.2	2.5
	(\$1,215,931)	(\$1,590,834)	(\$1,631,237)	(\$415,306)	(\$40,403)	34.2	2.5
7438 - Debt Service - Interest							
743800 - DEBT SERVICE/INTEREST	76,055	11,943	11,943	(64,112)	0	(84.3)	0.0
	\$76,055	\$11,943	\$11,943	(\$64,112)	\$0	(84.3)	0.0
7439 - Other Debt Service - Principal							
743900 - DEBT SERVICE/PRINCIPAL	830,671	419,547	419,547	(411,124)	0	(49.5)	0.0
	\$830,671	\$419,547	\$419,547	(\$411,124)	\$0	(49.5)	0.0
7000 - 7499 Other Outgo	\$1,154,998	\$286,602	\$237,779	(\$917,219)	(\$48,823)	(79.4)	(17.0)
Percent of Total	0.2%	0.0%	0.0%				

First Interim Budget Change Report
Fiscal Year 7/1/2022 - 6/30/2023

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 SRCPP	6,321,983	2,937,211	2,937,211	(3,384,772)	0	(53.5)	0.0
	\$6,321,983	\$2,937,211	\$2,937,211	(\$3,384,772)	\$0	(53.5)	0.0
7619 - Other Authorized Interfund Transfers Out							
761903 - TRANSFER TO ADULT FUND	846,880	846,880	846,880	0	0	0.0	0.0
761904 - TRANSFER TO COP	856,887	886,975	886,975	30,088	0	3.5	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
761994 - TRANSFER TO BLDG FUND	1,500,000	0	0	(1,500,000)	0	(100.0)	N/A
761999 - TRANSFER TO ALL OTHR FUNDS	3,425,000	2,800,000	3,700,000	275,000	900,000	8.0	32.1
	\$6,628,767	\$4,533,855	\$5,433,855	(\$1,194,912)	\$900,000	(18.0)	19.9
7600 - 7629 Interfund Transfers Out	\$12,950,750	\$7,471,066	\$8,371,066	(\$4,579,683)	\$900,000	(35.4)	12.0
Percent of Total	2.3%	1.1%	1.1%				

Summary of Revisions
2022-2023 Charter School Fund Budget

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

I. 2022-23 Charter School Revenues

A. Local Control Funding Formula (LCFF)

LCFF changed from \$ 6,386,201 at Adopted Budget to \$ 9,503,773 at First Interim, an increase of \$ 3,117,572. The change is due to an increase in the ADA projection. Due to post pandemic uncertainty, an ADA projection of 500 was used for the Adopted Budget. At First Interim the ADA projection was increased by 300 due to increased enrollment, resulting in a projection of 800 ADA for this fiscal year.

Change from Adopted to 1st Interim		\$ 3,117,572
<u>2022-23</u> <u>Adopted Budget</u>	<u>2022-23</u> <u>1st Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 6,386,201	\$ 9,503,773	\$ 3,117,572

B. Federal Revenues

Federal Revenues changed from \$ 0 at Adopted Budget to \$ 146,214 at First Interim. This increase is due to prior year carryover of COVID relief dollars.

Change from Adopted to 1st Interim		\$ 146,214
<u>2022-23</u> <u>Adopted Budget</u>	<u>2022-23</u> <u>1st Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ -0-	\$ 146,214	\$ 146,214

C. State Revenues

State Revenues changed from \$ 154,926 at Adopted Budget to \$ 1,540,665 at First Interim, an increase of \$ 1,385,739. The change is due to two new one-time block grants awarded this fiscal year, offset by a decrease to the prior year Lottery apportionment. A plan for the Arts, Music, and Instructional Materials Block grant will be presented to the Board as an information item in January. The Learning Recovery Block Grant is to continue addressing learning loss due to the pandemic.

<u>Item</u>	<u>Budget Adjustment</u>	
Learning Recovery Block Grant	\$	882,741
Arts/Instruct. Material Block Grant		519,013
Lottery		(16,015)
Change from Adopted to 1st Interim	\$	1,385,739
	2022-23	2022-23
	<u>Adopted Budget</u>	<u>1st Int. Budget</u>
	\$ 154,926	\$ 1,540,665
		<u>Increase/(Decrease)</u>
		\$ 1,385,739

D. Local Revenues

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

Change from Adopted to 1st Interim	\$	-0-
	2022-23	2022-23
	<u>Adopted Budget</u>	<u>1st Int. Budget</u>
	\$ 117,900	\$ 117,900
		<u>Increase/(Decrease)</u>
		\$ -0-

E. Total Charter School Revenues

Total Charter School Revenues changed from \$ 6,659,027 at Adopted Budget to \$ 11,308,552 at First Interim, an increase of \$ 4,649,525.

Change from Adopted to 1st Interim	\$	4,649,525
	2022-23	2022-23
	<u>Adopted Budget</u>	<u>1st Int. Budget</u>
	\$ 6,659,027	\$ 11,308,552
		<u>Increase/(Decrease)</u>
		\$ 4,649,525

II. 2022-23 Charter School Fund Expenditures

A. Certificated Personnel Salaries

Certificated Personnel Salaries changed from \$ 3,440,802 at Adopted Budget to \$ 5,175,550 at First Interim, an increase of \$ 1,734,748. This change is due to the Board approved 7.0% salary schedule increase combined with the previously mentioned increase to the ADA projection resulting in a need for more certificated staff. Clovis Online is required to maintain an overall staffing ratio of 25:1 pursuant to California Education Code 51745.6(d).

<u>Item</u>	<u>Budget Adjustment</u>		
Teacher Salaries	\$ 1,688,912		
Other Certificated Salaries	45,836		
Change from Adopted to 1 st Interim	<u>\$ 1,734,748</u>		
	<u>2022-23 Adopted Budget</u>	<u>2022-23 1st Int. Budget</u>	<u>Increase/(Decrease)</u>
	\$ 3,440,802	\$ 5,175,550	\$ 1,734,748

B. Classified Personnel Salaries

Classified Personnel Salaries changed from \$780,909 at Adopted Budget to \$450,967 at First Interim, a decrease of \$ 329,942. This change is primarily due to decreased instructional assistant and student liaison salaries offset by increases due to the 7.0% salary schedule increase. At Adopted Budget there was a plan to bring in additional Instructional Assistants; funds were allocated to certificated salaries instead. The First Interim budget is more aligned with previous year's expenditures for this classification.

<u>Item</u>	<u>Budget Adjustment</u>		
Instructional Salaries	\$ (251,588)		
Other Salaries	(78,354)		
Change from Adopted to 1 st Interim	<u>\$ (329,942)</u>		
	<u>2022-23 Adopted Budget</u>	<u>2022-23 1st Int. Budget</u>	<u>Increase/(Decrease)</u>
	\$ 780,909	\$ 450,967	\$ (329,942)

C. Employee Benefits

Employee Benefits changed from \$1,831,999 at Adopted Budget to \$2,027,867 at First Interim, an increase of \$195,868. This change was due to previously mentioned staffing adjustments during the First Interim reporting period.

<u>Item</u>	<u>Budget Adjustment</u>		
STRS Retirement	\$ 159,133		
PERS Retirement	(42,210)		
Health & Welfare Benefits	62,279		
Other	16,666		
Change from Adopted to 1 st Interim	<u>\$ 195,868</u>		
	<u>2022-23 Adopted Budget</u>	<u>2022-23 1st Int. Budget</u>	<u>Increase/(Decrease)</u>
	\$ 1,831,999	\$ 2,027,867	\$ 195,868

D. Books, Supplies and Other Materials

Books Supplies and Other Materials changed from \$489,765 at Adopted Budget to \$ 2,093,596 at First Interim, an increase of \$ 1,603,831. This net increase is due to the carryover of unspent COVID relief funds and other one-time State grants. As well as one-time State funds that plans are being developed for.

<u>Item</u>	<u>Budget Adjustment</u>	
One-Time Grants	\$ 1,401,754	
COVID Relief Carryover	159,119	
Other Carryover	42,958	
Change from Adopted to 1st Interim	<u>\$ 1,603,831</u>	
	<u>2022-23</u>	<u>2022-23</u>
<u>Adopted Budget</u>	<u>1st Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 489,765	\$ 2,093,596	\$ 1,603,831

E. Contracted Services and Other Operating Expenditures

Contracted Services and Other Operating Expenditures changed from \$ 457,791 at Adopted Budget to \$394,365 at First Interim, a decrease of \$ 63,426. This increase was primarily due to lower planned expenditures for software licensing this year.

<u>Item</u>	<u>Budget Adjustment</u>	
Travel and Conference	\$ (17,854)	
Instructional Software	(51,958)	
Other	6,386	
Change from Adopted to 1st Interim	<u>\$ (63,426)</u>	
	<u>2022-23</u>	<u>2022-23</u>
<u>Adopted Budget</u>	<u>1st Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 457,791	\$ 394,365	\$ (63,426)

F. Capital Outlay

Capital Outlay Expenditures changed from \$-0- at Adopted Budget to \$30,000 at First Interim, an increase of \$30,000. The change is due to capital improvements related to heating, ventilation and air conditioning at the Clovis Online School campus.

<u>Change from Adopted to 1st Interim</u>		<u>\$ 30,000</u>
<u>2022-23</u>	<u>2022-23</u>	<u>Increase/(Decrease)</u>
<u>Adopted Budget</u>	<u>1st Int. Budget</u>	
\$ -0-	\$ 30,000	\$ 30,000

G. Other Outgo Expenditures

Other Outgo Expenditures changed from \$134,480 at Adopted Budget to \$229,426 at First Interim, an increase of \$94,946. This was due to changes in expenditures applicable to indirect cost charges.

<u>Change from Adopted to 1st Interim</u>		<u>\$ 94,946</u>
<u>2022-23</u>	<u>2022-23</u>	<u>Increase/(Decrease)</u>
<u>Adopted Budget</u>	<u>1st Int. Budget</u>	
\$ 134,480	\$ 229,426	\$ 94,946

H. Total Charter School Fund Expenditures

Total Charter School Fund Expenditures changed from \$ 7,135,746 at Adopted Budget to \$ 10,401,771 at First Interim, an increase of \$ 3,266,025.

Change from Adopted to 1st Interim		\$ 3,266,025
2022-23 Adopted Budget	2022-23 1st Int. Budget	Increase/(Decrease)
\$ 7,135,746	\$ 10,401,771	\$ 3,266,025

III. Charter School Fund Balance

Total revenues are \$ 11,308,552 and total expenditures are \$ 10,401,771 at First Interim, resulting in a surplus of \$906,783 and an ongoing operating surplus of \$1,117,511. The projected ending fund balance for the 2022-23 fiscal year is:

Beginning Fund Balance, Unaudited 7/1/22	\$ 8,189,352
2022-23 Revenues	11,308,552
2022-23 Expenditures	<u>10,401,771</u>
Surplus/(Deficit) (1)	<u>906,781</u>
Ending Fund Balance, 6/30/23, Projected	<u>\$ 9,096,133</u>
Assigned:	
 Capital Improvements	<u>\$ 8,576,044</u>
General Reserve 6/30/23	<u>\$ 520,089</u>
General Reserve as a % of Expenditures	5.0%
One-Time Items in 2022-23:	
 Building and Improvements	\$ 30,000
 Grant Carryover	<u>180,730</u>
Total One-Time Items (2)	<u>\$ 210,730</u>
Ongoing Operating Surplus (1+2)	<u>\$ 1,117,511</u>

First Interim Budget Change Report

Fiscal Year 7/1/2022 - 6/30/2023

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	\$8,386,035	\$6,659,027	\$11,308,552	\$2,922,517	\$4,649,525	34.8	69.8
8010 - 8099 Revenue Limit Sources							
8011 - LCFF State Aid - Current Year							
801100 - REVENUE LIMIT STATE AID	2,602,047	3,126,805	5,235,398	2,633,351	2,108,593	101.2	67.4
	\$2,602,047	\$3,126,805	\$5,235,398	\$2,633,351	\$2,108,593	101.2	67.4
8012 - Education Protection Account State Aid - Current Year							
801200 - EDUCATIONAL PROTECTION ACCT.	3,888,015	1,733,966	2,544,030	(1,343,985)	810,064	(34.6)	46.7
	\$3,888,015	\$1,733,966	\$2,544,030	(\$1,343,985)	\$810,064	(34.6)	46.7
8019 - LCFF/Revenue Limit State Aid - Prior Years							
801900 - RL ST AID PRIOR YEAR	(15,612)	0	0	15,612	0	(100.0)	N/A
	(\$15,612)	\$0	\$0	\$15,612	\$0	(100.0)	N/A
8096 - Transfers to Charter Schools in Lieu of Property Taxes							
809600 - IN LIEU PROPERTY TAX TRANSFER	1,754,957	1,525,430	1,724,345	(30,612)	198,915	(1.7)	13.0
	\$1,754,957	\$1,525,430	\$1,724,345	(\$30,612)	\$198,915	(1.7)	13.0
8010 - 8099 Revenue Limit Sources	\$8,229,407	\$6,386,201	\$9,503,773	\$1,274,366	\$3,117,572	15.5	48.8
Percent of Total	98.1%	95.9%	84.0%				
8100 - 8299 Federal Revenue							
8290 - All Other Federal Revenue							
829000 - FED OTH REV	0	0	146,214	146,214	146,214	N/A	N/A
	\$0	\$0	\$146,214	\$146,214	\$146,214	N/A	N/A
8100 - 8299 Federal Revenue	\$0	\$0	\$146,214	\$146,214	\$146,214	N/A	N/A
Percent of Total	0.0%	0.0%	1.3%				

First Interim Budget Change Report
Fiscal Year 7/1/2022 - 6/30/2023

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	20,071	23,370	23,370	3,299	0	16.4	0.0
	\$20,071	\$23,370	\$23,370	\$3,299	\$0	16.4	0.0
8560 - State Lottery Revenue							
856000 - ST LOTTERY	204,373	131,556	189,600	(14,773)	58,044	(7.2)	44.1
856001 - ST LOTTERY PR YR	18,836	0	(74,059)	(92,895)	(74,059)	(493.2)	N/A
	\$223,209	\$131,556	\$115,541	(\$107,668)	(\$16,015)	(48.2)	(12.2)
8590 - All Other State Revenue							
859000 - ST OTHER REVENUE	180,648	0	1,401,754	1,221,106	1,401,754	676.0	N/A
	\$180,648	\$0	\$1,401,754	\$1,221,106	\$1,401,754	676.0	N/A
8300 - 8599 Other State Revenue	\$423,928	\$154,926	\$1,540,665	\$1,116,737	\$1,385,739	263.4	894.5
Percent of Total	5.1%	2.3%	13.6%				
8600 - 8799 Other Local Revenue							
8660 - Interest							
866000 - LOC INTEREST INCOME/TREAS	108,967	110,000	110,000	1,033	0	0.9	0.0
	\$108,967	\$110,000	\$110,000	\$1,033	\$0	0.9	0.0
8662 - Net Increase (Decrease) in the Fair Value of Investments							
866200 - NET INC(DEC) FAIR VALUE INVEST	(378,251)	0	0	378,251	0	(100.0)	N/A
	(\$378,251)	\$0	\$0	\$378,251	\$0	(100.0)	N/A
8689 - All Other Fees and Contracts							
868900 - LOC ALL OTH FEES	1,984	7,900	7,900	5,916	0	298.2	0.0
	\$1,984	\$7,900	\$7,900	\$5,916	\$0	298.2	0.0
8600 - 8799 Other Local Revenue	(\$267,300)	\$117,900	\$117,900	\$385,200	\$0	(144.1)	0.0
Percent of Total	-3.2%	1.8%	1.0%				
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
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 7/1/2022 - 6/30/2023

Fund: 09	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
09 - CHARTER SCHOOLS	\$7,391,757	\$7,135,746	\$10,401,771	\$3,010,014	\$3,266,025	40.7	45.8
1000 - 1999 Certificated Personnel Salaries							
1100 - Certificated Teachers' Salaries							
110001 - TEACHER SAL	2,492,045	2,476,530	3,649,931	1,157,886	1,173,401	46.5	47.4
110040 - TEACH SAL SUMMER/HOURLY	201,423	86,553	215,524	14,101	128,971	7.0	149.0
110051 - TEACH SAL SCH BUS SUB	2,230	1,500	2,386	156	886	7.0	59.1
110060 - TEACH SAL STIPEND	485,447	135,702	521,356	35,909	385,654	7.4	284.2
	\$3,181,145	\$2,700,285	\$4,389,197	\$1,208,052	\$1,688,912	38.0	62.5
1200 - Certificated Pupil Support Salaries							
120001 - LIBRARIAN SAL	48,764	0	31,246	(17,518)	31,246	(35.9)	N/A
120002 - GUIDANCE SAL GLS/GIS	358,250	575,977	404,470	46,220	(171,507)	12.9	(29.8)
120003 - PSYCH/MENTAL HEALTH SP SAL	138	0	56,728	56,590	56,728	40879.6	N/A
120040 - PUPIL SUPPORT HRLY	28,271	13,291	18,366	(9,905)	5,075	(35.0)	38.2
120050 - PUPIL SUPPORT SUB	165	165	177	12	12	7.3	7.3
	\$435,589	\$589,433	\$510,987	\$75,398	(\$78,446)	17.3	(13.3)
1300 - Certificated Supervisors' and Administrators' Salaries							
130001 - PRINCIPAL SAL	117,656	113,124	81,245	(36,411)	(31,879)	(30.9)	(28.2)
130008 - DIST ADM SAL	37,960	37,960	40,617	2,657	2,657	7.0	7.0
130050 - CERT ADMIN SUB	0	0	36,249	36,249	36,249	N/A	N/A
	\$155,616	\$151,084	\$158,111	\$2,495	\$7,027	1.6	4.7
1900 - Other Certificated Salaries							
190003 - TRANSITION COORDINATORS	0	0	117,255	117,255	117,255	N/A	N/A
	\$0	\$0	\$117,255	\$117,255	\$117,255	N/A	N/A
1000 - 1999 Certificated Personnel Salaries	\$3,772,351	\$3,440,802	\$5,175,550	\$1,403,199	\$1,734,748	37.2	50.4
Percent of Total	51.0%	48.2%	49.8%				

First Interim Budget Change Report

Fiscal Year 7/1/2022 - 6/30/2023

Fund: 09	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
2000 - 2999 Classified Personnel Salaries							
2100 - Classified Instructional Salaries							
210001 - INSTR ASSIST/TUTOR	116,029	376,113	122,718	6,689	(253,395)	5.8	(67.4)
210040 - INSTRUCTIONAL HOURLY	1,642	0	1,757	115	1,757	7.0	N/A
210050 - INSTR ASSIST SUB	732	733	783	51	50	6.9	6.8
	\$118,403	\$376,846	\$125,258	\$6,855	(\$251,588)	5.8	(66.8)
2400 - Clerical, Technical, and Office Staff Salaries							
240001 - CLASS BUSINESS SUPPORT	231,952	232,357	245,027	13,075	12,670	5.6	5.5
240050 - CLASS BUSINESS SUPPORT SUB	799	14,813	855	56	(13,958)	7.0	(94.2)
240070 - CLASS BUSINESS SUPPORT OT	5,543	1,784	5,931	388	4,147	7.0	232.5
	\$238,294	\$248,954	\$251,813	\$13,519	\$2,859	5.7	1.1
2900 - Other Classified Salaries							
290006 - STUDENT LIAISON	78,184	155,109	73,896	(4,288)	(81,213)	(5.5)	(52.4)
290070 - OTH CLASSIFIED OT	117	0	0	(117)	0	(100.0)	N/A
	\$78,301	\$155,109	\$73,896	(\$4,405)	(\$81,213)	(5.6)	(52.4)
2000 - 2999 Classified Personnel Salaries	\$434,998	\$780,909	\$450,967	\$15,969	(\$329,942)	3.7	(42.3)
Percent of Total	5.9%	10.9%	4.3%				
3000 - 3999 Employee Benefits							
3101 - State Teachers' Retirement System, certificated positions							
310100 - STRS CERT	602,411	597,832	760,393	157,982	162,561	26.2	27.2
310190 - STRS CERT	5,105	3,279	3,672	(1,433)	393	(28.1)	12.0
	\$607,516	\$601,111	\$764,065	\$156,549	\$162,954	25.8	27.1
3102 - State Teachers' Retirement System, classified positions							
310201 - STRS CLASSIFIED	5,744	3,821	0	(5,744)	(3,821)	(100.0)	(100.0)
	\$5,744	\$3,821	\$0	(\$5,744)	(\$3,821)	(100.0)	(100.0)
3201 - Public Employees' Retirement System, certificated positions							
320100 - PERS CERTIFICATED	10,398	22,633	24,188	13,790	1,555	132.6	6.9
	\$10,398	\$22,633	\$24,188	\$13,790	\$1,555	132.6	6.9
3202 - Public Employees' Retirement System, classified positions							
320200 - PERS CLASSIFIED	114,704	157,593	113,667	(1,037)	(43,926)	(0.9)	(27.9)
320290 - PERS CLASSIFIED	294	153	314	20	161	6.8	105.2
	\$114,998	\$157,746	\$113,981	(\$1,017)	(\$43,765)	(0.9)	(27.7)

First Interim Budget Change Report
Fiscal Year 7/1/2022 - 6/30/2023

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							
3301 - OASDI/Medicare/Alternative, certificated positions							
330100 - SOCIAL SECURITY CERT	2,945	5,525	5,911	2,966	386	100.7	7.0
330101 - MEDICARE CERT	50,490	47,733	58,426	7,936	10,693	15.7	22.4
330191 - MEDICARE CERT	445	259	831	386	572	86.9	220.8
330192 - SUPPLEMENTAL RETIREMENT CERT	19	0	20	1	20	7.7	N/A
	\$53,898	\$53,517	\$65,188	\$11,290	\$11,671	20.9	21.8
3302 - OASDI/Medicare/Alternative, classified positions							
330200 - SOCIAL SECURITY CLASS	16,270	38,494	27,769	11,499	(10,725)	70.7	(27.9)
330201 - MEDICARE CLASS	5,858	9,609	6,486	628	(3,123)	10.7	(32.5)
330202 - SUPPLEMENTAL RETIREMENT CLASS	0	0	0	0	0	N/A	N/A
330290 - SOCIAL SECURITY CLASS	457	171	122	(335)	(49)	(73.3)	(28.7)
330291 - MEDICARE CLASS	126	48	37	(89)	(11)	(70.7)	(22.9)
	\$22,711	\$48,322	\$34,414	\$11,703	(\$13,908)	51.5	(28.8)
3401 - Health & Welfare Benefits, certificated positions							
340111 - HEALTH CERT	405,546	487,534	596,085	190,539	108,551	47.0	22.3
340112 - DENTAL CERT	29,293	36,694	38,914	9,621	2,220	32.8	6.1
340113 - VISION CERT	5,463	6,844	7,507	2,044	663	37.4	9.7
340114 - LIFE INS CERT	1,881	2,377	2,674	793	297	42.2	12.5
	\$442,184	\$533,449	\$645,180	\$202,996	\$111,731	45.9	20.9
3402 - Health & Welfare Benefits, classified positions							
340211 - HEALTH CLASS	109,829	163,402	121,458	11,629	(41,944)	10.6	(25.7)
340212 - DENTAL CLASS	8,569	12,298	7,017	(1,552)	(5,281)	(18.1)	(42.9)
340213 - VISION CLASS	1,598	2,288	1,354	(244)	(934)	(15.3)	(40.8)
340214 - LIFE INS CLASS	443	659	470	27	(189)	6.1	(28.7)
340216 - DIS CLASS	1,430	2,633	1,529	99	(1,104)	7.0	(41.9)
	\$121,868	\$181,280	\$131,828	\$9,960	(\$49,452)	8.2	(27.3)
3501 - State Unemployment Insurance, certificated positions							
350100 - SUI CERT	18,320	16,125	20,135	1,815	4,010	9.9	24.9
350190 - SUI CERT	153	80	288	135	208	87.8	260.0
	\$18,474	\$16,205	\$20,423	\$1,949	\$4,218	10.6	26.0
3502 - State Unemployment Insurance, classified positions							
350200 - SUI CLASS	2,041	3,311	2,237	196	(1,074)	9.6	(32.4)
350290 - SUI CLASS	44	5	13	(31)	8	(70.5)	160.0
	\$2,085	\$3,316	\$2,250	\$165	(\$1,066)	7.9	(32.1)

First Interim Budget Change Report

Fiscal Year 7/1/2022 - 6/30/2023

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							
3601 - Workers' Compensation Insurance, certificated positions							
360100 - W/C CERT	44,900	38,587	48,509	3,609	9,922	8.0	25.7
360190 - W/C CERT	368	215	687	319	472	86.7	219.5
	\$45,268	\$38,802	\$49,196	\$3,928	\$10,394	8.7	26.8
3602 - Workers' Compensation Insurance, classified positions							
360200 - W/C CLASS	5,114	7,947	5,374	260	(2,573)	5.1	(32.4)
360290 - W/C CLASS	24	14	15	(9)	1	(36.7)	7.1
	\$5,138	\$7,961	\$5,389	\$251	(\$2,572)	4.9	(32.3)
3701 - OPEB, Allocated, certificated positions							
370100 - RETIREE BENEFITS CERT	120,880	128,412	139,362	18,482	10,950	15.3	8.5
	\$120,880	\$128,412	\$139,362	\$18,482	\$10,950	15.3	8.5
3702 - OPEB, Allocated, classified positions							
370200 - RETIREE BENEFIT CLASSIFIED	14,354	19,523	13,620	(734)	(5,903)	(5.1)	(30.2)
	\$14,354	\$19,523	\$13,620	(\$734)	(\$5,903)	(5.1)	(30.2)
3901 - Other Benefits, certificated positions							
390103 - SELF INSUR CERT	14,967	12,863	16,170	1,203	3,307	8.0	25.7
390104 - AB 1522 ACCRUAL	312	254	190	(122)	(64)	(39.1)	(25.2)
390193 - SELF INSUR CERT	123	72	230	107	158	87.5	219.4
390194 - AB 1522 ACCRUAL	24	27	389	365	362	1524.2	1340.7
	\$15,425	\$13,216	\$16,979	\$1,554	\$3,763	10.1	28.5
3902 - Other Benefits, classified positions							
390203 - SELF INSUR CLASS	1,705	2,650	1,788	83	(862)	4.9	(32.5)
390204 - AB 1522 ACCRUAL	0	0	0	0	0	N/A	N/A
390293 - SELF INSUR CLASS	35	13	10	(25)	(3)	(71.7)	(23.1)
390294 - AB 1522 ACCRUAL	13	22	6	(7)	(16)	(55.0)	(72.7)
	\$1,754	\$2,685	\$1,804	\$50	(\$881)	2.9	(32.8)
3000 - 3999 Employee Benefits	\$1,602,693	\$1,831,999	\$2,027,867	\$425,174	\$195,868	26.5	10.7
Percent of Total	21.7%	25.7%	19.5%				
1000 - 3999 Employee Compensation % of Total	78.6%	84.8%	73.6%				

First Interim Budget Change Report
Fiscal Year 7/1/2022 - 6/30/2023

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
4000 - 4999 Books and Supplies							
4100 - Approved Textbooks and Core Curricula Materials							
410000 - TEXTBOOKS	3,394	4,200	4,200	806	0	23.8	0.0
	\$3,394	\$4,200	\$4,200	\$806	\$0	23.8	0.0
4300 - Materials and Supplies							
430000 - INSTRUCTIONAL SUPPLIES	102,011	117,972	76,187	(25,824)	(41,785)	(25.3)	(35.4)
430001 - SUPPLIES CARRYOVER	0	0	180,648	180,648	180,648	N/A	N/A
430002 - HOLDING INSTR SUPP	82	0	1,463,968	1,463,886	1,463,968	1783052.3	N/A
430005 - FOOD/IN-HOUSE MEETINGS	4,683	5,998	6,998	2,315	1,000	49.4	16.7
430008 - SUPPLIES NON-CLASSROOM	35,037	37,920	37,920	2,884	0	8.2	0.0
	\$141,813	\$161,890	\$1,765,721	\$1,623,908	\$1,603,831	1145.1	990.7
4400 - Noncapitalized Equipment							
440000 - EQUIP \$500-\$24999	20,042	323,675	323,675	303,633	0	1515.0	0.0
	\$20,042	\$323,675	\$323,675	\$303,633	\$0	1515.0	0.0
4000 - 4999 Books and Supplies	\$165,248	\$489,765	\$2,093,596	\$1,928,348	\$1,603,831	1166.9	327.5
Percent of Total	2.2%	6.9%	20.1%				
5000 - 5999 Services and Other Operating Expenditures							
5200 - Travel and Conferences							
520000 - CONF/TRAVEL	1,513	19,810	1,600	87	(18,210)	5.8	(91.9)
520010 - FIXED MILEAGE ALLOWANCE	1,320	1,058	1,414	94	356	7.2	33.6
	\$2,833	\$20,868	\$3,014	\$181	(\$17,854)	6.4	(85.6)
5300 - Dues and Memberships							
530000 - DUES & MEMBERSHIP	1,824	1,970	1,970	146	0	8.0	0.0
	\$1,824	\$1,970	\$1,970	\$146	\$0	8.0	0.0
5500 - Operations and Housekeeping Services							
550030 - WATER/SEWER	2,372	3,000	3,000	628	0	26.5	0.0
550080 - PG&E	25,133	30,000	30,000	4,867	0	19.4	0.0
	\$27,505	\$33,000	\$33,000	\$5,495	\$0	20.0	0.0

First Interim Budget Change Report

Fiscal Year 7/1/2022 - 6/30/2023

Fund: 09	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							
5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements							
560001 - NONCAPITALIZED IMPROVEMENTS	38	1,219	1,219	1,181	0	3093.6	0.0
560003 - ALARM SYSTEM	1,013	1,100	1,132	119	32	11.7	2.9
560004 - ALARM ADDITIONAL CHARGES	240	0	0	(240)	0	(100.0)	N/A
560005 - RENTAL	0	1,600	1,600	1,600	0	N/A	0.0
560006 - REPAIR EQUIP	0	0	0	0	0	N/A	N/A
560010 - BLDG LEASE/RENTS	34,800	52,498	52,498	17,698	0	50.9	0.0
	\$36,091	\$56,417	\$56,449	\$20,358	\$32	56.4	0.1
5750 - Transfers of Direct Costs - Interfund							
575010 - DIRECT COST/MTCE INTERFUND	35	75	75	40	0	114.3	0.0
575020 - DIRECT COST/TRANSP INTERFUND	171	1,400	1,400	1,229	0	719.8	0.0
575040 - DIRECT COST/GAD/INTERF	4,168	2,300	2,300	(1,868)	0	(44.8)	0.0
575047 - DIRECT COST/SEMINARS INTERFUND	0	175	175	175	0	N/A	0.0
575050 - DIRECT COST/COPIER INTERFUND	354	725	725	371	0	104.6	0.0
575052 - DIRECT COST/SCANBACK INTERFUND	76	320	320	244	0	323.3	0.0
575070 - DIRECT COST/TCH CTR INTERFUND	0	55	55	55	0	N/A	0.0
	\$4,804	\$5,050	\$5,050	\$246	\$0	5.1	0.0
5800 - Professional/Consulting Services and Operating Expenditures							
580002 - CONTRACT SERVICES	7,820	12,500	12,500	4,680	0	59.8	0.0
580006 - ADVERTISING	0	30,000	30,000	30,000	0	N/A	0.0
580008 - FEES/ADMISSION - STUDENTS	0	1,022	1,022	1,022	0	N/A	0.0
580009 - FEES / OTHER	6,386	4,300	4,300	(2,086)	0	(32.7)	0.0
580010 - SOFTWARE LICENSE	700,507	289,100	237,142	(463,365)	(51,958)	(66.1)	(18.0)
	\$714,713	\$336,922	\$284,964	(\$429,749)	(\$51,958)	(60.1)	(15.4)
5900 - Communications							
590001 - PHONE CERTIFICATED	2,220	223	2,377	157	2,154	7.1	965.9
590002 - PHONE CLASSIFIED	5,276	541	5,541	265	5,000	5.0	924.2
590005 - COMMUNICATION/POSTAGE	698	2,800	2,000	1,302	(800)	186.7	(28.6)
	\$8,194	\$3,564	\$9,918	\$1,724	\$6,354	21.0	178.3
5000 - 5999 Services and Other Operating Expenditures	\$795,965	\$457,791	\$394,365	(\$401,600)	(\$63,426)	(50.5)	(13.9)
Percent of Total	10.8%	6.4%	3.8%				

First Interim Budget Change Report

Fiscal Year 7/1/2022 - 6/30/2023

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
6000 - 6999 Capital Outlay							
6200 - Buildings and Improvements of Buildings							
620000 - BLDG/IMPRV OF BLDG	188,594	0	30,000	(158,594)	30,000	(84.1)	N/A
	\$188,594	\$0	\$30,000	(\$158,594)	\$30,000	(84.1)	N/A
6000 - 6999 Capital Outlay	\$188,594	\$0	\$30,000	(\$158,594)	\$30,000	(84.1)	N/A
Percent of Total	2.6%	0.0%	0.3%				
7000 - 7499 Other Outgo							
7350 - Transfers of Indirect Costs - Interfund							
735000 - TRF OF DIRECT COST-INTERFUND	116,526	134,480	229,426	112,900	94,946	96.9	70.6
	\$116,526	\$134,480	\$229,426	\$112,900	\$94,946	96.9	70.6
7000 - 7499 Other Outgo	\$116,526	\$134,480	\$229,426	\$112,900	\$94,946	96.9	70.6
Percent of Total	1.6%	1.9%	2.2%				
7600 - 7629 Interfund Transfers Out							
7619 - Other Authorized Interfund Transfers Out							
761911 - TRANSFER TO DEV FEES II	315,384	0	0	(315,384)	0	(100.0)	N/A
	\$315,384	\$0	\$0	(\$315,384)	\$0	(100.0)	N/A
7600 - 7629 Interfund Transfers Out	\$315,384	\$0	\$0	(\$315,384)	\$0	(100.0)	N/A
Percent of Total	4.3%	0.0%	0.0%				

Summary of Revisions
2022-2023 Adult Fund Budget

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

I. 2022-23 Adult Fund Revenues

A. Federal Revenues

Federal Revenues changed from \$ 1,020,000 at Adopted Budget to \$ 1,046,824 at First Interim, an increase of \$ 26,824. This increase is due to an increase to the Workforce Innovation and Opportunity Act (WIOA) Grant Award.

Change from Adopted to 1st Interim		\$ 26,824
<u>2022-23</u>	<u>2022-23</u>	
<u>Adopted Budget</u>	<u>1st Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 1,020,000	\$ 1,046,824	\$ 26,824

B. State Revenues

State Revenues changed from \$ 2,832,466 at Adopted Budget to \$ 2,860,258 at First Interim, an increase of \$ 27,792. This increase is due to an increase to the California Adult Education Program (CAEP) allocation.

Change from Adopted to 1st Interim		\$ 27,792
<u>2022-23</u>	<u>2022-23</u>	
<u>Adopted Budget</u>	<u>1st Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 2,832,466	\$ 2,860,258	\$ 27,792

C. Local Revenues

Local Revenues changed from \$ 1,525,050 at Adopted Budget to \$ 1,535,050 at First Interim, an increase of \$ 10,000. This increase is primarily due to enrollment increases in Community Education classes.

Change from Adopted to 1st Interim		\$ 10,000
<u>2022-23</u> <u>Adopted Budget</u>	<u>2022-23</u> <u>1st Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 1,525,050	\$ 1,535,050	\$ 10,000

Change from Adopted to 1st Interim		\$ 64,616
<u>2022-23</u> <u>Adopted Budget</u>	<u>2022-23</u> <u>1st Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 6,224,396	\$ 6,289,012	\$ 64,616

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-
<u>2022-23</u> <u>Adopted Budget</u>	<u>2022-23</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 \$ 6,224,396 at Adopted Budget to \$ 6,289,012 at First Interim, an increase of \$ 64,616.

II. 2022-23 Adult Fund Expenditures

A. Certificated Personnel Salaries

Certificated Personnel Salaries changed from \$ 2,089,570 at Adopted Budget to \$ 2,295,328 at First Interim, an increase of \$ 205,758. The increase is primarily due to the 7% Board approved salary schedule increase.

Change from Adopted to 1st Interim		\$ 205,758
<u>2022-23</u> <u>Adopted Budget</u>	<u>2022-23</u> <u>1st Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 2,089,570	\$ 2,295,328	\$ 205,758

B. Classified Personnel Salaries

Classified Personnel Salaries changed from \$ 1,520,991 at Adopted Budget to \$ 1,646,142 at First Interim, an increase of \$ 125,151. The increase is due to the 7% Board approved salary schedule increase and additional instructional assistant hours.

<u>Item</u>	<u>Budget Adjustment</u>	
Salary Schedule Increase	\$ 106,470	
Reclassifications	<u>18,681</u>	
Change from Adopted to 1st Interim	<u>\$ 125,151</u>	
	2022-23	2022-23
	<u>Adopted Budget</u>	<u>1st Int. Budget</u>
	\$ 1,520,991	\$ 1,646,142
		<u>Increase/(Decrease)</u>
		\$ 125,151

C. Employee Benefits

Employee Benefits changed from \$ 1,738,857 at Adopted Budget to \$ 1,861,249 at First Interim, an increase of \$ 122,391. The increase is primarily due to the 7% Board approved salary schedule increase.

Change from Adopted to 1st Interim	\$ 122,391	
	2022-23	2022-23
	<u>Adopted Budget</u>	<u>1st Int. Budget</u>
	\$ 1,738,857	\$ 1,861,249
		<u>Increase/(Decrease)</u>
		\$ 122,391

D. Books, Supplies and Other Materials

Books, Supplies and Other Materials changed from \$ 429,660 at Adopted Budget to \$ 422,481 at First Interim, a decrease of \$ 7,179. The decrease is primarily due to the reduction of planned equipment purchases.

Change from Adopted to 1st Interim	\$ (7,179)	
	2022-23	2022-23
	<u>Adopted Budget</u>	<u>1st Int. Budget</u>
	\$ 429,660	\$ 422,481
		<u>Increase/(Decrease)</u>
		\$ (7,179)

E. Contracted Services and Other Operating Expenditures

Contracted Services and Other Operating Expenditures changed from \$ 708,834 at Adopted Budget to \$ 689,257 at First Interim, a decrease of \$ 19,577. This is primarily due to an update to the annual projected need based on historical expenditures within this classification.

Change from Adopted to 1st Interim		\$ (19,577)
<u>2022-23 Adopted Budget</u>	<u>2022-23 1st Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 708,834	\$ 689,257	\$ (19,577)

F. Capital Outlay

Capital Outlay expenditures are unchanged at First Interim.

Change from Adopted to 1st Interim		\$ -0-
<u>2022-23 Adopted Budget</u>	<u>2022-23 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>2022-23 Adopted Budget</u>	<u>2022-23 1st Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 126,108	\$ 126,108	\$ -0-

H. Total Adult Fund Expenditures

Total Adult Fund Expenditures changed from \$6,614,021 at Adopted Budget to \$ 7,040,565 at First Interim, an increase of \$ 426,544.

Change from Adopted to 1st Interim		\$ 426,544
<u>2022-23 Adopted Budget</u>	<u>2022-23 1st Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 6,614,021	\$ 7,040,565	\$ 426,544

III. Fund Balance

Total revenues are \$ 6,289,012 and total expenditures are \$ 7,040,565 at First Interim, a deficit of \$751,553. The projected fund balance for the 2022-23 fiscal year is as follows:

Beginning Fund Balance-Unaudited 7/1/22	\$ 3,278,278
2022-23 Revenues	6,289,012
2022-23 Expenditures	<u>7,040,565</u>
Surplus/(Deficit)	<u>(751,553)</u>
Ending Fund Balance, 6/30/23, Projected	<u>\$ 2,526,725</u>
Components of Fund Balance:	
Non-spendable:	
Book Store Inventory	46,298
Revolving Fund	3,500
Assigned fund Balance:	
Capital Improvements	1,750,000
Unassigned Fund Balance:	<u>\$ 726,927</u>
General Reserve Percentage	10.3%

First Interim Budget Change Report
Fiscal Year 7/1/2022 - 6/30/2023

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
11 - ADULT EDUCATION FUND	\$5,618,113	\$6,224,396	\$6,289,012	\$670,899	\$64,616	11.9	1.0
8100 - 8299 Federal Revenue							
8290 - All Other Federal Revenue							
829000 - FED OTH REV	872,047	1,020,000	1,046,824	174,777	26,824	20.0	2.6
	\$872,047	\$1,020,000	\$1,046,824	\$174,777	\$26,824	20.0	2.6
8100 - 8299 Federal Revenue	\$872,047	\$1,020,000	\$1,046,824	\$174,777	\$26,824	20.0	2.6
Percent of Total	15.5%	16.4%	16.6%				
8300 - 8599 Other State Revenue							
8590 - All Other State Revenue							
859000 - ST OTHER REVENUE	2,691,240	2,832,466	2,860,258	169,018	27,792	6.3	1.0
859001 - ST OTHER REVENUE PR YR	0	0	0	0	0	N/A	N/A
	\$2,691,240	\$2,832,466	\$2,860,258	\$169,018	\$27,792	6.3	1.0
8300 - 8599 Other State Revenue	\$2,691,240	\$2,832,466	\$2,860,258	\$169,018	\$27,792	6.3	1.0
Percent of Total	47.9%	45.5%	45.5%				
8600 - 8799 Other Local Revenue							
8660 - Interest							
866000 - LOC INTEREST INCOME/TREAS	43,501	30,000	30,000	(13,501)	0	(31.0)	0.0
	\$43,501	\$30,000	\$30,000	(\$13,501)	\$0	(31.0)	0.0
8662 - Net Increase (Decrease) in the Fair Value of Investments							
866200 - NET INC(DEC) FAIR VALUE INVEST	(148,756)	0	0	148,756	0	(100.0)	N/A
	(\$148,756)	\$0	\$0	\$148,756	\$0	(100.0)	N/A
8671 - Adult Education Fees							
867100 - LOC ADULT ED FEES	952,013	1,093,000	1,093,000	140,987	0	14.8	0.0
	\$952,013	\$1,093,000	\$1,093,000	\$140,987	\$0	14.8	0.0
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	280,173	302,050	312,050	31,877	10,000	11.4	3.3
869907 - LOC BOOKSTORE TEXTBOOKS	81,015	100,000	100,000	18,985	0	23.4	0.0
	\$361,188	\$402,050	\$412,050	\$50,862	\$10,000	14.1	2.5
8600 - 8799 Other Local Revenue	\$1,207,946	\$1,525,050	\$1,535,050	\$327,104	\$10,000	27.1	0.7
Percent of Total	21.5%	24.5%	24.4%				

First Interim Budget Change Report

Fiscal Year 7/1/2022 - 6/30/2023

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
8900 - 8929 Interfund Transfers In							
8919 - Other Authorized Interfund Transfers In							
891901 - OTH INTERFUND TRANSFER IN	846,880	846,880	846,880	0	0	0.0	0.0
	\$846,880	\$846,880	\$846,880	\$0	\$0	0.0	0.0
8900 - 8929 Interfund Transfers In	\$846,880	\$846,880	\$846,880	\$0	\$0	0.0	0.0
Percent of Total	15.1%	13.6%	13.5%				

First Interim Budget Change Report

Fiscal Year 7/1/2022 - 6/30/2023

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
11 - ADULT EDUCATION FUND	\$5,950,047	\$6,614,021	\$7,040,565	\$1,090,518	\$426,544	18.3	6.4
1000 - 1999 Certificated Personnel Salaries							
1100 - Certificated Teachers' Salaries							
110001 - TEACHER SAL	721,224	716,124	872,673	151,449	156,549	21.0	21.9
110005 - TEACHER SAL TC	525,765	524,700	562,158	36,393	37,458	6.9	7.1
110040 - TEACH SAL SUMMER/HOURLY	107,933	136,624	108,616	683	(28,008)	0.6	(20.5)
110050 - TEACH SAL SUB	7,293	11,000	11,203	3,909	203	53.6	1.8
110060 - TEACH SAL STIPEND	3,500	3,300	3,300	(200)	0	(5.7)	0.0
	\$1,365,715	\$1,391,748	\$1,557,950	\$192,235	\$166,201	14.1	11.9
1200 - Certificated Pupil Support Salaries							
120002 - GUIDANCE SAL GLS/GIS	259,166	259,166	274,316	15,150	15,150	5.8	5.8
	\$259,166	\$259,166	\$274,316	\$15,150	\$15,150	5.8	5.8
1300 - Certificated Supervisors' and Administrators' Salaries							
130001 - PRINCIPAL SAL	129,433	129,433	138,493	9,060	9,060	7.0	7.0
130002 - COORDINATOR SAL	103,080	103,080	105,044	1,964	1,964	1.9	1.9
130003 - LEARNING DIRECTOR SAL	110,961	110,961	118,728	7,767	7,767	7.0	7.0
130008 - DIST ADM SAL	17,041	17,041	18,234	1,193	1,193	7.0	7.0
	\$360,515	\$360,515	\$380,499	\$19,984	\$19,984	5.5	5.5
1900 - Other Certificated Salaries							
190001 - RESOURCE TEACH SAL	53,066	53,726	53,726	660	0	1.2	0.0
190040 - OTH CERT HOURLY	5,924	8,250	8,250	2,326	0	39.3	0.0
190060 - OTHER CERTIFICATED STIPEND	13,152	16,165	20,588	7,436	4,423	56.5	27.4
	\$72,142	\$78,141	\$82,564	\$10,422	\$4,423	14.4	5.7
1000 - 1999 Certificated Personnel Salaries	\$2,057,538	\$2,089,570	\$2,295,328	\$237,790	\$205,758	11.6	9.8
Percent of Total	34.6%	31.6%	32.6%				

First Interim Budget Change Report
Fiscal Year 7/1/2022 - 6/30/2023

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	14,630	29,620	72,660	58,030	43,040	396.6	145.3
210040 - INSTRUCTIONAL HOURLY	0	5,118	5,118	5,118	0	N/A	0.0
210050 - INSTR ASSIST SUB	523	0	0	(523)	0	(100.0)	N/A
	\$15,153	\$34,738	\$77,778	\$62,625	\$43,040	413.3	123.9
2200 - Classified Support Salaries							
220003 - CUSTODIAL SAL	80,793	80,793	87,463	6,670	6,670	8.3	8.3
	\$80,793	\$80,793	\$87,463	\$6,670	\$6,670	8.3	8.3
2300 - Classified Supervisors' and Administrators' Salaries							
230001 - CLASS MANAGEMENT SA	236,532	238,365	251,655	15,123	13,290	6.4	5.6
	\$236,532	\$238,365	\$251,655	\$15,123	\$13,290	6.4	5.6
2400 - Clerical, Technical, and Office Staff Salaries							
240001 - CLASS BUSINESS SUPPORT	912,656	988,995	1,048,477	135,820	59,482	14.9	6.0
240040 - CLASS BUSINESS SUPPORT HRLY	7,240	12,400	12,807	5,567	407	76.9	3.3
240050 - CLASS BUSINESS SUPPORT SUB	9,364	8,600	9,582	218	982	2.3	11.4
	\$929,260	\$1,009,995	\$1,070,866	\$141,605	\$60,871	15.2	6.0
2900 - Other Classified Salaries							
290005 - RESOURCE OFFICER SAL	0	0	400	400	400	N/A	N/A
290040 - OTH CL HOURLY	9,519	7,100	7,100	(2,419)	0	(25.4)	0.0
290060 - CLASSIFIED STIPEND	0	0	880	880	880	N/A	N/A
290070 - OTH CLASSIFIED OT	1,051	0	0	(1,051)	0	(100.0)	N/A
290090 - OTHER CLASSIFIED SAL	171,927	150,000	150,000	(21,927)	0	(12.8)	0.0
	\$182,496	\$157,100	\$158,380	(\$24,116)	\$1,280	(13.2)	0.8
2000 - 2999 Classified Personnel Salaries	\$1,444,235	\$1,520,991	\$1,646,142	\$201,907	\$125,151	14.0	8.2
Percent of Total	24.3%	23.0%	23.4%				
3000 - 3999 Employee Benefits							
3101 - State Teachers' Retirement System, certificated positions							
310100 - STRS CERT	299,125	378,082	406,038	106,913	27,956	35.7	7.4
310190 - STRS CERT	1,943	3,579	4,637	2,693	1,058	138.6	29.6
	\$301,068	\$381,661	\$410,675	\$109,607	\$29,014	36.4	7.6
3102 - State Teachers' Retirement System, classified positions							
310201 - STRS CLASSIFIED	17,724	21,540	17,792	68	(3,748)	0.4	(17.4)
	\$17,724	\$21,540	\$17,792	\$68	(\$3,748)	0.4	(17.4)

First Interim Budget Change Report
Fiscal Year 7/1/2022 - 6/30/2023

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							
3201 - Public Employees' Retirement System, certificated positions							
320100 - PERS CERTIFICATED	26,683	8,905	17,977	(8,706)	9,072	(32.6)	101.9
	\$26,683	\$8,905	\$17,977	(\$8,706)	\$9,072	(32.6)	101.9
3202 - Public Employees' Retirement System, classified positions							
320200 - PERS CLASSIFIED	271,731	346,964	382,802	111,071	35,839	40.9	10.3
320290 - PERS CLASSIFIED	1,744	0	1,223	(522)	1,223	(29.9)	N/A
	\$273,476	\$346,964	\$384,025	\$110,549	\$37,061	40.4	10.7
3301 - OASDI/Medicare/Alternative, certificated positions							
330100 - SOCIAL SECURITY CERT	6,726	6,411	8,579	1,853	2,168	27.6	33.8
330101 - MEDICARE CERT	25,959	27,037	30,496	4,536	3,458	17.5	12.8
330102 - SUPPLEMENTAL RETIREMENT CERT	467	0	65	(402)	65	(86.1)	N/A
330190 - SOCIAL SECURITY CERT	238	345	364	126	19	53.3	5.4
330191 - MEDICARE CERT	301	277	416	115	139	38.4	50.3
330192 - SUPPLEMENTAL RETIREMENT CERT	33	40	40	7	0	19.7	0.0
	\$33,724	\$34,111	\$39,960	\$6,236	\$5,849	18.5	17.1
3302 - OASDI/Medicare/Alternative, classified positions							
330200 - SOCIAL SECURITY CLASS	70,814	80,402	94,606	23,793	14,204	33.6	17.7
330201 - MEDICARE CLASS	19,839	21,861	22,955	3,117	1,094	15.7	5.0
330202 - SUPPLEMENTAL RETIREMENT CLASS	4,234	4,261	4,261	27	0	0.6	0.0
330290 - SOCIAL SECURITY CLASS	546	0	309	(237)	309	(43.5)	N/A
330291 - MEDICARE CLASS	335	0	157	(178)	157	(53.2)	N/A
330292 - SUPPLEMENTAL RETIREMENT CLASS	357	0	63	(294)	63	(82.4)	N/A
	\$96,124	\$106,524	\$122,351	\$26,227	\$15,827	27.3	14.9
3401 - Health & Welfare Benefits, certificated positions							
340111 - HEALTH CERT	318,620	315,942	334,384	15,765	18,442	4.9	5.8
340112 - DENTAL CERT	23,678	23,779	22,245	(1,433)	(1,534)	(6.1)	(6.5)
340113 - VISION CERT	4,416	4,435	4,273	(143)	(162)	(3.2)	(3.7)
340114 - LIFE INS CERT	1,560	1,740	1,630	71	(110)	4.5	(6.3)
	\$348,273	\$345,896	\$362,532	\$14,259	\$16,636	4.1	4.8
3402 - Health & Welfare Benefits, classified positions							
340211 - HEALTH CLASS	244,556	254,662	268,451	23,895	13,789	9.8	5.4
340212 - DENTAL CLASS	18,205	19,175	18,427	223	(748)	1.2	(3.9)
340213 - VISION CLASS	3,395	3,585	3,522	127	(63)	3.7	(1.8)
340214 - LIFE INS CLASS	1,148	1,191	1,217	69	26	6.0	2.2
340216 - DIS CLASS	3,601	6,010	5,644	2,043	(366)	56.7	(6.1)

First Interim Budget Change Report
Fiscal Year 7/1/2022 - 6/30/2023

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	\$270,905	\$284,623	\$297,261	\$26,356	\$12,638	9.7	4.4
3501 - State Unemployment Insurance, certificated positions							
350100 - SUI CERT	9,922	10,223	10,974	1,051	751	10.6	7.3
350190 - SUI CERT	105	117	144	39	27	37.7	23.3
	\$10,027	\$10,339	\$11,118	\$1,091	\$778	10.9	7.5
3502 - State Unemployment Insurance, classified positions							
350200 - SUI CLASS	6,902	7,916	8,459	1,558	543	22.6	6.9
350290 - SUI CLASS	116	0	56	(59)	56	(51.3)	N/A
	\$7,017	\$7,916	\$8,515	\$1,498	\$599	21.4	7.6
3601 - Workers' Compensation Insurance, certificated positions							
360100 - W/C CERT	24,437	24,567	26,332	1,894	1,765	7.8	7.2
360190 - W/C CERT	253	390	447	194	58	76.9	14.8
	\$24,690	\$24,956	\$26,779	\$2,089	\$1,823	8.5	7.3
3602 - Workers' Compensation Insurance, classified positions							
360200 - W/C CLASS	17,053	18,081	19,505	2,452	1,424	14.4	7.9
360290 - W/C CLASS	259	0	130	(129)	130	(49.8)	N/A
	\$17,313	\$18,081	\$19,636	\$2,323	\$1,554	13.4	8.6
3701 - OPEB, Allocated, certificated positions							
370100 - RETIREE BENEFITS CERT	67,559	80,555	78,045	10,486	(2,510)	15.5	(3.1)
	\$67,559	\$80,555	\$78,045	\$10,486	(\$2,510)	15.5	(3.1)
3702 - OPEB, Allocated, classified positions							
370200 - RETIREE BENEFIT CLASSIFIED	41,860	52,267	48,546	6,686	(3,721)	16.0	(7.1)
	\$41,860	\$52,267	\$48,546	\$6,686	(\$3,721)	16.0	(7.1)
3901 - Other Benefits, certificated positions							
390103 - SELF INSUR CERT	8,161	8,184	8,753	592	569	7.3	7.0
390193 - SELF INSUR CERT	84	96	116	32	20	37.8	20.9
390194 - AB 1522 ACCRUAL	67	163	165	98	2	147.0	1.2
	\$8,312	\$8,443	\$9,034	\$722	\$591	8.7	7.0

First Interim Budget Change Report

Fiscal Year 7/1/2022 - 6/30/2023

Fund: 11	Prior Year	Adopted	1st Interim	Diff Btwn	Diff Btwn	Pct Chg	Pct Chg
SubFund: -	Actual	Budget	Budget	l1 & Prior Act	l1 & Adpt	l1 & PY Act	l1 & Adpt
3000 - 3999 Employee Benefits							
3902 - Other Benefits, classified positions							
390203 - SELF INSUR CLASS	5,685	6,077	6,480	796	404	14.0	6.6
390204 - AB 1522 ACCRUAL	1,291	0	422	(869)	422	(67.3)	N/A
390293 - SELF INSUR CLASS	92	0	44	(49)	44	(52.7)	N/A
390294 - AB 1522 ACCRUAL	143	0	58	(85)	58	(59.7)	N/A
	\$7,211	\$6,077	\$7,003	(\$208)	\$927	(2.9)	15.2
3000 - 3999 Employee Benefits	\$1,551,966	\$1,738,857	\$1,861,249	\$309,282	\$122,391	19.9	7.0
Percent of Total	26.1%	26.3%	26.4%				
1000 - 3999 Employee Compensation % of Total	84.9%	80.9%	82.4%				
4000 - 4999 Books and Supplies							
4100 - Approved Textbooks and Core Curricula Materials							
410000 - TEXTBOOKS	70,696	80,000	80,000	9,304	0	13.2	0.0
410001 - BOOKSTORE INV ADJ	716	0	0	(716)	0	(100.0)	N/A
	\$71,412	\$80,000	\$80,000	\$8,588	\$0	12.0	0.0
4300 - Materials and Supplies							
430000 - INSTRUCTIONAL SUPPLIES	33,257	41,950	61,950	28,693	20,000	86.3	47.7
430004 - PRINTING/PUBLISHING	94,485	104,000	104,000	9,515	0	10.1	0.0
430005 - FOOD/IN-HOUSE MEETINGS	5,373	6,014	7,329	1,955	1,315	36.4	21.9
430008 - SUPPLIES NON-CLASSROOM	44,446	71,139	68,139	23,693	(3,000)	53.3	(4.2)
430023 - SALES/USE TAX	1	0	0	(1)	0	(100.0)	N/A
430050 - SUPPLIES M&O	8,639	10,000	10,000	1,361	0	15.7	0.0
	\$186,200	\$233,102	\$251,417	\$65,217	\$18,315	35.0	7.9
4400 - Noncapitalized Equipment							
440000 - EQUIP \$500-\$24999	18,797	116,558	91,064	72,267	(25,494)	384.5	(21.9)
	\$18,797	\$116,558	\$91,064	\$72,267	(\$25,494)	384.5	(21.9)
4000 - 4999 Books and Supplies	\$276,409	\$429,660	\$422,481	\$146,072	(\$7,179)	52.8	(1.7)
Percent of Total	4.6%	6.5%	6.0%				
5000 - 5999 Services and Other Operating Expenditures							
5200 - Travel and Conferences							
520000 - CONF/TRAVEL	24,462	34,949	33,243	8,781	(1,706)	35.9	(4.9)
520010 - FIXED MILEAGE ALLOWANCE	1,489	475	530	(959)	55	(64.4)	11.6
	\$25,952	\$35,424	\$33,773	\$7,821	(\$1,651)	30.1	(4.7)

First Interim Budget Change Report

Fiscal Year 7/1/2022 - 6/30/2023

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							
5300 - Dues and Memberships							
530000 - DUES & MEMBERSHIP	4,170	5,595	5,280	1,110	(315)	26.6	(5.6)
	\$4,170	\$5,595	\$5,280	\$1,110	(\$315)	26.6	(5.6)
5500 - Operations and Housekeeping Services							
550030 - WATER/SEWER	5,309	6,500	6,500	1,191	0	22.4	0.0
550050 - PEST CONTROL	840	900	900	60	0	7.1	0.0
550080 - PG&E	77,814	83,302	83,302	5,488	0	7.1	0.0
	\$83,963	\$90,702	\$90,702	\$6,739	\$0	8.0	0.0
5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements							
560003 - ALARM SYSTEM	4,698	5,198	5,198	500	0	10.6	0.0
560005 - RENTAL	400	1,000	1,000	600	0	150.0	0.0
560006 - REPAIR EQUIP	0	500	500	500	0	N/A	0.0
560010 - BLDG LEASE/RENTS	3,120	3,000	3,000	(120)	0	(3.8)	0.0
	\$8,218	\$9,698	\$9,698	\$1,480	\$0	18.0	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							
575002 - DIRECT COST/CUSD TODAY INTERFN	4,680	3,000	3,000	(1,680)	0	(35.9)	0.0
575005 - DIRECT COST CUSTODIAL INTERFUN	0	0	(3,000)	(3,000)	(3,000)	N/A	N/A
575010 - DIRECT COST/MTCE INTERFUND	(2,930)	(2,900)	100	3,030	3,000	(103.4)	(103.4)
575020 - DIRECT COST/TRANSP INTERFUND	1,077	3,950	3,950	2,873	0	266.7	0.0
575040 - DIRECT COST/GAD/INTERF	1,397	300	404	(993)	104	(71.1)	34.6
575070 - DIRECT COST/TCH CTR INTERFUND	223	400	561	338	161	151.3	40.3
575080 - INTER-FUND DIRECT COST FUEL	333	300	300	(33)	0	(9.9)	0.0
	\$4,781	\$5,050	\$5,315	\$534	\$265	11.2	5.2

First Interim Budget Change Report

Fiscal Year 7/1/2022 - 6/30/2023

Fund: 11	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							
5800 - Professional/Consulting Services and Operating Expenditures							
580001 - CONT FOR PER SERV/INDIVIDUAL	32,954	150,000	151,750	118,796	1,750	360.5	1.2
580002 - CONTRACT SERVICES	224,973	298,200	272,404	47,431	(25,796)	21.1	(8.7)
580005 - LEGAL SERVICES	0	1,000	1,000	1,000	0	N/A	0.0
580006 - ADVERTISING	11,601	16,200	16,200	4,599	0	39.6	0.0
580008 - FEES/ADMISSION - STUDENTS	64	0	0	(64)	0	(100.0)	N/A
580009 - FEES / OTHER	20,220	14,500	19,500	(720)	5,000	(3.6)	34.5
580010 - SOFTWARE LICENSE	46,776	45,842	45,842	(935)	0	(2.0)	0.0
	\$336,589	\$525,742	\$506,696	\$170,107	(\$19,046)	50.5	(3.6)
5900 - Communications							
590001 - PHONE CERTIFICATED	3,337	2,257	3,427	90	1,170	2.7	51.8
590002 - PHONE CLASSIFIED	2,117	2,117	2,117	0	0	0.0	0.0
590005 - COMMUNICATION/POSTAGE	36,618	32,250	32,250	(4,368)	0	(11.9)	0.0
	\$42,072	\$36,624	\$37,794	(\$4,278)	\$1,170	(10.2)	3.2
5000 - 5999 Services and Other Operating Expenditures	\$505,744	\$708,834	\$689,257	\$183,513	(\$19,577)	36.3	(2.8)
Percent of Total	8.5%	10.7%	9.8%				
7000 - 7499 Other Outgo							
7350 - Transfers of Indirect Costs - Interfund							
735000 - TRF OF DIRECT COST-INTERFUND	114,155	126,108	126,108	11,953	0	10.5	0.0
	\$114,155	\$126,108	\$126,108	\$11,953	\$0	10.5	0.0
7000 - 7499 Other Outgo	\$114,155	\$126,108	\$126,108	\$11,953	\$0	10.5	0.0
Percent of Total	1.9%	1.9%	1.8%				

Summary of Revisions
2022-2023 Child Development Fund Budget

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

I. 2022-23 Child Development Revenues

A. Federal Revenues

Federal Revenues remain unchanged from Adopted Budget to First Interim.

Change from Adopted to 1st Interim		\$ -0-
<u>2022-23</u>	<u>2022-23</u>	
<u>Adopted Budget</u>	<u>1st Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ -0-	\$ -0-	\$ -0-

B. State Revenues

State Revenues changed from \$12,548,889 at Adopted Budget to \$26,336,043 at First Interim, an increase of \$13,787,154. The increase is due to the California State Preschool Program (CSPP) receiving an increase to their annual contract for the 2022-23 school year and an increase to the Expanded Learning Opportunities Program (ELO-P). This is the second year of funding for ELO-P, the funding formula was not clear prior to Adopted Budget planning. The program's funding is based on ADA and prior-year unduplicated pupil percentage.

<u>Item</u>		
ELO-P		\$ 13,440,918
CSPP		346,236
Change from Adopted to 1st Interim		\$ 13,787,154
	<u>2022-23</u>	<u>2022-23</u>
	<u>Adopted Budget</u>	<u>1st Int. Budget</u>
	\$ 12,548,889	\$ 26,336,043
		<u>Increase/(Decrease)</u>
		\$ 13,787,154

C. Local Revenues

Local Revenues changed from \$5,876,660 at Adopted Budget to \$5,603,277 at First Interim, a decrease of \$273,383. The decrease is due to refunds being issued to families for Campus Club payments due to additional sites transitioning to ELO-P funded program. Additionally, as more sites are classified as ELO-P funded, Campus Club will receive less revenue.

Change from Adopted to 1st Interim		\$ (273,383)
<u>2022-23 Adopted Budget</u>	<u>2022-23 1st Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 5,876,660	\$ 5,603,277	\$ (273,383)

D. Total Child Development Fund Revenues

Total Child Development Fund Revenues changed from \$18,425,549 at Adopted Budget to \$31,939,320 at First Interim, an increase of \$13,513,771.

Change from Adopted to 1st Interim		\$ 13,513,771
<u>2022-23 Adopted Budget</u>	<u>2022-23 1st Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 18,425,549	\$ 31,939,320	\$ 13,513,771

II. 2022-23 Child Development Expenditures

A. Certificated Personnel Salaries

Certificated Personnel Salaries changed from \$2,561,017 at Adopted Budget to \$ 3,356,460 at First Interim, an increase of \$ 795,443. The increase is due to the 7% Board approved salary schedule increase, as well as an increased need for hourly Teacher time. A Coordinator was hired to run the new Expanded Learning Opportunity Program and CSPP reclassified Preschool Supervisors to Certificated from Classified Salaries.

<u>Item</u>	<u>Budget Adjustment</u>	
Salary Schedule Increase	\$ 168,605	
ELO-P Implementation	242,823	
CSPP Reclassification & Growth	392,261	
Other Cert. position reductions	(8,246)	
Change from Adopted to 1st Interim	<u>\$ 795,443</u>	
<u>2022-23 Adopted Budget</u>	<u>2022-23 1st Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 2,561,017	\$ 3,356,460	\$ 795,443

B. Classified Personnel Salaries

Classified Personnel Salaries changed from \$6,710,493 at Adopted Budget to \$ 5,667,777 at First Interim, a decrease of \$ 1,042,716. The decrease is due to Campus Club having a lower need for staffing due to the implementation of ELO-P. Vacant, hard to fill, classified positions were evaluated, and a needs assessment completed. Many of these positions were closed. The department will continue to evaluate the need as ELO-P becomes developed, it is possible some of these positions may need to be added back.

<u>Item</u>	<u>Budget Adjustment</u>	
ELO-P Implementation	\$	752,739
Salary Schedule Increase		56,350
CSPP Reclassification		(277,646)
Camp. Club Vacant Position (Closed)		(1,574,159)
Change from Adopted to 1st Interim	\$	(1,042,716)
	<u>2022-23</u>	<u>2022-23</u>
	<u>Adopted Budget</u>	<u>1st Int. Budget</u>
	\$ 6,710,493	\$ 5,667,777
		\$ (1,042,716)

C. Employee Benefits

Employee Benefits changed from \$2,583,575 at Adopted Budget to \$2,985,978 at First Interim, an increase of \$402,402. The increase is due to the previously mentioned certificated and classified salary adjustments.

<u>Item</u>	<u>Budget Adjustment</u>	
PERS Classified	\$	212,792
STRS Certificated		109,828
Other Statutory Benefits		67,446
Health, Dental, Vision & Life		12,336
Change from Adopted to 1st Interim	\$	402,402
	<u>2022-23</u>	<u>2022-23</u>
	<u>Adopted Budget</u>	<u>1st Int. Budget</u>
	\$ 2,583,575	\$ 2,985,978
		\$ 402,402

D. Books, Supplies and Other Materials

Books, Supplies and Other Materials changed from \$4,757,537 at Adopted Budget to \$2,435,958 at First Interim, a decrease of \$2,321,580. The decrease is due to the reclassification of ELO-P funds placed in a holding account at Adopted Budget. The decrease was offset by an increase resulting from the posting of prior year COVID relief carryover

<u>Item</u>	<u>Budget Adjustment</u>	
COVID Relief Carryover	\$	457,797
Other Supplies		(8,381)
ELO-P Reclass		<u>(2,770,996)</u>
Change from Adopted to 1st Interim	\$	<u>(2,321,580)</u>
	2022-23	2022-23
	<u>Adopted Budget</u>	<u>1st Int. Budget</u>
	\$ 4,757,537	\$ 2,435,958
		\$ (2,321,580)

E. Contracted Services and Other Operating Expenditures

Contracted Services and Other Operating Expenditures changed from \$781,194 at Adopted Budget to \$1,510,382 at First Interim, an increase of \$729,188. The increase is directly related to the reclassification of ELO-P expenditures. ELO-P provides a wide variety of educational resources, such as contracting with Bricks 4 Kidz, Fresno Art Museum, Wild Child Adventures and Fresno State, to name a few. An increased need for direct cost charges related to field trip transportation, printing of instructional materials, and advertising in CUSD Today.

<u>Item</u>	<u>Budget Adjustment</u>	
Contract Services/Fees/Software	\$	228,715
Rental/Repair Equip		179,500
Direct Cost Charges		135,000
Non-Capitalized Improvements		115,000
Travel and Conference		<u>70,973</u>
Change from Adopted to 1st Interim	\$	<u>729,188</u>
	2022-23	2022-23
	<u>Adopted Budget</u>	<u>1st Int. Budget</u>
	\$ 781,194	\$ 1,510,382
		\$ 729,188

F. Capital Outlay

Capital Outlay expenditures changed from \$100,000 at Adopted Budget to \$1,289,000 at First Interim, an increase of \$ 1,189,000. The increase is due to the planned purchase and installation of five portables for ELO-P. The project will likely be completed in the subsequent fiscal year.

Change from Adopted to 1st Interim		\$ 1,189,000
<u>2022-23 Adopted Budget</u>	<u>2022-23 1st Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 100,000	\$ 1,289,000	\$ 1,189,000

G. Other Outgo Expenditures

Other Outgo Expenditures changed from \$875,313 at Adopted Budget to \$ 794,290 at First Interim, a decrease of \$ 81,023. The decrease is due to an adjustment to expenditures eligible for indirect cost charges.

Change from Adopted to 1st Interim		\$(81,023)
<u>2022-23 Adopted Budget</u>	<u>2022-23 1st Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 875,313	\$ 794,290	\$(81,023)

H. Total Child Development Fund Expenditures

Total Child Development Fund Expenditures changed from \$ 18,369,129, at Adopted Budget to \$ 18,039,844 at First Interim, a decrease of \$ 329,285.

Change from Adopted to 1st Interim		\$ (329,285)
<u>2022-23 Adopted Budget</u>	<u>2022-23 1st Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 18,369,129	\$ 18,039,844	\$ (329,285)

III. Fund Balance

Total revenues are \$ 31,939,320 and total expenditures are \$ 18,039,844 at First Interim. This results in a surplus of \$13,899,476 and an ongoing surplus of \$6,918,069. A couple of important items to note is that the ELO-P is still being developed, increased which will result in increased expenditures in the future and will impact the currently projected operating surplus. This will also have a dramatic impact on the campus club program revenues. In fact, Campus Club as we know it may completely transition into ELO-P. Additionally, as the State faces a funding cliff, the ELO-P revenues may be impacted to avoid cuts to school district's local control funding formula revenues. The projected fund balance for the 2022-23 fiscal year is:

Beginning Fund Balance, Unaudited 7/1/22	\$ 8,274,655
2022-23 Revenues	\$31,939,320
2022-23 Expenditure	<u>\$18,039,844</u>
Surplus/(Deficit) (1)	<u>\$ 13,899,476</u>
Ending Fund Balance, Projected,6/30/23	<u>\$ 22,174,131</u>
Components of Fund Balance	
Restricted:	
ELO-P	\$ 19,831,500
Pre-School Reserve	139,183
Assigned:	
Private Pay Preschool	<u>244,524</u>
Subtotal of Components	<u>\$ 20,215,207</u>
General Reserve, Projected,6/30/23	<u>\$ 1,958,924</u>
General Reserve as % of Expenditures	10.86%
One-Time Items in 2022-23:	
One-Time COVID relief Stipend C/O	\$ 357,000
21-22 ELO-P Carryover	7,087,678
Excess Campus Club Revenues	(1,619,263)
Excess ELO-P Revenues	<u>(12,743,822)</u>
Total One-Time (2)	<u>\$ (6,918,407)</u>
Ongoing Operating Surplus/(Deficit) (1+2)	<u>\$ 6,918,069</u>

First Interim Budget Change Report

Fiscal Year 7/1/2022 - 6/30/2023

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	\$19,850,713	\$18,425,549	\$31,939,320	\$12,088,607	\$13,513,771	60.9	73.3
8100 - 8299 Federal Revenue							
8290 - All Other Federal Revenue							
829000 - FED OTH REV	357,000	0	0	(357,000)	0	(100.0)	N/A
	\$357,000	\$0	\$0	(\$357,000)	\$0	(100.0)	N/A
8100 - 8299 Federal Revenue	\$357,000	\$0	\$0	(\$357,000)	\$0	(100.0)	N/A
Percent of Total	1.8%	0.0%	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	12,651,455	12,548,889	26,336,043	13,684,588	13,787,154	108.2	109.9
859001 - ST OTHER REVENUE PR YR	0	0	0	0	0	N/A	N/A
	\$12,651,455	\$12,548,889	\$26,336,043	\$13,684,588	\$13,787,154	108.2	109.9
8300 - 8599 Other State Revenue	\$12,651,455	\$12,548,889	\$26,336,043	\$13,684,588	\$13,787,154	108.2	109.9
Percent of Total	63.7%	68.1%	82.5%				

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Fiscal Year 7/1/2022 - 6/30/2023

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
8600 - 8799 Other Local Revenue							
8660 - Interest							
866000 - LOC INTEREST INCOME/TREAS	37,495	0	0	(37,495)	0	(100.0)	N/A
	\$37,495	\$0	\$0	(\$37,495)	\$0	(100.0)	N/A
8662 - Net Increase (Decrease) in the Fair Value of Investments							
866200 - NET INC(DEC) FAIR VALUE INVEST	(351,030)	0	0	351,030	0	(100.0)	N/A
	(\$351,030)	\$0	\$0	\$351,030	\$0	(100.0)	N/A
8673 - Child Development Parent Fees							
867301 - LOC CHILD DEV PARENT FEES	159,325	194,789	255,887	96,562	61,098	60.6	31.4
	\$159,325	\$194,789	\$255,887	\$96,562	\$61,098	60.6	31.4
8689 - All Other Fees and Contracts							
868900 - LOC ALL OTH FEES	6,860,468	5,681,871	5,347,390	(1,513,078)	(334,481)	(22.1)	(5.9)
	\$6,860,468	\$5,681,871	\$5,347,390	(\$1,513,078)	(\$334,481)	(22.1)	(5.9)
8699 - All Other Local Revenue							
861000 - LOC DEF REVENUE	0	0	0	0	0	N/A	N/A
869900 - LOC OTHER REVENUE	136,000	0	0	(136,000)	0	(100.0)	N/A
	\$136,000	\$0	\$0	(\$136,000)	\$0	(100.0)	N/A
8600 - 8799 Other Local Revenue	\$6,842,258	\$5,876,660	\$5,603,277	(\$1,238,981)	(\$273,383)	(18.1)	(4.7)
Percent of Total	34.5%	31.9%	17.5%				
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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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	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8930 - 8979 All Other Financing Sources							
Percent of Total	0.0%	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							
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	\$12,845,384	\$18,369,129	\$18,039,844	\$5,194,460	(\$329,285)	40.4	(1.8)
1000 - 1999 Certificated Personnel Salaries							
1100 - Certificated Teachers' Salaries							
110001 - TEACHER SAL	1,679,751	1,932,128	1,326,173	(353,578)	(605,955)	(21.0)	(31.4)
110015 - TEACHER ASSIST	27,020	27,345	701,648	674,628	674,303	2496.8	2465.9
110040 - TEACH SAL SUMMER/HOURLY	137,056	0	216,812	79,756	216,812	58.2	N/A
110050 - TEACH SAL SUB	118,322	66,500	65,000	(53,322)	(1,500)	(45.1)	(2.3)
110060 - TEACH SAL STIPEND	887	6,300	4,756	3,869	(1,544)	436.2	(24.5)
	\$1,963,037	\$2,032,273	\$2,314,389	\$351,352	\$282,117	17.9	13.9
1200 - Certificated Pupil Support Salaries							
120003 - PSYCH/MENTAL HEALTH SP SAL	0	0	83,390	83,390	83,390	N/A	N/A
120004 - NURSE SAL	126,537	107,549	74,738	(51,799)	(32,811)	(40.9)	(30.5)
120040 - PUPIL SUPPORT HRLY	13,442	12,000	13,025	(417)	1,025	(3.1)	8.5
120050 - PUPIL SUPPORT SUB	0	0	0	0	0	N/A	N/A
	\$139,979	\$119,549	\$171,153	\$31,173	\$51,603	22.3	43.2
1300 - Certificated Supervisors' and Administrators' Salaries							
130002 - COORDINATOR SAL	0	76,830	190,312	190,312	113,482	N/A	147.7
130008 - DIST ADM SAL	332,365	332,365	680,606	348,241	348,241	104.8	104.8
	\$332,365	\$409,195	\$870,918	\$538,553	\$461,723	162.0	112.8
1000 - 1999 Certificated Personnel Salaries	\$2,435,381	\$2,561,017	\$3,356,460	\$921,079	\$795,443	37.8	31.1
Percent of Total	19.0%	13.9%	18.6%				

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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
2000 - 2999 Classified Personnel Salaries							
2100 - Classified Instructional Salaries							
210001 - INSTR ASSIST/TUTOR	4,061,756	4,506,485	4,107,171	45,415	(399,314)	1.1	(8.9)
210040 - INSTRUCTIONAL HOURLY	56,475	1,000	194,331	137,856	193,331	244.1	19333.1
210050 - INSTR ASSIST SUB	294,542	86,000	166,905	(127,637)	80,905	(43.3)	94.1
210070 - INSTRUCT ASST OT	964	0	0	(964)	0	(100.0)	N/A
	\$4,413,737	\$4,593,485	\$4,468,407	\$54,670	(\$125,078)	1.2	(2.7)
2200 - Classified Support Salaries							
220050 - CLASS SUPPORT SUB	0	0	0	0	0	N/A	N/A
220070 - CLASS SUPPORT OT	0	500	0	0	(500)	N/A	(100.0)
	\$0	\$500	\$0	\$0	(\$500)	N/A	(100.0)
2300 - Classified Supervisors' and Administrators' Salaries							
230001 - CLASS MANAGEMENT SA	341,334	339,904	404,285	62,951	64,381	18.4	18.9
	\$341,334	\$339,904	\$404,285	\$62,951	\$64,381	18.4	18.9
2400 - Clerical, Technical, and Office Staff Salaries							
240001 - CLASS BUSINESS SUPPORT	490,783	465,107	620,085	129,302	154,978	26.3	33.3
240040 - CLASS BUSINESS SUPPORT HRLY	0	0	26,496	26,496	26,496	N/A	N/A
240050 - CLASS BUSINESS SUPPORT SUB	2,821	6,577	7,254	4,433	677	157.2	10.3
240070 - CLASS BUSINESS SUPPORT OT	0	200	0	0	(200)	N/A	(100.0)
240090 - CLASS BUSINESS SUPPORT OTHER	680	720	680	0	(40)	0.0	(5.6)
	\$494,284	\$472,604	\$654,515	\$160,231	\$181,911	32.4	38.5
2900 - Other Classified Salaries							
290040 - OTH CL HOURLY	329	1,000	93	(236)	(907)	(71.7)	(90.7)
290050 - OTHER CLASS SUB	0	1,000	0	0	(1,000)	N/A	(100.0)
290060 - CLASSIFIED STIPEND	1,281	2,000	2,000	719	0	56.2	0.0
290090 - OTHER CLASSIFIED SAL	290,795	1,300,000	138,477	(152,319)	(1,161,523)	(52.4)	(89.3)
	\$292,405	\$1,304,000	\$140,570	(\$151,835)	(\$1,163,430)	(51.9)	(89.2)
2000 - 2999 Classified Personnel Salaries	\$5,541,760	\$6,710,493	\$5,667,777	\$126,017	(\$1,042,716)	2.3	(15.5)
Percent of Total	43.1%	36.5%	31.4%				
3000 - 3999 Employee Benefits							
3101 - State Teachers' Retirement System, certificated positions							
310100 - STRS CERT	325,273	367,071	486,401	161,128	119,330	49.5	32.5
310190 - STRS CERT	14,595	3,207	12,820	(1,775)	9,613	(12.2)	299.8
	\$339,868	\$370,278	\$499,221	\$159,353	\$128,944	46.9	34.8

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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							
3102 - State Teachers' Retirement System, classified positions							
310201 - STRS CLASSIFIED	74,799	77,147	48,401	(26,398)	(28,745)	(35.3)	(37.3)
310291 - STRS CLASSIFIED	354	0	9,629	9,276	9,629	2622.0	N/A
	\$75,153	\$77,147	\$58,031	(\$17,122)	(\$19,116)	(22.8)	(24.8)
3201 - Public Employees' Retirement System, certificated positions							
320100 - PERS CERTIFICATED	2,525	24,148	50,402	47,876	26,254	1895.8	108.7
320190 - PERS CERTIFICATED	860	0	383	(477)	383	(55.4)	N/A
	\$3,385	\$24,148	\$50,785	\$47,400	\$26,637	1400.2	110.3
3202 - Public Employees' Retirement System, classified positions							
320200 - PERS CLASSIFIED	908,310	862,997	943,335	35,026	80,338	3.9	9.3
320290 - PERS CLASSIFIED	29,872	18,608	124,425	94,553	105,817	316.5	568.7
	\$938,181	\$881,605	\$1,067,760	\$129,579	\$186,155	13.8	21.1
3301 - OASDI/Medicare/Alternative, certificated positions							
330100 - SOCIAL SECURITY CERT	9,120	14,726	21,730	12,610	7,004	138.3	47.6
330101 - MEDICARE CERT	33,190	34,046	44,532	11,342	10,486	34.2	30.8
330102 - SUPPLEMENTAL RETIREMENT CERT	9,503	12,824	12,333	2,830	(491)	29.8	(3.8)
330190 - SOCIAL SECURITY CERT	1,163	0	371	(792)	371	(68.1)	N/A
330191 - MEDICARE CERT	1,910	272	724	(1,186)	452	(62.1)	166.2
330192 - SUPPLEMENTAL RETIREMENT CERT	1,084	0	509	(575)	509	(53.1)	N/A
	\$55,971	\$61,868	\$80,199	\$24,228	\$18,331	43.3	29.6
3302 - OASDI/Medicare/Alternative, classified positions							
330200 - SOCIAL SECURITY CLASS	244,455	225,933	234,893	(9,562)	8,961	(3.9)	4.0
330201 - MEDICARE CLASS	74,510	91,710	74,037	(473)	(17,673)	(0.6)	(19.3)
330202 - SUPPLEMENTAL RETIREMENT CLASS	28,733	44,098	41,423	12,691	(2,675)	44.2	(6.1)
330290 - SOCIAL SECURITY CLASS	9,645	8,850	37,479	27,834	28,629	288.6	323.5
330291 - MEDICARE CLASS	5,205	2,454	11,378	6,173	8,924	118.6	363.7
330292 - SUPPLEMENTAL RETIREMENT CLASS	7,422	5,950	11,222	3,800	5,272	51.2	88.6
	\$369,970	\$378,995	\$410,432	\$40,463	\$31,437	10.9	8.3
3401 - Health & Welfare Benefits, certificated positions							
340111 - HEALTH CERT	133,127	174,100	248,473	115,346	74,373	86.6	42.7
340112 - DENTAL CERT	22,848	24,753	23,202	354	(1,551)	1.6	(6.3)
340113 - VISION CERT	4,261	4,617	4,300	39	(316)	0.9	(6.9)
340114 - LIFE INS CERT	723	942	1,461	738	518	102.0	55.0
	\$160,959	\$204,411	\$277,436	\$116,477	\$73,024	72.4	35.7

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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							
3402 - Health & Welfare Benefits, classified positions							
340211 - HEALTH CLASS	278,559	246,431	235,919	(42,641)	(10,512)	(15.3)	(4.3)
340212 - DENTAL CLASS	30,716	43,360	22,691	(8,025)	(20,668)	(26.1)	(47.7)
340213 - VISION CLASS	5,729	34,012	4,377	(1,351)	(29,634)	(23.6)	(87.1)
340214 - LIFE INS CLASS	1,701	1,631	1,210	(491)	(421)	(28.9)	(25.8)
340216 - DIS CLASS	2,197	2,139	2,687	490	548	22.3	25.6
	\$318,902	\$327,572	\$266,884	(\$52,018)	(\$60,688)	(16.3)	(18.5)
3501 - State Unemployment Insurance, certificated positions							
350100 - SUI CERT	11,383	12,288	15,282	3,898	2,994	34.2	24.4
350190 - SUI CERT	659	94	250	(409)	156	(62.1)	166.3
	\$12,042	\$12,381	\$15,531	\$3,489	\$3,150	29.0	25.4
3502 - State Unemployment Insurance, classified positions							
350200 - SUI CLASS	25,670	22,783	25,506	(165)	2,722	(0.6)	11.9
350290 - SUI CLASS	1,776	1,210	4,226	2,450	3,016	138.0	249.3
	\$27,446	\$23,993	\$29,732	\$2,286	\$5,739	8.3	23.9
3601 - Workers' Compensation Insurance, certificated positions							
360100 - W/C CERT	27,643	29,490	36,678	9,034	7,187	32.7	24.4
360190 - W/C CERT	1,581	225	599	(982)	374	(62.1)	166.2
	\$29,225	\$29,715	\$37,277	\$8,052	\$7,561	27.6	25.4
3602 - Workers' Compensation Insurance, classified positions							
360200 - W/C CLASS	62,160	68,197	61,214	(946)	(6,983)	(1.5)	(10.2)
360290 - W/C CLASS	4,233	2,074	10,307	6,074	8,233	143.5	397.0
	\$66,393	\$70,271	\$71,521	\$5,128	\$1,250	7.7	1.8
3701 - OPEB, Allocated, certificated positions							
370100 - RETIREE BENEFITS CERT	27,673	34,311	48,399	20,726	14,088	74.9	41.1
	\$27,673	\$34,311	\$48,399	\$20,726	\$14,088	74.9	41.1
3702 - OPEB, Allocated, classified positions							
370200 - RETIREE BENEFIT CLASSIFIED	51,449	50,878	33,958	(17,490)	(16,919)	(34.0)	(33.3)
	\$51,449	\$50,878	\$33,958	(\$17,490)	(\$16,919)	(34.0)	(33.3)

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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	9,214	10,100	12,226	3,012	2,125	32.7	21.0
390104 - AB 1522 ACCRUAL	13	0	58	45	58	352.9	N/A
390105 - PARS CERT GOLDEN HANDSHAKE	0	0	0	0	0	N/A	N/A
390193 - SELF INSUR CERT	527	75	200	(328)	125	(62.2)	166.0
390194 - AB 1522 ACCRUAL	87	15	63	(24)	48	(27.2)	321.3
	\$9,841	\$10,190	\$12,546	\$2,705	\$2,356	27.5	23.1
3902 - Other Benefits, classified positions							
390203 - SELF INSUR CLASS	20,746	22,989	20,405	(342)	(2,584)	(1.6)	(11.2)
390204 - AB 1522 ACCRUAL	8	1,506	1,005	997	(502)	12912.4	(33.3)
390206 - PARS GOLDEN HANDSHAKE	0	0	0	0	0	N/A	N/A
390293 - SELF INSUR CLASS	1,421	665	3,443	2,022	2,778	142.3	417.7
390294 - AB 1522 ACCRUAL	930	650	1,413	483	763	51.9	117.3
	\$23,104	\$25,810	\$26,265	\$3,160	\$454	13.7	1.8
3000 - 3999 Employee Benefits	\$2,509,563	\$2,583,575	\$2,985,978	\$476,415	\$402,402	19.0	15.6
Percent of Total	19.5%	14.1%	16.6%				
1000 - 3999 Employee Compensation % of Total	81.6%	64.5%	66.6%				
4000 - 4999 Books and Supplies							
4300 - Materials and Supplies							
430000 - INSTRUCTIONAL SUPPLIES	431,691	586,742	595,665	163,974	8,923	38.0	1.5
430001 - SUPPLIES CARRYOVER	0	0	478,992	478,992	478,992	N/A	N/A
430002 - HOLDING INSTR SUPP	0	3,742,558	790,562	790,562	(2,951,996)	N/A	(78.9)
430005 - FOOD/IN-HOUSE MEETINGS	13,135	7,000	23,500	10,365	16,500	78.9	235.7
430007 - SUPPLIES/SOFTWARE	0	0	0	0	0	N/A	N/A
430008 - SUPPLIES NON-CLASSROOM	136,141	356,000	292,000	155,859	(64,000)	114.5	(18.0)
	\$580,967	\$4,692,300	\$2,180,720	\$1,599,753	(\$2,511,580)	275.4	(53.5)
4400 - Noncapitalized Equipment							
440000 - EQUIP \$500-\$24999	143,486	65,237	255,237	111,751	190,000	77.9	291.2
	\$143,486	\$65,237	\$255,237	\$111,751	\$190,000	77.9	291.2
4000 - 4999 Books and Supplies	\$724,453	\$4,757,537	\$2,435,958	\$1,711,504	(\$2,321,580)	236.2	(48.8)
Percent of Total	5.6%	25.9%	13.5%				
5000 - 5999 Services and Other Operating Expenditures							
5200 - Travel and Conferences							
520000 - CONF/TRAVEL	31,584	20,057	90,057	58,473	70,000	185.1	349.0

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5000 - 5999 Services and Other Operating Expenditures							
5200 - Travel and Conferences							
520010 - FIXED MILEAGE ALLOWANCE	4,435	5,477	6,450	2,015	973	45.4	17.8
	\$36,019	\$25,534	\$96,507	\$60,488	\$70,973	167.9	278.0
5300 - Dues and Memberships							
530000 - DUES & MEMBERSHIP	1,249	2,228	2,228	979	0	78.4	0.0
	\$1,249	\$2,228	\$2,228	\$979	\$0	78.4	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	229,273	150,000	265,000	35,727	115,000	15.6	76.7
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	25,913	10,700	115,200	89,287	104,500	344.6	976.6
560006 - REPAIR EQUIP	4,015	4,020	79,020	75,005	75,000	1868.1	1865.7
	\$259,201	\$165,720	\$460,220	\$201,019	\$294,500	77.6	177.7
5750 - Transfers of Direct Costs - Interfund							
575000 - DIRECT COST/INTERFUND TRF	0	0	0	0	0	N/A	N/A
575002 - DIRECT COST/CUSD TODAY INTERFN	4,675	0	14,000	9,325	14,000	199.5	N/A
575003 - DIRECT COST/UTILITY INTERFUND	185,000	195,000	195,000	10,000	0	5.4	0.0
575005 - DIRECT COST CUSTODIAL INTERFUN	89,102	89,102	89,102	0	0	0.0	0.0
575010 - DIRECT COST/MTCE INTERFUND	10,048	13,500	13,500	3,452	0	34.4	0.0
575020 - DIRECT COST/TRANSP INTERFUND	10,811	25,850	35,850	25,039	10,000	231.6	38.7
575030 - DIRECT COST/FOOD SVC INTERFUND	0	0	0	0	0	N/A	N/A
575040 - DIRECT COST/GAD/INTERF	8,102	12,530	17,530	9,428	5,000	116.4	39.9
575050 - DIRECT COST/COPIER INTERFUND	4,134	4,675	5,675	1,541	1,000	37.3	21.4
575052 - DIRECT COST/SCANBACK INTERFUND	979	2,250	102,250	101,271	100,000	10342.9	4444.4
575060 - DIRECT COST/TECH INTERFUND	0	0	0	0	0	N/A	N/A
575070 - DIRECT COST/TCH CTR INTERFUND	13,372	24,670	29,670	16,298	5,000	121.9	20.3
575080 - INTER-FUND DIRECT COST FUEL	4,372	3,000	3,000	(1,372)	0	(31.4)	0.0
	\$330,596	\$370,577	\$505,577	\$174,981	\$135,000	52.9	36.4
5800 - Professional/Consulting Services and Operating Expenditures							
580001 - CONT FOR PER SERV/INDIVIDUAL	2,835	2,130	2,130	(705)	0	(24.9)	0.0
580002 - CONTRACT SERVICES	43,086	120,720	325,720	282,634	205,000	656.0	169.8

First Interim Budget Change Report
Fiscal Year 7/1/2022 - 6/30/2023

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	0	0	0	0	0	N/A	N/A
580007 - FEES/ADMINISTRATIVE	0	0	0	0	0	N/A	N/A
580008 - FEES/ADMISSION - STUDENTS	4,350	30,250	36,250	31,900	6,000	733.3	19.8
580009 - FEES / OTHER	4,794	1,415	9,500	4,706	8,085	98.2	571.4
580010 - SOFTWARE LICENSE	8,300	8,700	13,340	5,040	4,640	60.7	53.3
580090 - BUDGET RESERVE	0	0	0	0	0	N/A	N/A
	\$63,365	\$163,215	\$386,940	\$323,575	\$223,725	510.7	137.1
5900 - Communications							
590001 - PHONE CERTIFICATED	2,970	4,590	8,370	5,400	3,780	181.8	82.4
590002 - PHONE CLASSIFIED	12,240	17,880	17,340	5,100	(540)	41.7	(3.0)
590005 - COMMUNICATION/POSTAGE	10,162	31,450	33,200	23,038	1,750	226.7	5.6
	\$25,372	\$53,920	\$58,910	\$33,538	\$4,990	132.2	9.3
5000 - 5999 Services and Other Operating Expenditures	\$715,801	\$781,194	\$1,510,382	\$794,581	\$729,188	111.0	93.3
Percent of Total	5.6%	4.3%	8.4%				
6000 - 6999 Capital Outlay							
6170 - Land Improvements							
617000 - LAND IMPROVEMENTS	0	100,000	89,000	89,000	(11,000)	N/A	(11.0)
	\$0	\$100,000	\$89,000	\$89,000	(\$11,000)	N/A	(11.0)
6200 - Buildings and Improvements of Buildings							
620000 - BLDG/IMPRV OF BLDG	102,570	0	1,200,000	1,097,430	1,200,000	1069.9	N/A
	\$102,570	\$0	\$1,200,000	\$1,097,430	\$1,200,000	1069.9	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	\$102,570	\$100,000	\$1,289,000	\$1,186,430	\$1,189,000	1156.7	1189.0
Percent of Total	0.8%	0.5%	7.1%				

First Interim Budget Change Report
Fiscal Year 7/1/2022 - 6/30/2023

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
7000 - 7499 Other Outgo							
7350 - Transfers of Indirect Costs - Interfund							
735000 - TRF OF DIRECT COST-INTERFUND	563,855	833,313	752,290	188,435	(81,023)	33.4	(9.7)
	\$563,855	\$833,313	\$752,290	\$188,435	(\$81,023)	33.4	(9.7)
7439 - Other Debt Service - Principal							
743900 - DEBT SERVICE/PRINCIPAL	252,000	42,000	42,000	(210,000)	0	(83.3)	0.0
	\$252,000	\$42,000	\$42,000	(\$210,000)	\$0	(83.3)	0.0
7000 - 7499 Other Outgo	\$815,855	\$875,313	\$794,290	(\$21,565)	(\$81,023)	(2.6)	(9.3)
Percent of Total	6.4%	4.8%	4.4%				
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
761906 - TRANSFER TO SFP	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%				

Summary of Revisions
2022-2023 Cafeteria Fund Budget

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

I. 2022-23 Cafeteria Fund Revenues

A. Federal Revenues

Federal Revenues changed from \$12,643,025 at Adopted Budget to \$13,407,927 at First Interim, an increase of \$764,902. The increase is due to receiving one-time Supply Chain Assistance Funds in conjunction with a temporary increase in Federal reimbursement rates for breakfast and lunch.

Change from Adopted to 1st Interim		\$ 764,902
<u>2022-23</u>	<u>2022-23</u>	
<u>Adopted Budget</u>	<u>1st Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 12,643,025	\$ 13,407,927	\$ 764,902

B. State Revenues

State Revenues changed from \$3,549,574 at Adopted Budget to \$11,774,474 at First Interim, an increase of \$8,224,900. The increase is due to the implementation of Universal Meals along with an increased reimbursement rate for both breakfast and lunch.

Change from Adopted to 1st Interim		\$ 8,224,900
<u>2022-23</u>	<u>2022-23</u>	
<u>Adopted Budget</u>	<u>1st Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 3,549,574	\$ 11,774,474	\$ 8,224,900

C. Local Revenues

Local Revenues changed from \$997,361 at Adopted Budget to \$197,510 at First Interim, a decrease of \$799,851. The change is due to decreases in anticipated student ala carte sales due to higher participation in the National School Lunch Program related to the implementation of Universal Meals.

<u>Item</u>	<u>Budget Adjustment</u>	
Student ala carte sales	\$ (687,687)	
Special events	(55,620)	
Staff ala carte sales	(51,162)	
Other Income	<u>(5,382)</u>	
Change from Adopted to 1st Interim	<u>\$ (799,851)</u>	
	2022-23	2022-23
<u>Adopted Budget</u>	<u>1st Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 997,361	\$ 197,510	\$ (799,851)

D. Total Cafeteria Fund Revenues

Total Cafeteria Fund Revenues changed from \$17,189,960 at Adopted Budget to \$25,379,911 at First Interim, an increase of \$8,189,951.

Change from Adopted to 1st Interim	\$ 8,189,951	
	2022-23	2022-23
<u>Adopted Budget</u>	<u>1st Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 17,189,960	\$ 25,379,911	\$ 8,189,951

II. 2022-23 Cafeteria Fund Expenditures

A. Classified Personnel Salaries

Classified Personnel Salaries changed from \$ 5,923,808 at Adopted Budget to \$6,229,451 at First Interim, an increase of \$305,643. The change is primarily due to the 7.0% Board approved salary schedule increase which was somewhat offset by a decrease in projected hourly personnel costs and student worker salaries.

<u>Item</u>	<u>Budget Adjustment</u>	
7% Salary Schedule Increase	\$ 365,947	
Student Workers	(14,229)	
Hourly Salaries	<u>(46,075)</u>	
Change from Adopted to 1st Interim	<u>\$ 305,643</u>	
	2022-23	2022-23
<u>Adopted Budget</u>	<u>1st Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 5,923,808	\$ 6,229,451	\$ 305,643

B. Employee Benefits

Employee Benefits changed from \$3,348,532 at Adopted Budget to \$3,531,333 at First Interim, an increase of \$182,801. Employee Benefits changed primarily due to adjustments to the classified salaries previously noted.

<u>Item</u>	<u>Budget Adjustment</u>	
CalPERS		\$ 158,715
Social Security/Medicare		12,244
Other		11,843
Change from Adopted to 1st Interim		\$ 182,801
	<u>2022-23</u>	<u>2022-23</u>
	<u>Adopted Budget</u>	<u>1st Int. Budget</u>
	\$ 3,348,532	\$ 3,531,333
		<u>Increase/(Decrease)</u>
		\$ 182,801

C. Books, Supplies and Other Materials

Books, Supplies and Other Materials changed from \$7,570,029 at Adopted Budget to \$8,580,078 at First Interim, an increase of \$1,010,049. The change is primarily due to receiving Supply Chain Assistant funds. These funds will assist with the increased cost associated with food purchases.

<u>Item</u>	<u>Budget Adjustment</u>	
Food		\$ 975,088
Other Supplies/Equipment		34,961
Change from Adopted to 1st Interim		\$ 1,010,049
	<u>2022-23</u>	<u>2022-23</u>
	<u>Adopted Budget</u>	<u>1st Int. Budget</u>
	\$ 7,570,029	\$ 8,580,078
		<u>Increase/(Decrease)</u>
		\$ 1,010,049

D. Contracted Services and Other Operating Expenditures

Contracted Services and Other Operating Expenditures changed from \$646,911 at Adopted Budget to \$656,911 at First Interim, an increase of \$10,000. The change is due to receiving Kitchen Infrastructure and training funds for conferences and workshops.

Change from Adopted to 1st Interim		\$ 10,000
	<u>2022-23</u>	<u>2022-23</u>
	<u>Adopted Budget</u>	<u>1st Int. Budget</u>
	\$ 646,911	\$ 656,911
		<u>Increase/(Decrease)</u>
		\$ 10,000

E. Capital Outlay Expenditures

Capital Outlay Expenditures changed from \$0 at Adopted Budget to \$183,508 at First Interim, an increase of \$183,508. This is due to anticipated costs for built-in refrigerator and freezer projects at multiple sites in the District.

Change from Adopted to 1st Interim		\$ 183,508
<u>2022-23</u> <u>Adopted Budget</u>	<u>2022-23</u> <u>1st Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ -0-	\$ 183,508	\$ 183,508

F. Other Outgo Expenditures

Other Outgo Expenditures changed from \$496,933 at Adopted Budget to \$523,413 at First Interim, an increase of \$26,480. This is due to changes in expenditures applicable to indirect cost charges.

Change from Adopted to 1st Interim		\$ 26,480
<u>2022-23</u> <u>Adopted Budget</u>	<u>2022-23</u> <u>1st Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 496,933	\$ 523,413	\$ 26,480

G. Total Cafeteria Fund Expenditures

Total Cafeteria Fund Expenditures changed from \$17,986,213 at Adopted Budget to \$19,704,694 at First Interim, an increase of \$1,718,481.

Change from Adopted to 1st Interim		\$ 1,718,481
<u>2022-23</u> <u>Adopted Budget</u>	<u>2022-23</u> <u>1st Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 17,986,213	\$ 19,704,694	\$ 1,718,481

III. Cafeteria Fund Balance

Total revenues are \$25,379,911 and total expenditures are \$19,704,694 at First Interim. The projected fund balance for the 2022-23 fiscal year is:

Beginning Fund Balance Unaudited 7/1/22	\$ 11,396,531
2022-23 Revenues	25,379,911
2022-23 Expenditures	<u>19,704,694</u>
Surplus/(Deficit) (1)	<u>5,675,218</u>
Ending Fund Balance, 6/30/23, Projected	<u>\$ 17,071,749</u>
Assigned:	
New Building Lease	<u>5,821,000</u>
Unassigned	<u>\$ 11,250,749</u>
General Reserve Percentage	57.1%
One-Time Revenues:	
Supply Chain Assistance Funds	\$ (975,088)
Total One-Time (2)	\$ (975,088)
Ongoing Surplus/(Deficit) (1 + 2)	\$ <u>4,700,130</u>

First Interim Budget Change Report
Fiscal Year 7/1/2022 - 6/30/2023

Fund: 13 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
13 - CAFETERIA FUND	\$21,995,782	\$17,189,960	\$25,379,911	\$3,384,130	\$8,189,951	15.4	47.6
8100 - 8299 Federal Revenue							
8220 - Child Nutrition Programs							
822000 - FED CHILD NUTRITION	19,176,234	11,543,025	12,307,927	(6,868,307)	764,902	(35.8)	6.6
	\$19,176,234	\$11,543,025	\$12,307,927	(\$6,868,307)	\$764,902	(35.8)	6.6
8221 - Donated Food Commodities							
822100 - FED DONATED FOOD COMMODITIES	1,296,706	1,100,000	1,100,000	(196,706)	0	(15.2)	0.0
	\$1,296,706	\$1,100,000	\$1,100,000	(\$196,706)	\$0	(15.2)	0.0
8290 - All Other Federal Revenue							
829000 - FED OTH REV	5,814	0	0	(5,814)	0	(100.0)	N/A
	\$5,814	\$0	\$0	(\$5,814)	\$0	(100.0)	N/A
8100 - 8299 Federal Revenue	\$20,478,755	\$12,643,025	\$13,407,927	(\$7,070,828)	\$764,902	(34.5)	6.0
Percent of Total	93.1%	73.5%	52.8%				
8300 - 8599 Other State Revenue							
8520 - Child Nutrition							
852000 - ST CHILD NUTRITION	1,393,673	3,549,574	11,774,474	10,380,801	8,224,900	744.9	231.7
	\$1,393,673	\$3,549,574	\$11,774,474	\$10,380,801	\$8,224,900	744.9	231.7
8300 - 8599 Other State Revenue	\$1,393,673	\$3,549,574	\$11,774,474	\$10,380,801	\$8,224,900	744.9	231.7
Percent of Total	6.3%	20.6%	46.4%				

First Interim Budget Change Report
Fiscal Year 7/1/2022 - 6/30/2023

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	(4)	0	0	4	0	(100.0)	N/A
863402 - FS STUDENT FOOD SALES/BKFT	0	0	0	0	0	N/A	N/A
863403 - FS CHILD CARE INC	0	0	0	0	0	N/A	N/A
863404 - FS STUDENT ALA CARTE	202,777	723,791	36,104	(166,673)	(687,687)	(82.2)	(95.0)
863405 - FS ADULT ALA CARTE	9,830	65,008	13,846	4,016	(51,162)	40.8	(78.7)
863406 - FS SPECIAL EVENT INCOME	44,452	112,940	57,320	12,868	(55,620)	28.9	(49.2)
863407 - FS OTHER INCOME	37,444	20,304	14,922	(22,522)	(5,382)	(60.1)	(26.5)
863408 - FS OVER/SHORT	(8,274)	49,103	49,103	57,377	0	(693.5)	0.0
	\$286,226	\$971,146	\$171,295	(\$114,931)	(\$799,851)	(40.2)	(82.4)
8660 - Interest							
866000 - LOC INTEREST INCOME/TREAS	49,065	26,215	26,215	(22,850)	0	(46.6)	0.0
	\$49,065	\$26,215	\$26,215	(\$22,850)	\$0	(46.6)	0.0
8662 - Net Increase (Decrease) in the Fair Value of Investments							
866200 - NET INC(DEC) FAIR VALUE INVEST	(211,937)	0	0	211,937	0	(100.0)	N/A
	(\$211,937)	\$0	\$0	\$211,937	\$0	(100.0)	N/A
8600 - 8799 Other Local Revenue	\$123,354	\$997,361	\$197,510	\$74,156	(\$799,851)	60.1	(80.2)
Percent of Total	0.6%	5.8%	0.8%				

First Interim Budget Change Report
Fiscal Year 7/1/2022 - 6/30/2023

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	\$16,540,201	\$17,986,213	\$19,704,694	\$3,164,493	\$1,718,481	19.1	9.6
2000 - 2999 Classified Personnel Salaries							
2200 - Classified Support Salaries							
220006 - WAREHOUSE SAL	139,542	139,278	152,097	12,555	12,819	9.0	9.2
220007 - MAINTENANCE SAL	160,882	160,882	174,075	13,193	13,193	8.2	8.2
220020 - FOOD SERVICE SAL	3,297,114	3,623,242	3,836,844	539,730	213,602	16.4	5.9
220040 - CLASS SUPPORT HOURLY	182,379	272,025	225,950	43,571	(46,075)	23.9	(16.9)
220050 - CLASS SUPPORT SUB	13,230	73,480	87,918	74,689	14,438	564.6	19.6
220070 - CLASS SUPPORT OT	0	800	800	800	0	N/A	0.0
220090 - CLASSIFIED SUPPORT OTHER	0	0	0	0	0	N/A	N/A
	\$3,793,146	\$4,269,707	\$4,477,684	\$684,538	\$207,977	18.0	4.9
2300 - Classified Supervisors' and Administrators' Salaries							
230001 - CLASS MANAGEMENT SA	1,434,182	1,470,465	1,568,330	134,149	97,865	9.4	6.7
	\$1,434,182	\$1,470,465	\$1,568,330	\$134,149	\$97,865	9.4	6.7
2400 - Clerical, Technical, and Office Staff Salaries							
240001 - CLASS BUSINESS SUPPORT	144,687	162,199	176,228	31,541	14,029	21.8	8.6
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
	\$144,687	\$162,199	\$176,228	\$31,541	\$14,029	21.8	8.6
2900 - Other Classified Salaries							
290090 - OTHER CLASSIFIED SAL	12,193	21,437	7,209	(4,985)	(14,229)	(40.9)	(66.4)
	\$12,193	\$21,437	\$7,209	(\$4,985)	(\$14,229)	(40.9)	(66.4)
2000 - 2999 Classified Personnel Salaries	\$5,384,208	\$5,923,808	\$6,229,451	\$845,243	\$305,643	15.7	5.2
Percent of Total	32.6%	32.9%	31.6%				
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	1,047,419	1,075,402	1,259,338	211,919	183,936	20.2	17.1
320290 - PERS CLASSIFIED	26,071	65,377	40,155	14,084	(25,222)	54.0	(38.6)
	\$1,073,490	\$1,140,779	\$1,299,494	\$226,004	\$158,715	21.1	13.9

First Interim Budget Change Report
Fiscal Year 7/1/2022 - 6/30/2023

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	268,767	291,308	308,127	39,360	16,819	14.6	5.8
330201 - MEDICARE CLASS	71,662	80,298	85,451	13,790	5,153	19.2	6.4
330202 - SUPPLEMENTAL RETIREMENT CLASS	22,621	31,530	34,972	12,352	3,442	54.6	10.9
330290 - SOCIAL SECURITY CLASS	7,340	20,903	9,427	2,087	(11,476)	28.4	(54.9)
330291 - MEDICARE CLASS	2,836	5,007	3,812	976	(1,195)	34.4	(23.9)
330292 - SUPPLEMENTAL RETIREMENT CLASS	2,765	5,060	4,561	1,796	(499)	64.9	(9.9)
	\$375,990	\$434,106	\$446,350	\$70,360	\$12,244	18.7	2.8
3402 - Health & Welfare Benefits, classified positions							
340211 - HEALTH CLASS	1,312,443	1,344,657	1,378,869	66,427	34,212	5.1	2.5
340212 - DENTAL CLASS	99,787	102,666	90,925	(8,862)	(11,741)	(8.9)	(11.4)
340213 - VISION CLASS	18,611	19,149	17,540	(1,071)	(1,609)	(5.8)	(8.4)
340214 - LIFE INS CLASS	6,530	6,661	6,587	57	(74)	0.9	(1.1)
340216 - DIS CLASS	11,085	11,471	12,185	1,100	714	9.9	6.2
	\$1,448,455	\$1,484,604	\$1,506,107	\$57,652	\$21,503	4.0	1.4
3502 - State Unemployment Insurance, classified positions							
350200 - SUI CLASS	24,943	27,666	29,483	4,540	1,817	18.2	6.6
350290 - SUI CLASS	978	3,131	1,382	404	(1,749)	41.3	(55.8)
	\$25,921	\$30,797	\$30,865	\$4,944	\$68	19.1	0.2
3602 - Workers' Compensation Insurance, classified positions							
360200 - W/C CLASS	62,238	66,400	70,759	8,521	4,359	13.7	6.6
360290 - W/C CLASS	2,326	4,712	3,103	777	(1,609)	33.4	(34.1)
	\$64,564	\$71,112	\$73,862	\$9,298	\$2,750	14.4	3.9
3702 - OPEB, Allocated, classified positions							
370200 - RETIREE BENEFIT CLASSIFIED	159,087	161,919	149,203	(9,883)	(12,716)	(6.2)	(7.9)
	\$159,087	\$161,919	\$149,203	(\$9,883)	(\$12,716)	(6.2)	(7.9)
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	20,754	22,135	23,586	2,832	1,451	13.6	6.6
390204 - AB 1522 ACCRUAL	122	95	51	(72)	(44)	(58.6)	(46.8)
390206 - PARS GOLDEN HANDSHAKE	0	0	0	0	0	N/A	N/A
390293 - SELF INSUR CLASS	782	2,240	1,078	296	(1,162)	37.8	(51.9)

First Interim Budget Change Report
Fiscal Year 7/1/2022 - 6/30/2023

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	133	745	737	604	(8)	455.2	(1.1)
	\$21,791	\$25,215	\$25,452	\$3,661	\$237	16.8	0.9
3000 - 3999 Employee Benefits	\$3,169,297	\$3,348,532	\$3,531,333	\$362,036	\$182,801	11.4	5.5
Percent of Total	19.2%	18.6%	17.9%				
1000 - 3999 Employee Compensation % of Total	51.7%	51.6%	49.5%				
4000 - 4999 Books and Supplies							
4300 - Materials and Supplies							
430001 - SUPPLIES CARRYOVER	0	0	0	0	0	N/A	N/A
430007 - SUPPLIES/SOFTWARE	0	0	0	0	0	N/A	N/A
430008 - SUPPLIES NON-CLASSROOM	216,462	250,400	260,400	43,938	10,000	20.3	4.0
430072 - GAS	0	0	0	0	0	N/A	N/A
430082 - INVENTORY ADJUSTMENT	0	0	0	0	0	N/A	N/A
	\$216,462	\$250,400	\$260,400	\$43,938	\$10,000	20.3	4.0
4400 - Noncapitalized Equipment							
440000 - EQUIP \$500-\$24999	102,789	295,960	320,960	218,171	25,000	212.3	8.4
	\$102,789	\$295,960	\$320,960	\$218,171	\$25,000	212.3	8.4
4700 - Food							
470000 - FOOD	5,155,620	5,442,203	6,417,291	1,261,671	975,088	24.5	17.9
470001 - FOOD SVC SUPPLY COST	551,981	418,658	418,658	(133,323)	0	(24.2)	0.0
470002 - FOOD FED DONATED	1,296,706	1,100,000	1,100,000	(196,706)	0	(15.2)	0.0
470023 - FOOD EARNED MEALS	0	62,808	62,769	62,769	(39)	N/A	(0.1)
	\$7,004,307	\$7,023,669	\$7,998,718	\$994,411	\$975,049	14.2	13.9
4000 - 4999 Books and Supplies	\$7,323,557	\$7,570,029	\$8,580,078	\$1,256,521	\$1,010,049	17.2	13.3
Percent of Total	44.3%	42.1%	43.5%				
5000 - 5999 Services and Other Operating Expenditures							
5200 - Travel and Conferences							
520000 - CONF/TRAVEL	11,502	23,000	33,000	21,498	10,000	186.9	43.5
	\$11,502	\$23,000	\$33,000	\$21,498	\$10,000	186.9	43.5

First Interim Budget Change Report
Fiscal Year 7/1/2022 - 6/30/2023

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							
5300 - Dues and Memberships							
530000 - DUES & MEMBERSHIP	3,762	3,762	3,762	0	0	0.0	0.0
	\$3,762	\$3,762	\$3,762	\$0	\$0	0.0	0.0
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	11,294	10,735	10,735	(559)	0	(4.9)	0.0
560005 - RENTAL	0	0	0	0	0	N/A	N/A
560006 - REPAIR EQUIP	57,893	151,748	150,148	92,255	(1,600)	159.4	(1.1)
560010 - BLDG LEASE/RENTS	395,600	395,600	397,200	1,600	1,600	0.4	0.4
	\$464,787	\$558,083	\$558,083	\$93,296	\$0	20.1	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	(280,000)	0	0	280,000	0	(100.0)	N/A
575002 - DIRECT COST/CUSD TODAY INTERFN	2,090	9,000	9,000	6,910	0	330.6	0.0
575010 - DIRECT COST/MTCE INTERFUND	60	0	0	(60)	0	(100.0)	N/A
575020 - DIRECT COST/TRANSP INTERFUND	741	950	950	209	0	28.2	0.0
575030 - DIRECT COST/FOOD SVC INTERFUND	0	0	0	0	0	N/A	N/A
575040 - DIRECT COST/GAD/INTERF	881	5,000	5,000	4,119	0	467.8	0.0
575050 - DIRECT COST/COPIER INTERFUND	682	300	300	(382)	0	(56.0)	0.0
575052 - DIRECT COST/SCANBACK INTERFUND	21	200	200	179	0	859.7	0.0
575080 - INTER-FUND DIRECT COST FUEL	9,411	11,000	11,000	1,589	0	16.9	0.0
	(\$266,115)	\$26,450	\$26,450	\$292,565	\$0	(109.9)	0.0

First Interim Budget Change Report
Fiscal Year 7/1/2022 - 6/30/2023

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							
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	4,000	4,000	4,000	0	N/A	0.0
580005 - LEGAL SERVICES	0	0	0	0	0	N/A	N/A
580009 - FEES / OTHER	144	0	0	(144)	0	(100.0)	N/A
	\$144	\$4,000	\$4,000	\$3,856	\$0	2677.8	0.0
5900 - Communications							
590001 - PHONE CERTIFICATED	0	0	0	0	0	N/A	N/A
590002 - PHONE CLASSIFIED	5,364	5,616	5,616	252	0	4.7	0.0
590005 - COMMUNICATION/POSTAGE	101	1,400	1,400	1,299	0	1290.7	0.0
	\$5,465	\$7,016	\$7,016	\$1,551	\$0	28.4	0.0
5000 - 5999 Services and Other Operating Expenditures	\$219,544	\$646,911	\$656,911	\$437,367	\$10,000	199.2	1.5
Percent of Total	1.3%	3.6%	3.3%				
6000 - 6999 Capital Outlay							
6200 - Buildings and Improvements of Buildings							
620000 - BLDG/IMPRV OF BLDG	22,200	0	11,676	(10,524)	11,676	(47.4)	N/A
	\$22,200	\$0	\$11,676	(\$10,524)	\$11,676	(47.4)	N/A
6400 - Equipment							
640090 - EQUIPMENT \$25,000+	0	0	171,832	171,832	171,832	N/A	N/A
	\$0	\$0	\$171,832	\$171,832	\$171,832	N/A	N/A
6000 - 6999 Capital Outlay	\$22,200	\$0	\$183,508	\$161,308	\$183,508	726.6	N/A
Percent of Total	0.1%	0.0%	0.9%				

First Interim Budget Change Report
Fiscal Year 7/1/2022 - 6/30/2023

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
7000 - 7499 Other Outgo							
7350 - Transfers of Indirect Costs - Interfund							
735000 - TRF OF DIRECT COST-INTERFUND	421,395	496,933	523,413	102,018	26,480	24.2	5.3
	\$421,395	\$496,933	\$523,413	\$102,018	\$26,480	24.2	5.3
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	\$421,395	\$496,933	\$523,413	\$102,018	\$26,480	24.2	5.3
Percent of Total	2.5%	2.8%	2.7%				
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%				

First Interim Budget Change Report
Fiscal Year 7/1/2022 - 6/30/2023

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	\$2,809,085	\$2,801,000	\$2,801,000	(\$8,085)	\$0	(0.3)	0.0
8600 - 8799 Other Local Revenue							
8660 - Interest							
866000 - LOC INTEREST INCOME/TREAS	26,854	1,000	1,000	(25,854)	0	(96.3)	0.0
	\$26,854	\$1,000	\$1,000	(\$25,854)	\$0	(96.3)	0.0
8662 - Net Increase (Decrease) in the Fair Value of Investments							
866200 - NET INC(DEC) FAIR VALUE INVEST	(42,769)	0	0	42,769	0	(100.0)	N/A
	(\$42,769)	\$0	\$0	\$42,769	\$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	(\$15,915)	\$1,000	\$1,000	\$16,915	\$0	(106.3)	0.0
Percent of Total	-0.6%	0.0%	0.0%				
8900 - 8929 Interfund Transfers In							
8919 - Other Authorized Interfund Transfers In							
891901 - OTH INTERFUND TRANSFER IN	2,825,000	2,800,000	2,800,000	(25,000)	0	(0.9)	0.0
	\$2,825,000	\$2,800,000	\$2,800,000	(\$25,000)	\$0	(0.9)	0.0
8900 - 8929 Interfund Transfers In	\$2,825,000	\$2,800,000	\$2,800,000	(\$25,000)	\$0	(0.9)	0.0
Percent of Total	100.6%	100.0%	100.0%				

First Interim Budget Change Report
Fiscal Year 7/1/2022 - 6/30/2023

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	\$3,456,954	\$2,801,000	\$2,811,771	(\$645,183)	\$10,771	(18.7)	0.4
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 7/1/2022 - 6/30/2023

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 7/1/2022 - 6/30/2023

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	1,210,275	401,000	1,519,546	309,272	1,118,546	25.6	278.9
	\$1,210,275	\$401,000	\$1,519,546	\$309,272	\$1,118,546	25.6	278.9
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	\$1,210,275	\$401,000	\$1,519,546	\$309,272	\$1,118,546	25.6	278.9
Percent of Total	35.0%	14.3%	54.0%				
6000 - 6999 Capital Outlay							
6170 - Land Improvements							
617000 - LAND IMPROVEMENTS	1,206,006	1,600,000	492,225	(713,781)	(1,107,775)	(59.2)	(69.2)
	\$1,206,006	\$1,600,000	\$492,225	(\$713,781)	(\$1,107,775)	(59.2)	(69.2)
6200 - Buildings and Improvements of Buildings							
620000 - BLDG/IMPRV OF BLDG	40,674	800,000	800,000	759,326	0	1866.9	0.0
	\$40,674	\$800,000	\$800,000	\$759,326	\$0	1866.9	0.0
6000 - 6999 Capital Outlay	\$1,246,680	\$2,400,000	\$1,292,225	\$45,545	(\$1,107,775)	3.7	(46.2)
Percent of Total	36.1%	85.7%	46.0%				
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	1,000,000	0	0	(1,000,000)	0	(100.0)	N/A
	\$1,000,000	\$0	\$0	(\$1,000,000)	\$0	(100.0)	N/A
7600 - 7629 Interfund Transfers Out	\$1,000,000	\$0	\$0	(\$1,000,000)	\$0	(100.0)	N/A
Percent of Total	28.9%	0.0%	0.0%				

First Interim Budget Change Report

Fiscal Year 7/1/2022 - 6/30/2023

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	\$6,022,519	\$426,775	\$426,775	(\$5,595,744)	\$0	(92.9)	0.0
8600 - 8799 Other Local Revenue							
8625 - Community Redevelopment Funds Not Subject to LCFF Deduction							
862500 - COMM REDEV FUNDS	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8660 - Interest							
866000 - LOC INTEREST INCOME/TREAS	699,549	10,000	10,000	(689,549)	0	(98.6)	0.0
	\$699,549	\$10,000	\$10,000	(\$689,549)	\$0	(98.6)	0.0
8662 - Net Increase (Decrease) in the Fair Value of Investments							
866200 - NET INC(DEC) FAIR VALUE INVEST	(2,035,472)	0	0	2,035,472	0	(100.0)	N/A
	(\$2,035,472)	\$0	\$0	\$2,035,472	\$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	(\$1,335,922)	\$10,000	\$10,000	\$1,345,922	\$0	(100.7)	0.0
Percent of Total	-22.2%	2.3%	2.3%				
8900 - 8929 Interfund Transfers In							
8919 - Other Authorized Interfund Transfers In							
891901 - OTH INTERFUND TRANSFER IN	7,358,433	416,775	416,775	(6,941,658)	0	(94.3)	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
	\$7,358,433	\$416,775	\$416,775	(\$6,941,658)	\$0	(94.3)	0.0
8900 - 8929 Interfund Transfers In	\$7,358,433	\$416,775	\$416,775	(\$6,941,658)	\$0	(94.3)	0.0
Percent of Total	122.2%	97.7%	97.7%				

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Fiscal Year 7/1/2022 - 6/30/2023

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	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8971 - Proceeds from Certificates of Participation							
897100 - PROCEEDS FROM COP'S	9	0	0	(9)	0	(100.0)	N/A
	\$9	\$0	\$0	(\$9)	\$0	(100.0)	N/A
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	\$9	\$0	\$0	(\$9)	\$0	(100.0)	N/A
Percent of Total	0.0%	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
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 7/1/2022 - 6/30/2023

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	\$25,686,757	\$916,775	\$30,866,230	\$5,179,474	\$29,949,455	20.2	3266.8
2000 - 2999 Classified Personnel Salaries							
2300 - Classified Supervisors' and Administrators' Salaries							
230001 - CLASS MANAGEMENT SA	248,326	0	268,320	19,994	268,320	8.1	N/A
	\$248,326	\$0	\$268,320	\$19,994	\$268,320	8.1	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	\$248,326	\$0	\$268,320	\$19,994	\$268,320	8.1	N/A
Percent of Total	1.0%	0.0%	0.9%				
3000 - 3999 Employee Benefits							
3102 - State Teachers' Retirement System, classified positions							
310201 - STRS CLASSIFIED	24,440	0	29,520	5,080	29,520	20.8	N/A
	\$24,440	\$0	\$29,520	\$5,080	\$29,520	20.8	N/A
3202 - Public Employees' Retirement System, classified positions							
320200 - PERS CLASSIFIED	23,799	0	28,862	5,063	28,862	21.3	N/A
	\$23,799	\$0	\$28,862	\$5,063	\$28,862	21.3	N/A
3302 - OASDI/Medicare/Alternative, classified positions							
330200 - SOCIAL SECURITY CLASS	6,411	0	7,120	709	7,120	11.1	N/A
330201 - MEDICARE CLASS	3,564	0	3,922	358	3,922	10.0	N/A
330202 - SUPPLEMENTAL RETIREMENT CLASS	0	0	0	0	0	N/A	N/A
	\$9,975	\$0	\$11,042	\$1,067	\$11,042	10.7	N/A
3402 - Health & Welfare Benefits, classified positions							
340211 - HEALTH CLASS	26,786	0	27,806	1,020	27,806	3.8	N/A
340212 - DENTAL CLASS	2,016	0	1,842	(174)	1,842	(8.6)	N/A
340213 - VISION CLASS	376	0	354	(22)	354	(5.9)	N/A
340214 - LIFE INS CLASS	216	0	216	0	216	0.0	N/A
340216 - DIS CLASS	0	0	0	0	0	N/A	N/A
	\$29,394	\$0	\$30,218	\$824	\$30,218	2.8	N/A

First Interim Budget Change Report
Fiscal Year 7/1/2022 - 6/30/2023

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	1,216	0	1,342	126	1,342	10.4	N/A
	\$1,216	\$0	\$1,342	\$126	\$1,342	10.4	N/A
3602 - Workers' Compensation Insurance, classified positions							
360200 - W/C CLASS	2,980	0	3,220	240	3,220	8.0	N/A
	\$2,980	\$0	\$3,220	\$240	\$3,220	8.0	N/A
3702 - OPEB, Allocated, classified positions							
370200 - RETIREE BENEFIT CLASSIFIED	10,057	0	9,391	(666)	9,391	(6.6)	N/A
	\$10,057	\$0	\$9,391	(\$666)	\$9,391	(6.6)	N/A
3902 - Other Benefits, classified positions							
390203 - SELF INSUR CLASS	993	0	1,073	80	1,073	8.0	N/A
	\$993	\$0	\$1,073	\$80	\$1,073	8.0	N/A
3000 - 3999 Employee Benefits	\$102,854	\$0	\$114,668	\$11,814	\$114,668	11.5	N/A
Percent of Total	0.4%	0.0%	0.4%				
1000 - 3999 Employee Compensation % of Total	1.4%	0.0%	1.2%				
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	39,722	0	0	(39,722)	0	(100.0)	N/A
430076 - REPAIR SUPP TRANSP	0	0	0	0	0	N/A	N/A
	\$39,722	\$0	\$0	(\$39,722)	\$0	(100.0)	N/A
4400 - Noncapitalized Equipment							
440000 - EQUIP \$500-\$24999	9,153	0	562	(8,590)	562	(93.9)	N/A
	\$9,153	\$0	\$562	(\$8,590)	\$562	(93.9)	N/A
4000 - 4999 Books and Supplies	\$48,875	\$0	\$562	(\$48,313)	\$562	(98.8)	N/A
Percent of Total	0.2%	0.0%	0.0%				

First Interim Budget Change Report
Fiscal Year 7/1/2022 - 6/30/2023

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	75,691	0	41,696	(33,995)	41,696	(44.9)	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
	\$75,691	\$0	\$41,696	(\$33,995)	\$41,696	(44.9)	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	0	0	0	0	0	N/A	N/A
575030 - DIRECT COST/FOOD SVC INTERFUND	0	0	0	0	0	N/A	N/A
575040 - DIRECT COST/GAD/INTERF	0	0	0	0	0	N/A	N/A
575050 - DIRECT COST/COPIER INTERFUND	0	0	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
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
5800 - Professional/Consulting Services and Operating Expenditures							
580002 - CONTRACT SERVICES	58,806	0	68,623	9,817	68,623	16.7	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	10,680	0	0	(10,680)	0	(100.0)	N/A
580090 - BUDGET RESERVE	0	0	0	0	0	N/A	N/A
	\$69,486	\$0	\$68,623	(\$863)	\$68,623	(1.2)	N/A
5900 - Communications							
590002 - PHONE CLASSIFIED	2,160	0	2,160	0	2,160	0.0	N/A
590005 - COMMUNICATION/POSTAGE	0	0	0	0	0	N/A	N/A
	\$2,160	\$0	\$2,160	\$0	\$2,160	0.0	N/A
5000 - 5999 Services and Other Operating Expenditures	\$147,337	\$0	\$112,479	(\$34,858)	\$112,479	(23.7)	N/A
Percent of Total	0.6%	0.0%	0.4%				

First Interim Budget Change Report
Fiscal Year 7/1/2022 - 6/30/2023

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
610005 - SITE PLAN/OTHER	0	0	200,000	200,000	200,000	N/A	N/A
	\$0	\$0	\$200,000	\$200,000	\$200,000	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	23,282,477	0	29,058,084	5,775,607	29,058,084	24.8	N/A
620019 - CONSTRUCTION CONTINGENCY	0	0	0	0	0	N/A	N/A
	\$23,282,477	\$0	\$29,058,084	\$5,775,607	\$29,058,084	24.8	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	\$23,282,477	\$0	\$29,258,084	\$5,975,607	\$29,258,084	25.7	N/A
Percent of Total	90.6%	0.0%	94.8%				

First Interim Budget Change Report
Fiscal Year 7/1/2022 - 6/30/2023

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	0	0	0	0	0	N/A	N/A
743804 - COP '04 INTEREST	0	0	0	0	0	N/A	N/A
743806 - COP '06 INTEREST	0	0	0	0	0	N/A	N/A
743810 - COP '10 INTEREST	8,700	0	0	(8,700)	0	(100.0)	N/A
743811 - COP '11 INTEREST	103,187	86,775	86,775	(16,412)	0	(15.9)	0.0
	\$111,887	\$86,775	\$86,775	(\$25,112)	\$0	(22.4)	0.0
7439 - Other Debt Service - Principal							
743900 - DEBT SERVICE/PRINCIPAL	0	0	0	0	0	N/A	N/A
743904 - COP '04 PRINCIPAL	0	0	0	0	0	N/A	N/A
743906 - COP '06 PRINCIPAL	0	0	0	0	0	N/A	N/A
743910 - COP '10 PRINCIPAL	435,000	0	0	(435,000)	0	(100.0)	N/A
743911 - COP '11 PRINCIPAL	310,000	330,000	330,000	20,000	0	6.5	0.0
	\$745,000	\$330,000	\$330,000	(\$415,000)	\$0	(55.7)	0.0
7000 - 7499 Other Outgo	\$856,887	\$416,775	\$416,775	(\$440,112)	\$0	(51.4)	0.0
Percent of Total	3.3%	45.5%	1.4%				
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	500,000	695,341	695,341	195,341	N/A	39.1
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
761994 - TRANSFER TO BLDG FUND	1,000,000	0	0	(1,000,000)	0	(100.0)	N/A
761999 - TRANSFER TO ALL OTHR FUNDS	0	0	0	0	0	N/A	N/A
	\$1,000,000	\$500,000	\$695,341	(\$304,659)	\$195,341	(30.5)	39.1
7600 - 7629 Interfund Transfers Out	\$1,000,000	\$500,000	\$695,341	(\$304,659)	\$195,341	(30.5)	39.1
Percent of Total	3.9%	54.5%	2.3%				

First Interim Budget Change Report
Fiscal Year 7/1/2022 - 6/30/2023

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	\$22,990,716	\$12,095,000	\$12,095,000	(\$10,895,716)	\$0	(47.4)	0.0
8600 - 8799 Other Local Revenue							
8660 - Interest							
866000 - LOC INTEREST INCOME/TREAS	682,225	90,000	90,000	(592,225)	0	(86.8)	0.0
	\$682,225	\$90,000	\$90,000	(\$592,225)	\$0	(86.8)	0.0
8662 - Net Increase (Decrease) in the Fair Value of Investments							
866200 - NET INC(DEC) FAIR VALUE INVEST	(2,616,803)	0	0	2,616,803	0	(100.0)	N/A
	(\$2,616,803)	\$0	\$0	\$2,616,803	\$0	(100.0)	N/A
8681 - Mitigation/Developer Fees							
868100 - LOC DEV FEES	24,604,775	12,000,000	12,000,000	(12,604,775)	0	(51.2)	0.0
	\$24,604,775	\$12,000,000	\$12,000,000	(\$12,604,775)	\$0	(51.2)	0.0
8699 - All Other Local Revenue							
869900 - LOC OTHER REVENUE	5,135	5,000	5,000	(135)	0	(2.6)	0.0
	\$5,135	\$5,000	\$5,000	(\$135)	\$0	(2.6)	0.0
8600 - 8799 Other Local Revenue	\$22,675,332	\$12,095,000	\$12,095,000	(\$10,580,332)	\$0	(46.7)	0.0
Percent of Total	98.6%	100.0%	100.0%				
8900 - 8929 Interfund Transfers In							
8919 - Other Authorized Interfund Transfers In							
891901 - OTH INTERFUND TRANSFER IN	315,384	0	0	(315,384)	0	(100.0)	N/A
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
	\$315,384	\$0	\$0	(\$315,384)	\$0	(100.0)	N/A
8900 - 8929 Interfund Transfers In	\$315,384	\$0	\$0	(\$315,384)	\$0	(100.0)	N/A
Percent of Total	1.4%	0.0%	0.0%				

First Interim Budget Change Report
Fiscal Year 7/1/2022 - 6/30/2023

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
Fiscal Year 7/1/2022 - 6/30/2023

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	\$11,915,608	\$12,095,000	\$60,182,959	\$48,267,350	\$48,087,959	405.1	397.6
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	489,659	501,507	534,048	44,389	32,541	9.1	6.5
	\$489,659	\$501,507	\$534,048	\$44,389	\$32,541	9.1	6.5
2400 - Clerical, Technical, and Office Staff Salaries							
240001 - CLASS BUSINESS SUPPORT	156,537	165,505	171,179	14,642	5,674	9.4	3.4
240050 - CLASS BUSINESS SUPPORT SUB	0	0	0	0	0	N/A	N/A
	\$156,537	\$165,505	\$171,179	\$14,642	\$5,674	9.4	3.4
2000 - 2999 Classified Personnel Salaries	\$646,196	\$667,012	\$705,228	\$59,032	\$38,216	9.1	5.7
Percent of Total	5.4%	5.5%	1.2%				
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
3102 - State Teachers' Retirement System, classified positions							
310201 - STRS CLASSIFIED	24,170	28,565	30,565	6,396	2,000	26.5	7.0
	\$24,170	\$28,565	\$30,565	\$6,396	\$2,000	26.5	7.0
3202 - Public Employees' Retirement System, classified positions							
320200 - PERS CLASSIFIED	115,317	131,278	138,317	23,000	7,039	19.9	5.4
	\$115,317	\$131,278	\$138,317	\$23,000	\$7,039	19.9	5.4

First Interim Budget Change Report
Fiscal Year 7/1/2022 - 6/30/2023

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							
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	30,573	32,206	33,926	3,354	1,720	11.0	5.3
330201 - MEDICARE CLASS	9,190	9,671	10,268	1,078	597	11.7	6.2
330202 - SUPPLEMENTAL RETIREMENT CLASS	0	0	0	0	0	N/A	N/A
	\$39,763	\$41,877	\$44,194	\$4,432	\$2,317	11.1	5.5
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	87,055	89,733	91,760	4,705	2,027	5.4	2.3
340212 - DENTAL CLASS	6,250	6,753	6,079	(171)	(674)	(2.7)	(10.0)
340213 - VISION CLASS	1,166	1,259	1,168	3	(91)	0.2	(7.2)
340214 - LIFE INS CLASS	559	570	559	0	(11)	0.0	(1.9)
340216 - DIS CLASS	676	794	786	110	(8)	16.2	(1.1)
	\$95,704	\$99,109	\$100,351	\$4,647	\$1,242	4.9	1.3
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	3,156	3,335	3,526	370	191	11.7	5.7
	\$3,156	\$3,335	\$3,526	\$370	\$191	11.7	5.7
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 7/1/2022 - 6/30/2023

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	7,754	8,004	8,463	708	459	9.1	5.7
	\$7,754	\$8,004	\$8,463	\$708	\$459	9.1	5.7
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	25,957	27,014	24,683	(1,274)	(2,331)	(4.9)	(8.6)
	\$25,957	\$27,014	\$24,683	(\$1,274)	(\$2,331)	(4.9)	(8.6)
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	2,585	2,668	2,821	236	153	9.1	5.7
390204 - AB 1522 ACCRUAL	0	0	0	0	0	N/A	N/A
	\$2,585	\$2,668	\$2,821	\$236	\$153	9.1	5.7
3000 - 3999 Employee Benefits	\$314,405	\$341,850	\$352,921	\$38,516	\$11,071	12.3	3.2
Percent of Total	2.6%	2.8%	0.6%				
1000 - 3999 Employee Compensation % of Total	8.1%	8.3%	1.8%				

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Fiscal Year 7/1/2022 - 6/30/2023

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	18,473	45,000	33,000	14,527	(12,000)	78.6	(26.7)
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
	\$18,473	\$45,000	\$33,000	\$14,527	(\$12,000)	78.6	(26.7)
4400 - Noncapitalized Equipment							
440000 - EQUIP \$500-\$24999	19,849	23,500	35,500	15,651	12,000	78.8	51.1
	\$19,849	\$23,500	\$35,500	\$15,651	\$12,000	78.8	51.1
4000 - 4999 Books and Supplies	\$38,323	\$68,500	\$68,500	\$30,177	\$0	78.7	0.0
Percent of Total	0.3%	0.6%	0.1%				
5000 - 5999 Services and Other Operating Expenditures							
5200 - Travel and Conferences							
520000 - CONF/TRAVEL	3,772	10,000	10,000	6,228	0	165.1	0.0
520010 - FIXED MILEAGE ALLOWANCE	0	500	500	500	0	N/A	0.0
	\$3,772	\$10,500	\$10,500	\$6,728	\$0	178.4	0.0
5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements							
560001 - NONCAPITALIZED IMPROVEMENTS	2,080,924	0	746,990	(1,333,934)	746,990	(64.1)	N/A
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	125,000	125,000	125,000	N/A	N/A
	\$2,080,924	\$0	\$871,990	(\$1,208,934)	\$871,990	(58.1)	N/A
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	1,231	0	1,200	(31)	1,200	(2.5)	N/A
575052 - DIRECT COST/SCANBACK INTERFUND	0	0	0	0	0	N/A	N/A
	\$1,231	\$0	\$1,200	(\$31)	\$1,200	(2.5)	N/A

First Interim Budget Change Report
Fiscal Year 7/1/2022 - 6/30/2023

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	95,729	180,000	180,000	84,271	0	88.0	0.0
580005 - LEGAL SERVICES	44,042	75,000	75,000	30,958	0	70.3	0.0
580006 - ADVERTISING	390	200	200	(190)	0	(48.7)	0.0
580009 - FEES / OTHER	150	150	150	0	0	0.0	0.0
580010 - SOFTWARE LICENSE	54,400	63,500	63,500	9,100	0	16.7	0.0
580090 - BUDGET RESERVE	0	159,000	159,000	159,000	0	N/A	0.0
	\$194,711	\$477,850	\$477,850	\$283,139	\$0	145.4	0.0
5900 - Communications							
590001 - PHONE CERTIFICATED	0	0	0	0	0	N/A	N/A
590002 - PHONE CLASSIFIED	2,916	2,916	2,916	0	0	0.0	0.0
590005 - COMMUNICATION/POSTAGE	0	0	0	0	0	N/A	N/A
	\$2,916	\$2,916	\$2,916	\$0	\$0	0.0	0.0
5000 - 5999 Services and Other Operating Expenditures	\$2,283,554	\$491,266	\$1,364,456	(\$919,098)	\$873,190	(40.2)	177.7
Percent of Total	19.2%	4.1%	2.3%				
6000 - 6999 Capital Outlay							
6100 - Land							
610000 - SITE PURCHASE	3,043	0	2,000	(1,043)	2,000	(34.3)	N/A
	\$3,043	\$0	\$2,000	(\$1,043)	\$2,000	(34.3)	N/A
6200 - Buildings and Improvements of Buildings							
620000 - BLDG/IMPRV OF BLDG	22,764	4,919,049	52,082,532	52,059,768	47,163,483	228693.4	958.8
	\$22,764	\$4,919,049	\$52,082,532	\$52,059,768	\$47,163,483	228693.4	958.8
6000 - 6999 Capital Outlay	\$25,807	\$4,919,049	\$52,084,532	\$52,058,724	\$47,165,483	201721.6	958.8
Percent of Total	0.2%	40.7%	86.5%				

First Interim Budget Change Report
Fiscal Year 7/1/2022 - 6/30/2023

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	1,556,323	1,556,323	1,556,323	0	0	0.0	0.0
	\$1,556,323	\$1,556,323	\$1,556,323	\$0	\$0	0.0	0.0
7439 - Other Debt Service - Principal							
743900 - DEBT SERVICE/PRINCIPAL	3,715,000	3,715,000	3,715,000	0	0	0.0	0.0
	\$3,715,000	\$3,715,000	\$3,715,000	\$0	\$0	0.0	0.0
7000 - 7499 Other Outgo	\$5,271,323	\$5,271,323	\$5,271,323	\$0	\$0	0.0	0.0
Percent of Total	44.2%	43.6%	8.8%				
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	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	3,000,000	0	0	(3,000,000)	0	(100.0)	N/A
	\$3,336,000	\$336,000	\$336,000	(\$3,000,000)	\$0	(89.9)	0.0
7600 - 7629 Interfund Transfers Out	\$3,336,000	\$336,000	\$336,000	(\$3,000,000)	\$0	(89.9)	0.0
Percent of Total	28.0%	2.8%	0.6%				

First Interim Budget Change Report
Fiscal Year 7/1/2022 - 6/30/2023

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	\$9,034,555	\$200,000	\$200,000	(\$8,834,555)	\$0	(97.8)	0.0
8300 - 8599 Other State Revenue							
8545 - School Facilities Apportionments							
854500 - ST SCHOOL FAC APPORT	10,772,957	0	0	(10,772,957)	0	(100.0)	N/A
	\$10,772,957	\$0	\$0	(\$10,772,957)	\$0	(100.0)	N/A
8300 - 8599 Other State Revenue	\$10,772,957	\$0	\$0	(\$10,772,957)	\$0	(100.0)	N/A
Percent of Total	119.2%	0.0%	0.0%				
8600 - 8799 Other Local Revenue							
8660 - Interest							
866000 - LOC INTEREST INCOME/TREAS	680,898	200,000	200,000	(480,898)	0	(70.6)	0.0
	\$680,898	\$200,000	\$200,000	(\$480,898)	\$0	(70.6)	0.0
8662 - Net Increase (Decrease) in the Fair Value of Investments							
866200 - NET INC(DEC) FAIR VALUE INVEST	(2,419,300)	0	0	2,419,300	0	(100.0)	N/A
	(\$2,419,300)	\$0	\$0	\$2,419,300	\$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	(\$1,738,402)	\$200,000	\$200,000	\$1,938,402	\$0	(111.5)	0.0
Percent of Total	-19.2%	100.0%	100.0%				
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%	0.0%	0.0%				

First Interim Budget Change Report
Fiscal Year 7/1/2022 - 6/30/2023

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%	0.0%	0.0%				

First Interim Budget Change Report

Fiscal Year 7/1/2022 - 6/30/2023

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	\$4,519,261	\$200,000	\$43,869,767	\$39,350,507	\$43,669,767	870.7	21834.9
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%	0.0%	0.0%				

First Interim Budget Change Report
Fiscal Year 7/1/2022 - 6/30/2023

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%	0.0%	0.0%				
1000 - 3999 Employee Compensation % of Total	0.0%	0.0%	0.0%				

First Interim Budget Change Report
Fiscal Year 7/1/2022 - 6/30/2023

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	9,913	0	0	(9,913)	0	(100.0)	N/A
430008 - SUPPLIES NON-CLASSROOM	0	0	0	0	0	N/A	N/A
	\$9,913	\$0	\$0	(\$9,913)	\$0	(100.0)	N/A
4400 - Noncapitalized Equipment							
440000 - EQUIP \$500-\$24999	53,248	0	0	(53,248)	0	(100.0)	N/A
	\$53,248	\$0	\$0	(\$53,248)	\$0	(100.0)	N/A
4000 - 4999 Books and Supplies	\$63,161	\$0	\$0	(\$63,161)	\$0	(100.0)	N/A
Percent of Total	1.4%	0.0%	0.0%				
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%	0.0%	0.0%				

First Interim Budget Change Report
Fiscal Year 7/1/2022 - 6/30/2023

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	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	4,030,518	200,000	43,869,767	39,839,250	43,669,767	988.4	21834.9
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
	\$4,030,518	\$200,000	\$43,869,767	\$39,839,250	\$43,669,767	988.4	21834.9
6400 - Equipment							
640090 - EQUIPMENT \$25,000+	17,991	0	0	(17,991)	0	(100.0)	N/A
	\$17,991	\$0	\$0	(\$17,991)	\$0	(100.0)	N/A
6000 - 6999 Capital Outlay	\$4,048,509	\$200,000	\$43,869,767	\$39,821,258	\$43,669,767	983.6	21834.9
Percent of Total	89.6%	100.0%	100.0%				
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							
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	407,590	0	0	(407,590)	0	(100.0)	N/A
761994 - TRANSFER TO BLDG FUND	0	0	0	0	0	N/A	N/A
	\$407,590	\$0	\$0	(\$407,590)	\$0	(100.0)	N/A
7600 - 7629 Interfund Transfers Out	\$407,590	\$0	\$0	(\$407,590)	\$0	(100.0)	N/A
Percent of Total	9.0%	0.0%	0.0%				

First Interim Budget Change Report
Fiscal Year 7/1/2022 - 6/30/2023

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	\$109,206,873	\$3,435,011	\$4,335,011	(\$104,871,862)	\$900,000	(96.0)	26.2
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	26,235	20,000	20,000	(6,235)	0	(23.8)	0.0
	\$26,235	\$20,000	\$20,000	(\$6,235)	\$0	(23.8)	0.0
8660 - Interest							
866000 - LOC INTEREST INCOME/TREAS	100,048	7,600	7,600	(92,448)	0	(92.4)	0.0
	\$100,048	\$7,600	\$7,600	(\$92,448)	\$0	(92.4)	0.0
8662 - Net Increase (Decrease) in the Fair Value of Investments							
866200 - NET INC(DEC) FAIR VALUE INVEST	(198,375)	0	0	198,375	0	(100.0)	N/A
	(\$198,375)	\$0	\$0	\$198,375	\$0	(100.0)	N/A
8699 - All Other Local Revenue							
869900 - LOC OTHER REVENUE	14,393	0	0	(14,393)	0	(100.0)	N/A
869915 - REIMB REVENUE	0	0	0	0	0	N/A	N/A
	\$14,393	\$0	\$0	(\$14,393)	\$0	(100.0)	N/A
8600 - 8799 Other Local Revenue	(\$57,700)	\$27,600	\$27,600	\$85,300	\$0	(147.8)	0.0
Percent of Total	-0.1%	0.8%	0.6%				

First Interim Budget Change Report
Fiscal Year 7/1/2022 - 6/30/2023

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	6,321,983	2,937,211	3,837,211	(2,484,772)	900,000	(39.3)	30.6
	\$6,321,983	\$2,937,211	\$3,837,211	(\$2,484,772)	\$900,000	(39.3)	30.6
8919 - Other Authorized Interfund Transfers In							
891901 - OTH INTERFUND TRANSFER IN	407,590	470,200	470,200	62,610	0	15.4	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
	\$407,590	\$470,200	\$470,200	\$62,610	\$0	15.4	0.0
8900 - 8929 Interfund Transfers In	\$6,729,573	\$3,407,411	\$4,307,411	(\$2,422,162)	\$900,000	(36.0)	26.4
Percent of Total	6.2%	99.2%	99.4%				
8930 - 8979 All Other Financing Sources							
8971 - Proceeds from Certificates of Participation							
897100 - PROCEEDS FROM COP'S	102,535,000	0	0	(102,535,000)	0	(100.0)	N/A
	\$102,535,000	\$0	\$0	(\$102,535,000)	\$0	(100.0)	N/A
8930 - 8979 All Other Financing Sources	\$102,535,000	\$0	\$0	(\$102,535,000)	\$0	(100.0)	N/A
Percent of Total	93.9%	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
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 7/1/2022 - 6/30/2023

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	\$3,702,732	\$1,446,300	\$7,773,713	\$4,070,981	\$6,327,413	109.9	437.5
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	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	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	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				
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	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	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	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

First Interim Budget Change Report
Fiscal Year 7/1/2022 - 6/30/2023

Fund: 40
SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn 11 & Prior Act	Diff Btwn 11 & Adpt	Pct Chg 11 & PY Act	Pct Chg 11 & Adpt
3000 - 3999 Employee Benefits							
3402 - Health & Welfare Benefits, classified positions							
340211 - HEALTH CLASS	0	0	0	0	0	N/A	N/A
340212 - DENTAL CLASS	0	0	0	0	0	N/A	N/A
340213 - VISION CLASS	0	0	0	0	0	N/A	N/A
340214 - LIFE INS CLASS	0	0	0	0	0	N/A	N/A
340216 - DIS CLASS	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	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	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	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	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
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	0	0	0	0	0	N/A	N/A

First Interim Budget Change Report
Fiscal Year 7/1/2022 - 6/30/2023

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
	\$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							
4300 - Materials and Supplies							
430000 - INSTRUCTIONAL SUPPLIES	100,907	200,000	200,000	99,093	0	98.2	0.0
430001 - SUPPLIES CARRYOVER	0	0	0	0	0	N/A	N/A
430008 - SUPPLIES NON-CLASSROOM	28,217	0	50,000	21,783	50,000	77.2	N/A
430060 - SUPPLIES GROUNDS	0	0	0	0	0	N/A	N/A
	\$129,124	\$200,000	\$250,000	\$120,876	\$50,000	93.6	25.0
4400 - Noncapitalized Equipment							
440000 - EQUIP \$500-\$24999	53,491	0	75,000	21,509	75,000	40.2	N/A
	\$53,491	\$0	\$75,000	\$21,509	\$75,000	40.2	N/A
4000 - 4999 Books and Supplies	\$182,615	\$200,000	\$325,000	\$142,385	\$125,000	78.0	62.5
Percent of Total	4.9%	13.8%	4.2%				

First Interim Budget Change Report
Fiscal Year 7/1/2022 - 6/30/2023

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	132,326	776,100	786,100	653,774	10,000	494.1	1.3
560050 - REPAIR EQ M&O	0	0	0	0	0	N/A	N/A
	\$132,326	\$776,100	\$786,100	\$653,774	\$10,000	494.1	1.3
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	0	0	0	0	0	N/A	N/A
575040 - DIRECT COST/GAD/INTERF	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	10,500	0	0	(10,500)	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
580036 - COST OF ISSUANCE MISC	0	0	0	0	0	N/A	N/A
	\$10,500	\$0	\$0	(\$10,500)	\$0	(100.0)	N/A
5900 - Communications							
590002 - PHONE CLASSIFIED	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	\$142,826	\$776,100	\$786,100	\$643,274	\$10,000	450.4	1.3
Percent of Total	3.9%	53.7%	10.1%				

First Interim Budget Change Report
Fiscal Year 7/1/2022 - 6/30/2023

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							
6100 - Land							
610005 - SITE PLAN/OTHER	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
6170 - Land Improvements							
617000 - LAND IMPROVEMENTS	664,640	0	5,249,950	4,585,310	5,249,950	689.9	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
	\$664,640	\$0	\$5,249,950	\$4,585,310	\$5,249,950	689.9	N/A
6200 - Buildings and Improvements of Buildings							
620000 - BLDG/IMPRV OF BLDG	180,770	0	782,943	602,173	782,943	333.1	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
	\$180,770	\$0	\$782,943	\$602,173	\$782,943	333.1	N/A
6400 - Equipment							
640090 - EQUIPMENT \$25,000+	0	0	159,520	159,520	159,520	N/A	N/A
	\$0	\$0	\$159,520	\$159,520	\$159,520	N/A	N/A
6000 - 6999 Capital Outlay	\$845,410	\$0	\$6,192,413	\$5,347,004	\$6,192,413	632.5	N/A
Percent of Total	22.8%	0.0%	79.7%				
7000 - 7499 Other Outgo							
7438 - Debt Service - Interest							
743800 - DEBT SERVICE/INTEREST	2,531,882	0	0	(2,531,882)	0	(100.0)	N/A
743801 - COP REPAY INTEREST	0	470,200	470,200	470,200	0	N/A	0.0
	\$2,531,882	\$470,200	\$470,200	(\$2,061,682)	\$0	(81.4)	0.0
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	\$2,531,882	\$470,200	\$470,200	(\$2,061,682)	\$0	(81.4)	0.0
Percent of Total	68.4%	32.5%	6.0%				

First Interim Budget Change Report
Fiscal Year 7/1/2022 - 6/30/2023

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
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 7/1/2022 - 6/30/2023

Fund: 51 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
51 - BOND INT & REDEMPTION FUND	\$47,509,368	\$47,943,880	\$47,943,880	\$434,512	\$0	0.9	0.0
8300 - 8599 Other State Revenue							
8571 - Voted Indebtedness Levies, Homeowners' Exemptions							
857100 - VOTED INDEBT HOMEOWN EXEMPT	306,600	315,000	315,000	8,400	0	2.7	0.0
	\$306,600	\$315,000	\$315,000	\$8,400	\$0	2.7	0.0
8572 - Voted Indebtedness Levies, Other Subventions/In-Lieu Taxes							
857200 - VOTED INDEBT OTH SUBVENTIONS	3,991	0	0	(3,991)	0	(100.0)	N/A
	\$3,991	\$0	\$0	(\$3,991)	\$0	(100.0)	N/A
8300 - 8599 Other State Revenue	\$310,591	\$315,000	\$315,000	\$4,409	\$0	1.4	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	47,398,369	46,078,880	46,078,880	(1,319,489)	0	(2.8)	0.0
	\$47,398,369	\$46,078,880	\$46,078,880	(\$1,319,489)	\$0	(2.8)	0.0
8612 - Voted Indebtedness Levies, Unsecured Roll							
861200 - UNSECURED ROLL/BOND INT & RED	885,539	800,000	800,000	(85,539)	0	(9.7)	0.0
	\$885,539	\$800,000	\$800,000	(\$85,539)	\$0	(9.7)	0.0
8613 - Voted Indebtedness Levies, Prior Years' Taxes							
861300 - PRIOR YRS TAXES/BOND INT & RED	50,630	75,000	75,000	24,370	0	48.1	0.0
	\$50,630	\$75,000	\$75,000	\$24,370	\$0	48.1	0.0
8614 - Voted Indebtedness Levies, Supplemental Taxes							
861400 - SUPPLEMENTAL TAXES/BOND INT	1,209,290	375,000	375,000	(834,290)	0	(69.0)	0.0
	\$1,209,290	\$375,000	\$375,000	(\$834,290)	\$0	(69.0)	0.0
8660 - Interest							
866000 - LOC INTEREST INCOME/TREAS	510,771	300,000	300,000	(210,771)	0	(41.3)	0.0
	\$510,771	\$300,000	\$300,000	(\$210,771)	\$0	(41.3)	0.0
8662 - Net Increase (Decrease) in the Fair Value of Investments							
866200 - NET INC(DEC) FAIR VALUE INVEST	(2,856,914)	0	0	2,856,914	0	(100.0)	N/A
	(\$2,856,914)	\$0	\$0	\$2,856,914	\$0	(100.0)	N/A
8600 - 8799 Other Local Revenue	\$47,197,686	\$47,628,880	\$47,628,880	\$431,194	\$0	0.9	0.0
Percent of Total	99.3%	99.3%	99.3%				

First Interim Budget Change Report
Fiscal Year 7/1/2022 - 6/30/2023

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	1,091	0	0	(1,091)	0	(100.0)	N/A
	\$1,091	\$0	\$0	(\$1,091)	\$0	(100.0)	N/A
8930 - 8979 All Other Financing Sources	\$1,091	\$0	\$0	(\$1,091)	\$0	(100.0)	N/A
Percent of Total	0.0%	0.0%	0.0%				

First Interim Budget Change Report
Fiscal Year 7/1/2022 - 6/30/2023

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	\$45,662,934	\$47,943,880	\$47,943,880	\$2,280,946	\$0	5.0	0.0
7000 - 7499 Other Outgo							
7433 - Bond Redemptions							
743300 - BOND REDEMPTIONS	35,583,928	36,391,927	36,391,927	807,999	0	2.3	0.0
	\$35,583,928	\$36,391,927	\$36,391,927	\$807,999	\$0	2.3	0.0
7434 - Bond Interest and Other Service Charges							
743400 - BOND INT/OTH SVC CHARGES	10,078,411	11,551,953	11,551,953	1,473,542	0	14.6	0.0
	\$10,078,411	\$11,551,953	\$11,551,953	\$1,473,542	\$0	14.6	0.0
7000 - 7499 Other Outgo	\$45,662,339	\$47,943,880	\$47,943,880	\$2,281,541	\$0	5.0	0.0
Percent of Total	100.0%	100.0%	100.0%				
7600 - 7629 Interfund Transfers Out							
7619 - Other Authorized Interfund Transfers Out							
761900 - TRANSFER TO GENERAL FUND	594	0	0	(594)	0	(100.0)	N/A
	\$594	\$0	\$0	(\$594)	\$0	(100.0)	N/A
7600 - 7629 Interfund Transfers Out	\$594	\$0	\$0	(\$594)	\$0	(100.0)	N/A
Percent of Total	0.0%	0.0%	0.0%				

First Interim Budget Change Report
Fiscal Year 7/1/2022 - 6/30/2023

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	\$78,786,996	\$80,656,917	\$82,312,169	\$3,525,173	\$1,655,252	4.5	2.1
8600 - 8799 Other Local Revenue							
8662 - Net Increase (Decrease) in the Fair Value of Investments							
866200 - NET INC(DEC) FAIR VALUE INVEST	(2,525,736)	0	0	2,525,736	0	(100.0)	N/A
	(\$2,525,736)	\$0	\$0	\$2,525,736	\$0	(100.0)	N/A
8699 - All Other Local Revenue							
869900 - LOC OTHER REVENUE	156,725	10,000	10,000	(146,725)	0	(93.6)	0.0
869952 - EMPLOYER PAID HEALTH DEDUCTION	50,539,825	50,207,879	53,440,560	2,900,735	3,232,681	5.7	6.4
869953 - EMPLOYER PAID DENTAL DEDUCTION	3,748,550	3,733,446	3,484,894	(263,657)	(248,552)	(7.0)	(6.7)
869954 - EMPLOYER PAID VISION DEDUCTION	699,097	696,317	669,735	(29,362)	(26,582)	(4.2)	(3.8)
869956 - EMPLOYER PAID DISABILITY DEDCT	95,445	95,000	96,000	555	1,000	0.6	1.1
869957 - RETIREE DEDUCTION (%-FROM PR)	10,741,553	10,667,842	10,117,436	(624,116)	(550,406)	(5.8)	(5.2)
869958 - HEALTH & WELFARE PREMIUMS	14,731,537	15,246,433	14,493,544	(237,993)	(752,889)	(1.6)	(4.9)
	\$80,712,732	\$80,656,917	\$82,312,169	\$1,599,437	\$1,655,252	2.0	2.1
8600 - 8799 Other Local Revenue	\$78,186,996	\$80,656,917	\$82,312,169	\$4,125,173	\$1,655,252	5.3	2.1
Percent of Total	99.2%	100.0%	100.0%				
8900 - 8929 Interfund Transfers In							
8919 - Other Authorized Interfund Transfers In							
891901 - OTH INTERFUND TRANSFER IN	600,000	0	0	(600,000)	0	(100.0)	N/A
	\$600,000	\$0	\$0	(\$600,000)	\$0	(100.0)	N/A
8900 - 8929 Interfund Transfers In	\$600,000	\$0	\$0	(\$600,000)	\$0	(100.0)	N/A
Percent of Total	0.8%	0.0%	0.0%				

First Interim Budget Change Report
Fiscal Year 7/1/2022 - 6/30/2023

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	\$77,992,331	\$80,656,917	\$82,581,420	\$4,589,089	\$1,924,504	5.9	2.4
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	69,654	54,293	58,099	(11,555)	3,805	(16.6)	7.0
230070 - OVERTIME CL MGMNT	1,028	0	0	(1,028)	0	(100.0)	N/A
	\$70,681	\$54,293	\$58,099	(\$12,583)	\$3,805	(17.8)	7.0
2400 - Clerical, Technical, and Office Staff Salaries							
240001 - CLASS BUSINESS SUPPORT	63,999	65,599	70,192	6,193	4,594	9.7	7.0
240050 - CLASS BUSINESS SUPPORT SUB	4,153	0	0	(4,153)	0	(100.0)	N/A
	\$68,152	\$65,599	\$70,192	\$2,040	\$4,594	3.0	7.0
2000 - 2999 Classified Personnel Salaries	\$138,833	\$119,892	\$128,291	(\$10,543)	\$8,399	(7.6)	7.0
Percent of Total	0.2%	0.1%	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	30,620	30,417	32,547	1,928	2,131	6.3	7.0
	\$30,620	\$30,417	\$32,547	\$1,928	\$2,131	6.3	7.0
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 7/1/2022 - 6/30/2023

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	7,896	7,433	7,954	58	521	0.7	7.0
330201 - MEDICARE CLASS	1,847	1,738	1,860	14	122	0.7	7.0
330290 - SOCIAL SECURITY CLASS	64	0	0	(64)	0	(100.0)	N/A
330291 - MEDICARE CLASS	75	0	0	(75)	0	(100.0)	N/A
330292 - SUPPLEMENTAL RETIREMENT CLASS	156	0	0	(156)	0	(100.0)	N/A
	\$10,037	\$9,172	\$9,814	(\$223)	\$643	(2.2)	7.0
3402 - Health & Welfare Benefits, classified positions							
340211 - HEALTH CLASS	28,125	26,116	27,221	(904)	1,105	(3.2)	4.2
340212 - DENTAL CLASS	2,117	1,966	1,777	(340)	(189)	(16.1)	(9.6)
340213 - VISION CLASS	395	367	343	(52)	(24)	(13.2)	(6.5)
340214 - LIFE INS CLASS	162	146	146	(16)	0	(10.0)	0.0
340216 - DIS CLASS	313	315	337	24	22	7.7	7.0
	\$31,112	\$28,909	\$29,824	(\$1,288)	\$915	(4.1)	3.2
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	641	599	641	0	42	0.0	7.0
350290 - SUI CLASS	26	0	0	(26)	0	(100.0)	N/A
	\$667	\$599	\$641	(\$26)	\$42	(3.9)	7.0
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	1,604	1,439	1,539	(64)	101	(4.0)	7.0
360290 - W/C CLASS	50	0	0	(50)	0	(100.0)	N/A
	\$1,654	\$1,439	\$1,539	(\$114)	\$101	(6.9)	7.0
3702 - OPEB, Allocated, classified positions							
370200 - RETIREE BENEFIT CLASSIFIED	5,413	4,856	4,490	(923)	(365)	(17.0)	(7.5)
	\$5,413	\$4,856	\$4,490	(\$923)	(\$365)	(17.0)	(7.5)

First Interim Budget Change Report
Fiscal Year 7/1/2022 - 6/30/2023

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							
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
3902 - Other Benefits, classified positions							
390203 - SELF INSUR CLASS	535	480	513	(21)	34	(4.0)	7.0
390293 - SELF INSUR CLASS	21	0	0	(21)	0	(100.0)	N/A
390294 - AB 1522 ACCRUAL	42	0	0	(42)	0	(100.0)	N/A
	\$597	\$480	\$513	(\$84)	\$34	(14.0)	7.0
3000 - 3999 Employee Benefits	\$80,099	\$75,871	\$79,370	(\$730)	\$3,499	(0.9)	4.6
Percent of Total	0.1%	0.1%	0.1%				
1000 - 3999 Employee Compensation % of Total	0.3%	0.2%	0.3%				
4000 - 4999 Books and Supplies							
4300 - Materials and Supplies							
430005 - FOOD/IN-HOUSE MEETINGS	0	0	0	0	0	N/A	N/A
430008 - SUPPLIES NON-CLASSROOM	706,588	802,735	802,735	96,147	0	13.6	0.0
	\$706,588	\$802,735	\$802,735	\$96,147	\$0	13.6	0.0
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	\$706,588	\$802,735	\$802,735	\$96,147	\$0	13.6	0.0
Percent of Total	0.9%	1.0%	1.0%				

First Interim Budget Change Report
Fiscal Year 7/1/2022 - 6/30/2023

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	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	1,362,488	1,345,880	1,415,762	53,274	69,882	3.9	5.2
580005 - LEGAL SERVICES	89	0	0	(89)	0	(100.0)	N/A
580010 - SOFTWARE LICENSE	524	1,000	1,000	476	0	90.8	0.0
580041 - HEALTH CONTRACT/MEDICAL/RX	16,740,155	16,152,090	18,040,782	1,300,627	1,888,691	7.8	11.7
580042 - HEALTH CONTRACT/HEALTH	54,441,538	56,372,793	57,351,652	2,910,113	978,859	5.3	1.7
580043 - HEALTH CONTRACT/DENTAL	3,700,194	3,884,073	3,854,249	154,055	(29,824)	4.2	(0.8)
580044 - HEALTH CONTRACT/VISION	784,174	805,793	813,680	29,506	7,886	3.8	1.0
580045 - HEALTH CONTRACT-LIFE	0	0	0	0	0	N/A	N/A
580046 - CONTRACT/DISABILITY	36,048	92,500	92,500	56,452	0	156.6	0.0
580047 - HEALTH EXP - LIABILITY ADJ	0	1,002,889	0	0	(1,002,889)	N/A	(100.0)
	\$77,065,211	\$79,657,019	\$81,569,625	\$4,504,414	\$1,912,606	5.8	2.4
5900 - Communications							
590001 - PHONE CERTIFICATED	0	0	0	0	0	N/A	N/A
590002 - PHONE CLASSIFIED	0	0	0	0	0	N/A	N/A
590005 - COMMUNICATION/POSTAGE	1,600	1,400	1,400	(200)	0	(12.5)	0.0
	\$1,600	\$1,400	\$1,400	(\$200)	\$0	(12.5)	0.0
5000 - 5999 Services and Other Operating Expenditures	\$77,066,811	\$79,658,419	\$81,571,025	\$4,504,214	\$1,912,606	5.8	2.4
Percent of Total	98.8%	98.8%	98.8%				
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 7/1/2022 - 6/30/2023

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	\$3,350,751	\$4,010,750	\$4,016,027	\$665,276	\$5,277	19.9	0.1
8600 - 8799 Other Local Revenue							
8660 - Interest							
866000 - LOC INTEREST INCOME/TREAS	83,179	100,000	111,000	27,821	11,000	33.4	11.0
	\$83,179	\$100,000	\$111,000	\$27,821	\$11,000	33.4	11.0
8662 - Net Increase (Decrease) in the Fair Value of Investments							
866200 - NET INC(DEC) FAIR VALUE INVEST	(663,552)	0	0	663,552	0	(100.0)	N/A
	(\$663,552)	\$0	\$0	\$663,552	\$0	(100.0)	N/A
8674 - In-District Premiums/Contributions							
867400 - IN DISTRICT PREMIUMS/CONTRIB	3,931,124	3,910,750	3,905,027	(26,097)	(5,723)	(0.7)	(0.1)
	\$3,931,124	\$3,910,750	\$3,905,027	(\$26,097)	(\$5,723)	(0.7)	(0.1)
8600 - 8799 Other Local Revenue	\$3,350,751	\$4,010,750	\$4,016,027	\$665,276	\$5,277	19.9	0.1
Percent of Total	100.0%	100.0%	100.0%				

First Interim Budget Change Report

Fiscal Year 7/1/2022 - 6/30/2023

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	\$1,945,086	\$4,010,750	\$4,016,027	\$2,070,941	\$5,277	106.5	0.1
2000 - 2999 Classified Personnel Salaries							
2300 - Classified Supervisors' and Administrators' Salaries							
230001 - CLASS MANAGEMENT SA	9,299	10,859	11,620	2,321	761	25.0	7.0
	\$9,299	\$10,859	\$11,620	\$2,321	\$761	25.0	7.0
2400 - Clerical, Technical, and Office Staff Salaries							
240001 - CLASS BUSINESS SUPPORT	45,606	42,372	45,337	(269)	2,965	(0.6)	7.0
	\$45,606	\$42,372	\$45,337	(\$269)	\$2,965	(0.6)	7.0
2000 - 2999 Classified Personnel Salaries	\$54,905	\$53,231	\$56,957	\$2,052	\$3,726	3.7	7.0
Percent of Total	2.8%	1.3%	1.4%				

First Interim Budget Change Report
Fiscal Year 7/1/2022 - 6/30/2023

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
3000 - 3999 Employee Benefits							
3202 - Public Employees' Retirement System, classified positions							
320200 - PERS CLASSIFIED	12,579	13,505	14,450	1,871	945	14.9	7.0
	\$12,579	\$13,505	\$14,450	\$1,871	\$945	14.9	7.0
3302 - OASDI/Medicare/Alternative, classified positions							
330200 - SOCIAL SECURITY CLASS	3,227	3,300	3,531	304	231	9.4	7.0
330201 - MEDICARE CLASS	755	772	826	71	54	9.4	7.0
	\$3,982	\$4,072	\$4,357	\$375	\$285	9.4	7.0
3402 - Health & Welfare Benefits, classified positions							
340211 - HEALTH CLASS	12,723	12,724	13,208	485	484	3.8	3.8
340212 - DENTAL CLASS	958	957	875	(83)	(82)	(8.6)	(8.6)
340213 - VISION CLASS	179	178	168	(11)	(10)	(5.9)	(5.6)
340214 - LIFE INS CLASS	59	59	59	0	0	(0.7)	0.0
340216 - DIS CLASS	223	204	218	(5)	14	(2.4)	6.9
	\$14,142	\$14,122	\$14,528	\$386	\$406	2.7	2.9
3502 - State Unemployment Insurance, classified positions							
350200 - SUI CLASS	262	266	285	23	19	8.6	7.1
	\$262	\$266	\$285	\$23	\$19	8.6	7.1
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
3602 - Workers' Compensation Insurance, classified positions							
360200 - W/C CLASS	659	638	683	24	45	3.7	7.1
	\$659	\$638	\$683	\$24	\$45	3.7	7.1
3702 - OPEB, Allocated, classified positions							
370200 - RETIREE BENEFIT CLASSIFIED	2,224	2,157	1,993	(231)	(164)	(10.4)	(7.6)
	\$2,224	\$2,157	\$1,993	(\$231)	(\$164)	(10.4)	(7.6)
3902 - Other Benefits, classified positions							
390203 - SELF INSUR CLASS	220	213	228	8	15	3.8	7.0
	\$220	\$213	\$228	\$8	\$15	3.8	7.0
3000 - 3999 Employee Benefits	\$34,068	\$34,973	\$36,524	\$2,456	\$1,551	7.2	4.4
Percent of Total	1.8%	0.9%	0.9%				
1000 - 3999 Employee Compensation % of Total	4.6%	2.2%	2.3%				

First Interim Budget Change Report
Fiscal Year 7/1/2022 - 6/30/2023

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
5000 - 5999 Services and Other Operating Expenditures							
5450 - Other Insurance							
545005 - WORKERS' COMPENSATION	1,122,141	1,225,498	1,225,498	103,357	0	9.2	0.0
	\$1,122,141	\$1,225,498	\$1,225,498	\$103,357	\$0	9.2	0.0
5750 - Transfers of Direct Costs - Interfund							
575040 - DIRECT COST/GAD/INTERF	0	2,500	2,500	2,500	0	N/A	0.0
	\$0	\$2,500	\$2,500	\$2,500	\$0	N/A	0.0
5800 - Professional/Consulting Services and Operating Expenditures							
580002 - CONTRACT SERVICES	0	7,517	7,517	7,517	0	N/A	0.0
580049 - WORKERS' COMP	733,972	2,687,031	2,687,031	1,953,059	0	266.1	0.0
	\$733,972	\$2,694,548	\$2,694,548	\$1,960,576	\$0	267.1	0.0
5000 - 5999 Services and Other Operating Expenditures	\$1,856,113	\$3,922,546	\$3,922,546	\$2,066,433	\$0	111.3	0.0
Percent of Total	95.4%	97.8%	97.7%				