



TABLE OF CONTENTS

Introduction.....	1
General Fund.....	2-30
Narrative.....	2-8
Revenue.....	9-15
Expenditures.....	16-30
Charter School Fund.....	31-46
Narrative.....	31-35
Revenue.....	36-38
Expenditures.....	39-46
Adult Education.....	47-60
Narrative.....	47-50
Revenue.....	51-52
Expenditures.....	53-60
Child Development.....	61-76
Narrative.....	61-65
Revenue.....	66-68
Expenditures.....	69-76
Cafeteria.....	77-87
Narrative.....	77-81
Revenue.....	82-83
Expenditures.....	84-87
Other Funds.....	88-132



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 reflects updated financial data relative to the General Fund and other District funds. The quarterly reports consist of First Interim, Second Interim, and Third Quarter. The First and Second Interim reports are prepared based on budget and actuals as of October 31 and January 31 of each fiscal year respectively, as required by Education Code Section 46704.33. The Third Quarter and Annual Financial Reports are prepared on a year to date basis as of March 31 and June 30, respectively. The Annual Financial Report (Fourth Quarter) is prepared for review by the Board prior to the completion of the audited financial statements.

During the 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 Second 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 Second 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 \$466,224,121 at First Interim to \$466,852,544 at Second Interim, an increase of \$628,423. The LCFF Supplemental grants are based on a three-year average of the Unduplicated Pupil Percentage (UPP). At First Interim, the District was projecting a decrease from a 49.3% UPP in the prior year to 45.7% for the current year. The implementation of the California Universal Meal program has made it difficult to collect income data from families. As a result of thorough analysis of the data collected, ensuring we took advantage of all ways available to qualify students, the District’s UPP increased to 48.25% at Second Interim. The increase in supplemental grants was offset by a decrease to the Transitional Kindergarten (TK) augmentation. At First Interim TK average daily attendance was projected at 732, at Second Interim it was reduced by 28.51, or 703.49.

<u>Item</u>	<u>Budget Adjustment</u>	
Transportation Grant	\$	714,260
Other Local Grants and Fees		(85,837)
Change from 1st Interim to 2nd Interim	\$	628,423
	2022-23	2022-23
	<u>Adopted Budget</u>	<u>2nd Int. Budget</u>
	\$ 455,232,685	\$ 466,852,544
		<u>Increase/(Decrease)</u>
		\$ 11,619,859

B. Federal Revenues

Federal Revenues changed from \$ 82,419,466 at First Interim to \$ 82,766,779 at Second Interim, an increase of \$347,312. The increase was primarily due to the posting of prior year revenues for the Every Student Succeeds Act grant and other federal allocation adjustments. The adjustments to Federal Revenues are as follows:

<u>Item</u>	<u>Budget Adjustment</u>	
Every Student Succeeds Act	\$	202,737
Title I/II/III/IV		93,343
Special Education		37,379
COVID Relief Funds		17,803
Perkins	\$	(3,950)
Change from 1st Interim to 2nd Interim	\$	347,312
	2022-23	2022-23
	<u>Adopted Budget</u>	<u>2nd Int. Budget</u>
	\$ 75,862,692	\$ 82,766,779
		<u>Increase/(Decrease)</u>
		\$6,904,087

C. Other State Revenues

Other State Revenues changed from \$163,742,651 at First Interim to \$156,292,969 at Second Interim, a decrease of \$7,449,682. The Governor’s January Proposal for 2023-24 projected a 35% decrease to the one-time Arts, Music, and Instructional Materials Block Grant. The decrease to this one-time grant will be set aside in the State budget to assist with funding the projected cost of living augmentation for the 2023-24 fiscal year. This is worrisome because the Governor is proposing to use one-time revenues to cover ongoing costs. The decrease was offset by an increase to a CTE grant and a Classified Paraprofessional Grant. Following are the areas of change:

<u>Item</u>	<u>Budget Adjustment</u>
CTE Grants	\$ 1,300,000
Classified Paraprofessional Grant	192,000
Ag Grant	10,054
ASES	(136,636)
Arts Music and Instruction	(8,815,100)
Change from 1st Interim to 2nd Interim	\$ (7,449,682)

<u>2022-23 Adopted Budget</u>	<u>2022-23 2nd Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 138,005,713	\$ 156,292,969	\$ 18,287,257

D. Local Revenues

Local Revenues changed from \$15,685,907 at First Interim to \$16,353,184 at Second Interim, an increase of \$667,277. The increase is primarily due to a grant from the San Joaquin Air Pollution Control District for zero emission school buses. The increase was offset by a small decrease to district fee-based programs. The adjustments to Local Revenues follow:

<u>Item</u>	<u>Budget Adjustment</u>
San Joaquin Valley Air Pollution	\$ 688,966
Other Local Grants and Fees	(21,689)
Change from 1st Interim to 2nd Interim	\$ 667,277

<u>2022-23 Adopted Budget</u>	<u>2022-23 2nd Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 15,483,557	\$ 16,353,184	\$ 869,627

E. Other Transfers In

Other Transfers In changed from \$1,031,341 at First Interim to \$1,024,341 at Second Interim, a decrease of \$6,825.

Change from 1st Interim to 2nd Interim		\$ (6,825)
<u>2022-23 Adopted Budget</u>	<u>2022-23 2nd Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 836,000	\$ 1,024,341	\$ 188,516

G. Total General Fund Revenues

Total General Fund Revenues changed from \$729,103,487 at First Interim to \$723,289,992 at Second Interim, a decrease of \$ 5,813,495.

Change from 1st Interim to 2nd Interim		\$(5,813,495)
<u>2022-23 Adopted Budget</u>	<u>2022-23 2nd Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 685,420,647	\$ 723,289,992	\$ 37,869,345

F. Other Financing Sources

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

Change from 1st Interim to 2nd Interim		\$ -0-
<u>2022-23 Adopted Budget</u>	<u>2022-23 2nd Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ -0-	\$ -0-	\$ -0-

II. 2022-23 EXPENDITURES

A. Certificated Personnel Salaries

Certificated Personnel Salaries changed from \$238,435,723 at First Interim to \$238,113,073 at Second Interim, a decrease of \$322,650. The decrease is primarily due to ending contracts for temporary teachers funded by the Educator Effectiveness Block Grant. The temporary positions were vital to provide coverage for teachers to attend professional development. The excess funds were moved to a supply holding account until being re-allocated to eligible expenditures. This large decrease was offset by increases in budgets for teacher planning days, and other miscellaneous adjustments. Following are the areas of change:

<u>Item</u>	<u>Budget Adjustment</u>	
Planning Day Certificated Salaries	\$ 339,285	
Categorical Certificated Salaries	315,966	
Other Certificated Salaries	224,770	
Educator Effectiveness Block Grant	<u>(1,202,671)</u>	
Change from 1st Interim to 2nd Interim	<u>\$ (322,650)</u>	
	<u>2022-23 Adopted Budget</u>	<u>2022-23 2nd Int. Budget</u>
	\$ 219,860,053	\$ 238,113,073
		<u>Increase/(Decrease)</u>
		\$ 18,253,021

B. Classified Personnel Salaries

Classified Personnel Salaries changed from \$100,363,387 at First Interim to \$102,090,376 at Second Interim, an increase of \$1,726,988. The increase is primarily due to adding budget for special education instructional assistants (IA). The IAs are being funded with one-time special education revenues. The positions were added at the beginning of the year, this entry is simple to move budget from a supply holding to ensure the annual salaries and benefits costs is accurately reflected in the budget. Following are the areas of change:

<u>Item</u>	<u>Budget Adjustment</u>	
Instructional Assistants	\$ 1,500,000	
Other Classified Salaries	146,666	
Classified Supv/Admin Salaries	<u>80,322</u>	
Change from 1st Interim to 2nd Interim	<u>\$ 1,726,988</u>	
	<u>2022-23 Adopted Budget</u>	<u>2022-23 2nd Int. Budget</u>
	\$ 93,766,105	\$ 102,090,376
		<u>Increase/(Decrease)</u>
		\$ 8,324,270

C. Employee Benefits

Employee Benefits changed from \$176,857,270 at First Interim to \$176,004,643 at Second Interim, a decrease of \$852,627. This is primarily due to ending the temporary teacher contracts funded with one-time Educator Effectiveness Block Grant revenues. Following are the areas of change.

<u>Item</u>	<u>Budget Adjustment</u>	
Other Statutory Benefits	\$ (383,115)	
Educator Effectiveness Block Grant	<u>(469,512)</u>	
Change from 1st Interim to 2nd Interim	<u>\$ (852,627)</u>	
	<u>2022-23 Adopted Budget</u>	<u>2022-23 2nd Int. Budget</u>
	\$ 168,484,276	\$ 176,004,643
		<u>Increase/(Decrease)</u>
		\$ 7,520,367

D. Books, Supplies and Other Materials

Books, Supplies and Other Materials changed from \$200,641,570 at First Interim to \$183,982,916 at Second Interim, a decrease of \$16,658,654. The decrease is primarily due to the previously mentioned projected reduction to the one-time Arts, Music, and Instructional Materials Block Grant, and the reclassification of COVID relief dollars budgeted in a holding. The full Block Grant budget was placed in a supplies holding account awaiting Board approval of the plan. COVID relief funds are placed in a supply holding account until the District is ready to begin approved projects. The decrease was offset by an increase to the LCAP holding. The budget from the increase in LCFF Supplemental Grants was placed in a supply holding account. These funds will be reclassified at Third Quarter to fund the market study implementation as it relates to position currently funded with LCFF Supplemental Grants through the LCAP. Following are the areas of change:

<u>Item</u>	<u>Budget Adjustment</u>		
LCAP Holding		\$917,950	
Other Supplies		443,495	
Arts, Music, Instruct Materials Grant		(8,815,100)	
Reclassification of COVID funds		(9,204,999)	
Change from 1st Interim to 2nd Interim		<u>\$(16,658,654)</u>	
	<u>2022-23 Adopted Budget</u>	<u>2022-23 2nd Int. Budget</u>	<u>Increase/(Decrease)</u>
	\$ 127,937,740	\$ 183,982,916	\$56,045,177

E. Contracted Services and Other Operating Expenditures

Contracted Services and Other Operating Expenditures changed from \$49,882,284 at First Interim to \$52,646,657 at Second Interim, an increase of \$2,764,374. This increase is due to the reclassification of federal grant funds to the travel/conference classification, purchasing and constructing a track storage facility for Buchanan High School, and adjusting the budget for utilities to project annual costs due more accurately to increased gas/electricity rates. Finally, due to the shortage in bus drivers we have had to count on our charter bus companies for an increased number of trips. Charter bus rates increased from 8% to 60% over prior year as they also deal with inflation and driver shortages. The changes in Contracted Services and Other Operating Expenditures are as follows:

<u>Item</u>	<u>Budget Adjustment</u>		
Travel/Conference		\$ 631,722	
Buchanan Track Storage Facility		600,000	
Utilities		501,600	
Reclassification of COVID funds		375,290	
Travel/Conference		354,495	
Transportation (ie Charter Buses)		301,267	
Change from 1st Interim to 2nd Interim		<u>\$ 2,764,374</u>	
	<u>2022-23 Adopted Budget</u>	<u>2022-23 2nd Int. Budget</u>	<u>Increase/(Decrease)</u>
	\$ 42,549,152	\$ 52,646,657	\$ 10,097,505

F. Capital Outlay

Capital Outlay changed from \$7,286,840 at First Interim to \$16,423,152 at Second Interim, an increase of \$9,136,312. The increase is primarily due to carryover from covid relief funding sources being allocated to HVAC improvements. Additionally, the Transportation department was awarded grant dollars to purchase new buses.

<u>Item</u>	<u>Budget Adjustment</u>		
HVAC Improvements	\$ 8,469,400		
School Bus Purchase	800,000		
Other Capital Improvements	<u>(133,088)</u>		
Change from 1st Interim to 2nd Interim	<u>\$ 9,136,312</u>		
	<u>2022-23 Adopted Budget</u>	<u>2022-23 2nd Int. Budget</u>	<u>Increase/(Decrease)</u>
	\$ 4,495,952	\$ 16,423,152	\$ 11,927,199

G. Other Outgo Expenditures

Other Outgo Expenditures changed from \$237,779 at First Interim to \$299,879 at Second Interim, an increase of \$62,101.

Change from 1st Interim to 2nd Interim	\$ 62,101		
	<u>2022-23 Adopted Budget</u>	<u>2022-23 2nd Int. Budget</u>	<u>Increase/(Decrease)</u>
	\$ 594,019	\$ 299,879	\$ 13,277

H. Inter-fund Transfers Out

Inter-fund Transfers Out remain unchanged from First Interim to Second Interim.

Change from 1st Interim to 2nd Interim	\$ -0-		
	<u>2022-23 Adopted Budget</u>	<u>2022-23 2nd Int. Budget</u>	<u>Increase/(Decrease)</u>
	\$ 7,471,066	\$ 8,371,066	\$ 900,000

III. Total General Fund Expenditures

Total General Fund Expenditures changed from \$782,075,920 at First Interim to \$ 777,931,763 at Second Interim, a decrease of \$4,144,157.

Change from 1st Interim to 2nd Interim	\$ (4,144,157)		
	<u>2022-23 Adopted Budget</u>	<u>2022-23 2nd Int. Budget</u>	<u>Increase/(Decrease)</u>
	\$ 664,850,946	\$ 777,931,763	\$ 113,080,817

IV. Fund Balance

Total revenues are \$723,289,992 and total expenditures are \$777,931,763, at Second Interim. This results in a deficit of \$ 54,641,771, an operating deficit of \$4,836,417, and an estimated general reserve percentage of 3.73%. The committed and the general reserve combined is 14.0% of total budgeted expenditures.

Beginning Fund Balance, Audited 7/1/22	\$ 166,043,782
2022-23 Revenues	723,289,992
2022-23 Expenditures	<u>777,931,763</u>
Surplus/(Deficit) (1)	<u>(54,641,771)</u>
Ending Fund Balance, 6/30/23, Projected	<u>\$ 111,408,836</u>
Components of Fund Balance:	
Non-Spendable:	
Revolving Cash Reserve	144,000
Store's Inventory Reserve	1,875,805
Pre-paid Expenditures	<u>475,000</u>
Committed:	
Future Program Growth	2,069,160
10% Stabilization	<u>77,793,176</u>
Subtotal of Components	<u>82,357,041</u>
Estimated General Reserve 6/30/23	<u>\$ 29,044,970</u>
General Reserve as % of Expenditures	3.73%
<u>One-Time Items</u>	
Textbooks	\$11,366,482
State Grant Carryover	9,848,727
COVID Relief Carryover	8,294,987
Onetime Special Education	6,672,604
Site/Department Carryover	6,577,000
LCAP Carryover	4,273,866
Federal Grants	2,057,938
Certificates of Participation	<u>713,750</u>
Total One-Time (2)	\$ 49,805,354
Ongoing Operating Deficit (1 + 2)	<u>\$ (4,836,417)</u>

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

Fund: 01 SubFund: -	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
01 - GENERAL FUND	\$685,420,647	\$729,103,487	\$723,289,992	\$37,869,345	(\$5,813,495)	5.5	(0.8)
8010 - 8099 Revenue Limit Sources							
8011 - LCFF State Aid - Current Year							
801100 - REVENUE LIMIT STATE AID	255,296,391	260,483,850	259,066,035	3,769,644	(1,417,815)	1.5	(0.5)
	\$255,296,391	\$260,483,850	\$259,066,035	\$3,769,644	(\$1,417,815)	1.5	(0.5)
8012 - Education Protection Account State Aid - Current Year							
801200 - EDUCATIONAL PROTECTION ACCT.	108,249,547	114,060,955	114,060,817	5,811,270	(138)	5.4	0.0
	\$108,249,547	\$114,060,955	\$114,060,817	\$5,811,270	(\$138)	5.4	0.0
8019 - LCFF/Revenue Limit State Aid - Prior Years							
801900 - RL ST AID PRIOR YEAR	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8021 - Homeowners' Exemptions							
802100 - RL HOMEOWNERS	668,648	668,648	668,648	0	0	0.0	0.0
	\$668,648	\$668,648	\$668,648	\$0	\$0	0.0	0.0
8029 - Other Subventions/In-Lieu Taxes							
802900 - RL CTY OTH IN-LIEU TAXES	9,231	9,231	9,231	0	0	0.0	0.0
	\$9,231	\$9,231	\$9,231	\$0	\$0	0.0	0.0
8041 - Secured Roll Taxes							
804100 - RL SECURED ROLL TAXES	90,559,866	90,559,866	90,559,866	0	0	0.0	0.0
	\$90,559,866	\$90,559,866	\$90,559,866	\$0	\$0	0.0	0.0
8042 - Unsecured Roll Taxes							
804200 - RL UNSECURED ROLL TAXES	4,288,403	4,288,403	4,288,403	0	0	0.0	0.0
	\$4,288,403	\$4,288,403	\$4,288,403	\$0	\$0	0.0	0.0
8043 - Prior Years' Taxes							
804300 - RL PRIOR YRS TAXES	153,489	153,489	153,489	0	0	0.0	0.0
	\$153,489	\$153,489	\$153,489	\$0	\$0	0.0	0.0
8044 - Supplemental Taxes							
804400 - RL SUPPLEMENTAL TAXES	1,093,609	1,093,609	1,093,609	0	0	0.0	0.0
	\$1,093,609	\$1,093,609	\$1,093,609	\$0	\$0	0.0	0.0
8045 - Education Revenue Augmentation Fund (ERAF)							
804500 - RL ERAF	(3,318,313)	(3,318,313)	(3,318,313)	0	0	0.0	0.0
	(\$3,318,313)	(\$3,318,313)	(\$3,318,313)	\$0	\$0	0.0	0.0

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

Fund: 01
SubFund: -

	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
8010 - 8099 Revenue Limit Sources							
8047 - Community Redevelopment Funds							
804700 - RL COMM REDEVL FUNDS	0	0	2,640,141	2,640,141	2,640,141	N/A	N/A
	\$0	\$0	\$2,640,141	\$2,640,141	\$2,640,141	N/A	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	(1,768,186)	(1,775,617)	(2,369,382)	(601,196)	(593,765)	34.0	33.4
	(\$1,768,186)	(\$1,775,617)	(\$2,369,382)	(\$601,196)	(\$593,765)	34.0	33.4
8010 - 8099 Revenue Limit Sources	\$455,232,685	\$466,224,121	\$466,852,544	\$11,619,859	\$628,423	2.6	0.1
Percent of Total	66.4%	63.9%	64.5%				

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

Fund: 01 SubFund: -	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
8100 - 8299 Federal Revenue							
8181 - Special Education - Entitlement							
818100 - FED SP ED ENTITLEMENT	7,498,227	7,498,227	7,535,606	37,379	37,379	0.5	0.5
	\$7,498,227	\$7,498,227	\$7,535,606	\$37,379	\$37,379	0.5	0.5
8182 - Special Education - Discretionary Grants							
818200 - FED SP ED DISCRETIONARY GRANTS	700,159	826,921	826,921	126,762	0	18.1	0.0
818201 - FED SP ED DEF REVENUE	0	1,602,032	1,602,032	1,602,032	0	N/A	0.0
	\$700,159	\$2,428,953	\$2,428,953	\$1,728,794	\$0	246.9	0.0
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	0	0	0	0	0	N/A	N/A
829000 - FED OTH REV	53,785,620	56,713,405	56,815,053	3,029,433	101,648	5.6	0.2
829001 - PRIOR YEAR FEDERAL REVENUE	13,878,686	15,778,882	15,987,167	2,108,481	208,285	15.2	1.3
	\$67,664,306	\$72,492,287	\$72,802,220	\$5,137,914	\$309,933	7.6	0.4
8100 - 8299 Federal Revenue	\$75,862,692	\$82,419,466	\$82,766,779	\$6,904,087	\$347,312	9.1	0.4
Percent of Total	11.1%	11.3%	11.4%				

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

Fund: 01 SubFund: -	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
8300 - 8599 Other State Revenue							
8311 - Other State Apportionments - Current Year							
831100 - ST OTH APPORTIONMENTS	36,857,452	37,615,809	37,615,809	758,357	0	2.1	0.0
	\$36,857,452	\$37,615,809	\$37,615,809	\$758,357	\$0	2.1	0.0
8319 - Other State Apportionments - Prior Years							
831900 - ST OTH APPORT PR YR	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
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	9,195,134	9,477,441	9,477,441	282,307	0	3.1	0.0
856001 - ST LOTTERY PR YR	0	0	0	0	0	N/A	N/A
	\$9,195,134	\$9,477,441	\$9,477,441	\$282,307	\$0	3.1	0.0
8590 - All Other State Revenue							
851000 - ST DEFERRED REVENUE	0	968,038	968,038	968,038	0	N/A	0.0
859000 - ST OTHER REVENUE	90,208,169	108,956,167	101,643,121	11,434,952	(7,313,046)	12.7	(6.7)
859001 - ST OTHER REVENUE PR YR	0	4,980,238	4,843,602	4,843,602	(136,636)	N/A	(2.7)
	\$90,208,169	\$114,904,443	\$107,454,761	\$17,246,593	(\$7,449,682)	19.1	(6.5)
8300 - 8599 Other State Revenue	\$138,005,713	\$163,742,651	\$156,292,969	\$18,287,257	(\$7,449,682)	13.3	(4.5)
Percent of Total	20.1%	22.5%	21.6%				
8600 - 8799 Other Local Revenue							
8631 - Sale of Equipment and Supplies							
863100 - LOC SALE OF EQUIP	25,000	25,000	25,000	0	0	0.0	0.0
	\$25,000	\$25,000	\$25,000	\$0	\$0	0.0	0.0
8639 - All Other Sales							
863900 - LOC ALL OTH SALES	78,418	78,418	67,075	(11,343)	(11,343)	(14.5)	(14.5)
863910 - LOC CONCESSION SALES	28,000	28,000	28,000	0	0	0.0	0.0
863911 - LOC GATE/TICKET SALES	88,560	88,560	88,560	0	0	0.0	0.0
863912 - LOC FUNDRAISING	0	0	0	0	0	N/A	N/A
863922 - LOC TEACHER CENTER SALES	0	0	0	0	0	N/A	N/A
	\$194,978	\$194,978	\$183,635	(\$11,343)	(\$11,343)	(5.8)	(5.8)

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

Fund: 01
SubFund: -

	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
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	925,000	925,000	925,000	0	0	0.0	0.0
	\$925,000	\$925,000	\$925,000	\$0	\$0	0.0	0.0
8662 - Net Increase (Decrease) in the Fair Value of Investments							
866200 - NET INC(DEC) FAIR VALUE INVEST	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	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	3,840,986	3,614,534	3,631,130	(209,856)	16,596	(5.5)	0.5
868901 - LOC SHOP CRD DIR#1	1,800	5,655	5,655	3,855	0	214.2	0.0
868902 - LOC SHOP CRD DIR#2	3,700	6,824	6,709	3,009	(115)	81.3	(1.7)
868903 - LOC SHOP CRD DIR#3	0	3,111	5,551	5,551	2,440	N/A	78.4
868904 - LOC SHOP CRD DIR#4	0	1,050	1,510	1,510	460	N/A	43.8
868905 - LOC SHOP CRD DIR#5	0	1,108	1,148	1,148	40	N/A	3.6
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	0	0	0	0	0	N/A	N/A
868940 - LOC SOS EXTERNAL FEES	2,387,662	2,648,198	2,568,198	180,536	(80,000)	7.6	(3.0)
868941 - LOC SOS CUSD FEES	713,197	713,197	713,197	0	0	0.0	0.0
	\$6,947,345	\$6,993,677	\$6,933,098	(\$14,247)	(\$60,579)	(0.2)	(0.9)
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	0	0	0	0	0	N/A	N/A
869900 - LOC OTHER REVENUE	3,025,720	3,137,469	3,873,509	847,789	736,040	28.0	23.5
869905 - PREPAYMENTS/DEPOSITS	0	0	0	0	0	N/A	N/A

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

Fund: 01 SubFund: -	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
8600 - 8799 Other Local Revenue							
8699 - All Other Local Revenue							
869910 - LOC REBATE-CCARD	90,000	90,000	90,000	0	0	0.0	0.0
869915 - REIMB REVENUE	145,000	145,000	145,000	0	0	0.0	0.0
869917 - BENEFIT REBATES	0	0	0	0	0	N/A	N/A
869919 - E-RATE REVENUE	0	3,625	3,625	3,625	0	N/A	0.0
869920 - NEIGHBORHOOD REV	0	0	0	0	0	N/A	N/A
869930 - DONATION	0	134,946	138,105	138,105	3,159	N/A	2.3
869941 - CVRC/EARLY INTER SUPPL	2,226,035	2,226,035	2,226,035	0	0	0.0	0.0
869942 - CLOVIS YOUTH	0	0	0	0	0	N/A	N/A
869943 - SP ED SEMINARS	1,000	1,000	1,000	0	0	0.0	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	415,890	415,890	415,890	0	0	0.0	0.0
	\$5,903,645	\$6,153,965	\$6,893,164	\$989,519	\$739,199	16.8	12.0
8783 - All Other Transfers from JPAs							
878300 - TRANSFER FROM JPA	1,451,590	1,357,287	1,357,287	(94,303)	0	(6.5)	0.0
	\$1,451,590	\$1,357,287	\$1,357,287	(\$94,303)	\$0	(6.5)	0.0
8600 - 8799 Other Local Revenue	\$15,483,557	\$15,685,907	\$16,353,184	\$869,627	\$667,277	5.6	4.3
Percent of Total	2.3%	2.2%	2.3%				
8900 - 8929 Interfund Transfers In							
8912 - Between General Fund and Special Reserve Fund							
891209 - TRANSFER FR SELF INS FUND	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8919 - Other Authorized Interfund Transfers In							
891901 - OTH INTERFUND TRANSFER IN	836,000	1,031,341	1,024,516	188,516	(6,825)	22.5	(0.7)
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
	\$836,000	\$1,031,341	\$1,024,516	\$188,516	(\$6,825)	22.5	(0.7)
8900 - 8929 Interfund Transfers In	\$836,000	\$1,031,341	\$1,024,516	\$188,516	(\$6,825)	22.5	(0.7)
Percent of Total	0.1%	0.1%	0.1%				

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

Fund: 01
SubFund: -

	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
8930 - 8979 All Other Financing Sources							
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							
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
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							
Percent of Total	0.0%	0.0%	0.0%				

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

Fund: 01 SubFund: -	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
01 - GENERAL FUND	\$664,850,946	\$782,075,920	\$777,931,763	\$113,080,817	(\$4,144,157)	17.0	(0.5)
1000 - 1999 Certificated Personnel Salaries							
1100 - Certificated Teachers' Salaries							
110001 - TEACHER SAL	157,059,807	164,304,990	164,415,852	7,356,044	110,862	4.7	0.1
110040 - TEACH SAL SUMMER/HOURLY	3,419,007	3,861,284	4,408,695	989,688	547,411	28.9	14.2
110050 - TEACH SAL SUB	2,745,766	3,435,893	3,426,748	680,982	(9,146)	24.8	(0.3)
110051 - TEACH SAL SCH BUS SUB	1,406,809	1,602,585	2,055,089	648,281	452,504	46.1	28.2
110055 - TEACH SAL SUB DISTRICT PAID	0	0	0	0	0	N/A	N/A
110060 - TEACH SAL STIPEND	7,706,491	8,368,672	8,128,260	421,769	(240,412)	5.5	(2.9)
110065 - CERT CLASS COVERAGE STIPEND	69,422	104,569	85,689	16,267	(18,881)	23.4	(18.1)
110070 - TEACH SAL XTRA PD	3,118,443	3,358,146	3,378,022	259,579	19,876	8.3	0.6
110099 - TEACHER REIMBURSABLE	0	0	0	0	0	N/A	N/A
	\$175,525,745	\$185,036,140	\$185,898,354	\$10,372,609	\$862,214	5.9	0.5
1200 - Certificated Pupil Support Salaries							
120001 - LIBRARIAN SAL	336,945	360,531	360,531	23,586	0	7.0	0.0
120002 - GUIDANCE SAL GLS/GIS	8,919,316	8,834,320	8,895,918	(23,397)	61,598	(0.3)	0.7
120003 - PSYCH/MENTAL HEALTH SP SAL	7,742,506	7,737,713	7,754,085	11,579	16,372	0.1	0.2
120004 - NURSE SAL	3,967,548	4,399,709	4,416,644	449,096	16,935	11.3	0.4
120040 - PUPIL SUPPORT HRLY	29,655	37,615	37,615	7,960	0	26.8	0.0
120050 - PUPIL SUPPORT SUB	126,043	158,919	158,919	32,875	0	26.1	0.0
120090 - Pupil Support Extra Time	1,200	1,200	1,200	0	0	0.0	0.0
	\$21,123,213	\$21,530,008	\$21,624,912	\$501,699	\$94,904	2.4	0.4
1300 - Certificated Supervisors' and Administrators' Salaries							
130001 - PRINCIPAL SAL	5,675,375	6,297,529	6,341,549	666,174	44,020	11.7	0.7
130002 - COORDINATOR SAL	244,210	268,352	268,352	24,142	0	9.9	0.0
130003 - LEARNING DIRECTOR SAL	4,152,127	4,403,591	4,403,591	251,464	0	6.1	0.0
130005 - DEPUTY PRINCIPAL SAL	900,647	963,688	963,688	63,041	0	7.0	0.0
130007 - DIRECTORS ACTI/ATHL/ASST SAL	728,613	930,111	930,111	201,498	0	27.7	0.0
130008 - DIST ADM SAL	4,693,490	5,283,231	5,139,549	446,060	(143,682)	9.5	(2.7)
130050 - CERT ADMIN SUB	0	49,746	0	0	(49,746)	N/A	(100.0)
130060 - CERT SUP & ADM STIPEND	0	0	0	0	0	N/A	N/A
	\$16,394,462	\$18,196,247	\$18,046,839	\$1,652,378	(\$149,408)	10.1	(0.8)

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

Fund: 01 SubFund: -	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
1000 - 1999 Certificated Personnel Salaries							
1900 - Other Certificated Salaries							
190001 - RES TEACH/TOSA SAL	1,124,131	5,765,285	4,444,513	3,320,382	(1,320,772)	295.4	(22.9)
190002 - TOSA INSTR COACH	0	555,940	555,673	555,673	(267)	N/A	0.0
190003 - TRANSITION COORDINATORS	3,403,766	4,567,042	4,614,734	1,210,968	47,692	35.6	1.0
190005 - PROGRAM SPECIALIST	2,184,953	2,461,310	2,461,926	276,973	616	12.7	0.0
190040 - OTH CERT HOURLY	281	14,974	16,676	16,395	1,702	5827.3	11.4
190050 - OTH CERT SUB	18,507	37,324	62,992	44,485	25,668	240.4	68.8
190060 - OTHER CERTIFICATED STIPEND	55,000	241,456	356,459	301,459	115,003	548.1	47.6
190090 - CERT OTH SAL	29,996	29,996	29,996	0	0	0.0	0.0
190099 - CERT REIMB SAL	0	0	0	0	0	N/A	N/A
	\$6,816,634	\$13,673,328	\$12,542,968	\$5,726,335	(\$1,130,360)	84.0	(8.3)
1000 - 1999 Certificated Personnel Salaries	\$219,860,053	\$238,435,723	\$238,113,073	\$18,253,021	(\$322,650)	8.3	(0.1)
Percent of Total	33.1%	30.5%	30.6%				
2000 - 2999 Classified Personnel Salaries							
2100 - Classified Instructional Salaries							
210001 - INSTR ASSIST/TUTOR	19,924,363	20,858,572	22,381,679	2,457,316	1,523,107	12.3	7.3
210002 - EDUCATIONAL INTERPRETER	841,549	821,148	865,491	23,941	44,343	2.8	5.4
210003 - INSTR ASSIST/TUTOR 1:1	0	0	0	0	0	N/A	N/A
210040 - INSTRUCTIONAL HOURLY	162,505	170,477	175,901	13,396	5,424	8.2	3.2
210050 - INSTR ASSIST SUB	30,243	634,909	634,717	604,474	(192)	1998.7	0.0
210070 - INSTRUCT ASST OT	2,500	3,768	4,491	1,991	723	79.6	19.2
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
	\$20,961,161	\$22,488,874	\$24,062,279	\$3,101,119	\$1,573,406	14.8	7.0

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

Fund: 01
SubFund: -

	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
2000 - 2999 Classified Personnel Salaries							
2200 - Classified Support Salaries							
220001 - HEALTH AIDE/OCCUP THERAPIST	5,564,838	6,031,982	6,063,844	499,005	31,861	9.0	0.5
220002 - INSTR MEDIA/LIBRARY	1,584,403	1,710,150	1,710,150	125,747	0	7.9	0.0
220003 - CUSTODIAL SAL	7,977,816	8,641,092	8,638,774	660,958	(2,318)	8.3	0.0
220005 - GROUNDS SAL	2,652,579	2,817,172	2,817,172	164,593	0	6.2	0.0
220006 - WAREHOUSE SAL	329,897	361,122	361,122	31,226	0	9.5	0.0
220007 - MAINTENANCE SAL	3,826,952	4,037,916	4,037,916	210,965	0	5.5	0.0
220008 - COMMUNITY LIAISON	97,710	50,101	50,101	(47,609)	0	(48.7)	0.0
220010 - ATTENDANCE OFFICER SAL	330,457	353,555	353,555	23,098	0	7.0	0.0
220020 - FOOD SERVICE SAL	313,682	336,925	338,759	25,077	1,834	8.0	0.5
220030 - TRANSPORTATION OTHER	1,078,533	1,067,223	1,071,042	(7,491)	3,819	(0.7)	0.4
220031 - BUS DRIVER SAL	3,958,422	4,018,918	4,118,404	159,981	99,486	4.0	2.5
220040 - CLASS SUPPORT HOURLY	127,886	196,364	131,927	4,040	(64,438)	3.2	(32.8)
220050 - CLASS SUPPORT SUB	1,466,449	1,898,803	1,546,229	79,781	(352,573)	5.4	(18.6)
220060 - FOOD SERVICE STIPEND	12,350	12,350	12,350	0	0	0.0	0.0
220070 - CLASS SUPPORT OT	726,656	589,857	933,527	206,870	343,670	28.5	58.3
220090 - CLASSIFIED SUPPORT OTHER	134,219	138,632	74,742	(59,477)	(63,890)	(44.3)	(46.1)
220099 - M&O REIMB SAL	0	0	0	0	0	N/A	N/A
	\$30,182,850	\$32,262,162	\$32,259,614	\$2,076,764	(\$2,548)	6.9	0.0
2300 - Classified Supervisors' and Administrators' Salaries							
230001 - CLASS MANAGEMENT SA	11,446,031	12,103,757	12,245,753	799,722	141,997	7.0	1.2
230016 - BOARD MEMBER SAL	63,000	63,000	63,000	0	0	0.0	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	30,080	194,809	133,135	103,054	(61,674)	342.6	(31.7)
	\$11,539,111	\$12,361,565	\$12,441,888	\$902,776	\$80,322	7.8	0.6
2400 - Clerical, Technical, and Office Staff Salaries							
240001 - CLASS BUSINESS SUPPORT	18,725,768	19,871,151	19,839,661	1,113,894	(31,490)	5.9	(0.2)
240040 - CLASS BUSINESS SUPPORT HRLY	9,376	44,537	40,680	31,304	(3,857)	333.9	(8.7)
240050 - CLASS BUSINESS SUPPORT SUB	367,002	447,548	474,221	107,219	26,674	29.2	6.0
240070 - CLASS BUSINESS SUPPORT OT	43,349	107,055	91,425	48,076	(15,630)	110.9	(14.6)
240090 - CLASS BUSINESS SUPPORT OTHER	3,400	3,400	3,400	0	0	0.0	0.0
	\$19,148,895	\$20,473,691	\$20,449,388	\$1,300,493	(\$24,303)	6.8	(0.1)
2900 - Other Classified Salaries							
290001 - RECREATION SAL	377,958	389,281	389,281	11,323	0	3.0	0.0
290002 - CAMPUS MONITOR SAL	1,081,672	1,376,182	1,388,780	307,108	12,598	28.4	0.9
290004 - MGMT-SCHL RES OFFCR	97,031	103,828	279,324	182,293	175,496	187.9	169.0

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

Fund: 01 SubFund: -	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
2000 - 2999 Classified Personnel Salaries							
2900 - Other Classified Salaries							
290005 - RESOURCE OFFICER SAL	852,487	843,575	769,800	(82,687)	(73,775)	(9.7)	(8.7)
290006 - STUDENT LIAISON	3,121,088	3,519,516	3,505,548	384,460	(13,968)	12.3	(0.4)
290011 - CLASSIFIED TEACHER/THEATRE	486,027	555,244	592,061	106,034	36,818	21.8	6.6
290040 - OTH CL HOURLY	756,616	690,134	660,487	(96,129)	(29,647)	(12.7)	(4.3)
290050 - OTHER CLASS SUB	141,615	147,652	146,086	4,471	(1,566)	3.2	(1.1)
290060 - CLASSIFIED STIPEND	4,896,469	5,051,314	5,018,716	122,246	(32,598)	2.5	(0.6)
290070 - OTH CLASSIFIED OT	18,760	19,209	25,899	7,139	6,690	38.1	34.8
290090 - OTHER CLASSIFIED SAL	104,364	81,161	101,226	(3,138)	20,065	(3.0)	24.7
290099 - CLASSIFIED REIMB	0	0	0	0	0	N/A	N/A
	\$11,934,089	\$12,777,096	\$12,877,207	\$943,118	\$100,112	7.9	0.8
2000 - 2999 Classified Personnel Salaries	\$93,766,105	\$100,363,387	\$102,090,376	\$8,324,270	\$1,726,988	8.9	1.7
Percent of Total	14.1%	12.8%	13.1%				
3000 - 3999 Employee Benefits							
3101 - State Teachers' Retirement System, certificated positions							
310100 - STRS CERT	64,682,659	68,119,464	67,936,862	3,254,203	(182,601)	5.0	(0.3)
310190 - STRS CERT	790,618	1,000,167	1,026,867	236,249	26,700	29.9	2.7
	\$65,473,276	\$69,119,631	\$68,963,729	\$3,490,452	(\$155,902)	5.3	(0.2)
3102 - State Teachers' Retirement System, classified positions							
310201 - STRS CLASSIFIED	787,841	810,869	796,374	8,533	(14,495)	1.1	(1.8)
310291 - STRS CLASSIFIED	4,123	5,454	6,505	2,382	1,051	57.8	19.3
	\$791,964	\$816,323	\$802,879	\$10,915	(\$13,444)	1.4	(1.6)
3201 - Public Employees' Retirement System, certificated positions							
320100 - PERS CERTIFICATED	482,738	551,980	550,680	67,942	(1,300)	14.1	(0.2)
320190 - PERS CERTIFICATED	0	0	0	0	0	N/A	N/A
	\$482,738	\$551,980	\$550,680	\$67,942	(\$1,300)	14.1	(0.2)
3202 - Public Employees' Retirement System, classified positions							
320200 - PERS CLASSIFIED	20,264,419	21,558,658	21,444,412	1,179,994	(114,246)	5.8	(0.5)
320290 - PERS CLASSIFIED	526,120	676,618	602,034	75,914	(74,584)	14.4	(11.0)
	\$20,790,539	\$22,235,276	\$22,046,447	\$1,255,908	(\$188,830)	6.0	(0.8)

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

Fund: 01 SubFund: -	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
3000 - 3999 Employee Benefits							
3301 - OASDI/Medicare/Alternative, certificated positions							
330100 - SOCIAL SECURITY CERT	205,086	218,990	209,128	4,042	(9,862)	2.0	(4.5)
330101 - MEDICARE CERT	3,089,976	3,369,450	3,329,160	239,184	(40,290)	7.7	(1.2)
330102 - SUPPLEMENTAL RETIREMENT CERT	3,931	4,978	4,539	608	(439)	15.5	(8.8)
330190 - SOCIAL SECURITY CERT	1,756	2,838	2,872	1,116	34	63.6	1.2
330191 - MEDICARE CERT	62,037	92,998	95,389	33,351	2,391	53.8	2.6
330192 - SUPPLEMENTAL RETIREMENT CERT	1,563	2,936	3,109	1,546	173	98.9	5.9
	\$3,364,349	\$3,692,190	\$3,644,197	\$279,847	(\$47,993)	8.3	(1.3)
3302 - OASDI/Medicare/Alternative, classified positions							
330200 - SOCIAL SECURITY CLASS	5,079,541	5,455,037	5,444,265	364,724	(10,772)	7.2	(0.2)
330201 - MEDICARE CLASS	1,288,033	1,366,004	1,363,894	75,861	(2,109)	5.9	(0.2)
330202 - SUPPLEMENTAL RETIREMENT CLASS	178,249	168,576	172,489	(5,761)	3,913	(3.2)	2.3
330290 - SOCIAL SECURITY CLASS	199,176	230,053	219,861	20,685	(10,192)	10.4	(4.4)
330291 - MEDICARE CLASS	70,399	80,869	80,844	10,445	(25)	14.8	0.0
330292 - SUPPLEMENTAL RETIREMENT CLASS	45,344	48,217	51,269	5,925	3,052	13.1	6.3
	\$6,860,742	\$7,348,756	\$7,332,622	\$471,879	(\$16,134)	6.9	(0.2)
3401 - Health & Welfare Benefits, certificated positions							
340111 - HEALTH CERT	31,798,676	33,383,286	33,236,378	1,437,702	(146,908)	4.5	(0.4)
340112 - DENTAL CERT	2,392,131	2,167,575	2,173,549	(218,582)	5,974	(9.1)	0.3
340113 - VISION CERT	446,151	423,230	424,342	(21,809)	1,112	(4.9)	0.3
340114 - LIFE INS CERT	152,630	156,588	154,244	1,614	(2,344)	1.1	(1.5)
	\$34,789,589	\$36,130,680	\$35,988,513	\$1,198,924	(\$142,167)	3.4	(0.4)
3402 - Health & Welfare Benefits, classified positions							
340211 - HEALTH CLASS	16,853,512	18,054,300	17,996,142	1,142,630	(58,158)	6.8	(0.3)
340212 - DENTAL CLASS	1,282,485	1,184,376	1,191,842	(90,644)	7,465	(7.1)	0.6
340213 - VISION CLASS	239,570	227,405	229,290	(10,280)	1,885	(4.3)	0.8
340214 - LIFE INS CLASS	77,320	79,479	79,423	2,103	(56)	2.7	(0.1)
340216 - DIS CLASS	219,366	229,199	227,433	8,067	(1,765)	3.7	(0.8)
	\$18,672,254	\$19,774,759	\$19,724,130	\$1,051,876	(\$50,629)	5.6	(0.3)
3501 - State Unemployment Insurance, certificated positions							
350100 - SUI CERT	1,063,124	1,247,236	1,177,616	114,492	(69,621)	10.8	(5.6)
350190 - SUI CERT	22,763	28,275	29,119	6,356	844	27.9	3.0
	\$1,085,887	\$1,275,512	\$1,206,735	\$120,848	(\$68,777)	11.1	(5.4)

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

Fund: 01
SubFund: -

	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
3000 - 3999 Employee Benefits							
3502 - State Unemployment Insurance, classified positions							
350200 - SUI CLASS	444,913	535,370	523,676	78,763	(11,694)	17.7	(2.2)
350290 - SUI CLASS	26,426	27,735	26,628	203	(1,107)	0.8	(4.0)
	\$471,338	\$563,105	\$550,304	\$78,966	(\$12,801)	16.8	(2.3)
3601 - Workers' Compensation Insurance, certificated positions							
360100 - W/C CERT	2,566,269	2,782,591	2,767,966	201,698	(14,625)	7.9	(0.5)
360190 - W/C CERT	52,576	65,281	67,374	14,798	2,093	28.1	3.2
	\$2,618,844	\$2,847,872	\$2,835,340	\$216,495	(\$12,532)	8.3	(0.4)
3602 - Workers' Compensation Insurance, classified positions							
360200 - W/C CLASS	1,060,090	1,133,750	1,131,524	71,434	(2,226)	6.7	(0.2)
360290 - W/C CLASS	54,395	52,325	45,436	(8,959)	(6,890)	(16.5)	(13.2)
	\$1,114,485	\$1,186,076	\$1,176,960	\$62,475	(\$9,116)	5.6	(0.8)
3701 - OPEB, Allocated, certificated positions							
370100 - RETIREE BENEFITS CERT	8,064,994	7,497,312	7,422,605	(642,389)	(74,708)	(8.0)	(1.0)
	\$8,064,994	\$7,497,312	\$7,422,605	(\$642,389)	(\$74,708)	(8.0)	(1.0)
3702 - OPEB, Allocated, classified positions							
370200 - RETIREE BENEFIT CLASSIFIED	2,605,286	2,444,680	2,433,804	(171,482)	(10,876)	(6.6)	(0.4)
	\$2,605,286	\$2,444,680	\$2,433,804	(\$171,482)	(\$10,876)	(6.6)	(0.4)
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

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

Fund: 01 SubFund: -	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
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	855,269	936,817	919,015	63,746	(17,803)	7.5	(1.9)
390104 - AB 1522 ACCRUAL	9,715	29,216	14,186	4,471	(15,030)	46.0	(51.4)
390105 - PARS CERT GOLDEN HANDSHAKE	0	0	0	0	0	N/A	N/A
390193 - SELF INSUR CERT	17,460	28,402	29,019	11,559	617	66.2	2.2
390194 - AB 1522 ACCRUAL	10,771	8,251	8,620	(2,151)	368	(20.0)	4.5
	\$893,214	\$1,002,687	\$970,839	\$77,625	(\$31,848)	8.7	(3.2)
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	355,676	290,091	303,786	(51,890)	13,696	(14.6)	4.7
390204 - AB 1522 ACCRUAL	4,969	38,512	8,495	3,526	(30,017)	71.0	(77.9)
390206 - PARS GOLDEN HANDSHAKE	0	0	0	0	0	N/A	N/A
390293 - SELF INSUR CLASS	18,510	20,309	19,839	1,329	(471)	7.2	(2.3)
390294 - AB 1522 ACCRUAL	25,621	21,521	22,741	(2,880)	1,220	(11.2)	5.7
	\$404,775	\$370,433	\$354,861	(\$49,914)	(\$15,572)	(12.3)	(4.2)
3000 - 3999 Employee Benefits	\$168,484,276	\$176,857,270	\$176,004,643	\$7,520,367	(\$852,627)	4.5	(0.5)
Percent of Total	25.3%	22.6%	22.6%				
1000 - 3999 Employee Compensation % of Total	72.5%	65.9%	66.4%				
4300 - 4399 District Events							
430040 - SUPPLIES - DISTRICT EVENTS	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				
4000 - 4999 Books and Supplies							
4100 - Approved Textbooks and Core Curricula Materials							
410000 - TEXTBOOKS	5,755,345	11,632,164	11,635,150	5,879,805	2,986	102.2	0.0
	\$5,755,345	\$11,632,164	\$11,635,150	\$5,879,805	\$2,986	102.2	0.0

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

Fund: 01
SubFund: -

	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
4000 - 4999 Books and Supplies							
4200 - Books and Other Reference Materials							
420000 - OTH BOOKS/LIBRARY	32,056	97,674	158,158	126,101	60,484	393.4	61.9
420099 - BOOKS REIMB	0	0	0	0	0	N/A	N/A
	\$32,056	\$97,674	\$158,158	\$126,101	\$60,484	393.4	61.9
4300 - Materials and Supplies							
430000 - INSTRUCTIONAL SUPPLIES	8,680,326	15,145,754	16,350,224	7,669,898	1,204,470	88.4	8.0
430001 - SUPPLIES CARRYOVER	0	20,337,978	17,146,803	17,146,803	(3,191,174)	N/A	(15.7)
430002 - HOLDING INSTR SUPP	92,742,594	127,167,380	112,819,543	20,076,949	(14,347,837)	21.6	(11.3)
430004 - PRINTING/PUBLISHING	46,000	46,000	46,000	0	0	0.0	0.0
430005 - FOOD/IN-HOUSE MEETINGS	393,643	655,684	762,412	368,770	106,728	93.7	16.3
430006 - FOOD SUP SIERRA OUTDOOR	349,200	349,200	349,200	0	0	0.0	0.0
430007 - SUPPLIES/SOFTWARE	6,302	6,302	6,302	0	0	0.0	0.0
430008 - SUPPLIES NON-CLASSROOM	4,508,533	5,764,025	6,578,892	2,070,359	814,868	45.9	14.1
430010 - SUPPLIES IMMUNIZATION	0	0	0	0	0	N/A	N/A
430011 - BLUEPRINTS/BIDS	0	0	0	0	0	N/A	N/A
430012 - ERGONOMICS/PURCHASING	10,000	9,472	9,472	(528)	0	(5.3)	0.0
430013 - ASSESSMENT SUPPLIES	0	47,257	47,257	47,257	0	N/A	0.0
430016 - SOFTWARE REIMBURSEMENT	0	0	0	0	0	N/A	N/A
430023 - SALES/USE TAX	2,900	2,900	2,900	0	0	0.0	0.0
430026 - FACILITY USE SUPPLIES	13,500	13,500	13,500	0	0	0.0	0.0
430031 - VANDALISM	151,000	141,000	141,000	(10,000)	0	(6.6)	0.0
430038 - UNIFORMS	176,608	217,694	233,194	56,586	15,500	32.0	7.1
430050 - SUPPLIES M&O	2,051,000	2,334,214	2,353,964	302,964	19,750	14.8	0.8
430051 - SMALL TOOLS M&O	500	500	500	0	0	0.0	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	1,200	1,000	500	(700)	(500)	(58.3)	(50.0)
430055 - SUPPLIES POOL	325,000	325,000	425,000	100,000	100,000	30.8	30.8
430060 - SUPPLIES GROUNDS	395,000	389,000	545,000	150,000	156,000	38.0	40.1
430061 - SUPPLIES HAZARDOUS WASTE	0	0	0	0	0	N/A	N/A
430062 - SUPPLIES FIBAR M&O	50,000	30,000	60,000	10,000	30,000	20.0	100.0
430063 - SUPPLIES IRRIGATION	215,000	250,000	300,000	85,000	50,000	39.5	20.0
430064 - CHEMICAL PRE-EMERGENT	25,000	25,000	15,000	(10,000)	(10,000)	(40.0)	(40.0)
430065 - SUPP VARSITY FIELD	35,000	40,000	40,000	5,000	0	14.3	0.0
430066 - SUPP BASEBALL FIELD ELEM	0	0	0	0	0	N/A	N/A
430070 - SUPPLIES/TRANSP	235,577	157,496	145,496	(90,081)	(12,000)	(38.2)	(7.6)
430071 - SHOP TOOLS	9,848	8,863	9,922	75	1,060	0.8	12.0
430072 - GAS	317,800	421,000	421,000	103,200	0	32.5	0.0
430073 - DIESEL	658,695	902,000	902,000	243,305	0	36.9	0.0

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

Fund: 01 SubFund: -	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
4000 - 4999 Books and Supplies							
4300 - Materials and Supplies							
430074 - SUPP OIL & GR TRANSP	120,205	120,205	120,205	0	0	0.0	0.0
430075 - TIRES/OTH VEHICLES	269,557	262,806	262,806	(6,751)	0	(2.5)	0.0
430076 - REPAIR SUPP TRANSP	943,835	1,161,259	1,162,259	218,424	1,000	23.1	0.1
430082 - INVENTORY ADJUSTMENT	5,204	5,204	5,204	0	0	0.0	0.0
430091 - OFFSET FOR 5700 OBJECTS	119,343	40,391	44,066	(75,277)	3,675	(63.1)	9.1
430092 - PURCHASING BIDS	0	0	0	0	0	N/A	N/A
430099 - REIMB SUPPLY	0	0	0	0	0	N/A	N/A
	\$112,858,370	\$176,378,083	\$161,319,622	\$48,461,252	(\$15,058,461)	42.9	(8.5)
4400 - Noncapitalized Equipment							
440000 - EQUIP \$500-\$24999	9,291,967	12,533,649	10,869,987	1,578,019	(1,663,663)	17.0	(13.3)
440005 - EQ REPL NON-CAP EQUIP	0	0	0	0	0	N/A	N/A
440099 - REIMB NON-CAP EQUIP \$500-24999	0	0	0	0	0	N/A	N/A
	\$9,291,967	\$12,533,649	\$10,869,987	\$1,578,019	(\$1,663,663)	17.0	(13.3)
4000 - 4999 Books and Supplies	\$127,937,740	\$200,641,570	\$183,982,917	\$56,045,177	(\$16,658,654)	43.8	(8.3)
Percent of Total	19.2%	25.7%	23.7%				
5000 - 5999 Services and Other Operating Expenditures							
5100 - Subagreements for Services							
510000 - SUBAGREEMENTS FOR SERVICES	4,108,356	6,927,764	6,800,916	2,692,559	(126,849)	65.5	(1.8)
	\$4,108,356	\$6,927,764	\$6,800,916	\$2,692,559	(\$126,849)	65.5	(1.8)
5200 - Travel and Conferences							
520000 - CONF/TRAVEL	1,300,262	1,874,871	2,494,272	1,194,011	619,401	91.8	33.0
520002 - MILEAGE CLAIM REIMB	0	30,000	30,000	30,000	0	N/A	0.0
520010 - FIXED MILEAGE ALLOWANCE	243,953	254,056	266,377	22,423	12,321	9.2	4.8
520012 - FIXED MILEAGE/CLASSIFIED	42,000	42,135	42,135	135	0	0.3	0.0
520099 - CONF/TRAVEL REIM	0	0	0	0	0	N/A	N/A
	\$1,586,215	\$2,201,062	\$2,832,784	\$1,246,569	\$631,722	78.6	28.7
5300 - Dues and Memberships							
530000 - DUES & MEMBERSHIP	74,876	79,268	78,543	3,667	(725)	4.9	(0.9)
580013 - ASSESSMENT SOFTWARE	0	45,438	45,438	45,438	0	N/A	0.0
	\$74,876	\$124,706	\$123,981	\$49,105	(\$725)	65.6	(0.6)

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

Fund: 01 SubFund: -	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
5000 - 5999 Services and Other Operating Expenditures							
5400 - Insurance							
545001 - PROPERTY INS	1,140,349	1,140,349	1,140,349	0	0	0.0	0.0
545002 - LIABILITY INS	2,982,694	2,983,787	2,983,825	1,131	38	0.0	0.0
545003 - OTHER INS	38,494	38,494	38,494	0	0	0.0	0.0
545004 - SELF INS CREDIT FR PROGRAMS	(1,346,778)	(1,376,916)	(1,376,916)	(30,138)	0	2.2	0.0
	\$2,814,759	\$2,785,714	\$2,785,752	(\$29,007)	\$38	(1.0)	0.0
5500 - Operations and Housekeeping Services							
550030 - WATER/SEWER	1,686,034	1,796,034	1,796,034	110,000	0	6.5	0.0
550040 - GARBAGE	582,700	712,700	708,700	126,000	(4,000)	21.6	(0.6)
550050 - PEST CONTROL	97,200	107,200	122,200	25,000	15,000	25.7	14.0
550060 - TOWEL SERVICE	0	0	2,500	2,500	2,500	N/A	N/A
550061 - DUST MOP SERVICE	20,000	23,000	23,000	3,000	0	15.0	0.0
550070 - FUEL OIL UTILITY	193,000	193,000	193,000	0	0	0.0	0.0
550080 - PG&E	7,404,692	8,030,935	8,045,285	640,593	14,350	8.7	0.2
550085 - SPURR	1,225,000	1,276,250	1,750,000	525,000	473,750	42.9	37.1
	\$11,208,625	\$12,139,119	\$12,640,719	\$1,432,093	\$501,600	12.8	4.1
5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements							
560001 - NONCAPITALIZED IMPROVEMENTS	3,122,050	3,405,057	3,011,790	(110,260)	(393,267)	(3.5)	(11.5)
560002 - MAINTENANCE AGREEMENTS	3,176,562	3,150,630	3,162,230	(14,332)	11,600	(0.5)	0.4
560003 - ALARM SYSTEM	379,175	409,175	410,175	31,000	1,000	8.2	0.2
560004 - ALARM ADDITIONAL CHARGES	3,130	2,783	2,860	(270)	78	(8.6)	2.8
560005 - RENTAL	165,942	256,681	499,721	333,780	243,040	201.1	94.7
560006 - REPAIR EQUIP	207,035	175,700	205,349	(1,686)	29,649	(0.8)	16.9
560007 - MUSIC REPAIR	114,300	114,300	114,700	400	400	0.3	0.3
560009 - FIRE EXT SERV	39,000	39,000	39,000	0	0	0.0	0.0
560010 - BLDG LEASE/RENTS	56,400	56,400	56,400	0	0	0.0	0.0
560031 - REPAIR VANDALISM	5,000	15,000	15,000	10,000	0	200.0	0.0
560050 - REPAIR EQ M&O	800,000	830,000	927,250	127,250	97,250	15.9	11.7
560051 - REPAIR EQ, POOL	25,000	25,000	25,000	0	0	0.0	0.0
560070 - OUT SERVICE TRANSP	83,150	115,200	127,200	44,050	12,000	53.0	10.4
560071 - OUT SERV MECHANICAL	521,435	543,143	543,143	21,709	0	4.2	0.0
560072 - EQ REPAIR/TRANSP	0	0	0	0	0	N/A	N/A
560085 - REP/EQ GAD DEPT	0	0	0	0	0	N/A	N/A
560099 - NON/CAPITAL/RENTAL REIMB	0	0	0	0	0	N/A	N/A
	\$8,698,179	\$9,138,069	\$9,139,818	\$441,640	\$1,749	5.1	0.0
5710 - Transfers of Direct Costs							
571000 - DIRECT COST/TRF OF SERVICE	0	0	0	0	0	N/A	N/A

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

Fund: 01
 SubFund: -

	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
5000 - 5999 Services and Other Operating Expenditures							
5710 - Transfers of Direct Costs							
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
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	0	0	0	0	0	N/A	N/A
575002 - DIRECT COST/CUSD TODAY INTERFN	(12,000)	(26,000)	(26,000)	(14,000)	0	116.7	0.0
575003 - DIRECT COST/UTILITY INTERFUND	(195,000)	(195,000)	(195,000)	0	0	0.0	0.0
575005 - DIRECT COST CUSTODIAL INTERFUN	(89,102)	(86,102)	(86,102)	3,000	0	(3.4)	0.0
575010 - DIRECT COST/MTCE INTERFUND	(10,675)	(13,675)	(16,675)	(6,000)	(3,000)	56.2	21.9
575020 - DIRECT COST/TRANSP INTERFUND	(32,150)	(42,150)	(47,150)	(15,000)	(5,000)	46.7	11.9
575030 - DIRECT COST/FOOD SVC INTERFUND	0	0	0	0	0	N/A	N/A
575040 - DIRECT COST/GAD/INTERF	(22,630)	(27,734)	(27,734)	(5,104)	0	22.6	0.0
575047 - DIRECT COST/SEMINARS INTERFUND	(175)	(175)	(175)	0	0	0.0	0.0
575050 - DIRECT COST/COPIER INTERFUND	(5,700)	(7,900)	(7,900)	(2,200)	0	38.6	0.0
575052 - DIRECT COST/SCANBACK INTERFUND	(2,770)	(102,770)	(102,770)	(100,000)	0	3610.1	0.0
575060 - DIRECT COST/TECH INTERFUND	0	0	0	0	0	N/A	N/A
575070 - DIRECT COST/TCH CTR INTERFUND	(25,125)	(30,286)	(30,286)	(5,161)	0	20.5	0.0
575080 - INTER-FUND DIRECT COST FUEL	(14,300)	(14,300)	(14,831)	(531)	(531)	3.7	3.7
575081 - DIRECT COST/MET PAC INTERFUND	0	0	0	0	0	N/A	N/A
	(\$409,627)	(\$546,092)	(\$554,623)	(\$144,996)	(\$8,531)	35.4	1.6
5800 - Professional/Consulting Services and Operating Expenditures							
580001 - CONT FOR PER SERV/INDIVIDUAL	332,746	355,056	538,220	205,474	183,163	61.8	51.6

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

Fund: 01 SubFund: -	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
5000 - 5999 Services and Other Operating Expenditures							
5800 - Professional/Consulting Services and Operating Expenditures							
580002 - CONTRACT SERVICES	4,018,548	4,713,513	4,410,645	392,097	(302,868)	9.8	(6.4)
580003 - CHARTER BUS	792,600	716,100	703,105	(89,495)	(12,995)	(11.3)	(1.8)
580005 - LEGAL SERVICES	1,705,558	1,855,558	1,855,558	150,000	0	8.8	0.0
580006 - ADVERTISING	52,437	67,415	69,515	17,078	2,100	32.6	3.1
580007 - FEES/ADMINISTRATIVE	30,227	33,767	34,617	4,390	850	14.5	2.5
580008 - FEES/ADMISSION - STUDENTS	515,800	577,450	620,825	105,025	43,374	20.4	7.5
580009 - FEES / OTHER	606,115	761,785	765,080	158,965	3,295	26.2	0.4
580010 - SOFTWARE LICENSE	1,306,379	2,405,246	2,942,249	1,635,870	537,004	125.2	22.3
580011 - FCOE STRS PENATLIES	1,000	1,000	1,000	0	0	0.0	0.0
580012 - SOFTWARE LICENSE CURRICULUM	3,468,556	3,840,444	3,626,027	157,471	(214,417)	4.5	(5.6)
580021 - LEGAL SETTLEMENTS	100,000	250,000	250,000	150,000	0	150.0	0.0
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	585,101	484,347	1,959,347	1,374,246	1,475,000	234.9	304.5
580099 - CONTRACT REIMB	0	0	0	0	0	N/A	N/A
	\$13,515,068	\$16,061,681	\$17,776,187	\$4,261,119	\$1,714,506	31.5	10.7
5900 - Communications							
590001 - PHONE CERTIFICATED	551,646	575,560	586,043	34,397	10,483	6.2	1.8
590002 - PHONE CLASSIFIED	160,661	172,495	210,399	49,738	37,904	31.0	22.0
590005 - COMMUNICATION/POSTAGE	240,394	302,205	304,681	64,287	2,476	26.7	0.8
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
	\$952,701	\$1,050,260	\$1,101,123	\$148,423	\$50,863	15.6	4.8
5000 - 5999 Services and Other Operating Expenditures	\$42,549,152	\$49,882,284	\$52,646,657	\$10,097,505	\$2,764,374	23.7	5.5
Percent of Total	6.4%	6.4%	6.8%				

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

Fund: 01
SubFund: -

	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
6000 - 6999 Capital Outlay							
6170 - Land Improvements							
617000 - LAND IMPROVEMENTS	90,000	240,000	200,000	110,000	(40,000)	122.2	(16.7)
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
	\$90,000	\$240,000	\$200,000	\$110,000	(\$40,000)	122.2	(16.7)
6200 - Buildings and Improvements of Buildings							
620000 - BLDG/IMPRV OF BLDG	4,022,414	5,552,243	14,021,643	9,999,230	8,469,400	248.6	152.5
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
	\$4,022,414	\$5,552,243	\$14,021,643	\$9,999,230	\$8,469,400	248.6	152.5
6400 - Equipment							
640090 - EQUIPMENT \$25,000+	383,539	1,494,597	2,201,508	1,817,969	706,911	474.0	47.3
640099 - EQUIP REIMB \$25,000 +	0	0	0	0	0	N/A	N/A
	\$383,539	\$1,494,597	\$2,201,508	\$1,817,969	\$706,911	474.0	47.3
6000 - 6999 Capital Outlay	\$4,495,952	\$7,286,840	\$16,423,152	\$11,927,199	\$9,136,312	265.3	125.4
Percent of Total	0.7%	0.9%	2.1%				

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

Fund: 01
SubFund: -

	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
7000 - 7499 Other Outgo							
7130 - State Special Schools							
713000 - STATE SP SCH	20,000	20,000	20,000	0	0	0.0	0.0
	\$20,000	\$20,000	\$20,000	\$0	\$0	0.0	0.0
7283 - All Other Transfers to JPAs							
722300 - TRANSFER OUT TO JPA CART	1,425,946	1,417,526	1,516,771	90,825	99,245	6.4	7.0
	\$1,425,946	\$1,417,526	\$1,516,771	\$90,825	\$99,245	6.4	7.0
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	(1,590,834)	(1,631,237)	(1,668,382)	(77,548)	(37,145)	4.9	2.3
	(\$1,590,834)	(\$1,631,237)	(\$1,668,382)	(\$77,548)	(\$37,145)	4.9	2.3
7438 - Debt Service - Interest							
743800 - DEBT SERVICE/INTEREST	11,943	11,943	11,943	0	0	0.0	0.0
	\$11,943	\$11,943	\$11,943	\$0	\$0	0.0	0.0
7439 - Other Debt Service - Principal							
743900 - DEBT SERVICE/PRINCIPAL	419,547	419,547	419,547	0	0	0.0	0.0
	\$419,547	\$419,547	\$419,547	\$0	\$0	0.0	0.0
7000 - 7499 Other Outgo	\$286,602	\$237,779	\$299,879	\$13,277	\$62,101	4.6	26.1
Percent of Total	0.0%	0.0%	0.0%				

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

Fund: 01
SubFund: -

	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
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	2,937,211	2,937,211	2,937,211	0	0	0.0	0.0
	\$2,937,211	\$2,937,211	\$2,937,211	\$0	\$0	0.0	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	886,975	886,975	886,975	0	0	0.0	0.0
761905 - TRANSFER TO RCA	0	0	0	0	0	N/A	N/A
761906 - TRANSFER TO SFP	0	0	0	0	0	N/A	N/A
761911 - TRANSFER TO DEV FEES II	0	0	0	0	0	N/A	N/A
761914 - TRANSFER TO SPEC RES/CAP PROJ	0	0	0	0	0	N/A	N/A
761994 - TRANSFER TO BLDG FUND	0	0	0	0	0	N/A	N/A
761999 - TRANSFER TO ALL OTHR FUNDS	2,800,000	3,700,000	3,700,000	900,000	0	32.1	0.0
	\$4,533,855	\$5,433,855	\$5,433,855	\$900,000	\$0	19.9	0.0
7600 - 7629 Interfund Transfers Out	\$7,471,066	\$8,371,066	\$8,371,066	\$900,000	\$0	12.0	0.0
Percent of Total	1.1%	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 \$9,503,773 at First Interim to \$10,140,047 at Second Interim, an increase of \$636,274. The change is due to an increase in the ADA projection. An ADA projection of 800 was used for the First Interim Budget. At Second Interim the ADA projection was increased by 50, resulting in a projection of 850 ADA for period-two attendance which is used for the LCFF calculation.

Change from 1st Interim to 2nd Interim		\$ 636,274
<u>2022-23 Adopted Budget</u>	<u>2022-23 2nd Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 6,386,201	\$ 10,140,047	\$ 3,753,846

B. Federal Revenues

Federal Revenues did not change from the First Interim to Second Interim reporting.

Change from 1st Interim to 2nd Interim		\$ -0-
<u>2022-23 Adopted Budget</u>	<u>2022-23 2nd Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ -0-	\$ 146,214	\$ 146,214

C. State Revenues

State Revenues changed from \$ 1,540,665 at First Interim to \$ 1,560,947 at Second Interim, an increase of \$ 20,282. The change is due to additional Lottery funds projected based on the increased enrollment and corresponding ADA as well as additional funds received for Mandated Cost reimbursements.

<u>Item</u>	<u>Budget Adjustment</u>	
Mandated Cost Reimbursements		\$ 8,432
Lottery		<u>11,850</u>
Change from 1st Interim to 2nd Interim		<u>\$ 20,282</u>
	<u>2022-23 Adopted Budget</u>	<u>2022-23 2nd Int. Budget</u>
	\$ 154,926	\$ 1,560,947
		<u>Increase/(Decrease)</u>
		\$ 1,406,021

D. Local Revenues

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

Change from 1st Interim to 2nd Interim		\$ -0-
	<u>2022-23 Adopted Budget</u>	<u>2022-23 2nd Int. Budget</u>
	\$ 117,900	\$ 117,900
		<u>Increase/(Decrease)</u>
		\$ -0-

E. Total Charter School Revenues

Total Charter School Revenues changed from \$ 11,308,552 at First Interim to \$ 11,965,108 at Second Interim, an increase of \$ 656,556.

Change from 1st Interim to 2nd Interim		\$ 656,556
	<u>2022-23 Adopted Budget</u>	<u>2022-23 2nd Int. Budget</u>
	\$ 6,659,027	\$ 11,965,108
		<u>Increase/(Decrease)</u>
		\$ 5,306,081

II. 2022-23 Charter School Fund Expenditures

A. Certificated Personnel Salaries

Certificated Personnel Salaries changed from \$ 5,175,550 at First Interim to \$ 5,196,605 at Second Interim, an increase of \$ 21,055. This change is due to minor changes in staffing since the previous reporting period.

Change from 1st Interim to 2nd Interim		\$ 21,055
2022-23 Adopted Budget	2022-23 2nd Int. Budget	Increase/(Decrease)
\$ 3,440,802	\$ 5,196,605	\$ 1,755,803

B. Classified Personnel Salaries

Classified Personnel Salaries changed from \$ 450,967 at First Interim to \$ 457,582 at Second Interim, an increase of \$ 6,615. This change is due to minor adjustments to classified staffing costs.

Item		Budget Adjustment
Instructional Salaries		\$ 1,448
Clerical Salaries		5,167
Change from 1st Interim to 2nd Interim		\$ 6,615
2022-23 Adopted Budget	2022-23 2nd Int. Budget	Increase/(Decrease)
\$ 780,909	\$ 457,582	\$ (323,327)

C. Employee Benefits

Employee Benefits changed from \$ 2,027,867 at First Interim to \$ 2,066,273 at Second Interim, an increase of \$ 38,406. This minor change is due to previously mentioned staffing adjustments during the Second Interim reporting period.

Item		Budget Adjustment
STRS Retirement		\$ 14,452
Health & Welfare Benefits		15,811
Other		8,143
Change from 1st Interim to 2nd Interim		\$ 38,406
2022-23 Adopted Budget	2022-23 2nd Int. Budget	Increase/(Decrease)
\$ 1,831,999	\$ 2,066,273	\$ 234,274

D. Books, Supplies and Other Materials

Books Supplies and Other Materials changed from \$2,093,596 at First Interim to \$ 2,075,157 at Second Interim, a decrease of \$ 18,439. This net decrease is primarily due to the transfer of budgeted from the supplies classification being transferred to cover adjustments to salaries and benefits.

<u>Item</u>	<u>Budget Adjustment</u>	
Noncapitalized Equipment	\$ 19,800	
Materials and Supplies	(38,239)	
Change from 1st Interim to 2nd Interim	\$ (18,439)	
	<u>2022-23 Adopted Budget</u>	<u>2022-23 2nd Int. Budget</u>
	\$ 489,765	\$ 2,075,157
		<u>Increase/(Decrease)</u>
		\$ 1,585,392

E. Contracted Services and Other Operating Expenditures

Contracted Services and Other Operating Expenditures changed from \$ 394,365 at First Interim to \$ 390,150 at Second Interim, a decrease of \$ 4,215. This decrease is due to minor adjustments since the previous reporting period.

<u>Item</u>	<u>Budget Adjustment</u>	
Travel and Conference	\$ (1,542)	
Instructional Software	(2,106)	
Communications	(567)	
Change from 1st Interim to 2nd Interim	\$ (4,215)	
	<u>2022-23 Adopted Budget</u>	<u>2022-23 2nd Int. Budget</u>
	\$ 457,791	\$ 390,150
		<u>Increase/(Decrease)</u>
		\$ (67,641)

F. Capital Outlay

Capital Outlay Expenditures did not change from the First Interim to Second Interim reporting.

Change from 1st Interim to 2nd Interim	\$ -0-	
	<u>2022-23 Adopted Budget</u>	<u>2022-23 2nd Int. Budget</u>
	\$ -0-	\$ 30,000
		<u>Increase/(Decrease)</u>
		\$ 30,000

G. Other Outgo Expenditures

Other Outgo Expenditures changed from \$ 229,426 at First Interim to \$ 224,234 at Second Interim, a decrease of \$5,192. This was due to changes in expenditures applicable to indirect cost charges.

Change from 1st Interim to 2nd Interim		\$ (5,192)
<u>2022-23 Adopted Budget</u>	<u>2022-23 2nd Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 134,480	\$ 224,234	\$ 89,754

H. Total Charter School Fund Expenditures

Total Charter School Fund Expenditures changed from \$ 10,401,771 at First Interim to \$10,440,001 at Second Interim, an increase of \$ 38,230.

Change from 1st Interim to 2nd Interim		\$ 38,230
<u>2022-23 Adopted Budget</u>	<u>2022-23 2nd Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 7,135,746	\$ 10,440,001	\$ 3,304,255

III. Charter School Fund Balance

Total revenues are \$ 11,965,108 and total expenditures are \$10,440,001 at Second Interim, resulting in a surplus of \$1,525,107. The projected ending fund balance for the 2022-23 fiscal year is:

Beginning Fund Balance, Audited 7/1/22	\$ 8,189,352
2022-23 Revenues	11,965,108
2022-23 Expenditures	<u>10,440,001</u>
Surplus/(Deficit) (1)	<u>1,525,107</u>
Ending Fund Balance, 6/30/23, Projected	\$ <u>9,714,459</u>
Assigned:	
Market Study Implementation	\$ 276,000
Capital Improvements	<u>8,916,459</u>
General Reserve 6/30/23	\$ <u>522,000</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)	\$ 210,730
Ongoing Operating Surplus (1+2)	\$ <u>1,735,837</u>

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

Fund: 09 SubFund: -	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
09 - CHARTER SCHOOLS	\$6,659,027	\$11,308,552	\$11,965,108	\$5,306,081	\$656,556	79.7	5.8
8010 - 8099 Revenue Limit Sources							
8011 - LCFF State Aid - Current Year							
801100 - REVENUE LIMIT STATE AID	3,126,805	5,235,398	6,171,957	3,045,152	936,559	97.4	17.9
	\$3,126,805	\$5,235,398	\$6,171,957	\$3,045,152	\$936,559	97.4	17.9
8012 - Education Protection Account State Aid - Current Year							
801200 - EDUCATIONAL PROTECTION ACCT.	1,733,966	2,544,030	2,703,032	969,066	159,002	55.9	6.3
	\$1,733,966	\$2,544,030	\$2,703,032	\$969,066	\$159,002	55.9	6.3
8015 - Charter Schools General Purpose Entitlement - State Aid							
801500 - RL CHARTER SCHOOL APPORT	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8019 - LCFF/Revenue Limit State Aid - Prior Years							
801900 - RL ST AID PRIOR YEAR	0	0	(22,535)	(22,535)	(22,535)	N/A	N/A
	\$0	\$0	(\$22,535)	(\$22,535)	(\$22,535)	N/A	N/A
8091 - LCFF Transfers - Current Year							
809100 - RL TRANSFER - CHARTER	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8096 - Transfers to Charter Schools in Lieu of Property Taxes							
809600 - IN LIEU PROPERTY TAX TRANSFER	1,525,430	1,724,345	1,287,593	(237,837)	(436,752)	(15.6)	(25.3)
	\$1,525,430	\$1,724,345	\$1,287,593	(\$237,837)	(\$436,752)	(15.6)	(25.3)
8099 - LCFF/Revenue Limit Transfers - Prior Years							
809900 - RL TRANSFER PY CHARTER	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8010 - 8099 Revenue Limit Sources	\$6,386,201	\$9,503,773	\$10,140,047	\$3,753,846	\$636,274	58.8	6.7
Percent of Total	95.9%	84.0%	84.7%				
8100 - 8299 Federal Revenue							
8290 - All Other Federal Revenue							
829000 - FED OTH REV	0	146,214	146,214	146,214	0	N/A	0.0
	\$0	\$146,214	\$146,214	\$146,214	\$0	N/A	0.0
8100 - 8299 Federal Revenue	\$0	\$146,214	\$146,214	\$146,214	\$0	N/A	0.0
Percent of Total	0.0%	1.3%	1.2%				

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

Fund: 09 SubFund: -	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
8300 - 8599 Other State Revenue							
8550 - Mandated Cost Reimbursements							
855000 - ST MANDATED REIMB	23,370	23,370	31,802	8,432	8,432	36.1	36.1
	\$23,370	\$23,370	\$31,802	\$8,432	\$8,432	36.1	36.1
8560 - State Lottery Revenue							
856000 - ST LOTTERY	131,556	189,600	201,450	69,894	11,850	53.1	6.3
856001 - ST LOTTERY PR YR	0	(74,059)	(74,059)	(74,059)	0	N/A	0.0
	\$131,556	\$115,541	\$127,391	(\$4,165)	\$11,850	(3.2)	10.3
8590 - All Other State Revenue							
859000 - ST OTHER REVENUE	0	1,401,754	1,401,754	1,401,754	0	N/A	0.0
859001 - ST OTHER REVENUE PR YR	0	0	0	0	0	N/A	N/A
	\$0	\$1,401,754	\$1,401,754	\$1,401,754	\$0	N/A	0.0
8300 - 8599 Other State Revenue	\$154,926	\$1,540,665	\$1,560,947	\$1,406,021	\$20,282	907.5	1.3
Percent of Total	2.3%	13.6%	13.0%				
8600 - 8799 Other Local Revenue							
8660 - Interest							
866000 - LOC INTEREST INCOME/TREAS	110,000	110,000	110,000	0	0	0.0	0.0
	\$110,000	\$110,000	\$110,000	\$0	\$0	0.0	0.0
8662 - Net Increase (Decrease) in the Fair Value of Investments							
866200 - NET INC(DEC) FAIR VALUE INVEST	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	7,900	7,900	7,900	0	0	0.0	0.0
	\$7,900	\$7,900	\$7,900	\$0	\$0	0.0	0.0
8600 - 8799 Other Local Revenue	\$117,900	\$117,900	\$117,900	\$0	\$0	0.0	0.0
Percent of Total	1.8%	1.0%	1.0%				

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

Fund: 09
SubFund: -

	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn 12 & Adpt	Diff Btwn 12 & 11	Pct Chg 12 & Adpt	Pct Chg 11 & 12
8980 - 8999 Contributions							
8980 - Contributions from Unrestricted Revenues							
898000 - CONTRIB FR UNRESTRICTED REV	0	0	0	0	0	N/A	N/A
898002 - CONTRIB FOR LCAP	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8990 - Contributions from Restricted Revenues							
899000 - CONTRIB FR RESTRICTED REVENUE	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8980 - 8999 Contributions	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				

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

Fund: 09 SubFund: -	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
09 - CHARTER SCHOOLS	\$7,135,746	\$10,401,771	\$10,440,001	\$3,304,255	\$38,230	46.3	0.4
1000 - 1999 Certificated Personnel Salaries							
1100 - Certificated Teachers' Salaries							
110001 - TEACHER SAL	2,476,530	3,649,931	3,618,506	1,141,976	(31,425)	46.1	(0.9)
110040 - TEACH SAL SUMMER/HOURLY	86,553	215,524	215,524	128,971	0	149.0	0.0
110051 - TEACH SAL SCH BUS SUB	1,500	2,386	2,386	886	0	59.1	0.0
110060 - TEACH SAL STIPEND	135,702	521,356	524,436	388,734	3,080	286.5	0.6
110070 - TEACH SAL XTRA PD	0	0	0	0	0	N/A	N/A
	\$2,700,285	\$4,389,197	\$4,360,852	\$1,660,567	(\$28,345)	61.5	(0.6)
1200 - Certificated Pupil Support Salaries							
120001 - LIBRARIAN SAL	0	31,246	31,246	31,246	0	N/A	0.0
120002 - GUIDANCE SAL GLS/GIS	575,977	404,470	404,470	(171,507)	0	(29.8)	0.0
120003 - PSYCH/MENTAL HEALTH SP SAL	0	56,728	56,757	56,757	29	N/A	0.1
120040 - PUPIL SUPPORT HRLY	13,291	18,366	18,366	5,075	0	38.2	0.0
120050 - PUPIL SUPPORT SUB	165	177	177	12	0	7.3	0.0
	\$589,433	\$510,987	\$511,016	(\$78,417)	\$29	(13.3)	0.0
1300 - Certificated Supervisors' and Administrators' Salaries							
130001 - PRINCIPAL SAL	113,124	81,245	130,426	17,302	49,181	15.3	60.5
130003 - LEARNING DIRECTOR SAL	0	0	0	0	0	N/A	N/A
130008 - DIST ADM SAL	37,960	40,617	40,669	2,709	52	7.1	0.1
130050 - CERT ADMIN SUB	0	36,249	36,249	36,249	0	N/A	0.0
	\$151,084	\$158,111	\$207,344	\$56,260	\$49,233	37.2	31.1
1900 - Other Certificated Salaries							
190003 - TRANSITION COORDINATORS	0	117,255	117,393	117,393	138	N/A	0.1
190040 - OTH CERT HOURLY	0	0	0	0	0	N/A	N/A
	\$0	\$117,255	\$117,393	\$117,393	\$138	N/A	0.1
1000 - 1999 Certificated Personnel Salaries	\$3,440,802	\$5,175,550	\$5,196,605	\$1,755,803	\$21,055	51.0	0.4
Percent of Total	48.2%	49.8%	49.8%				

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

Fund: 09
SubFund: -

	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
2000 - 2999 Classified Personnel Salaries							
2100 - Classified Instructional Salaries							
210001 - INSTR ASSIST/TUTOR	376,113	122,718	124,166	(251,947)	1,448	(67.0)	1.2
210040 - INSTRUCTIONAL HOURLY	0	1,757	1,757	1,757	0	N/A	0.0
210050 - INSTR ASSIST SUB	733	783	783	50	0	6.8	0.0
	\$376,846	\$125,258	\$126,706	(\$250,140)	\$1,448	(66.4)	1.2
2300 - Classified Supervisors' and Administrators' Salaries							
230001 - CLASS MANAGEMENT SA	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
2400 - Clerical, Technical, and Office Staff Salaries							
240001 - CLASS BUSINESS SUPPORT	232,357	245,027	250,194	17,837	5,167	7.7	2.1
240040 - CLASS BUSINESS SUPPORT HRLY	0	0	0	0	0	N/A	N/A
240050 - CLASS BUSINESS SUPPORT SUB	14,813	855	855	(13,958)	0	(94.2)	0.0
240070 - CLASS BUSINESS SUPPORT OT	1,784	5,931	5,931	4,147	0	232.5	0.0
	\$248,954	\$251,813	\$256,980	\$8,026	\$5,167	3.2	2.1
2900 - Other Classified Salaries							
290005 - RESOURCE OFFICER SAL	0	0	0	0	0	N/A	N/A
290006 - STUDENT LIAISON	155,109	73,896	73,896	(81,213)	0	(52.4)	0.0
290011 - CLASSIFIED TEACHER/THEATRE	0	0	0	0	0	N/A	N/A
290040 - OTH CL HOURLY	0	0	0	0	0	N/A	N/A
290060 - CLASSIFIED STIPEND	0	0	0	0	0	N/A	N/A
290070 - OTH CLASSIFIED OT	0	0	0	0	0	N/A	N/A
290090 - OTHER CLASSIFIED SAL	0	0	0	0	0	N/A	N/A
	\$155,109	\$73,896	\$73,896	(\$81,213)	\$0	(52.4)	0.0
2000 - 2999 Classified Personnel Salaries	\$780,909	\$450,967	\$457,582	(\$323,327)	\$6,615	(41.4)	1.5
Percent of Total	10.9%	4.3%	4.4%				
3000 - 3999 Employee Benefits							
3101 - State Teachers' Retirement System, certificated positions							
310100 - STRS CERT	597,832	760,393	774,845	177,013	14,452	29.6	1.9
310190 - STRS CERT	3,279	3,672	3,672	393	0	12.0	0.0
	\$601,111	\$764,065	\$778,517	\$177,406	\$14,452	29.5	1.9
3102 - State Teachers' Retirement System, classified positions							
310201 - STRS CLASSIFIED	3,821	0	0	(3,821)	0	(100.0)	N/A
	\$3,821	\$0	\$0	(\$3,821)	\$0	(100.0)	N/A

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

Fund: 09
SubFund: -

	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
3000 - 3999 Employee Benefits							
3201 - Public Employees' Retirement System, certificated positions							
320100 - PERS CERTIFICATED	22,633	24,188	24,188	1,555	0	6.9	0.0
	\$22,633	\$24,188	\$24,188	\$1,555	\$0	6.9	0.0
3202 - Public Employees' Retirement System, classified positions							
320200 - PERS CLASSIFIED	157,593	113,667	113,702	(43,891)	35	(27.9)	0.0
320290 - PERS CLASSIFIED	153	314	314	161	0	105.2	0.0
	\$157,746	\$113,981	\$114,016	(\$43,730)	\$35	(27.7)	0.0
3301 - OASDI/Medicare/Alternative, certificated positions							
330100 - SOCIAL SECURITY CERT	5,525	5,911	5,911	386	0	7.0	0.0
330101 - MEDICARE CERT	47,733	58,426	60,078	12,345	1,652	25.9	2.8
330102 - SUPPLEMENTAL RETIREMENT CERT	0	0	0	0	0	N/A	N/A
330190 - SOCIAL SECURITY CERT	0	0	0	0	0	N/A	N/A
330191 - MEDICARE CERT	259	831	831	572	0	220.8	0.0
330192 - SUPPLEMENTAL RETIREMENT CERT	0	20	20	20	0	N/A	0.0
	\$53,517	\$65,188	\$66,840	\$13,323	\$1,652	24.9	2.5
3302 - OASDI/Medicare/Alternative, classified positions							
330200 - SOCIAL SECURITY CLASS	38,494	27,769	27,821	(10,673)	52	(27.7)	0.2
330201 - MEDICARE CLASS	9,609	6,486	6,507	(3,102)	21	(32.3)	0.3
330202 - SUPPLEMENTAL RETIREMENT CLASS	0	0	0	0	0	N/A	N/A
330290 - SOCIAL SECURITY CLASS	171	122	122	(49)	0	(28.7)	0.0
330291 - MEDICARE CLASS	48	37	37	(11)	0	(22.9)	0.0
330292 - SUPPLEMENTAL RETIREMENT CLASS	0	0	0	0	0	N/A	N/A
	\$48,322	\$34,414	\$34,487	(\$13,835)	\$73	(28.6)	0.2
3401 - Health & Welfare Benefits, certificated positions							
340111 - HEALTH CERT	487,534	596,085	610,451	122,917	14,366	25.2	2.4
340112 - DENTAL CERT	36,694	38,914	39,154	2,460	240	6.7	0.6
340113 - VISION CERT	6,844	7,507	7,550	706	43	10.3	0.6
340114 - LIFE INS CERT	2,377	2,674	2,686	309	12	13.0	0.4
	\$533,449	\$645,180	\$659,841	\$126,392	\$14,661	23.7	2.3
3402 - Health & Welfare Benefits, classified positions							
340211 - HEALTH CLASS	163,402	121,458	121,458	(41,944)	0	(25.7)	0.0
340212 - DENTAL CLASS	12,298	7,017	7,984	(4,314)	967	(35.1)	13.8
340213 - VISION CLASS	2,288	1,354	1,537	(751)	183	(32.8)	13.5
340214 - LIFE INS CLASS	659	470	470	(189)	0	(28.7)	0.0

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

Fund: 09
SubFund: -

	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
3000 - 3999 Employee Benefits							
3402 - Health & Welfare Benefits, classified positions							
340216 - DIS CLASS	2,633	1,529	1,529	(1,104)	0	(41.9)	0.0
	\$181,280	\$131,828	\$132,978	(\$48,302)	\$1,150	(26.6)	0.9
3501 - State Unemployment Insurance, certificated positions							
350100 - SUI CERT	16,125	20,135	20,699	4,574	564	28.4	2.8
350190 - SUI CERT	80	288	288	208	0	260.0	0.0
	\$16,205	\$20,423	\$20,987	\$4,782	\$564	29.5	2.8
3502 - State Unemployment Insurance, classified positions							
350200 - SUI CLASS	3,311	2,237	2,241	(1,070)	4	(32.3)	0.2
350290 - SUI CLASS	5	13	13	8	0	160.0	0.0
	\$3,316	\$2,250	\$2,254	(\$1,062)	\$4	(32.0)	0.2
3601 - Workers' Compensation Insurance, certificated positions							
360100 - W/C CERT	38,587	48,509	49,827	11,240	1,318	29.1	2.7
360190 - W/C CERT	215	687	687	472	0	219.5	0.0
	\$38,802	\$49,196	\$50,514	\$11,712	\$1,318	30.2	2.7
3602 - Workers' Compensation Insurance, classified positions							
360200 - W/C CLASS	7,947	5,374	5,377	(2,570)	3	(32.3)	0.1
360290 - W/C CLASS	14	15	15	1	0	7.1	0.0
	\$7,961	\$5,389	\$5,392	(\$2,569)	\$3	(32.3)	0.1
3701 - OPEB, Allocated, certificated positions							
370100 - RETIREE BENEFITS CERT	128,412	139,362	143,164	14,752	3,802	11.5	2.7
	\$128,412	\$139,362	\$143,164	\$14,752	\$3,802	11.5	2.7
3702 - OPEB, Allocated, classified positions							
370200 - RETIREE BENEFIT CLASSIFIED	19,523	13,620	13,760	(5,763)	140	(29.5)	1.0
	\$19,523	\$13,620	\$13,760	(\$5,763)	\$140	(29.5)	1.0
3901 - Other Benefits, certificated positions							
390103 - SELF INSUR CERT	12,863	16,170	16,609	3,746	439	29.1	2.7
390104 - AB 1522 ACCRUAL	254	190	299	45	109	17.7	57.4
390193 - SELF INSUR CERT	72	230	230	158	0	219.4	0.0
390194 - AB 1522 ACCRUAL	27	389	389	362	0	1340.7	0.0
	\$13,216	\$16,979	\$17,527	\$4,311	\$548	32.6	3.2

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

Fund: 09 SubFund: -	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
3000 - 3999 Employee Benefits							
3902 - Other Benefits, classified positions							
390203 - SELF INSUR CLASS	2,650	1,788	1,792	(858)	4	(32.4)	0.2
390204 - AB 1522 ACCRUAL	0	0	0	0	0	N/A	N/A
390293 - SELF INSUR CLASS	13	10	10	(3)	0	(23.1)	0.0
390294 - AB 1522 ACCRUAL	22	6	6	(16)	0	(72.7)	0.0
	\$2,685	\$1,804	\$1,808	(\$877)	\$4	(32.7)	0.2
3000 - 3999 Employee Benefits	\$1,831,999	\$2,027,867	\$2,066,273	\$234,274	\$38,406	12.8	1.9
Percent of Total	25.7%	19.5%	19.8%				
1000 - 3999 Employee Compensation % of Total	84.8%	73.6%	74.0%				
4000 - 4999 Books and Supplies							
4100 - Approved Textbooks and Core Curricula Materials							
410000 - TEXTBOOKS	4,200	4,200	4,200	0	0	0.0	0.0
	\$4,200	\$4,200	\$4,200	\$0	\$0	0.0	0.0
4300 - Materials and Supplies							
430000 - INSTRUCTIONAL SUPPLIES	117,972	76,187	74,232	(43,740)	(1,955)	(37.1)	(2.6)
430001 - SUPPLIES CARRYOVER	0	180,648	180,648	180,648	0	N/A	0.0
430002 - HOLDING INSTR SUPP	0	1,463,968	1,424,084	1,424,084	(39,884)	N/A	(2.7)
430005 - FOOD/IN-HOUSE MEETINGS	5,998	6,998	6,998	1,000	0	16.7	0.0
430008 - SUPPLIES NON-CLASSROOM	37,920	37,920	41,520	3,600	3,600	9.5	9.5
	\$161,890	\$1,765,721	\$1,727,482	\$1,565,592	(\$38,239)	967.1	(2.2)
4400 - Noncapitalized Equipment							
440000 - EQUIP \$500-\$24999	323,675	323,675	343,475	19,800	19,800	6.1	6.1
	\$323,675	\$323,675	\$343,475	\$19,800	\$19,800	6.1	6.1
4000 - 4999 Books and Supplies	\$489,765	\$2,093,596	\$2,075,157	\$1,585,392	(\$18,439)	323.7	(0.9)
Percent of Total	6.9%	20.1%	19.9%				
5000 - 5999 Services and Other Operating Expenditures							
5200 - Travel and Conferences							
520000 - CONF/TRAVEL	19,810	1,600	0	(19,810)	(1,600)	(100.0)	(100.0)
520010 - FIXED MILEAGE ALLOWANCE	1,058	1,414	1,472	414	58	39.1	4.1
	\$20,868	\$3,014	\$1,472	(\$19,396)	(\$1,542)	(92.9)	(51.2)

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

Fund: 09
SubFund: -

	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
5000 - 5999 Services and Other Operating Expenditures							
5300 - Dues and Memberships							
530000 - DUES & MEMBERSHIP	1,970	1,970	1,970	0	0	0.0	0.0
	\$1,970	\$1,970	\$1,970	\$0	\$0	0.0	0.0
5500 - Operations and Housekeeping Services							
550030 - WATER/SEWER	3,000	3,000	3,000	0	0	0.0	0.0
550080 - PG&E	30,000	30,000	30,000	0	0	0.0	0.0
	\$33,000	\$33,000	\$33,000	\$0	\$0	0.0	0.0
5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements							
560001 - NONCAPITALIZED IMPROVEMENTS	1,219	1,219	1,219	0	0	0.0	0.0
560003 - ALARM SYSTEM	1,100	1,132	1,132	32	0	2.9	0.0
560004 - ALARM ADDITIONAL CHARGES	0	0	0	0	0	N/A	N/A
560005 - RENTAL	1,600	1,600	1,600	0	0	0.0	0.0
560006 - REPAIR EQUIP	0	0	0	0	0	N/A	N/A
560010 - BLDG LEASE/RENTS	52,498	52,498	52,498	0	0	0.0	0.0
	\$56,417	\$56,449	\$56,449	\$32	\$0	0.1	0.0
5710 - Transfers of Direct Costs							
571000 - DIRECT COST/TRF OF SERVICE	0	0	0	0	0	N/A	N/A
571047 - DIRECT COST/ED SEMINARS	0	0	0	0	0	N/A	N/A
571070 - DIRECT COST/TEACH CTR	0	0	0	0	0	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
575003 - DIRECT COST/UTILITY INTERFUND	0	0	0	0	0	N/A	N/A
575010 - DIRECT COST/MTCE INTERFUND	75	75	75	0	0	0.0	0.0
575020 - DIRECT COST/TRANSP INTERFUND	1,400	1,400	1,400	0	0	0.0	0.0
575040 - DIRECT COST/GAD/INTERF	2,300	2,300	2,300	0	0	0.0	0.0
575047 - DIRECT COST/SEMINARS INTERFUND	175	175	175	0	0	0.0	0.0
575050 - DIRECT COST/COPIER INTERFUND	725	725	725	0	0	0.0	0.0
575052 - DIRECT COST/SCANBACK INTERFUND	320	320	320	0	0	0.0	0.0
575070 - DIRECT COST/TCH CTR INTERFUND	55	55	55	0	0	0.0	0.0
	\$5,050	\$5,050	\$5,050	\$0	\$0	0.0	0.0
5800 - Professional/Consulting Services and Operating Expenditures							
580001 - CONT FOR PER SERV/INDIVIDUAL	0	0	0	0	0	N/A	N/A
580002 - CONTRACT SERVICES	12,500	12,500	12,500	0	0	0.0	0.0

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

Fund: 09 SubFund: -	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
5000 - 5999 Services and Other Operating Expenditures							
5800 - Professional/Consulting Services and Operating Expenditures							
580006 - ADVERTISING	30,000	30,000	30,000	0	0	0.0	0.0
580008 - FEES/ADMISSION - STUDENTS	1,022	1,022	1,022	0	0	0.0	0.0
580009 - FEES / OTHER	4,300	4,300	4,300	0	0	0.0	0.0
580010 - SOFTWARE LICENSE	289,100	237,142	235,036	(54,064)	(2,106)	(18.7)	(0.9)
580090 - BUDGET RESERVE	0	0	0	0	0	N/A	N/A
	\$336,922	\$284,964	\$282,858	(\$54,064)	(\$2,106)	(16.0)	(0.7)
5900 - Communications							
590001 - PHONE CERTIFICATED	223	2,377	3,727	3,504	1,350	1571.3	56.8
590002 - PHONE CLASSIFIED	541	5,541	5,624	5,083	83	939.6	1.5
590005 - COMMUNICATION/POSTAGE	2,800	2,000	0	(2,800)	(2,000)	(100.0)	(100.0)
	\$3,564	\$9,918	\$9,351	\$5,787	(\$567)	162.4	(5.7)
5000 - 5999 Services and Other Operating Expenditures	\$457,791	\$394,365	\$390,150	(\$67,641)	(\$4,215)	(14.8)	(1.1)
Percent of Total	6.4%	3.8%	3.7%				
6000 - 6999 Capital Outlay							
6200 - Buildings and Improvements of Buildings							
620000 - BLDG/IMPRV OF BLDG	0	30,000	30,000	30,000	0	N/A	0.0
	\$0	\$30,000	\$30,000	\$30,000	\$0	N/A	0.0
6000 - 6999 Capital Outlay	\$0	\$30,000	\$30,000	\$30,000	\$0	N/A	0.0
Percent of Total	0.0%	0.3%	0.3%				
7000 - 7499 Other Outgo							
7350 - Transfers of Indirect Costs - Interfund							
735000 - TRF OF DIRECT COST-INTERFUND	134,480	229,426	224,234	89,754	(5,192)	66.7	(2.3)
	\$134,480	\$229,426	\$224,234	\$89,754	(\$5,192)	66.7	(2.3)
7000 - 7499 Other Outgo	\$134,480	\$229,426	\$224,234	\$89,754	(\$5,192)	66.7	(2.3)
Percent of Total	1.9%	2.2%	2.1%				

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

Fund: 09
SubFund: -

	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
7600 - 7629 Interfund Transfers Out							
7619 - Other Authorized Interfund Transfers Out							
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
	\$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 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 did not change from the First Interim to Second Interim reporting.

Change from 1st Interim to 2nd Interim		\$ 0
<u>2022-23</u>	<u>2022-23</u>	
<u>Adopted Budget</u>	<u>2nd Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 1,020,000	\$ 1,046,824	\$ 26,824

B. State Revenues

State Revenues did not change from the First Interim to Second Interim reporting.

Change from 1st Interim to 2nd Interim		\$ 0
<u>2022-23</u>	<u>2022-23</u>	
<u>Adopted Budget</u>	<u>2nd Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 2,832,466	\$ 2,860,258	\$ 27,792

C. Local Revenues

Local Revenues changed from \$ 1,535,050 at First Interim to \$ 1,570,050 at Second Interim, an increase of \$ 35,000. This increase is primarily due to the projected increase of participation in the Career Technical Education (CTE) Nursing Programs.

Change from 1st Interim to 2nd Interim		\$ 35,000
<u>2022-23</u>	<u>2022-23</u>	
<u>Adopted Budget</u>	<u>2nd Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 1,525,050	\$ 1,570,050	\$ 45,000

D. Other Transfers In

Other Transfers In did not change from the First Interim to Second Interim reporting

Change from 1st Interim to 2nd Interim		\$ -0-
<u>2022-23</u>	<u>2022-23</u>	
<u>Adopted Budget</u>	<u>2nd Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 846,880	\$ 846,880	\$ -0-

E. Total Adult Fund Revenues

Total Adult Fund Revenues changed from \$ 6,289,012 at First Interim to \$ 6,324,012 at Second Interim, an increase of \$ 35,000.

Change from 1st Interim to 2nd Interim		\$ 35,000
2022-23 Adopted Budget	2022-23 2nd Int. Budget	Increase/(Decrease)
\$ 6,224,396	\$ 6,324,012	\$ 99,616

B. Classified Personnel Salaries

Classified Personnel Salaries changed from \$1,646,142 at First Interim to \$1,634,039 at Second Interim, a decrease of \$12,102. The decrease is primarily due to an open clerical specialist position not being filled at this time.

Change from 1st Interim to 2nd Interim		\$ (12,102)
2022-23 Adopted Budget	2022-23 2nd Int. Budget	Increase/(Decrease)
\$ 1,520,991	\$ 1,634,039	\$ 113,048

II. 2022-23 Adult Fund Expenditures

A. Certificated Personnel Salaries

Certificated Personnel Salaries did not change from the First Interim to Second Interim reporting.

Change from 1st Interim to 2nd Interim		\$ 0
2022-23 Adopted Budget	2022-23 2nd Int. Budget	Increase/(Decrease)
\$ 2,089,570	\$ 2,295,328	\$ 205,758

C. Employee Benefits

Employee Benefits changed from \$1,861,249 at First Interim to \$1,815,671 at Second Interim, a decrease of \$45,578. The decrease is primarily due to the reduction to CalPERS contributions for Community Education instructors. The instructors did not meet the minimum hour threshold to qualify for CalPERS.

Change from 1st Interim to 2nd Interim		\$ (45,578)
2022-23 Adopted Budget	2022-23 2nd Int. Budget	Increase/(Decrease)
\$ 1,738,857	\$ 1,815,671	\$ 76,813

D. Books, Supplies and Other Materials

Books, Supplies and Other Materials changed from \$422,481 at First Interim to \$359,578 at Second Interim, a decrease of \$62,903. The decrease is primarily due to reducing the refresh plan for computer lab equipment.

Change from 1st Interim to 2nd Interim		\$ (62,903)
<u>2022-23 Adopted Budget</u>	<u>2022-23 2nd Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 429,660	\$ 359,578	\$ (70,082)

E. Contracted Services and Other Operating Expenditures

Contracted Services and Other Operating Expenditures changed from \$689,257 at First Interim to \$686,153 at Second Interim, a decrease of \$3,105. This is primarily due to the reduction in software purchases.

Change from 1st Interim to 2nd Interim		\$ (3,105)
<u>2022-23 Adopted Budget</u>	<u>2022-23 2nd Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 708,834	\$ 686,153	\$ (22,682)

F. Capital Outlay

Capital Outlay expenditures changed from \$ 0 at First Interim to \$30,000 at Second Interim, an increase of \$30,000. This increase is primarily due to the need to purchase a new HVAC unit.

Change from 1st Interim to 2nd Interim		\$ 30,000
<u>2022-23 Adopted Budget</u>	<u>2022-23 2nd Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 0	\$ 30,000	\$ 30,000

G. Other Outgo Expenditures

Other Outgo Expenditures changed from \$126,108 at First Interim to \$127,616 at Second Interim, an increase of \$1,508. The increase is due to an increase in expenditures eligible for indirect cost charges.

Change from 1st Interim to 2nd Interim		\$ 1,508
<u>2022-23 Adopted Budget</u>	<u>2022-23 2nd Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 126,108	\$ 127,616	\$ 1,508

H. Total Adult Fund Expenditures

Total Adult Fund Expenditures changed from \$ 7,040,565 at First Interim to \$ 6,948,385 at Second Interim, a decrease of \$ 92,180.

Change from 1st Interim to 2nd Interim		\$ (92,180)
	2022-23 Adopted Budget	2022-23 2nd Int. Budget
	\$ 6,614,021	\$ 6,948,385
		Increase/(Decrease)
		\$ 334,364

III. Fund Balance

Total revenues are \$ 6,324,012 and total expenditures are \$ 6,948,385 at Second Interim, a deficit of \$624,373. The projected fund balance for the 2022-23 fiscal year is as follows:

Beginning Fund Balance-Audited 7/1/22	\$ 3,278,278
2022-23 Revenues	6,324,012
2022-23 Expenditures	<u>6,948,385</u>
Surplus/(Deficit) (1)	<u>(624,373)</u>
Ending Fund Balance, 6/30/23, Projected	<u>\$ 2,653,905</u>
Components of Fund Balance:	
Non-spendable:	
Book Store Inventory	46,298
Revolving Fund	3,500
Assigned fund Balance:	
Capital Improvements	2,000,000
Unassigned Fund Balance:	<u>\$ 604,107</u>
General Reserve Percentage	8.7%
<u>One-Time Items</u>	
Clerical Specialist Position (x2)-unfilled	(44,842)
Computer Refresh deferred	(100,000)
Data Software	(9,838)
Add HVAC unit to A-wing Staff Restroom	<u>30,000</u>
Total One-Time Items (2)	<u>\$ (124,680)</u>
Operating Surplus/(Deficit) (1+2)	<u>\$ (749,054)</u>

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

Fund: 11 SubFund: -	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
11 - ADULT EDUCATION FUND	\$6,224,396	\$6,289,012	\$6,324,012	\$99,616	\$35,000	1.6	0.6
8100 - 8299 Federal Revenue							
8285 - Interagency Contracts Between LEAs							
828500 - FED INTERAGENCY CONTRACTS ARRA	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8290 - All Other Federal Revenue							
829000 - FED OTH REV	1,020,000	1,046,824	1,046,824	26,824	0	2.6	0.0
	\$1,020,000	\$1,046,824	\$1,046,824	\$26,824	\$0	2.6	0.0
8100 - 8299 Federal Revenue	\$1,020,000	\$1,046,824	\$1,046,824	\$26,824	\$0	2.6	0.0
Percent of Total	16.4%	16.6%	16.6%				
8300 - 8599 Other State Revenue							
8311 - Other State Apportionments - Current Year							
831100 - ST OTH APPORTIONMENTS	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8319 - Other State Apportionments - Prior Years							
831900 - ST OTH APPORT PR YR	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8590 - All Other State Revenue							
850018 - ST CALWORKS	0	0	0	0	0	N/A	N/A
859000 - ST OTHER REVENUE	2,832,466	2,860,258	2,860,258	27,792	0	1.0	0.0
859001 - ST OTHER REVENUE PR YR	0	0	0	0	0	N/A	N/A
	\$2,832,466	\$2,860,258	\$2,860,258	\$27,792	\$0	1.0	0.0
8300 - 8599 Other State Revenue	\$2,832,466	\$2,860,258	\$2,860,258	\$27,792	\$0	1.0	0.0
Percent of Total	45.5%	45.5%	45.2%				

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

Fund: 11 SubFund: -	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
8600 - 8799 Other Local Revenue							
8660 - Interest							
866000 - LOC INTEREST INCOME/TREAS	30,000	30,000	30,000	0	0	0.0	0.0
	\$30,000	\$30,000	\$30,000	\$0	\$0	0.0	0.0
8662 - Net Increase (Decrease) in the Fair Value of Investments							
866200 - NET INC(DEC) FAIR VALUE INVEST	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8671 - Adult Education Fees							
867100 - LOC ADULT ED FEES	1,093,000	1,093,000	1,128,000	35,000	35,000	3.2	3.2
	\$1,093,000	\$1,093,000	\$1,128,000	\$35,000	\$35,000	3.2	3.2
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	302,050	312,050	312,050	10,000	0	3.3	0.0
869907 - LOC BOOKSTORE TEXTBOOKS	100,000	100,000	100,000	0	0	0.0	0.0
	\$402,050	\$412,050	\$412,050	\$10,000	\$0	2.5	0.0
8600 - 8799 Other Local Revenue	\$1,525,050	\$1,535,050	\$1,570,050	\$45,000	\$35,000	3.0	2.3
Percent of Total	24.5%	24.4%	24.8%				
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	13.6%	13.5%	13.4%				
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%				

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

Fund: 11 SubFund: -	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
11 - ADULT EDUCATION FUND	\$6,614,021	\$7,040,565	\$6,948,385	\$334,364	(\$92,180)	5.1	(1.3)
1000 - 1999 Certificated Personnel Salaries							
1100 - Certificated Teachers' Salaries							
110001 - TEACHER SAL	716,124	872,673	872,673	156,549	0	21.9	0.0
110005 - TEACHER SAL TC	524,700	562,158	562,158	37,458	0	7.1	0.0
110040 - TEACH SAL SUMMER/HOURLY	136,624	108,616	108,616	(28,008)	0	(20.5)	0.0
110050 - TEACH SAL SUB	11,000	11,203	11,203	203	0	1.8	0.0
110060 - TEACH SAL STIPEND	3,300	3,300	3,300	0	0	0.0	0.0
	\$1,391,748	\$1,557,950	\$1,557,950	\$166,201	\$0	11.9	0.0
1200 - Certificated Pupil Support Salaries							
120002 - GUIDANCE SAL GLS/GIS	259,166	274,316	274,316	15,150	0	5.8	0.0
	\$259,166	\$274,316	\$274,316	\$15,150	\$0	5.8	0.0
1300 - Certificated Supervisors' and Administrators' Salaries							
130001 - PRINCIPAL SAL	129,433	138,493	138,493	9,060	0	7.0	0.0
130002 - COORDINATOR SAL	103,080	105,044	105,044	1,964	0	1.9	0.0
130003 - LEARNING DIRECTOR SAL	110,961	118,728	118,728	7,767	0	7.0	0.0
130008 - DIST ADM SAL	17,041	18,234	18,234	1,193	0	7.0	0.0
130040 - SUPV ADM HRLY	0	0	0	0	0	N/A	N/A
130050 - CERT ADMIN SUB	0	0	0	0	0	N/A	N/A
	\$360,515	\$380,499	\$380,499	\$19,984	\$0	5.5	0.0
1900 - Other Certificated Salaries							
190001 - RES TEACH/TOSA SAL	53,726	53,726	53,726	0	0	0.0	0.0
190040 - OTH CERT HOURLY	8,250	8,250	8,250	0	0	0.0	0.0
190060 - OTHER CERTIFICATED STIPEND	16,165	20,588	20,588	4,423	0	27.4	0.0
190090 - CERT OTH SAL	0	0	0	0	0	N/A	N/A
	\$78,141	\$82,564	\$82,564	\$4,423	\$0	5.7	0.0
1000 - 1999 Certificated Personnel Salaries	\$2,089,570	\$2,295,328	\$2,295,328	\$205,758	\$0	9.8	0.0
Percent of Total	31.6%	32.6%	33.0%				

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

Fund: 11
SubFund: -

	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
2000 - 2999 Classified Personnel Salaries							
2100 - Classified Instructional Salaries							
210001 - INSTR ASSIST/TUTOR	29,620	72,660	72,660	43,040	0	145.3	0.0
210040 - INSTRUCTIONAL HOURLY	5,118	5,118	5,118	0	0	0.0	0.0
210050 - INSTR ASSIST SUB	0	0	2,000	2,000	2,000	N/A	N/A
	\$34,738	\$77,778	\$79,778	\$45,040	\$2,000	129.7	2.6
2200 - Classified Support Salaries							
220003 - CUSTODIAL SAL	80,793	87,463	87,463	6,670	0	8.3	0.0
220050 - CLASS SUPPORT SUB	0	0	0	0	0	N/A	N/A
220070 - CLASS SUPPORT OT	0	0	0	0	0	N/A	N/A
	\$80,793	\$87,463	\$87,463	\$6,670	\$0	8.3	0.0
2300 - Classified Supervisors' and Administrators' Salaries							
230001 - CLASS MANAGEMENT SA	238,365	251,655	258,311	19,946	6,656	8.4	2.6
	\$238,365	\$251,655	\$258,311	\$19,946	\$6,656	8.4	2.6
2400 - Clerical, Technical, and Office Staff Salaries							
240001 - CLASS BUSINESS SUPPORT	988,995	1,048,477	996,901	7,906	(51,576)	0.8	(4.9)
240040 - CLASS BUSINESS SUPPORT HRLY	12,400	12,807	12,807	407	0	3.3	0.0
240050 - CLASS BUSINESS SUPPORT SUB	8,600	9,582	10,400	1,800	818	20.9	8.5
240090 - CLASS BUSINESS SUPPORT OTHER	0	0	0	0	0	N/A	N/A
	\$1,009,995	\$1,070,866	\$1,020,107	\$10,113	(\$50,758)	1.0	(4.7)
2900 - Other Classified Salaries							
290005 - RESOURCE OFFICER SAL	0	400	400	400	0	N/A	0.0
290011 - CLASSIFIED TEACHER/THEATRE	0	0	0	0	0	N/A	N/A
290040 - OTH CL HOURLY	7,100	7,100	7,100	0	0	0.0	0.0
290060 - CLASSIFIED STIPEND	0	880	880	880	0	N/A	0.0
290070 - OTH CLASSIFIED OT	0	0	0	0	0	N/A	N/A
290090 - OTHER CLASSIFIED SAL	150,000	150,000	180,000	30,000	30,000	20.0	20.0
	\$157,100	\$158,380	\$188,380	\$31,280	\$30,000	19.9	18.9
2000 - 2999 Classified Personnel Salaries	\$1,520,991	\$1,646,142	\$1,634,039	\$113,048	(\$12,102)	7.4	(0.7)
Percent of Total	23.0%	23.4%	23.5%				
3000 - 3999 Employee Benefits							
3101 - State Teachers' Retirement System, certificated positions							
310100 - STRS CERT	378,082	406,038	406,038	27,956	0	7.4	0.0
310190 - STRS CERT	3,579	4,637	4,637	1,058	0	29.6	0.0
	\$381,661	\$410,675	\$410,675	\$29,014	\$0	7.6	0.0

Second Interim Budget Change Report
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	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
3000 - 3999 Employee Benefits							
3102 - State Teachers' Retirement System, classified positions							
310201 - STRS CLASSIFIED	21,540	17,792	19,813	(1,727)	2,021	(8.0)	11.4
310291 - STRS CLASSIFIED	0	0	0	0	0	N/A	N/A
	\$21,540	\$17,792	\$19,813	(\$1,727)	\$2,021	(8.0)	11.4
3201 - Public Employees' Retirement System, certificated positions							
320100 - PERS CERTIFICATED	8,905	17,977	17,977	9,072	0	101.9	0.0
320190 - PERS CERTIFICATED	0	0	0	0	0	N/A	N/A
	\$8,905	\$17,977	\$17,977	\$9,072	\$0	101.9	0.0
3202 - Public Employees' Retirement System, classified positions							
320200 - PERS CLASSIFIED	346,964	382,802	346,441	(522)	(36,361)	(0.2)	(9.5)
320290 - PERS CLASSIFIED	0	1,223	1,623	1,623	400	N/A	32.7
	\$346,964	\$384,025	\$348,064	\$1,100	(\$35,961)	0.3	(9.4)
3301 - OASDI/Medicare/Alternative, certificated positions							
330100 - SOCIAL SECURITY CERT	6,411	8,579	8,579	2,168	0	33.8	0.0
330101 - MEDICARE CERT	27,037	30,496	30,496	3,458	0	12.8	0.0
330102 - SUPPLEMENTAL RETIREMENT CERT	0	65	65	65	0	N/A	0.0
330190 - SOCIAL SECURITY CERT	345	364	364	19	0	5.4	0.0
330191 - MEDICARE CERT	277	416	416	139	0	50.3	0.0
330192 - SUPPLEMENTAL RETIREMENT CERT	40	40	40	0	0	0.0	0.0
	\$34,111	\$39,960	\$39,960	\$5,849	\$0	17.1	0.0
3302 - OASDI/Medicare/Alternative, classified positions							
330200 - SOCIAL SECURITY CLASS	80,402	94,606	92,396	11,994	(2,210)	14.9	(2.3)
330201 - MEDICARE CLASS	21,861	22,955	23,209	1,348	254	6.2	1.1
330202 - SUPPLEMENTAL RETIREMENT CLASS	4,261	4,261	4,961	700	700	16.4	16.4
330290 - SOCIAL SECURITY CLASS	0	309	409	409	100	N/A	32.4
330291 - MEDICARE CLASS	0	157	330	330	173	N/A	110.4
330292 - SUPPLEMENTAL RETIREMENT CLASS	0	63	350	350	287	N/A	455.6
	\$106,524	\$122,351	\$121,655	\$15,131	(\$696)	14.2	(0.6)
3401 - Health & Welfare Benefits, certificated positions							
340111 - HEALTH CERT	315,942	334,384	334,384	18,442	0	5.8	0.0
340112 - DENTAL CERT	23,779	22,245	22,245	(1,534)	0	(6.5)	0.0
340113 - VISION CERT	4,435	4,273	4,273	(162)	0	(3.7)	0.0
340114 - LIFE INS CERT	1,740	1,630	1,630	(110)	0	(6.3)	0.0
	\$345,896	\$362,532	\$362,532	\$16,636	\$0	4.8	0.0

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

Fund: 11
SubFund: -

	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
3000 - 3999 Employee Benefits							
3402 - Health & Welfare Benefits, classified positions							
340211 - HEALTH CLASS	254,662	268,451	260,985	6,323	(7,466)	2.5	(2.8)
340212 - DENTAL CLASS	19,175	18,427	17,759	(1,416)	(668)	(7.4)	(3.6)
340213 - VISION CLASS	3,585	3,522	3,389	(196)	(133)	(5.5)	(3.8)
340214 - LIFE INS CLASS	1,191	1,217	1,180	(11)	(37)	(0.9)	(3.0)
340216 - DIS CLASS	6,010	5,644	5,257	(753)	(387)	(12.5)	(6.9)
	\$284,623	\$297,261	\$288,570	\$3,947	(\$8,691)	1.4	(2.9)
3501 - State Unemployment Insurance, certificated positions							
350100 - SUI CERT	10,223	10,974	10,974	751	0	7.3	0.0
350190 - SUI CERT	117	144	144	27	0	23.3	0.0
	\$10,339	\$11,118	\$11,118	\$778	\$0	7.5	0.0
3502 - State Unemployment Insurance, classified positions							
350200 - SUI CLASS	7,916	8,459	8,630	714	171	9.0	2.0
350290 - SUI CLASS	0	56	97	97	41	N/A	72.8
	\$7,916	\$8,515	\$8,727	\$811	\$212	10.3	2.5
3601 - Workers' Compensation Insurance, certificated positions							
360100 - W/C CERT	24,567	26,332	26,332	1,765	0	7.2	0.0
360190 - W/C CERT	390	447	447	58	0	14.8	0.0
	\$24,956	\$26,779	\$26,779	\$1,823	\$0	7.3	0.0
3602 - Workers' Compensation Insurance, classified positions							
360200 - W/C CLASS	18,081	19,505	19,226	1,145	(279)	6.3	(1.4)
360290 - W/C CLASS	0	130	178	178	48	N/A	36.9
	\$18,081	\$19,636	\$19,405	\$1,323	(\$231)	7.3	(1.2)
3701 - OPEB, Allocated, certificated positions							
370100 - RETIREE BENEFITS CERT	80,555	78,045	78,045	(2,510)	0	(3.1)	0.0
	\$80,555	\$78,045	\$78,045	(\$2,510)	\$0	(3.1)	0.0
3702 - OPEB, Allocated, classified positions							
370200 - RETIREE BENEFIT CLASSIFIED	52,267	48,546	46,258	(6,009)	(2,288)	(11.5)	(4.7)
	\$52,267	\$48,546	\$46,258	(\$6,009)	(\$2,288)	(11.5)	(4.7)

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

Fund: 11
SubFund: -

	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
3000 - 3999 Employee Benefits							
3901 - Other Benefits, certificated positions							
390103 - SELF INSUR CERT	8,184	8,753	8,753	569	0	7.0	0.0
390104 - AB 1522 ACCRUAL	0	0	0	0	0	N/A	N/A
390105 - PARS CERT GOLDEN HANDSHAKE	0	0	0	0	0	N/A	N/A
390193 - SELF INSUR CERT	96	116	116	20	0	20.9	0.0
390194 - AB 1522 ACCRUAL	163	165	165	2	0	1.2	0.0
	\$8,443	\$9,034	\$9,034	\$591	\$0	7.0	0.0
3902 - Other Benefits, classified positions							
390203 - SELF INSUR CLASS	6,077	6,480	6,379	303	(101)	5.0	(1.6)
390204 - AB 1522 ACCRUAL	0	422	422	422	0	N/A	0.0
390206 - PARS GOLDEN HANDSHAKE	0	0	0	0	0	N/A	N/A
390293 - SELF INSUR CLASS	0	44	103	103	59	N/A	134.9
390294 - AB 1522 ACCRUAL	0	58	156	156	98	N/A	170.0
	\$6,077	\$7,003	\$7,059	\$983	\$56	16.2	0.8
3000 - 3999 Employee Benefits	\$1,738,857	\$1,861,249	\$1,815,671	\$76,813	(\$45,578)	4.4	(2.4)
Percent of Total	26.3%	26.4%	26.1%				
1000 - 3999 Employee Compensation % of Total	80.9%	82.4%	82.7%				

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

Fund: 11 SubFund: -	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
4000 - 4999 Books and Supplies							
4100 - Approved Textbooks and Core Curricula Materials							
410000 - TEXTBOOKS	80,000	80,000	84,100	4,100	4,100	5.1	5.1
410001 - BOOKSTORE INV ADJ	0	0	0	0	0	N/A	N/A
	\$80,000	\$80,000	\$84,100	\$4,100	\$4,100	5.1	5.1
4300 - Materials and Supplies							
430000 - INSTRUCTIONAL SUPPLIES	41,950	61,950	59,944	17,994	(2,006)	42.9	(3.2)
430004 - PRINTING/PUBLISHING	104,000	104,000	105,900	1,900	1,900	1.8	1.8
430005 - FOOD/IN-HOUSE MEETINGS	6,014	7,329	8,329	2,315	1,000	38.5	13.6
430008 - SUPPLIES NON-CLASSROOM	71,139	68,139	56,531	(14,608)	(11,608)	(20.5)	(17.0)
430023 - SALES/USE TAX	0	0	0	0	0	N/A	N/A
430038 - UNIFORMS	0	0	0	0	0	N/A	N/A
430050 - SUPPLIES M&O	10,000	10,000	10,000	0	0	0.0	0.0
	\$233,102	\$251,417	\$240,703	\$7,601	(\$10,714)	3.3	(4.3)
4400 - Noncapitalized Equipment							
440000 - EQUIP \$500-\$24999	116,558	91,064	34,775	(81,783)	(56,289)	(70.2)	(61.8)
	\$116,558	\$91,064	\$34,775	(\$81,783)	(\$56,289)	(70.2)	(61.8)
4000 - 4999 Books and Supplies	\$429,660	\$422,481	\$359,578	(\$70,082)	(\$62,903)	(16.3)	(14.9)
Percent of Total	6.5%	6.0%	5.2%				
5000 - 5999 Services and Other Operating Expenditures							
5200 - Travel and Conferences							
520000 - CONF/TRAVEL	34,949	33,243	40,084	5,135	6,841	14.7	20.6
520010 - FIXED MILEAGE ALLOWANCE	475	530	530	55	0	11.6	0.0
	\$35,424	\$33,773	\$40,614	\$5,190	\$6,841	14.7	20.3
5300 - Dues and Memberships							
530000 - DUES & MEMBERSHIP	5,595	5,280	5,280	(315)	0	(5.6)	0.0
	\$5,595	\$5,280	\$5,280	(\$315)	\$0	(5.6)	0.0
5500 - Operations and Housekeeping Services							
550030 - WATER/SEWER	6,500	6,500	6,500	0	0	0.0	0.0
550050 - PEST CONTROL	900	900	900	0	0	0.0	0.0
550080 - PG&E	83,302	83,302	81,802	(1,500)	(1,500)	(1.8)	(1.8)
	\$90,702	\$90,702	\$89,202	(\$1,500)	(\$1,500)	(1.7)	(1.7)

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

Fund: 11
 SubFund: -

	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
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
560002 - MAINTENANCE AGREEMENTS	0	0	0	0	0	N/A	N/A
560003 - ALARM SYSTEM	5,198	5,198	5,198	0	0	0.0	0.0
560004 - ALARM ADDITIONAL CHARGES	0	0	0	0	0	N/A	N/A
560005 - RENTAL	1,000	1,000	1,000	0	0	0.0	0.0
560006 - REPAIR EQUIP	500	500	2,700	2,200	2,200	440.0	440.0
560010 - BLDG LEASE/RENTS	3,000	3,000	4,500	1,500	1,500	50.0	50.0
	\$9,698	\$9,698	\$13,398	\$3,700	\$3,700	38.2	38.2
5710 - Transfers of Direct Costs							
571010 - DIRECT COST/MTCE	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
5750 - Transfers of Direct Costs - Interfund							
575000 - DIRECT COST/INTERFUND TRF	0	0	0	0	0	N/A	N/A
575002 - DIRECT COST/CUSD TODAY INTERFN	3,000	3,000	3,000	0	0	0.0	0.0
575005 - DIRECT COST CUSTODIAL INTERFUN	0	(3,000)	(3,000)	(3,000)	0	N/A	0.0
575010 - DIRECT COST/MTCE INTERFUND	(2,900)	100	100	3,000	0	(103.4)	0.0
575020 - DIRECT COST/TRANSP INTERFUND	3,950	3,950	3,950	0	0	0.0	0.0
575030 - DIRECT COST/FOOD SVC INTERFUND	0	0	0	0	0	N/A	N/A
575040 - DIRECT COST/GAD/INTERF	300	404	404	104	0	34.6	0.0
575060 - DIRECT COST/TECH INTERFUND	0	0	0	0	0	N/A	N/A
575070 - DIRECT COST/TCH CTR INTERFUND	400	561	561	161	0	40.3	0.0
575080 - INTER-FUND DIRECT COST FUEL	300	300	300	0	0	0.0	0.0
575081 - DIRECT COST/MET PAC INTERFUND	0	0	0	0	0	N/A	N/A
	\$5,050	\$5,315	\$5,315	\$265	\$0	5.2	0.0
5800 - Professional/Consulting Services and Operating Expenditures							
580001 - CONT FOR PER SERV/INDIVIDUAL	150,000	151,750	151,539	1,539	(211)	1.0	(0.1)
580002 - CONTRACT SERVICES	298,200	272,404	272,404	(25,796)	0	(8.7)	0.0
580005 - LEGAL SERVICES	1,000	1,000	1,000	0	0	0.0	0.0
580006 - ADVERTISING	16,200	16,200	16,200	0	0	0.0	0.0
580008 - FEES/ADMISSION - STUDENTS	0	0	272	272	272	N/A	N/A
580009 - FEES / OTHER	14,500	19,500	19,500	5,000	0	34.5	0.0
580010 - SOFTWARE LICENSE	45,842	45,842	37,390	(8,452)	(8,452)	(18.4)	(18.4)
	\$525,742	\$506,696	\$498,305	(\$27,437)	(\$8,391)	(5.2)	(1.7)

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

Fund: 11 SubFund: -	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
5000 - 5999 Services and Other Operating Expenditures							
5900 - Communications							
590001 - PHONE CERTIFICATED	2,257	3,427	3,427	1,170	0	51.8	0.0
590002 - PHONE CLASSIFIED	2,117	2,117	2,117	0	0	0.0	0.0
590005 - COMMUNICATION/POSTAGE	32,250	32,250	28,495	(3,755)	(3,755)	(11.6)	(11.6)
	\$36,624	\$37,794	\$34,039	(\$2,585)	(\$3,755)	(7.1)	(9.9)
5000 - 5999 Services and Other Operating Expenditures	\$708,834	\$689,257	\$686,153	(\$22,682)	(\$3,105)	(3.2)	(0.5)
Percent of Total	10.7%	9.8%	9.9%				
6000 - 6999 Capital Outlay							
6170 - Land Improvements							
617000 - LAND IMPROVEMENTS	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
6200 - Buildings and Improvements of Buildings							
620000 - BLDG/IMPRV OF BLDG	0	0	30,000	30,000	30,000	N/A	N/A
620006 - CONSTRUCTION	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$30,000	\$30,000	\$30,000	N/A	N/A
6000 - 6999 Capital Outlay	\$0	\$0	\$30,000	\$30,000	\$30,000	N/A	N/A
Percent of Total	0.0%	0.0%	0.4%				
7000 - 7499 Other Outgo							
7350 - Transfers of Indirect Costs - Interfund							
735000 - TRF OF DIRECT COST-INTERFUND	126,108	126,108	127,616	1,508	1,508	1.2	1.2
	\$126,108	\$126,108	\$127,616	\$1,508	\$1,508	1.2	1.2
7000 - 7499 Other Outgo	\$126,108	\$126,108	\$127,616	\$1,508	\$1,508	1.2	1.2
Percent of Total	1.9%	1.8%	1.8%				
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
	\$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 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. State Revenues

State Revenues changed from \$26,336,043 at First Interim to \$26,656,478 at Second Interim, an increase of \$320,435. The increase is due to the California State Preschool Program (CSPP) receiving an increase to their annual contract for the 2022-23 school year.

Change from 1st Interim to 2nd Interim		\$ 320,435
<u>2022-23 Adopted Budget</u>	<u>2022-23 2nd Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 12,548,889	\$ 26,656,478	\$ 14,107,589

B. Local Revenues

Local Revenues changed from \$5,603,277 at First Interim to \$5,392,318 at Second Interim, a decrease of \$210,959. The decrease is due to refunds being issued to families for Campus Club payments due to additional sites transitioning to the State funded Expanded Learning Opportunity Program (ELO-P). Additionally, Private Pay Preschool reduced their expected revenue due to a decrease in enrollment.

Change from 1st Interim to 2nd Interim		\$ (210,959)
<u>2022-23 Adopted Budget</u>	<u>2022-23 2nd Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 5,876,660	\$ 5,392,318	\$ (484,342)

C. Total Child Development Fund Revenues

Total Child Development Fund Revenues changed from \$ 31,939,320 at First Interim to \$32,048,796 at Second Interim, an increase of \$109,476.

Change from 1st Interim to 2nd Interim	\$ 109,476	
	2022-23	2022-23
	<u>Adopted Budget</u>	<u>2nd Int. Budget</u>
	\$ 18,425,549	\$ 32,048,796
		<u>Increase/(Decrease)</u>
		\$ 13,623,247

II. 2022-23 Child Development Expenditures

A. Certificated Personnel Salaries

Certificated Personnel Salaries changed from \$3,356,460 at First Interim to \$3,475,480 at Second Interim, an increase of \$119,020. The increase is due to the additional substitute, hourly and teacher associate staff utilizing American Rescue Plan Act (ARPA) one-time funding. These positions assist can act as a substitute to maintain the CDE required ratio of 1:8 to remain in compliance with Community Care Licensing.

<u>Item</u>	<u>Budget Adjustment</u>	
Teacher Hourly & Subs (ARPA)	\$ 88,145	
Teacher Assist (ARPA)	18,875	
Preschool Teacher Stipends (CSPP)	12,000	
Change from 1st Interim to 2nd Interim	<u>\$ 119,020</u>	
	2022-23	2022-23
	<u>Adopted Budget</u>	<u>2nd Int. Budget</u>
	\$ 2,561,017	\$ 3,475,480
		<u>Increase/(Decrease)</u>
		\$ 914,463

B. Classified Personnel Salaries

Classified Personnel Salaries changed from \$5,667,777 at First Interim to \$5,784,883 at Second Interim, an increase of \$117,107. The increase is due to additional staffing (hourly & subs) utilizing one-time ARPA funding. Campus Club increased their classified hourly budget based on current needs. This is a direct result of Campus Club needing to respond to shortages in staffing due to higher than normal vacancy rates.

<u>Item</u>	<u>Budget Adjustment</u>	
Classified Hourly	\$ 64,924	
Classified Substitutes	27,907	
Other	24,276	
Change from 1st Interim to 2nd Interim	<u>\$ 117,107</u>	
	2022-23	2022-23
	<u>Adopted Budget</u>	<u>2nd Int. Budget</u>
	\$ 6,710,493	\$ 5,784,883
		<u>Increase/(Decrease)</u>
		\$(925,609)

C. Employee Benefits

Employee Benefits changed from \$ 2,985,978 at First Interim to \$ 3,014,427 at Second Interim, an increase of \$28,450. The increase is due to the previously mentioned salary adjustments.

<u>Item</u>	<u>Budget Adjustment</u>	
CalSTRS	\$ 17,415	
CalPERS	3,353	
Other	<u>7,682</u>	
Change from 1st Interim to 2nd Interim	\$ 28,450	
	2022-23	2022-23
	<u>Adopted Budget</u>	<u>2nd Int. Budget</u>
	\$ 2,583,575	\$ 3,014,427
		\$ 430,852

D. Books, Supplies and Other Materials

Books, Supplies and Other Materials changed from \$2,435,958 at First Interim to \$2,335,324 at Second Interim, a decrease of \$100,634. The decrease is due to the reclassification of funds from supplies salaries and benefits.

<u>Item</u>	<u>Budget Adjustment</u>	
Instructional Supplies	\$ 250,805	
Food	10,100	
Non-Capitalized Equipment	(10,000)	
Supplies Non-Classroom	(27,935)	
Reclassification to Salaries/Benefits	<u>(323,604)</u>	
Change from 1st Interim to 2nd Interim	\$ (100,634)	
	2022-23	2022-23
	<u>Adopted Budget</u>	<u>2nd Int. Budget</u>
	\$ 4,757,537	\$ 2,335,324
		\$ (2,422,214)

E. Contracted Services and Other Operating Expenditures

Contracted Services and Other Operating Expenditures changed from \$1,510,382 at First Interim to \$1,696,682 at Second Interim, an increase of \$ 186,300. The increase is due to a higher need for noncapitalized improvements for CSPP (concrete additions/repairs, tuff shed, flooring, playground equipment, etc.) and ELO-P (interior improvements, storage containers and furniture) portables.

<u>Item</u>	<u>Budget Adjustment</u>	
Noncapitalized Improvements		\$ 120,000
Professional/Consulting Services		58,900
Direct Cost & Phone		8,400
Rental & Direct Cost		6,000
Travel and Conferences		(7,000)
Change from 1st Interim to 2nd Interim		\$ 186,300
	<u>2022-23</u>	<u>2022-23</u>
	<u>Adopted Budget</u>	<u>2nd Int. Budget</u>
	\$ 781,194	\$ 1,696,682
		<u>Increase/(Decrease)</u>
		\$ 915,488

F. Capital Outlay

Capital Outlay expenditures are unchanged from First Interim to Second Interim.

Change from 1st Interim to 2nd Interim		\$ -0-
	<u>2022-23</u>	<u>2022-23</u>
	<u>Adopted Budget</u>	<u>2nd Int. Budget</u>
	\$ 100,000	\$ 1,289,000
		<u>Increase/(Decrease)</u>
		\$ 1,189,000

G. Other Outgo Expenditures

Other Outgo Expenditures changed from \$794,290 at First Interim to \$814,483 at Second Interim, an increase of \$20,193. The increase is due to an increase in expenditures eligible for indirect cost charges.

Change from 1st Interim to 2nd Interim		\$ 20,193
	<u>2022-23</u>	<u>2022-23</u>
	<u>Adopted Budget</u>	<u>2nd Int. Budget</u>
	\$ 875,313	\$ 814,483
		<u>Increase/(Decrease)</u>
		\$ (60,830)

H. Total Child Development Fund Expenditures

Total Child Development Fund Expenditures changed from \$18,039,844 , at First Interim to \$18,410,279 at Second Interim, an increase of \$ 370,435.

Change from 1st Interim to 2nd Interim		\$ 370,435
	<u>2022-23</u>	<u>2022-23</u>
	<u>Adopted Budget</u>	<u>2nd Int. Budget</u>
	\$ 18,369,129	\$ 18,410,279
		<u>Increase/(Decrease)</u>
		\$ 41,150

III. Fund Balance

Total revenues are \$ 32,048,796 and total expenditures are \$ 18,410,279 at Second Interim. An important item to note is that the ELO-P is still being developed. The noted operating deficit is assuming, once fully developed, all ELO-P revenues will be expended on the program. As ELO-P is expanded there will be an impact on campus club program revenues. In fact, Campus Club as we know it may completely transition into ELO-P. The projected fund balance for the 2022-23 fiscal year is:

Beginning Fund Balance, Audited 7/1/22	\$ 8,274,655
2022-23 Revenues	\$ 32,048,796
2022-23 Expenditures	\$ 18,410,279
Surplus/(Deficit) (1)	\$ 13,638,517
Ending Fund Balance, 6/30/23, Projected	\$ 21,913,172
Components of Fund Balance	
Restricted:	
ELO-P	\$ 19,831,500
Pre-School Reserve	139,183
Assigned:	
Market Study Implementation	180,000
Subtotal of Components	\$ 20,380,207
General Reserve, Projected, 6/30/23	\$ 1,762,489
General Reserve as % of Expenditures	9.6%
One Time Items in 2022-23:	
One-Time COVID Relief Stipend C/O	\$ 357,000
Excess Campus Club Revenues	(1,373,375)
Excess ELO-P Revenues	(12,743,822)
Total One-Time (2)	(13,760,197)
Ongoing Operating Surplus/(Deficit) (1+2)	\$(121,680)

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

Fund: 12 SubFund: -	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
12 - CHILD DEVELOPMENT FUND	\$18,425,549	\$31,939,320	\$32,048,796	\$13,623,247	\$109,476	73.9	0.3
8100 - 8299 Federal Revenue							
8290 - All Other Federal Revenue							
829000 - FED OTH REV	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8100 - 8299 Federal Revenue	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	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	12,548,889	26,336,043	26,656,478	14,107,589	320,435	112.4	1.2
859001 - ST OTHER REVENUE PR YR	0	0	0	0	0	N/A	N/A
	\$12,548,889	\$26,336,043	\$26,656,478	\$14,107,589	\$320,435	112.4	1.2
8300 - 8599 Other State Revenue	\$12,548,889	\$26,336,043	\$26,656,478	\$14,107,589	\$320,435	112.4	1.2
Percent of Total	68.1%	82.5%	83.2%				

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

Fund: 12
SubFund: -

	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
8600 - 8799 Other Local Revenue							
8660 - Interest							
866000 - LOC INTEREST INCOME/TREAS	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8662 - Net Increase (Decrease) in the Fair Value of Investments							
866200 - NET INC(DEC) FAIR VALUE INVEST	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8673 - Child Development Parent Fees							
867301 - LOC CHILD DEV PARENT FEES	194,789	255,887	44,928	(149,861)	(210,959)	(76.9)	(82.4)
	\$194,789	\$255,887	\$44,928	(\$149,861)	(\$210,959)	(76.9)	(82.4)
8689 - All Other Fees and Contracts							
868900 - LOC ALL OTH FEES	5,681,871	5,347,390	5,347,390	(334,481)	0	(5.9)	0.0
	\$5,681,871	\$5,347,390	\$5,347,390	(\$334,481)	\$0	(5.9)	0.0
8699 - All Other Local Revenue							
861000 - LOC DEF REVENUE	0	0	0	0	0	N/A	N/A
869900 - LOC OTHER REVENUE	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8600 - 8799 Other Local Revenue	\$5,876,660	\$5,603,277	\$5,392,318	(\$484,342)	(\$210,959)	(8.2)	(3.8)
Percent of Total	31.9%	17.5%	16.8%				
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%				

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

Fund: 12
SubFund: -

	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
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
<hr/>							
8930 - 8979 All Other Financing Sources	\$0	\$0	\$0	\$0	\$0	N/A	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
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
<hr/>							
8980 - 8999 Contributions	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				

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

Fund: 12 SubFund: -	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
12 - CHILD DEVELOPMENT FUND	\$18,369,129	\$18,039,844	\$18,410,279	\$41,150	\$370,435	0.2	2.1
1000 - 1999 Certificated Personnel Salaries							
1100 - Certificated Teachers' Salaries							
110001 - TEACHER SAL	1,932,128	1,326,173	1,326,173	(605,955)	0	(31.4)	0.0
110015 - TEACHER ASSIST	27,345	701,648	720,523	693,178	18,875	2535.0	2.7
110040 - TEACH SAL SUMMER/HOURLY	0	216,812	256,973	256,973	40,161	N/A	18.5
110050 - TEACH SAL SUB	66,500	65,000	112,984	46,484	47,984	69.9	73.8
110060 - TEACH SAL STIPEND	6,300	4,756	16,756	10,456	12,000	166.0	252.3
	\$2,032,273	\$2,314,389	\$2,433,409	\$401,137	\$119,020	19.7	5.1
1200 - Certificated Pupil Support Salaries							
120003 - PSYCH/MENTAL HEALTH SP SAL	0	83,390	83,390	83,390	0	N/A	0.0
120004 - NURSE SAL	107,549	74,738	74,738	(32,811)	0	(30.5)	0.0
120040 - PUPIL SUPPORT HRLY	12,000	13,025	13,025	1,025	0	8.5	0.0
120050 - PUPIL SUPPORT SUB	0	0	0	0	0	N/A	N/A
	\$119,549	\$171,153	\$171,153	\$51,603	\$0	43.2	0.0
1300 - Certificated Supervisors' and Administrators' Salaries							
130002 - COORDINATOR SAL	76,830	190,312	190,312	113,482	0	147.7	0.0
130008 - DIST ADM SAL	332,365	680,606	680,606	348,241	0	104.8	0.0
	\$409,195	\$870,918	\$870,918	\$461,723	\$0	112.8	0.0
1000 - 1999 Certificated Personnel Salaries	\$2,561,017	\$3,356,460	\$3,475,480	\$914,463	\$119,020	35.7	3.5
Percent of Total	13.9%	18.6%	18.9%				

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

Fund: 12
SubFund: -

	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
2000 - 2999 Classified Personnel Salaries							
2100 - Classified Instructional Salaries							
210001 - INSTR ASSIST/TUTOR	4,506,485	4,107,171	4,107,171	(399,314)	0	(8.9)	0.0
210040 - INSTRUCTIONAL HOURLY	1,000	194,331	259,255	258,255	64,924	25825.5	33.4
210050 - INSTR ASSIST SUB	86,000	166,905	194,812	108,812	27,907	126.5	16.7
210070 - INSTRUCT ASST OT	0	0	0	0	0	N/A	N/A
	\$4,593,485	\$4,468,407	\$4,561,238	(\$32,247)	\$92,830	(0.7)	2.1
2200 - Classified Support Salaries							
220050 - CLASS SUPPORT SUB	0	0	0	0	0	N/A	N/A
220070 - CLASS SUPPORT OT	500	0	0	(500)	0	(100.0)	N/A
	\$500	\$0	\$0	(\$500)	\$0	(100.0)	N/A
2300 - Classified Supervisors' and Administrators' Salaries							
230001 - CLASS MANAGEMENT SA	339,904	404,285	404,285	64,381	0	18.9	0.0
	\$339,904	\$404,285	\$404,285	\$64,381	\$0	18.9	0.0
2400 - Clerical, Technical, and Office Staff Salaries							
240001 - CLASS BUSINESS SUPPORT	465,107	620,085	620,085	154,978	0	33.3	0.0
240040 - CLASS BUSINESS SUPPORT HRLY	0	26,496	26,496	26,496	0	N/A	0.0
240050 - CLASS BUSINESS SUPPORT SUB	6,577	7,254	7,254	677	0	10.3	0.0
240070 - CLASS BUSINESS SUPPORT OT	200	0	0	(200)	0	(100.0)	N/A
240090 - CLASS BUSINESS SUPPORT OTHER	720	680	680	(40)	0	(5.6)	0.0
	\$472,604	\$654,515	\$654,515	\$181,911	\$0	38.5	0.0
2900 - Other Classified Salaries							
290040 - OTH CL HOURLY	1,000	93	93	(907)	0	(90.7)	0.0
290050 - OTHER CLASS SUB	1,000	0	0	(1,000)	0	(100.0)	N/A
290060 - CLASSIFIED STIPEND	2,000	2,000	2,000	0	0	0.0	0.0
290090 - OTHER CLASSIFIED SAL	1,300,000	138,477	162,753	(1,137,247)	24,276	(87.5)	17.5
	\$1,304,000	\$140,570	\$164,846	(\$1,139,154)	\$24,276	(87.4)	17.3
2000 - 2999 Classified Personnel Salaries	\$6,710,493	\$5,667,777	\$5,784,883	(\$925,609)	\$117,107	(13.8)	2.1
Percent of Total	36.5%	31.4%	31.4%				
3000 - 3999 Employee Benefits							
3101 - State Teachers' Retirement System, certificated positions							
310100 - STRS CERT	367,071	486,401	486,401	119,330	0	32.5	0.0
310190 - STRS CERT	3,207	12,820	18,835	15,629	6,015	487.4	46.9
	\$370,278	\$499,221	\$505,237	\$134,959	\$6,015	36.4	1.2

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

Fund: 12
SubFund: -

	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
3000 - 3999 Employee Benefits							
3102 - State Teachers' Retirement System, classified positions							
310201 - STRS CLASSIFIED	77,147	48,401	59,287	(17,860)	10,885	(23.2)	22.5
310291 - STRS CLASSIFIED	0	9,629	10,144	10,144	515	N/A	5.3
	\$77,147	\$58,031	\$69,431	(\$7,716)	\$11,400	(10.0)	19.6
3201 - Public Employees' Retirement System, certificated positions							
320100 - PERS CERTIFICATED	24,148	50,402	50,402	26,254	0	108.7	0.0
320190 - PERS CERTIFICATED	0	383	558	558	175	N/A	45.7
	\$24,148	\$50,785	\$50,960	\$26,812	\$175	111.0	0.3
3202 - Public Employees' Retirement System, classified positions							
320200 - PERS CLASSIFIED	862,997	943,335	943,335	80,338	0	9.3	0.0
320290 - PERS CLASSIFIED	18,608	124,425	127,602	108,994	3,178	585.7	2.6
	\$881,605	\$1,067,760	\$1,070,938	\$189,332	\$3,178	21.5	0.3
3301 - OASDI/Medicare/Alternative, certificated positions							
330100 - SOCIAL SECURITY CERT	14,726	21,730	21,730	7,004	0	47.6	0.0
330101 - MEDICARE CERT	34,046	44,532	44,806	10,759	274	31.6	0.6
330102 - SUPPLEMENTAL RETIREMENT CERT	12,824	12,333	12,333	(491)	0	(3.8)	0.0
330190 - SOCIAL SECURITY CERT	0	371	672	672	301	N/A	81.3
330191 - MEDICARE CERT	272	724	1,420	1,148	696	421.9	96.1
330192 - SUPPLEMENTAL RETIREMENT CERT	0	509	986	986	477	N/A	93.8
	\$61,868	\$80,199	\$81,947	\$20,079	\$1,748	32.5	2.2
3302 - OASDI/Medicare/Alternative, classified positions							
330200 - SOCIAL SECURITY CLASS	225,933	234,893	234,893	8,961	0	4.0	0.0
330201 - MEDICARE CLASS	91,710	74,037	74,037	(17,673)	0	(19.3)	0.0
330202 - SUPPLEMENTAL RETIREMENT CLASS	44,098	41,423	41,423	(2,675)	0	(6.1)	0.0
330290 - SOCIAL SECURITY CLASS	8,850	37,479	38,432	29,582	954	334.3	2.5
330291 - MEDICARE CLASS	2,454	11,378	12,186	9,732	808	396.6	7.1
330292 - SUPPLEMENTAL RETIREMENT CLASS	5,950	11,222	12,713	6,763	1,492	113.7	13.3
	\$378,995	\$410,432	\$413,686	\$34,690	\$3,254	9.2	0.8
3401 - Health & Welfare Benefits, certificated positions							
340111 - HEALTH CERT	174,100	248,473	248,473	74,373	0	42.7	0.0
340112 - DENTAL CERT	24,753	23,202	23,202	(1,551)	0	(6.3)	0.0
340113 - VISION CERT	4,617	4,300	4,300	(316)	0	(6.9)	0.0
340114 - LIFE INS CERT	942	1,461	1,461	518	0	55.0	0.0
	\$204,411	\$277,436	\$277,436	\$73,024	\$0	35.7	0.0

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

Fund: 12
SubFund: -

	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
3000 - 3999 Employee Benefits							
3402 - Health & Welfare Benefits, classified positions							
340211 - HEALTH CLASS	246,431	235,919	235,919	(10,512)	0	(4.3)	0.0
340212 - DENTAL CLASS	43,360	22,691	22,691	(20,668)	0	(47.7)	0.0
340213 - VISION CLASS	34,012	4,377	4,377	(29,634)	0	(87.1)	0.0
340214 - LIFE INS CLASS	1,631	1,210	1,210	(421)	0	(25.8)	0.0
340216 - DIS CLASS	2,139	2,687	2,687	548	0	25.6	0.0
	\$327,572	\$266,884	\$266,884	(\$60,688)	\$0	(18.5)	0.0
3501 - State Unemployment Insurance, certificated positions							
350100 - SUI CERT	12,288	15,282	15,376	3,088	94	25.1	0.6
350190 - SUI CERT	94	250	490	396	240	422.1	96.1
	\$12,381	\$15,531	\$15,866	\$3,484	\$334	28.1	2.2
3502 - State Unemployment Insurance, classified positions							
350200 - SUI CLASS	22,783	25,506	25,506	2,722	0	11.9	0.0
350290 - SUI CLASS	1,210	4,226	4,505	3,295	279	272.3	6.6
	\$23,993	\$29,732	\$30,011	\$6,017	\$279	25.1	0.9
3601 - Workers' Compensation Insurance, certificated positions							
360100 - W/C CERT	29,490	36,678	36,904	7,414	227	25.1	0.6
360190 - W/C CERT	225	599	1,175	950	576	422.0	96.1
	\$29,715	\$37,277	\$38,079	\$8,364	\$802	28.1	2.2
3602 - Workers' Compensation Insurance, classified positions							
360200 - W/C CLASS	68,197	61,214	61,214	(6,983)	0	(10.2)	0.0
360290 - W/C CLASS	2,074	10,307	10,968	8,894	661	428.8	6.4
	\$70,271	\$71,521	\$72,182	\$1,911	\$661	2.7	0.9
3701 - OPEB, Allocated, certificated positions							
370100 - RETIREE BENEFITS CERT	34,311	48,399	48,399	14,088	0	41.1	0.0
	\$34,311	\$48,399	\$48,399	\$14,088	\$0	41.1	0.0
3702 - OPEB, Allocated, classified positions							
370200 - RETIREE BENEFIT CLASSIFIED	50,878	33,958	33,958	(16,919)	0	(33.3)	0.0
	\$50,878	\$33,958	\$33,958	(\$16,919)	\$0	(33.3)	0.0

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

Fund: 12 SubFund: -	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
3000 - 3999 Employee Benefits							
3901 - Other Benefits, certificated positions							
390103 - SELF INSUR CERT	10,100	12,226	12,301	2,201	76	21.8	0.6
390104 - AB 1522 ACCRUAL	0	58	61	61	3	N/A	5.5
390105 - PARS CERT GOLDEN HANDSHAKE	0	0	0	0	0	N/A	N/A
390193 - SELF INSUR CERT	75	200	391	316	192	421.7	96.2
390194 - AB 1522 ACCRUAL	15	63	112	97	49	649.7	77.9
	\$10,190	\$12,546	\$12,866	\$2,676	\$320	26.3	2.5
3902 - Other Benefits, classified positions							
390203 - SELF INSUR CLASS	22,989	20,405	20,405	(2,584)	0	(11.2)	0.0
390204 - AB 1522 ACCRUAL	1,506	1,005	1,005	(502)	0	(33.3)	0.0
390206 - PARS GOLDEN HANDSHAKE	0	0	0	0	0	N/A	N/A
390293 - SELF INSUR CLASS	665	3,443	3,666	3,001	223	451.2	6.5
390294 - AB 1522 ACCRUAL	650	1,413	1,474	824	61	126.8	4.3
	\$25,810	\$26,265	\$26,549	\$738	\$284	2.9	1.1
3000 - 3999 Employee Benefits	\$2,583,575	\$2,985,978	\$3,014,427	\$430,852	\$28,450	16.7	1.0
Percent of Total	14.1%	16.6%	16.4%				
1000 - 3999 Employee Compensation % of Total	64.5%	66.6%	66.7%				
4000 - 4999 Books and Supplies							
4300 - Materials and Supplies							
430000 - INSTRUCTIONAL SUPPLIES	586,742	595,665	846,471	259,729	250,805	44.3	42.1
430001 - SUPPLIES CARRYOVER	0	478,992	305,389	305,389	(173,604)	N/A	(36.2)
430002 - HOLDING INSTR SUPP	3,742,558	790,562	640,562	(3,101,996)	(150,000)	(82.9)	(19.0)
430005 - FOOD/IN-HOUSE MEETINGS	7,000	23,500	33,600	26,600	10,100	380.0	43.0
430007 - SUPPLIES/SOFTWARE	0	0	0	0	0	N/A	N/A
430008 - SUPPLIES NON-CLASSROOM	356,000	292,000	264,065	(91,935)	(27,935)	(25.8)	(9.6)
	\$4,692,300	\$2,180,720	\$2,090,086	(\$2,602,214)	(\$90,634)	(55.5)	(4.2)
4400 - Noncapitalized Equipment							
440000 - EQUIP \$500-\$24999	65,237	255,237	245,237	180,000	(10,000)	275.9	(3.9)
	\$65,237	\$255,237	\$245,237	\$180,000	(\$10,000)	275.9	(3.9)
4000 - 4999 Books and Supplies	\$4,757,537	\$2,435,958	\$2,335,324	(\$2,422,214)	(\$100,634)	(50.9)	(4.1)
Percent of Total	25.9%	13.5%	12.7%				
5000 - 5999 Services and Other Operating Expenditures							
5200 - Travel and Conferences							
520000 - CONF/TRAVEL	20,057	90,057	83,057	63,000	(7,000)	314.1	(7.8)

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

Fund: 12
SubFund: -

	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
5000 - 5999 Services and Other Operating Expenditures							
5200 - Travel and Conferences							
520010 - FIXED MILEAGE ALLOWANCE	5,477	6,450	6,450	973	0	17.8	0.0
	\$25,534	\$96,507	\$89,507	\$63,973	(\$7,000)	250.5	(7.3)
5300 - Dues and Memberships							
530000 - DUES & MEMBERSHIP	2,228	2,228	2,228	0	0	0.0	0.0
	\$2,228	\$2,228	\$2,228	\$0	\$0	0.0	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	150,000	265,000	385,000	235,000	120,000	156.7	45.3
560002 - MAINTENANCE AGREEMENTS	1,000	1,000	1,000	0	0	0.0	0.0
560003 - ALARM SYSTEM	0	0	0	0	0	N/A	N/A
560005 - RENTAL	10,700	115,200	121,200	110,500	6,000	1032.7	5.2
560006 - REPAIR EQUIP	4,020	79,020	79,020	75,000	0	1865.7	0.0
	\$165,720	\$460,220	\$586,220	\$420,500	\$126,000	253.7	27.4
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	0	14,000	14,000	14,000	0	N/A	0.0
575003 - DIRECT COST/UTILITY INTERFUND	195,000	195,000	195,000	0	0	0.0	0.0
575005 - DIRECT COST CUSTODIAL INTERFUN	89,102	89,102	89,102	0	0	0.0	0.0
575010 - DIRECT COST/MTCE INTERFUND	13,500	13,500	16,500	3,000	3,000	22.2	22.2
575020 - DIRECT COST/TRANSP INTERFUND	25,850	35,850	40,850	15,000	5,000	58.0	13.9
575030 - DIRECT COST/FOOD SVC INTERFUND	0	0	0	0	0	N/A	N/A
575040 - DIRECT COST/GAD/INTERF	12,530	17,530	17,530	5,000	0	39.9	0.0
575050 - DIRECT COST/COPIER INTERFUND	4,675	5,675	5,675	1,000	0	21.4	0.0
575052 - DIRECT COST/SCANBACK INTERFUND	2,250	102,250	102,250	100,000	0	4444.4	0.0
575060 - DIRECT COST/TECH INTERFUND	0	0	0	0	0	N/A	N/A
575070 - DIRECT COST/TCH CTR INTERFUND	24,670	29,670	29,670	5,000	0	20.3	0.0
575080 - INTER-FUND DIRECT COST FUEL	3,000	3,000	3,000	0	0	0.0	0.0
	\$370,577	\$505,577	\$513,577	\$143,000	\$8,000	38.6	1.6
5800 - Professional/Consulting Services and Operating Expenditures							
580001 - CONT FOR PER SERV/INDIVIDUAL	2,130	2,130	2,130	0	0	0.0	0.0
580002 - CONTRACT SERVICES	120,720	325,720	322,620	201,900	(3,100)	167.2	(1.0)

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

Fund: 12
SubFund: -

	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
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	30,250	36,250	36,250	6,000	0	19.8	0.0
580009 - FEES / OTHER	1,415	9,500	41,500	40,085	32,000	2832.9	336.8
580010 - SOFTWARE LICENSE	8,700	13,340	43,340	34,640	30,000	398.2	224.9
580090 - BUDGET RESERVE	0	0	0	0	0	N/A	N/A
	\$163,215	\$386,940	\$445,840	\$282,625	\$58,900	173.2	15.2
5900 - Communications							
590001 - PHONE CERTIFICATED	4,590	8,370	8,370	3,780	0	82.4	0.0
590002 - PHONE CLASSIFIED	17,880	17,340	17,740	(140)	400	(0.8)	2.3
590005 - COMMUNICATION/POSTAGE	31,450	33,200	33,200	1,750	0	5.6	0.0
	\$53,920	\$58,910	\$59,310	\$5,390	\$400	10.0	0.7
5000 - 5999 Services and Other Operating Expenditures	\$781,194	\$1,510,382	\$1,696,682	\$915,488	\$186,300	117.2	12.3
Percent of Total	4.3%	8.4%	9.2%				
6000 - 6999 Capital Outlay							
6170 - Land Improvements							
617000 - LAND IMPROVEMENTS	100,000	89,000	89,000	(11,000)	0	(11.0)	0.0
	\$100,000	\$89,000	\$89,000	(\$11,000)	\$0	(11.0)	0.0
6200 - Buildings and Improvements of Buildings							
620000 - BLDG/IMPRV OF BLDG	0	1,200,000	1,200,000	1,200,000	0	N/A	0.0
	\$0	\$1,200,000	\$1,200,000	\$1,200,000	\$0	N/A	0.0
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	\$100,000	\$1,289,000	\$1,289,000	\$1,189,000	\$0	1189.0	0.0
Percent of Total	0.5%	7.1%	7.0%				

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

Fund: 12
SubFund: -

	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
7000 - 7499 Other Outgo							
7350 - Transfers of Indirect Costs - Interfund							
735000 - TRF OF DIRECT COST-INTERFUND	833,313	752,290	772,483	(60,830)	20,193	(7.3)	2.7
	\$833,313	\$752,290	\$772,483	(\$60,830)	\$20,193	(7.3)	2.7
7439 - Other Debt Service - Principal							
743900 - DEBT SERVICE/PRINCIPAL	42,000	42,000	42,000	0	0	0.0	0.0
	\$42,000	\$42,000	\$42,000	\$0	\$0	0.0	0.0
7000 - 7499 Other Outgo	\$875,313	\$794,290	\$814,483	(\$60,830)	\$20,193	(6.9)	2.5
Percent of Total	4.8%	4.4%	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 \$13,407,927 at First Interim to \$13,415,644 at Second Interim, an increase of \$7,717. The increase is due to increased participation in the National School Lunch Program.

Change from 1st Interim to 2nd Interim		\$ 7,717
<u>2022-23</u>	<u>2022-23</u>	
<u>Adopted Budget</u>	<u>2nd Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 12,643,025	\$ 13,415,644	\$ 772,619

B. State Revenues

State Revenues changed from \$11,774,474 at First Interim to \$12,447,372 at Second Interim, an increase of \$672,898. The increase is due to a combination of the continued implementation of Universal Meals along with increased participation in the National School Lunch Program which the State funds on a per meal basis.

Change from 1st Interim to 2nd Interim		\$ 672,898
<u>2022-23</u>	<u>2022-23</u>	
<u>Adopted Budget</u>	<u>2nd Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 3,549,574	\$ 12,447,372	\$ 8,897,798

C. Local Revenues

Local Revenues changed from \$197,510 at First Interim to \$341,984 at Second Interim, an increase of \$144,474. The change is due to an increase in anticipated sales for Student Ala Carte.

<u>Item</u>	<u>Budget Adjustment</u>	
Local Interest	\$ 110,681	
Student ala carte sales	29,431	
Other Food Service Sales	4,362	
Change from 1st Interim to 2nd Interim	\$ 144,474	
	<u>2022-23 Adopted Budget</u>	<u>2022-23 2nd Int. Budget</u>
	\$ 997,361	\$ 341,984
	<u>Increase/(Decrease)</u>	
	\$ (655,377)	

D. Total Cafeteria Fund Revenues

Total Cafeteria Fund Revenues changed from \$25,379,911 at First Interim to \$26,205,000 at Second Interim, an increase of \$825,089 .

Change from 1st Interim to 2nd Interim	\$ 825,089	
	<u>2022-23 Adopted Budget</u>	<u>2022-23 2nd Int. Budget</u>
	\$ 17,189,960	\$ 26,205,000
	<u>Increase/(Decrease)</u>	
	\$ 9,015,040	

II. 2022-23 Cafeteria Fund Expenditures

A. Classified Personnel Salaries

Classified Personnel Salaries changed from \$6,229,451 at First Interim to \$6,237,104 at Second Interim, an increase of \$7,653. The increase is primarily due to an increased need for Classified Support Salaries for substitutes to cover vacancies.

<u>Item</u>	<u>Budget Adjustment</u>	
Classified Support Salaries	\$ 7,113	
Other Classified Salaries	540	
Change from 1st Interim to 2nd Interim	\$ 7,653	
	<u>2022-23 Adopted Budget</u>	<u>2022-23 2nd Int. Budget</u>
	\$ 5,923,808	\$ 6,237,104
	<u>Increase/(Decrease)</u>	
	\$ 313,296	

B. Employee Benefits

Employee Benefits changed from \$3,531,333 at First Interim to \$3,516,142 at Second Interim, a decrease of \$15,191. The decrease is the result of updated projections based on actual expenditures to date.

<u>Item</u>	<u>Budget Adjustment</u>	
Social Security/Medicare	\$ (5,005)	
Other	(3,405)	
CalPERS	<u>(6,781)</u>	
Change from 1st Interim to 2nd Interim	<u>\$(15,191)</u>	
	<u>2022-23</u>	<u>2022-23</u>
	<u>Adopted Budget</u>	<u>2nd Int. Budget</u>
	\$ 3,348,532	\$ 3,516,142
		<u>Increase/(Decrease)</u>
		\$ 167,610

C. Books, Supplies and Other Materials

Books, Supplies and Other Materials changed from \$8,580,078 at First Interim to \$9,553,991 at Second Interim, an increase of \$973,913. The change is due to increased food costs, along with a computer refresh for administration and sites.

<u>Item</u>	<u>Budget Adjustment</u>	
Food	\$ 626,995	
Noncapitalized Equipment	306,349	
Supplies Non-Classroom	<u>40,869</u>	
Change from 1st Interim to 2nd Interim	<u>\$ 973,913</u>	
	<u>2022-23</u>	<u>2022-23</u>
	<u>Adopted Budget</u>	<u>2nd Int. Budget</u>
	\$ 7,570,029	\$ 9,553,991
		<u>Increase/(Decrease)</u>
		\$ 1,983,962

D. Contracted Services and Other Operating Expenditures

Contracted Services and Other Operating Expenditures changed from \$656,911 at First Interim to \$650,725 at Second Interim, a decrease of \$6,186. The change is largely due to an anticipated decrease in conference and travel, which was offset by a slight increase in repairs and communications.

<u>Item</u>	<u>Budget Adjustment</u>	
Repair Equipment	\$ 2,778	
Communications and other	2,118	
Travel and Conferences	<u>(11,082)</u>	
Change from 1st Interim to 2nd Interim	<u>\$ (6,186)</u>	
	<u>2022-23</u>	<u>2022-23</u>
	<u>Adopted Budget</u>	<u>2nd Int. Budget</u>
	\$ 646,911	\$ 650,725
		<u>Increase/(Decrease)</u>
		\$ 3,814

E. Capital Outlay Expenditures

Capital Outlay Expenditures changed from \$183,508 at First Interim to \$292,299 as of Second Interim, an increase of \$108,791. This is primarily due to the purchase and installation of a new oven and walk-in refrigerator at Buchanan High School.

Change from 1st Interim to 2nd Interim		\$ 108,791
<u>2022-23</u>	<u>2022-23</u>	
<u>Adopted Budget</u>	<u>2nd Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ -0-	\$ 292,299	\$ 292,299

F. Other Outgo Expenditures

Other Outgo Expenditures changed from \$523,413 at First Interim to \$544,049 as of Second Interim, an increase of \$20,636. This was due to changes in expenditures applicable to indirect cost charges.

Change from 1st Interim to 2nd Interim		\$ 20,636
<u>2022-23</u>	<u>2022-23</u>	
<u>Adopted Budget</u>	<u>2nd Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 496,933	\$ 544,049	\$ 47,116

G. Total Cafeteria Fund Expenditures

Total Cafeteria Fund Expenditures changed from \$19,704,694 at First Interim to \$ 20,794,310, an increase of \$1,089,616.

Change from 1st Interim to 2nd Interim		\$ 1,089,616
<u>2022-23</u>	<u>2022-23</u>	
<u>Adopted Budget</u>	<u>2nd Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 17,986,213	\$ 20,794,310	\$ 2,808,097

III. Cafeteria Fund Balance

Total revenues are \$ 26,205,000 and total expenditures are \$20,794,310 at Second Interim. This fiscal year is the first year of the California Universal Meal Program. The District has realized significant gains in revenues. This will allow the District to start looking at a kitchen equipment refresh plan. The projected fund balance for the 2022-23 fiscal year is:

Beginning Fund Balance Audited 7/1/22	\$ 11,396,531
2022-23 Revenues	26,205,000
2022-23 Expenditures	<u>20,794,310</u>
Surplus/(Deficit) (1)	<u>5,410,690</u>
Ending Fund Balance, 6/30/23, Projected	<u>\$ 16,807,221</u>
Assigned:	
New Building Lease	5,821,000
Implementation of Market Study	<u>850,000</u>
Unassigned	<u>\$ 10,136,221</u>
General Reserve Percentage	48.7%
One-Time costs in 2022-23:	
Computer Refresh	\$ 306,349
Refrigerator and Oven Purchases	292,299
Total Net One-Time (2)	<u>598,648</u>
Ongoing Surplus/(Deficit) (1 + 2)	<u>\$ 6,607,986</u>

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

Fund: 13 SubFund: -	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
13 - CAFETERIA FUND	\$17,189,960	\$25,379,911	\$26,205,000	\$9,015,040	\$825,089	52.4	3.3
8100 - 8299 Federal Revenue							
8220 - Child Nutrition Programs							
822000 - FED CHILD NUTRITION	11,543,025	12,307,927	12,315,644	772,619	7,717	6.7	0.1
	\$11,543,025	\$12,307,927	\$12,315,644	\$772,619	\$7,717	6.7	0.1
8221 - Donated Food Commodities							
822100 - FED DONATED FOOD COMMODITIES	1,100,000	1,100,000	1,100,000	0	0	0.0	0.0
	\$1,100,000	\$1,100,000	\$1,100,000	\$0	\$0	0.0	0.0
8290 - All Other Federal Revenue							
829000 - FED OTH REV	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8100 - 8299 Federal Revenue	\$12,643,025	\$13,407,927	\$13,415,644	\$772,619	\$7,717	6.1	0.1
Percent of Total	73.5%	52.8%	51.2%				
8300 - 8599 Other State Revenue							
8520 - Child Nutrition							
852000 - ST CHILD NUTRITION	3,549,574	11,774,474	12,447,372	8,897,798	672,898	250.7	5.7
	\$3,549,574	\$11,774,474	\$12,447,372	\$8,897,798	\$672,898	250.7	5.7
8300 - 8599 Other State Revenue	\$3,549,574	\$11,774,474	\$12,447,372	\$8,897,798	\$672,898	250.7	5.7
Percent of Total	20.6%	46.4%	47.5%				

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

Fund: 13
SubFund: -

	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
8600 - 8799 Other Local Revenue							
8634 - Food Service Sales							
863401 - FS STUDENT FOOD SALES/LUNCH	0	0	0	0	0	N/A	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	723,791	36,104	65,535	(658,256)	29,431	(90.9)	81.5
863405 - FS ADULT ALA CARTE	65,008	13,846	8,930	(56,078)	(4,916)	(86.3)	(35.5)
863406 - FS SPECIAL EVENT INCOME	112,940	57,320	51,901	(61,039)	(5,419)	(54.0)	(9.5)
863407 - FS OTHER INCOME	20,304	14,922	29,619	9,315	14,697	45.9	98.5
863408 - FS OVER/SHORT	49,103	49,103	49,103	0	0	0.0	0.0
	\$971,146	\$171,295	\$205,088	(\$766,058)	\$33,793	(78.9)	19.7
8660 - Interest							
866000 - LOC INTEREST INCOME/TREAS	26,215	26,215	136,896	110,681	110,681	422.2	422.2
	\$26,215	\$26,215	\$136,896	\$110,681	\$110,681	422.2	422.2
8662 - Net Increase (Decrease) in the Fair Value of Investments							
866200 - NET INC(DEC) FAIR VALUE INVEST	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8600 - 8799 Other Local Revenue	\$997,361	\$197,510	\$341,984	(\$655,377)	\$144,474	(65.7)	73.1
Percent of Total	5.8%	0.8%	1.3%				

Second Interim Budget Change Report

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

Fund: 13	Adopted	1st Interim	2nd Interim	Diff Btwn	Diff Btwn	Pct Chg	Pct Chg
SubFund: -	Budget	Budget	Budget	I2 & Adpt	I2 & I1	I2 & Adpt	I1 & I2
13 - CAFETERIA FUND	\$17,986,213	\$19,704,694	\$20,794,310	\$2,808,097	\$1,089,616	15.6	5.5
2000 - 2999 Classified Personnel Salaries							
2200 - Classified Support Salaries							
220006 - WAREHOUSE SAL	139,278	152,097	152,097	12,819	0	9.2	0.0
220007 - MAINTENANCE SAL	160,882	174,075	174,075	13,193	0	8.2	0.0
220020 - FOOD SERVICE SAL	3,623,242	3,836,844	3,851,308	228,066	14,464	6.3	0.4
220040 - CLASS SUPPORT HOURLY	272,025	225,950	213,267	(58,758)	(12,683)	(21.6)	(5.6)
220050 - CLASS SUPPORT SUB	73,480	87,918	93,250	19,770	5,332	26.9	6.1
220070 - CLASS SUPPORT OT	800	800	800	0	0	0.0	0.0
	\$4,269,707	\$4,477,684	\$4,484,797	\$215,090	\$7,113	5.0	0.2
2300 - Classified Supervisors' and Administrators' Salaries							
230001 - CLASS MANAGEMENT SA	1,470,465	1,568,330	1,568,330	97,865	0	6.7	0.0
	\$1,470,465	\$1,568,330	\$1,568,330	\$97,865	\$0	6.7	0.0
2400 - Clerical, Technical, and Office Staff Salaries							
240001 - CLASS BUSINESS SUPPORT	162,199	176,228	176,228	14,029	0	8.6	0.0
	\$162,199	\$176,228	\$176,228	\$14,029	\$0	8.6	0.0
2900 - Other Classified Salaries							
290090 - OTHER CLASSIFIED SAL	21,437	7,209	7,749	(13,689)	540	(63.9)	7.5
	\$21,437	\$7,209	\$7,749	(\$13,689)	\$540	(63.9)	7.5
2000 - 2999 Classified Personnel Salaries	\$5,923,808	\$6,229,451	\$6,237,104	\$313,296	\$7,653	5.3	0.1
Percent of Total	32.9%	31.6%	30.0%				
3000 - 3999 Employee Benefits							
3202 - Public Employees' Retirement System, classified positions							
320200 - PERS CLASSIFIED	1,075,402	1,259,338	1,257,612	182,210	(1,726)	16.9	(0.1)
320290 - PERS CLASSIFIED	65,377	40,155	35,101	(30,276)	(5,055)	(46.3)	(12.6)
	\$1,140,779	\$1,299,494	\$1,292,713	\$151,934	(\$6,781)	13.3	(0.5)
3302 - OASDI/Medicare/Alternative, classified positions							
330200 - SOCIAL SECURITY CLASS	291,308	308,127	306,440	15,132	(1,687)	5.2	(0.5)
330201 - MEDICARE CLASS	80,298	85,451	84,426	4,128	(1,026)	5.1	(1.2)
330202 - SUPPLEMENTAL RETIREMENT CLASS	31,530	34,972	33,340	1,810	(1,632)	5.7	(4.7)
330290 - SOCIAL SECURITY CLASS	20,903	9,427	8,924	(11,979)	(504)	(57.3)	(5.3)
330291 - MEDICARE CLASS	5,007	3,812	3,710	(1,297)	(101)	(25.9)	(2.7)
330292 - SUPPLEMENTAL RETIREMENT CLASS	5,060	4,561	4,506	(554)	(55)	(11.0)	(1.2)
	\$434,106	\$446,350	\$441,346	\$7,240	(\$5,005)	1.7	(1.1)

Second Interim Budget Change Report

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

Fund: 13	Adopted	1st Interim	2nd Interim	Diff Btwn	Diff Btwn	Pct Chg	Pct Chg
SubFund: -	Budget	Budget	Budget	I2 & Adpt	I2 & I1	I2 & Adpt	I1 & I2
3000 - 3999 Employee Benefits							
3402 - Health & Welfare Benefits, classified positions							
340211 - HEALTH CLASS	1,344,657	1,378,869	1,377,020	32,363	(1,849)	2.4	(0.1)
340212 - DENTAL CLASS	102,666	90,925	90,911	(11,755)	(14)	(11.4)	0.0
340213 - VISION CLASS	19,149	17,540	17,533	(1,616)	(8)	(8.4)	0.0
340214 - LIFE INS CLASS	6,661	6,587	6,581	(80)	(5)	(1.2)	(0.1)
340216 - DIS CLASS	11,471	12,185	12,175	704	(11)	6.1	(0.1)
	\$1,484,604	\$1,506,107	\$1,504,220	\$19,616	(\$1,887)	1.3	(0.1)
3502 - State Unemployment Insurance, classified positions							
350200 - SUI CLASS	27,666	29,483	29,141	1,475	(342)	5.3	(1.2)
350290 - SUI CLASS	3,131	1,382	1,314	(1,817)	(69)	(58.0)	(5.0)
	\$30,797	\$30,865	\$30,455	(\$342)	(\$411)	(1.1)	(1.3)
3602 - Workers' Compensation Insurance, classified positions							
360200 - W/C CLASS	66,400	70,759	70,177	3,777	(581)	5.7	(0.8)
360290 - W/C CLASS	4,712	3,103	2,993	(1,719)	(111)	(36.5)	(3.6)
	\$71,112	\$73,862	\$73,170	\$2,058	(\$692)	2.9	(0.9)
3702 - OPEB, Allocated, classified positions							
370200 - RETIREE BENEFIT CLASSIFIED	161,919	149,203	149,113	(12,806)	(90)	(7.9)	(0.1)
	\$161,919	\$149,203	\$149,113	(\$12,806)	(\$90)	(7.9)	(0.1)
3902 - Other Benefits, classified positions							
390203 - SELF INSUR CLASS	22,135	23,586	23,393	1,258	(194)	5.7	(0.8)
390204 - AB 1522 ACCRUAL	95	51	28	(67)	(23)	(70.6)	(44.7)
390293 - SELF INSUR CLASS	2,240	1,078	1,039	(1,201)	(39)	(53.6)	(3.6)
390294 - AB 1522 ACCRUAL	745	737	667	(78)	(70)	(10.5)	(9.5)
	\$25,215	\$25,452	\$25,126	(\$89)	(\$326)	(0.4)	(1.3)
3000 - 3999 Employee Benefits	\$3,348,532	\$3,531,333	\$3,516,142	\$167,610	(\$15,191)	5.0	(0.4)
Percent of Total	18.6%	17.9%	16.9%				
1000 - 3999 Employee Compensation % of Total	51.6%	49.5%	46.9%				
4000 - 4999 Books and Supplies							
4300 - Materials and Supplies							
430001 - SUPPLIES CARRYOVER	0	0	0	0	0	N/A	N/A
430008 - SUPPLIES NON-CLASSROOM	250,400	260,400	301,269	50,869	40,869	20.3	15.7
	\$250,400	\$260,400	\$301,269	\$50,869	\$40,869	20.3	15.7

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

Fund: 13 SubFund: -	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
4000 - 4999 Books and Supplies							
4400 - Noncapitalized Equipment							
440000 - EQUIP \$500-\$24999	295,960	320,960	627,309	331,349	306,349	112.0	95.4
	\$295,960	\$320,960	\$627,309	\$331,349	\$306,349	112.0	95.4
4700 - Food							
470000 - FOOD	5,442,203	6,417,291	6,684,895	1,242,692	267,604	22.8	4.2
470001 - FOOD SVC SUPPLY COST	418,658	418,658	777,749	359,091	359,091	85.8	85.8
470002 - FOOD FED DONATED	1,100,000	1,100,000	1,100,000	0	0	0.0	0.0
470023 - FOOD EARNED MEALS	62,808	62,769	62,769	(39)	0	(0.1)	0.0
	\$7,023,669	\$7,998,718	\$8,625,413	\$1,601,744	\$626,695	22.8	7.8
4000 - 4999 Books and Supplies	\$7,570,029	\$8,580,078	\$9,553,991	\$1,983,962	\$973,913	26.2	11.4
Percent of Total	42.1%	43.5%	45.9%				
5000 - 5999 Services and Other Operating Expenditures							
5200 - Travel and Conferences							
520000 - CONF/TRAVEL	23,000	33,000	21,918	(1,082)	(11,082)	(4.7)	(33.6)
	\$23,000	\$33,000	\$21,918	(\$1,082)	(\$11,082)	(4.7)	(33.6)
5300 - Dues and Memberships							
530000 - DUES & MEMBERSHIP	3,762	3,762	4,372	610	610	16.2	16.2
	\$3,762	\$3,762	\$4,372	\$610	\$610	16.2	16.2
5500 - Operations and Housekeeping Services							
550080 - PG&E	24,600	24,600	24,600	0	0	0.0	0.0
	\$24,600	\$24,600	\$24,600	\$0	\$0	0.0	0.0
5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements							
560002 - MAINTENANCE AGREEMENTS	10,735	10,735	10,757	22	22	0.2	0.2
560006 - REPAIR EQUIP	151,748	150,148	152,904	1,156	2,756	0.8	1.8
560010 - BLDG LEASE/RENTS	395,600	397,200	397,200	1,600	0	0.4	0.0
	\$558,083	\$558,083	\$560,861	\$2,778	\$2,778	0.5	0.5

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

Fund: 13 SubFund: -	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
5000 - 5999 Services and Other Operating Expenditures							
5750 - Transfers of Direct Costs - Interfund							
575002 - DIRECT COST/CUSD TODAY INTERFN	9,000	9,000	9,000	0	0	0.0	0.0
575020 - DIRECT COST/TRANSP INTERFUND	950	950	950	0	0	0.0	0.0
575040 - DIRECT COST/GAD/INTERF	5,000	5,000	5,000	0	0	0.0	0.0
575050 - DIRECT COST/COPIER INTERFUND	300	300	300	0	0	0.0	0.0
575052 - DIRECT COST/SCANBACK INTERFUND	200	200	200	0	0	0.0	0.0
575080 - INTER-FUND DIRECT COST FUEL	11,000	11,000	11,531	531	531	4.8	4.8
	\$26,450	\$26,450	\$26,981	\$531	\$531	2.0	2.0
5800 - Professional/Consulting Services and Operating Expenditures							
580002 - CONTRACT SERVICES	4,000	4,000	4,000	0	0	0.0	0.0
	\$4,000	\$4,000	\$4,000	\$0	\$0	0.0	0.0
5900 - Communications							
590002 - PHONE CLASSIFIED	5,616	5,616	5,938	322	322	5.7	5.7
590005 - COMMUNICATION/POSTAGE	1,400	1,400	2,055	655	655	46.8	46.8
	\$7,016	\$7,016	\$7,993	\$977	\$977	13.9	13.9
5000 - 5999 Services and Other Operating Expenditures	\$646,911	\$656,911	\$650,725	\$3,814	(\$6,186)	0.6	(0.9)
Percent of Total	3.6%	3.3%	3.1%				
6000 - 6999 Capital Outlay							
6200 - Buildings and Improvements of Buildings							
620000 - BLDG/IMPRV OF BLDG	0	11,676	17,800	17,800	6,124	N/A	52.5
	\$0	\$11,676	\$17,800	\$17,800	\$6,124	N/A	52.5
6400 - Equipment							
640090 - EQUIPMENT \$25,000+	0	171,832	274,499	274,499	102,667	N/A	59.7
	\$0	\$171,832	\$274,499	\$274,499	\$102,667	N/A	59.7
6000 - 6999 Capital Outlay	\$0	\$183,508	\$292,299	\$292,299	\$108,791	N/A	59.3
Percent of Total	0.0%	0.9%	1.4%				
7000 - 7499 Other Outgo							
7350 - Transfers of Indirect Costs - Interfund							
735000 - TRF OF DIRECT COST-INTERFUND	496,933	523,413	544,049	47,116	20,636	9.5	3.9
	\$496,933	\$523,413	\$544,049	\$47,116	\$20,636	9.5	3.9
7000 - 7499 Other Outgo	\$496,933	\$523,413	\$544,049	\$47,116	\$20,636	9.5	3.9
Percent of Total	2.8%	2.7%	2.6%				

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

Fund: 14 SubFund: -	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
14 - DEFERRED MAINTENANCE FUND	\$2,801,000	\$2,801,000	\$2,801,000	\$0	\$0	0.0	0.0
8600 - 8799 Other Local Revenue							
8660 - Interest							
866000 - LOC INTEREST INCOME/TREAS	1,000	1,000	1,000	0	0	0.0	0.0
	\$1,000	\$1,000	\$1,000	\$0	\$0	0.0	0.0
8662 - Net Increase (Decrease) in the Fair Value of Investments							
866200 - NET INC(DEC) FAIR VALUE INVEST	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	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8600 - 8799 Other Local Revenue	\$1,000	\$1,000	\$1,000	\$0	\$0	0.0	0.0
Percent of Total	0.0%	0.0%	0.0%				
8900 - 8929 Interfund Transfers In							
8919 - Other Authorized Interfund Transfers In							
891901 - OTH INTERFUND TRANSFER IN	2,800,000	2,800,000	2,800,000	0	0	0.0	0.0
	\$2,800,000	\$2,800,000	\$2,800,000	\$0	\$0	0.0	0.0
8900 - 8929 Interfund Transfers In	\$2,800,000	\$2,800,000	\$2,800,000	\$0	\$0	0.0	0.0
Percent of Total	100.0%	100.0%	100.0%				

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

Fund: 14 SubFund: -	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
14 - DEFERRED MAINTENANCE FUND	\$2,801,000	\$2,811,771	\$2,811,771	\$10,771	\$0	0.4	0.0
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%				

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

Fund: 14
SubFund: -

	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
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%				

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

Fund: 14
SubFund: -

	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
5000 - 5999 Services and Other Operating Expenditures							
5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements							
560001 - NONCAPITALIZED IMPROVEMENTS	401,000	1,519,546	1,519,546	1,118,546	0	278.9	0.0
	\$401,000	\$1,519,546	\$1,519,546	\$1,118,546	\$0	278.9	0.0
5710 - Transfers of Direct Costs							
571040 - DIRECT COST/GAD	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
5750 - Transfers of Direct Costs - Interfund							
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	\$401,000	\$1,519,546	\$1,519,546	\$1,118,546	\$0	278.9	0.0
Percent of Total	14.3%	54.0%	54.0%				
6000 - 6999 Capital Outlay							
6170 - Land Improvements							
617000 - LAND IMPROVEMENTS	1,600,000	492,225	492,225	(1,107,775)	0	(69.2)	0.0
	\$1,600,000	\$492,225	\$492,225	(\$1,107,775)	\$0	(69.2)	0.0
6200 - Buildings and Improvements of Buildings							
620000 - BLDG/IMPRV OF BLDG	800,000	800,000	800,000	0	0	0.0	0.0
	\$800,000	\$800,000	\$800,000	\$0	\$0	0.0	0.0
6000 - 6999 Capital Outlay	\$2,400,000	\$1,292,225	\$1,292,225	(\$1,107,775)	\$0	(46.2)	0.0
Percent of Total	85.7%	46.0%	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	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%				

Second Interim Budget Change Report

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

Fund: 21 SubFund: -	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
21 - BUILDING FUND	\$426,775	\$426,775	\$100,426,775	\$100,000,000	\$100,000,000	23431.6	23431.6
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	10,000	10,000	10,000	0	0	0.0	0.0
	\$10,000	\$10,000	\$10,000	\$0	\$0	0.0	0.0
8662 - Net Increase (Decrease) in the Fair Value of Investments							
866200 - NET INC(DEC) FAIR VALUE INVEST	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	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8600 - 8799 Other Local Revenue	\$10,000	\$10,000	\$10,000	\$0	\$0	0.0	0.0
Percent of Total	2.3%	2.3%	0.0%				
8900 - 8929 Interfund Transfers In							
8919 - Other Authorized Interfund Transfers In							
891901 - OTH INTERFUND TRANSFER IN	416,775	416,775	416,775	0	0	0.0	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
	\$416,775	\$416,775	\$416,775	\$0	\$0	0.0	0.0
8900 - 8929 Interfund Transfers In	\$416,775	\$416,775	\$416,775	\$0	\$0	0.0	0.0
Percent of Total	97.7%	97.7%	0.4%				

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

Fund: 21
SubFund: -

	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
8930 - 8979 All Other Financing Sources							
8951 - Proceeds from Sale of Bonds							
895100 - PROCEEDS FROM SALE OF BONDS	0	0	100,000,000	100,000,000	100,000,000	N/A	N/A
	\$0	\$0	\$100,000,000	\$100,000,000	\$100,000,000	N/A	N/A
8971 - Proceeds from Certificates of Participation							
897100 - PROCEEDS FROM COP'S	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	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	\$0	\$0	\$100,000,000	\$100,000,000	\$100,000,000	N/A	N/A
Percent of Total	0.0%	0.0%	99.6%				
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%				

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

Fund: 21 SubFund: -	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
21 - BUILDING FUND	\$916,775	\$30,866,230	\$130,859,405	\$129,942,630	\$99,993,175	14173.9	324.0
2000 - 2999 Classified Personnel Salaries							
2300 - Classified Supervisors' and Administrators' Salaries							
230001 - CLASS MANAGEMENT SA	0	268,320	268,320	268,320	0	N/A	0.0
	\$0	\$268,320	\$268,320	\$268,320	\$0	N/A	0.0
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	\$0	\$268,320	\$268,320	\$268,320	\$0	N/A	0.0
Percent of Total	0.0%	0.9%	0.2%				
3000 - 3999 Employee Benefits							
3102 - State Teachers' Retirement System, classified positions							
310201 - STRS CLASSIFIED	0	29,520	29,520	29,520	0	N/A	0.0
	\$0	\$29,520	\$29,520	\$29,520	\$0	N/A	0.0
3202 - Public Employees' Retirement System, classified positions							
320200 - PERS CLASSIFIED	0	28,862	28,862	28,862	0	N/A	0.0
	\$0	\$28,862	\$28,862	\$28,862	\$0	N/A	0.0
3302 - OASDI/Medicare/Alternative, classified positions							
330200 - SOCIAL SECURITY CLASS	0	7,120	7,120	7,120	0	N/A	0.0
330201 - MEDICARE CLASS	0	3,922	3,922	3,922	0	N/A	0.0
330202 - SUPPLEMENTAL RETIREMENT CLASS	0	0	0	0	0	N/A	N/A
	\$0	\$11,042	\$11,042	\$11,042	\$0	N/A	0.0
3402 - Health & Welfare Benefits, classified positions							
340211 - HEALTH CLASS	0	27,806	27,806	27,806	0	N/A	0.0
340212 - DENTAL CLASS	0	1,842	1,842	1,842	0	N/A	0.0
340213 - VISION CLASS	0	354	354	354	0	N/A	0.0
340214 - LIFE INS CLASS	0	216	216	216	0	N/A	0.0
340216 - DIS CLASS	0	0	0	0	0	N/A	N/A
	\$0	\$30,218	\$30,218	\$30,218	\$0	N/A	0.0

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

Fund: 21
SubFund: -

	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
3000 - 3999 Employee Benefits							
3502 - State Unemployment Insurance, classified positions							
350200 - SUI CLASS	0	1,342	1,342	1,342	0	N/A	0.0
	\$0	\$1,342	\$1,342	\$1,342	\$0	N/A	0.0
3602 - Workers' Compensation Insurance, classified positions							
360200 - W/C CLASS	0	3,220	3,220	3,220	0	N/A	0.0
	\$0	\$3,220	\$3,220	\$3,220	\$0	N/A	0.0
3702 - OPEB, Allocated, classified positions							
370200 - RETIREE BENEFIT CLASSIFIED	0	9,391	9,391	9,391	0	N/A	0.0
	\$0	\$9,391	\$9,391	\$9,391	\$0	N/A	0.0
3902 - Other Benefits, classified positions							
390203 - SELF INSUR CLASS	0	1,073	1,073	1,073	0	N/A	0.0
	\$0	\$1,073	\$1,073	\$1,073	\$0	N/A	0.0
3000 - 3999 Employee Benefits	\$0	\$114,668	\$114,668	\$114,668	\$0	N/A	0.0
Percent of Total	0.0%	0.4%	0.1%				
1000 - 3999 Employee Compensation % of Total	0.0%	1.2%	0.3%				
4000 - 4999 Books and Supplies							
4300 - Materials and Supplies							
430000 - INSTRUCTIONAL SUPPLIES	0	0	0	0	0	N/A	N/A
430008 - SUPPLIES NON-CLASSROOM	0	0	5,000	5,000	5,000	N/A	N/A
430076 - REPAIR SUPP TRANSP	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$5,000	\$5,000	\$5,000	N/A	N/A
4400 - Noncapitalized Equipment							
440000 - EQUIP \$500-\$24999	0	562	562	562	0	N/A	0.0
	\$0	\$562	\$562	\$562	\$0	N/A	0.0
4000 - 4999 Books and Supplies	\$0	\$562	\$5,562	\$5,562	\$5,000	N/A	889.1
Percent of Total	0.0%	0.0%	0.0%				

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

Fund: 21
SubFund: -

	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
5000 - 5999 Services and Other Operating Expenditures							
5200 - Travel and Conferences							
520000 - CONF/TRAVEL	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements							
560001 - NONCAPITALIZED IMPROVEMENTS	0	41,696	91,696	91,696	50,000	N/A	119.9
560002 - MAINTENANCE AGREEMENTS	0	0	0	0	0	N/A	N/A
560010 - BLDG LEASE/RENTS	0	0	0	0	0	N/A	N/A
	\$0	\$41,696	\$91,696	\$91,696	\$50,000	N/A	119.9
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	0	68,623	68,623	68,623	0	N/A	0.0
580005 - LEGAL SERVICES	0	0	0	0	0	N/A	N/A
580006 - ADVERTISING	0	0	0	0	0	N/A	N/A
580036 - COST OF ISSUANCE MISC	0	0	0	0	0	N/A	N/A
580090 - BUDGET RESERVE	0	0	0	0	0	N/A	N/A
	\$0	\$68,623	\$68,623	\$68,623	\$0	N/A	0.0
5900 - Communications							
590002 - PHONE CLASSIFIED	0	2,160	2,160	2,160	0	N/A	0.0
590005 - COMMUNICATION/POSTAGE	0	0	0	0	0	N/A	N/A
	\$0	\$2,160	\$2,160	\$2,160	\$0	N/A	0.0
5000 - 5999 Services and Other Operating Expenditures	\$0	\$112,479	\$162,479	\$162,479	\$50,000	N/A	44.5
Percent of Total	0.0%	0.4%	0.1%				

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

Fund: 21
SubFund: -

	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
6000 - 6999 Capital Outlay							
6100 - Land							
610000 - SITE PURCHASE	0	0	0	0	0	N/A	N/A
610005 - SITE PLAN/OTHER	0	200,000	200,000	200,000	0	N/A	0.0
	\$0	\$200,000	\$200,000	\$200,000	\$0	N/A	0.0
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	0	29,058,084	128,753,084	128,753,084	99,695,000	N/A	343.1
620019 - CONSTRUCTION CONTINGENCY	0	0	0	0	0	N/A	N/A
	\$0	\$29,058,084	\$128,753,084	\$128,753,084	\$99,695,000	N/A	343.1
6400 - Equipment							
640090 - EQUIPMENT \$25,000+	0	0	250,000	250,000	250,000	N/A	N/A
	\$0	\$0	\$250,000	\$250,000	\$250,000	N/A	N/A
6000 - 6999 Capital Outlay	\$0	\$29,258,084	\$129,203,084	\$129,203,084	\$99,945,000	N/A	341.6
Percent of Total	0.0%	94.8%	98.7%				

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

Fund: 21
SubFund: -

	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
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	0	0	0	0	0	N/A	N/A
743811 - COP '11 INTEREST	86,775	86,775	86,775	0	0	0.0	0.0
	\$86,775	\$86,775	\$86,775	\$0	\$0	0.0	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	0	0	0	0	0	N/A	N/A
743911 - COP '11 PRINCIPAL	330,000	330,000	330,000	0	0	0.0	0.0
	\$330,000	\$330,000	\$330,000	\$0	\$0	0.0	0.0
7000 - 7499 Other Outgo	\$416,775	\$416,775	\$416,775	\$0	\$0	0.0	0.0
Percent of Total	45.5%	1.4%	0.3%				
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	500,000	695,341	688,516	188,516	(6,825)	37.7	(1.0)
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
761914 - TRANSFER TO SPEC RES/CAP PROJ	0	0	0	0	0	N/A	N/A
761994 - TRANSFER TO BLDG FUND	0	0	0	0	0	N/A	N/A
761999 - TRANSFER TO ALL OTHR FUNDS	0	0	0	0	0	N/A	N/A
	\$500,000	\$695,341	\$688,516	\$188,516	(\$6,825)	37.7	(1.0)
7600 - 7629 Interfund Transfers Out	\$500,000	\$695,341	\$688,516	\$188,516	(\$6,825)	37.7	(1.0)
Percent of Total	54.5%	2.3%	0.5%				

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

Fund: 25 SubFund: -	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
25 - CAPITAL FACILITIES FUND	\$12,095,000	\$12,095,000	\$12,095,000	\$0	\$0	0.0	0.0
8600 - 8799 Other Local Revenue							
8660 - Interest							
866000 - LOC INTEREST INCOME/TREAS	90,000	90,000	90,000	0	0	0.0	0.0
	\$90,000	\$90,000	\$90,000	\$0	\$0	0.0	0.0
8662 - Net Increase (Decrease) in the Fair Value of Investments							
866200 - NET INC(DEC) FAIR VALUE INVEST	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8681 - Mitigation/Developer Fees							
868100 - LOC DEV FEES	12,000,000	12,000,000	12,000,000	0	0	0.0	0.0
	\$12,000,000	\$12,000,000	\$12,000,000	\$0	\$0	0.0	0.0
8699 - All Other Local Revenue							
869900 - LOC OTHER REVENUE	5,000	5,000	5,000	0	0	0.0	0.0
	\$5,000	\$5,000	\$5,000	\$0	\$0	0.0	0.0
8600 - 8799 Other Local Revenue	\$12,095,000	\$12,095,000	\$12,095,000	\$0	\$0	0.0	0.0
Percent of Total	100.0%	100.0%	100.0%				
8900 - 8929 Interfund Transfers In							
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
891933 - FROM BOND	0	0	0	0	0	N/A	N/A
891998 - FROM SFP TO OTHER FUNDS	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8900 - 8929 Interfund Transfers In	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				

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

Fund: 25
SubFund: -

	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn 12 & Adpt	Diff Btwn 12 & 11	Pct Chg 12 & Adpt	Pct Chg 11 & 12
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%				

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

Fund: 25 SubFund: -	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
25 - CAPITAL FACILITIES FUND	\$12,095,000	\$60,182,959	\$60,182,959	\$48,087,959	\$0	397.6	0.0
1000 - 1999 Certificated Personnel Salaries							
1300 - Certificated Supervisors' and Administrators' Salaries							
130008 - DIST ADM SAL	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
1900 - Other Certificated Salaries							
190090 - CERT OTH SAL	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
1000 - 1999 Certificated Personnel Salaries	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				
2000 - 2999 Classified Personnel Salaries							
2300 - Classified Supervisors' and Administrators' Salaries							
230001 - CLASS MANAGEMENT SA	501,507	534,048	534,048	32,541	0	6.5	0.0
	\$501,507	\$534,048	\$534,048	\$32,541	\$0	6.5	0.0
2400 - Clerical, Technical, and Office Staff Salaries							
240001 - CLASS BUSINESS SUPPORT	165,505	171,179	171,179	5,674	0	3.4	0.0
240050 - CLASS BUSINESS SUPPORT SUB	0	0	0	0	0	N/A	N/A
	\$165,505	\$171,179	\$171,179	\$5,674	\$0	3.4	0.0
2000 - 2999 Classified Personnel Salaries	\$667,012	\$705,228	\$705,228	\$38,216	\$0	5.7	0.0
Percent of Total	5.5%	1.2%	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	28,565	30,565	30,565	2,000	0	7.0	0.0
	\$28,565	\$30,565	\$30,565	\$2,000	\$0	7.0	0.0
3202 - Public Employees' Retirement System, classified positions							
320200 - PERS CLASSIFIED	131,278	138,317	138,317	7,039	0	5.4	0.0
	\$131,278	\$138,317	\$138,317	\$7,039	\$0	5.4	0.0

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

Fund: 25
SubFund: -

	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
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	32,206	33,926	33,926	1,720	0	5.3	0.0
330201 - MEDICARE CLASS	9,671	10,268	10,268	597	0	6.2	0.0
330202 - SUPPLEMENTAL RETIREMENT CLASS	0	0	0	0	0	N/A	N/A
	\$41,877	\$44,194	\$44,194	\$2,317	\$0	5.5	0.0
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	89,733	91,760	91,760	2,027	0	2.3	0.0
340212 - DENTAL CLASS	6,753	6,079	6,079	(674)	0	(10.0)	0.0
340213 - VISION CLASS	1,259	1,168	1,168	(91)	0	(7.2)	0.0
340214 - LIFE INS CLASS	570	559	559	(11)	0	(1.9)	0.0
340216 - DIS CLASS	794	786	786	(8)	0	(1.1)	0.0
	\$99,109	\$100,351	\$100,351	\$1,242	\$0	1.3	0.0
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	3,335	3,526	3,526	191	0	5.7	0.0
	\$3,335	\$3,526	\$3,526	\$191	\$0	5.7	0.0
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

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

Fund: 25
SubFund: -

	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
3000 - 3999 Employee Benefits							
3602 - Workers' Compensation Insurance, classified positions							
360200 - W/C CLASS	8,004	8,463	8,463	459	0	5.7	0.0
	\$8,004	\$8,463	\$8,463	\$459	\$0	5.7	0.0
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	27,014	24,683	24,683	(2,331)	0	(8.6)	0.0
	\$27,014	\$24,683	\$24,683	(\$2,331)	\$0	(8.6)	0.0
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	2,668	2,821	2,821	153	0	5.7	0.0
390204 - AB 1522 ACCRUAL	0	0	0	0	0	N/A	N/A
	\$2,668	\$2,821	\$2,821	\$153	\$0	5.7	0.0
3000 - 3999 Employee Benefits	\$341,850	\$352,921	\$352,921	\$11,071	\$0	3.2	0.0
Percent of Total	2.8%	0.6%	0.6%				
1000 - 3999 Employee Compensation % of Total	8.3%	1.8%	1.8%				

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

Fund: 25 SubFund: -	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
4000 - 4999 Books and Supplies							
4300 - Materials and Supplies							
430000 - INSTRUCTIONAL SUPPLIES	45,000	33,000	33,000	(12,000)	0	(26.7)	0.0
430005 - FOOD/IN-HOUSE MEETINGS	0	0	0	0	0	N/A	N/A
430008 - SUPPLIES NON-CLASSROOM	0	0	0	0	0	N/A	N/A
	\$45,000	\$33,000	\$33,000	(\$12,000)	\$0	(26.7)	0.0
4400 - Noncapitalized Equipment							
440000 - EQUIP \$500-\$24999	23,500	35,500	35,500	12,000	0	51.1	0.0
	\$23,500	\$35,500	\$35,500	\$12,000	\$0	51.1	0.0
4000 - 4999 Books and Supplies	\$68,500	\$68,500	\$68,500	\$0	\$0	0.0	0.0
Percent of Total	0.6%	0.1%	0.1%				
5000 - 5999 Services and Other Operating Expenditures							
5200 - Travel and Conferences							
520000 - CONF/TRAVEL	10,000	10,000	10,000	0	0	0.0	0.0
520010 - FIXED MILEAGE ALLOWANCE	500	500	500	0	0	0.0	0.0
	\$10,500	\$10,500	\$10,500	\$0	\$0	0.0	0.0
5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements							
560001 - NONCAPITALIZED IMPROVEMENTS	0	746,990	747,190	747,190	200	N/A	0.0
560002 - MAINTENANCE AGREEMENTS	0	0	0	0	0	N/A	N/A
560003 - ALARM SYSTEM	0	0	0	0	0	N/A	N/A
560010 - BLDG LEASE/RENTS	0	125,000	205,000	205,000	80,000	N/A	64.0
	\$0	\$871,990	\$952,190	\$952,190	\$80,200	N/A	9.2
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	0	1,200	1,200	1,200	0	N/A	0.0
575052 - DIRECT COST/SCANBACK INTERFUND	0	0	0	0	0	N/A	N/A
	\$0	\$1,200	\$1,200	\$1,200	\$0	N/A	0.0

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

Fund: 25 SubFund: -	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
5000 - 5999 Services and Other Operating Expenditures							
5800 - Professional/Consulting Services and Operating Expenditures							
580002 - CONTRACT SERVICES	180,000	180,000	180,000	0	0	0.0	0.0
580005 - LEGAL SERVICES	75,000	75,000	75,000	0	0	0.0	0.0
580006 - ADVERTISING	200	200	200	0	0	0.0	0.0
580009 - FEES / OTHER	150	150	150	0	0	0.0	0.0
580010 - SOFTWARE LICENSE	63,500	63,500	63,500	0	0	0.0	0.0
580090 - BUDGET RESERVE	159,000	159,000	159,000	0	0	0.0	0.0
	\$477,850	\$477,850	\$477,850	\$0	\$0	0.0	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	\$491,266	\$1,364,456	\$1,444,656	\$953,390	\$80,200	194.1	5.9
Percent of Total	4.1%	2.3%	2.4%				
6000 - 6999 Capital Outlay							
6100 - Land							
610000 - SITE PURCHASE	0	2,000	127,000	127,000	125,000	N/A	6250.0
	\$0	\$2,000	\$127,000	\$127,000	\$125,000	N/A	6250.0
6200 - Buildings and Improvements of Buildings							
620000 - BLDG/IMPRV OF BLDG	4,919,049	52,082,532	51,877,332	46,958,283	(205,200)	954.6	(0.4)
	\$4,919,049	\$52,082,532	\$51,877,332	\$46,958,283	(\$205,200)	954.6	(0.4)
6000 - 6999 Capital Outlay	\$4,919,049	\$52,084,532	\$52,004,332	\$47,085,283	(\$80,200)	957.2	(0.2)
Percent of Total	40.7%	86.5%	86.4%				

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

Fund: 25
SubFund: -

	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
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	43.6%	8.8%	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	0	0	0	0	0	N/A	N/A
	\$336,000	\$336,000	\$336,000	\$0	\$0	0.0	0.0
7600 - 7629 Interfund Transfers Out	\$336,000	\$336,000	\$336,000	\$0	\$0	0.0	0.0
Percent of Total	2.8%	0.6%	0.6%				

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

Fund: 35 SubFund: -	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
35 - COUNTY SCHOOL FACILITIES FUND	\$200,000	\$200,000	\$200,000	\$0	\$0	0.0	0.0
8300 - 8599 Other State Revenue							
8545 - School Facilities Apportionments							
854500 - ST SCHOOL FAC APPORT	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							
8660 - Interest							
866000 - LOC INTEREST INCOME/TREAS	200,000	200,000	200,000	0	0	0.0	0.0
	\$200,000	\$200,000	\$200,000	\$0	\$0	0.0	0.0
8662 - Net Increase (Decrease) in the Fair Value of Investments							
866200 - NET INC(DEC) FAIR VALUE INVEST	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	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8600 - 8799 Other Local Revenue	\$200,000	\$200,000	\$200,000	\$0	\$0	0.0	0.0
Percent of Total	100.0%	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%				

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

Fund: 35
SubFund: -

Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn 12 & Adpt	Diff Btwn 12 & 11	Pct Chg 12 & Adpt	Pct Chg 11 & 12
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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%				

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

Fund: 35 SubFund: -	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
35 - COUNTY SCHOOL FACILITIES FUND	\$200,000	\$43,869,767	\$43,871,995	\$43,671,995	\$2,228	21836.0	0.0
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%				

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

Fund: 35
SubFund: -

	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
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%				

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

Fund: 35
SubFund: -

	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
4000 - 4999 Books and Supplies							
4300 - Materials and Supplies							
430000 - INSTRUCTIONAL SUPPLIES	0	0	0	0	0	N/A	N/A
430008 - SUPPLIES NON-CLASSROOM	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
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%				
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%				

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

Fund: 35
SubFund: -

	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
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	200,000	43,869,767	35,371,995	35,171,995	(8,497,772)	17586.0	(19.4)
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
	\$200,000	\$43,869,767	\$35,371,995	\$35,171,995	(\$8,497,772)	17586.0	(19.4)
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	\$200,000	\$43,869,767	\$35,371,995	\$35,171,995	(\$8,497,772)	17586.0	(19.4)
Percent of Total	100.0%	100.0%	80.6%				
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	0	0	8,500,000	8,500,000	8,500,000	N/A	N/A
761994 - TRANSFER TO BLDG FUND	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$8,500,000	\$8,500,000	\$8,500,000	N/A	N/A
7600 - 7629 Interfund Transfers Out	\$0	\$0	\$8,500,000	\$8,500,000	\$8,500,000	N/A	N/A
Percent of Total	0.0%	0.0%	19.4%				

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

Fund: 40 SubFund: -	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn 12 & Adpt	Diff Btwn 12 & 11	Pct Chg 12 & Adpt	Pct Chg 11 & 12
40 - SPECIAL RESERVE - CAPITAL PROJ	\$3,435,011	\$4,335,011	\$12,835,011	\$9,400,000	\$8,500,000	273.7	196.1
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	20,000	20,000	20,000	0	0	0.0	0.0
	\$20,000	\$20,000	\$20,000	\$0	\$0	0.0	0.0
8660 - Interest							
866000 - LOC INTEREST INCOME/TREAS	7,600	7,600	7,600	0	0	0.0	0.0
	\$7,600	\$7,600	\$7,600	\$0	\$0	0.0	0.0
8662 - Net Increase (Decrease) in the Fair Value of Investments							
866200 - NET INC(DEC) FAIR VALUE INVEST	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	0	0	0	0	0	N/A	N/A
869915 - REIMB REVENUE	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8600 - 8799 Other Local Revenue	\$27,600	\$27,600	\$27,600	\$0	\$0	0.0	0.0
Percent of Total	0.8%	0.6%	0.2%				

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

Fund: 40
SubFund: -

	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
8900 - 8929 Interfund Transfers In							
8912 - Between General Fund and Special Reserve Fund							
891201 - TRANSFER BETWEEN GF AND SRF	2,937,211	3,837,211	3,837,211	900,000	0	30.6	0.0
	\$2,937,211	\$3,837,211	\$3,837,211	\$900,000	\$0	30.6	0.0
8919 - Other Authorized Interfund Transfers In							
891901 - OTH INTERFUND TRANSFER IN	470,200	470,200	8,970,200	8,500,000	8,500,000	1807.7	1807.7
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
	\$470,200	\$470,200	\$8,970,200	\$8,500,000	\$8,500,000	1807.7	1807.7
8900 - 8929 Interfund Transfers In	\$3,407,411	\$4,307,411	\$12,807,411	\$9,400,000	\$8,500,000	275.9	197.3
Percent of Total	99.2%	99.4%	99.8%				
8930 - 8979 All Other Financing Sources							
8971 - Proceeds from Certificates of Participation							
897100 - PROCEEDS FROM COP'S	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8930 - 8979 All Other Financing Sources	\$0	\$0	\$0	\$0	\$0	N/A	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%				

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

Fund: 40 SubFund: -	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
40 - SPECIAL RESERVE - CAPITAL PROJ	\$1,446,300	\$7,773,713	\$17,201,850	\$15,755,550	\$9,428,137	1089.4	121.3
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

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

Fund: 40
SubFund: -

	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
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

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

Fund: 40
SubFund: -

	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
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	200,000	200,000	200,000	0	0	0.0	0.0
430001 - SUPPLIES CARRYOVER	0	0	0	0	0	N/A	N/A
430008 - SUPPLIES NON-CLASSROOM	0	50,000	50,000	50,000	0	N/A	0.0
430060 - SUPPLIES GROUNDS	0	0	0	0	0	N/A	N/A
	\$200,000	\$250,000	\$250,000	\$50,000	\$0	25.0	0.0
4400 - Noncapitalized Equipment							
440000 - EQUIP \$500-\$24999	0	75,000	75,000	75,000	0	N/A	0.0
	\$0	\$75,000	\$75,000	\$75,000	\$0	N/A	0.0
4000 - 4999 Books and Supplies	\$200,000	\$325,000	\$325,000	\$125,000	\$0	62.5	0.0
Percent of Total	13.8%	4.2%	1.9%				

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

Fund: 40
SubFund: -

	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
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	776,100	786,100	786,100	10,000	0	1.3	0.0
560050 - REPAIR EQ M&O	0	0	0	0	0	N/A	N/A
	\$776,100	\$786,100	\$786,100	\$10,000	\$0	1.3	0.0
5710 - Transfers of Direct Costs							
571040 - DIRECT COST/GAD	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
5750 - Transfers of Direct Costs - Interfund							
575000 - DIRECT COST/INTERFUND TRF	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	0	0	0	0	0	N/A	N/A
580005 - LEGAL SERVICES	0	0	0	0	0	N/A	N/A
580009 - FEES / OTHER	0	0	0	0	0	N/A	N/A
580036 - COST OF ISSUANCE MISC	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	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	\$776,100	\$786,100	\$786,100	\$10,000	\$0	1.3	0.0
Percent of Total	53.7%	10.1%	4.6%				

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

Fund: 40
SubFund: -

	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
6000 - 6999 Capital Outlay							
6100 - Land							
610005 - SITE PLAN/OTHER	0	0	10,000	10,000	10,000	N/A	N/A
	\$0	\$0	\$10,000	\$10,000	\$10,000	N/A	N/A
6170 - Land Improvements							
617000 - LAND IMPROVEMENTS	0	5,249,950	13,057,937	13,057,937	7,807,987	N/A	148.7
617002 - SITE IMPRV ARCH/CONSULTANT	0	0	0	0	0	N/A	N/A
617005 - SITE IMPRV PLAN/OTHER	0	0	0	0	0	N/A	N/A
617006 - SITE IMPRV CONSTRUCTION	0	0	0	0	0	N/A	N/A
617007 - SITE IMPRV TESTING	0	0	0	0	0	N/A	N/A
617008 - SITE IMPRV INSPECTORS	0	0	0	0	0	N/A	N/A
617014 - SITE IMPRV OTH CONSTRUCTION	0	0	0	0	0	N/A	N/A
	\$0	\$5,249,950	\$13,057,937	\$13,057,937	\$7,807,987	N/A	148.7
6200 - Buildings and Improvements of Buildings							
620000 - BLDG/IMPRV OF BLDG	0	782,943	2,393,093	2,393,093	1,610,150	N/A	205.7
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
	\$0	\$782,943	\$2,393,093	\$2,393,093	\$1,610,150	N/A	205.7
6400 - Equipment							
640090 - EQUIPMENT \$25,000+	0	159,520	159,520	159,520	0	N/A	0.0
	\$0	\$159,520	\$159,520	\$159,520	\$0	N/A	0.0
6000 - 6999 Capital Outlay	\$0	\$6,192,413	\$15,620,550	\$15,620,550	\$9,428,137	N/A	152.3
Percent of Total	0.0%	79.7%	90.8%				
7000 - 7499 Other Outgo							
7438 - Debt Service - Interest							
743800 - DEBT SERVICE/INTEREST	0	0	0	0	0	N/A	N/A
743801 - COP REPAY INTEREST	470,200	470,200	470,200	0	0	0.0	0.0
	\$470,200	\$470,200	\$470,200	\$0	\$0	0.0	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	\$470,200	\$470,200	\$470,200	\$0	\$0	0.0	0.0
Percent of Total	32.5%	6.0%	2.7%				

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

Fund: 40
SubFund: -

	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn 12 & Adpt	Diff Btwn 12 & 11	Pct Chg 12 & Adpt	Pct Chg 11 & 12
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%				

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

Fund: 51 SubFund: -	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
51 - BOND INT & REDEMPTION FUND	\$47,943,880	\$47,943,880	\$47,943,880	\$0	\$0	0.0	0.0
8300 - 8599 Other State Revenue							
8571 - Voted Indebtedness Levies, Homeowners' Exemptions							
857100 - VOTED INDEBT HOMEOWN EXEMPT	315,000	315,000	315,000	0	0	0.0	0.0
	\$315,000	\$315,000	\$315,000	\$0	\$0	0.0	0.0
8572 - Voted Indebtedness Levies, Other Subventions/In-Lieu Taxes							
857200 - VOTED INDEBT OTH SUBVENTIONS	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8300 - 8599 Other State Revenue	\$315,000	\$315,000	\$315,000	\$0	\$0	0.0	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	46,078,880	46,078,880	46,078,880	0	0	0.0	0.0
	\$46,078,880	\$46,078,880	\$46,078,880	\$0	\$0	0.0	0.0
8612 - Voted Indebtedness Levies, Unsecured Roll							
861200 - UNSECURED ROLL/BOND INT & RED	800,000	800,000	800,000	0	0	0.0	0.0
	\$800,000	\$800,000	\$800,000	\$0	\$0	0.0	0.0
8613 - Voted Indebtedness Levies, Prior Years' Taxes							
861300 - PRIOR YRS TAXES/BOND INT & RED	75,000	75,000	75,000	0	0	0.0	0.0
	\$75,000	\$75,000	\$75,000	\$0	\$0	0.0	0.0
8614 - Voted Indebtedness Levies, Supplemental Taxes							
861400 - SUPPLEMENTAL TAXES/BOND INT	375,000	375,000	375,000	0	0	0.0	0.0
	\$375,000	\$375,000	\$375,000	\$0	\$0	0.0	0.0
8660 - Interest							
866000 - LOC INTEREST INCOME/TREAS	300,000	300,000	300,000	0	0	0.0	0.0
	\$300,000	\$300,000	\$300,000	\$0	\$0	0.0	0.0
8662 - Net Increase (Decrease) in the Fair Value of Investments							
866200 - NET INC(DEC) FAIR VALUE INVEST	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8600 - 8799 Other Local Revenue	\$47,628,880	\$47,628,880	\$47,628,880	\$0	\$0	0.0	0.0
Percent of Total	99.3%	99.3%	99.3%				

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

Fund: 51
SubFund: -

	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn 12 & Adpt	Diff Btwn 12 & 11	Pct Chg 12 & Adpt	Pct Chg 11 & 12
8930 - 8979 All Other Financing Sources							
8979 - All Other Financing Sources							
897907 - PROCEEDS FROM OTHER BONDS	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8930 - 8979 All Other Financing Sources	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				

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

Fund: 51 SubFund: -	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
51 - BOND INT & REDEMPTION FUND	\$47,943,880	\$47,943,880	\$47,943,880	\$0	\$0	0.0	0.0
7000 - 7499 Other Outgo							
7433 - Bond Redemptions							
743300 - BOND REDEMPTIONS	36,391,927	36,391,927	36,391,927	0	0	0.0	0.0
	\$36,391,927	\$36,391,927	\$36,391,927	\$0	\$0	0.0	0.0
7434 - Bond Interest and Other Service Charges							
743400 - BOND INT/OTH SVC CHARGES	11,551,953	11,551,953	11,551,953	0	0	0.0	0.0
	\$11,551,953	\$11,551,953	\$11,551,953	\$0	\$0	0.0	0.0
7000 - 7499 Other Outgo	\$47,943,880	\$47,943,880	\$47,943,880	\$0	\$0	0.0	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	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%				

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

Fund: 67 SubFund: -	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
67 - SELF INSURANCE FUND	\$80,656,917	\$82,312,169	\$82,312,169	\$1,655,252	\$0	2.1	0.0
8600 - 8799 Other Local Revenue							
8662 - Net Increase (Decrease) in the Fair Value of Investments							
866200 - NET INC(DEC) FAIR VALUE INVEST	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	10,000	10,000	10,000	0	0	0.0	0.0
869952 - EMPLOYER PAID HEALTH DEDUCTION	50,207,879	53,440,560	53,440,560	3,232,681	0	6.4	0.0
869953 - EMPLOYER PAID DENTAL DEDUCTION	3,733,446	3,484,894	3,484,894	(248,552)	0	(6.7)	0.0
869954 - EMPLOYER PAID VISION DEDUCTION	696,317	669,735	669,735	(26,582)	0	(3.8)	0.0
869956 - EMPLOYER PAID DISABILITY DEDCT	95,000	96,000	96,000	1,000	0	1.1	0.0
869957 - RETIREE DEDUCTION (%-FROM PR)	10,667,842	10,117,436	10,117,436	(550,406)	0	(5.2)	0.0
869958 - HEALTH & WELFARE PREMIUMS	15,246,433	14,493,544	14,493,544	(752,889)	0	(4.9)	0.0
	\$80,656,917	\$82,312,169	\$82,312,169	\$1,655,252	\$0	2.1	0.0
8600 - 8799 Other Local Revenue	\$80,656,917	\$82,312,169	\$82,312,169	\$1,655,252	\$0	2.1	0.0
Percent of Total	100.0%	100.0%	100.0%				
8900 - 8929 Interfund Transfers In							
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%				

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

Fund: 67 SubFund: -	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
67 - SELF INSURANCE FUND	\$80,656,917	\$82,581,420	\$82,586,420	\$1,929,504	\$5,000	2.4	0.0
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	54,293	58,099	58,099	3,805	0	7.0	0.0
230070 - OVERTIME CL MGMNT	0	0	0	0	0	N/A	N/A
	\$54,293	\$58,099	\$58,099	\$3,805	\$0	7.0	0.0
2400 - Clerical, Technical, and Office Staff Salaries							
240001 - CLASS BUSINESS SUPPORT	65,599	70,192	70,192	4,594	0	7.0	0.0
240050 - CLASS BUSINESS SUPPORT SUB	0	0	0	0	0	N/A	N/A
	\$65,599	\$70,192	\$70,192	\$4,594	\$0	7.0	0.0
2000 - 2999 Classified Personnel Salaries	\$119,892	\$128,291	\$128,291	\$8,399	\$0	7.0	0.0
Percent of Total	0.1%	0.2%	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	30,417	32,547	32,547	2,131	0	7.0	0.0
	\$30,417	\$32,547	\$32,547	\$2,131	\$0	7.0	0.0
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

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

Fund: 67
SubFund: -

	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
3000 - 3999 Employee Benefits							
3302 - OASDI/Medicare/Alternative, classified positions							
330200 - SOCIAL SECURITY CLASS	7,433	7,954	7,954	521	0	7.0	0.0
330201 - MEDICARE CLASS	1,738	1,860	1,860	122	0	7.0	0.0
330290 - SOCIAL SECURITY CLASS	0	0	0	0	0	N/A	N/A
330291 - MEDICARE CLASS	0	0	0	0	0	N/A	N/A
330292 - SUPPLEMENTAL RETIREMENT CLASS	0	0	0	0	0	N/A	N/A
	\$9,172	\$9,814	\$9,814	\$643	\$0	7.0	0.0
3402 - Health & Welfare Benefits, classified positions							
340211 - HEALTH CLASS	26,116	27,221	27,221	1,105	0	4.2	0.0
340212 - DENTAL CLASS	1,966	1,777	1,777	(189)	0	(9.6)	0.0
340213 - VISION CLASS	367	343	343	(24)	0	(6.5)	0.0
340214 - LIFE INS CLASS	146	146	146	0	0	0.0	0.0
340216 - DIS CLASS	315	337	337	22	0	7.0	0.0
	\$28,909	\$29,824	\$29,824	\$915	\$0	3.2	0.0
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	599	641	641	42	0	7.0	0.0
350290 - SUI CLASS	0	0	0	0	0	N/A	N/A
	\$599	\$641	\$641	\$42	\$0	7.0	0.0
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	1,439	1,539	1,539	101	0	7.0	0.0
360290 - W/C CLASS	0	0	0	0	0	N/A	N/A
	\$1,439	\$1,539	\$1,539	\$101	\$0	7.0	0.0
3702 - OPEB, Allocated, classified positions							
370200 - RETIREE BENEFIT CLASSIFIED	4,856	4,490	4,490	(365)	0	(7.5)	0.0
	\$4,856	\$4,490	\$4,490	(\$365)	\$0	(7.5)	0.0

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

Fund: 67
SubFund: -

	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
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	480	513	513	34	0	7.0	0.0
390293 - SELF INSUR CLASS	0	0	0	0	0	N/A	N/A
390294 - AB 1522 ACCRUAL	0	0	0	0	0	N/A	N/A
	\$480	\$513	\$513	\$34	\$0	7.0	0.0
3000 - 3999 Employee Benefits	\$75,871	\$79,370	\$79,370	\$3,499	\$0	4.6	0.0
Percent of Total	0.1%	0.1%	0.1%				
1000 - 3999 Employee Compensation % of Total	0.2%	0.3%	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	802,735	802,735	807,735	5,000	5,000	0.6	0.6
	\$802,735	\$802,735	\$807,735	\$5,000	\$5,000	0.6	0.6
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	\$802,735	\$802,735	\$807,735	\$5,000	\$5,000	0.6	0.6
Percent of Total	1.0%	1.0%	1.0%				

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

Fund: 67
 SubFund: -

	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
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	1,345,880	1,415,762	1,415,762	69,882	0	5.2	0.0
580005 - LEGAL SERVICES	0	0	0	0	0	N/A	N/A
580010 - SOFTWARE LICENSE	1,000	1,000	1,000	0	0	0.0	0.0
580041 - HEALTH CONTRACT/MEDICAL/RX	16,152,090	18,040,782	18,040,782	1,888,691	0	11.7	0.0
580042 - HEALTH CONTRACT/HEALTH	56,372,793	57,351,652	57,351,652	978,859	0	1.7	0.0
580043 - HEALTH CONTRACT/DENTAL	3,884,073	3,854,249	3,854,249	(29,824)	0	(0.8)	0.0
580044 - HEALTH CONTRACT/VISION	805,793	813,680	813,680	7,886	0	1.0	0.0
580045 - HEALTH CONTRACT-LIFE	0	0	0	0	0	N/A	N/A
580046 - CONTRACT/DISABILITY	92,500	92,500	92,500	0	0	0.0	0.0
580047 - HEALTH EXP - LIABILITY ADJ	1,002,889	0	0	(1,002,889)	0	(100.0)	N/A
	\$79,657,019	\$81,569,625	\$81,569,625	\$1,912,606	\$0	2.4	0.0
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	1,400	1,400	1,400	0	0	0.0	0.0
	\$1,400	\$1,400	\$1,400	\$0	\$0	0.0	0.0
5000 - 5999 Services and Other Operating Expenditures	\$79,658,419	\$81,571,025	\$81,571,025	\$1,912,606	\$0	2.4	0.0
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%				

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

Fund: 68 SubFund: -	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
68 - WORKERS' COMPENSATION	\$4,010,750	\$4,016,027	\$4,689,027	\$678,277	\$673,000	16.9	16.8
8600 - 8799 Other Local Revenue							
8660 - Interest							
866000 - LOC INTEREST INCOME/TREAS	100,000	111,000	220,000	120,000	109,000	120.0	98.2
	\$100,000	\$111,000	\$220,000	\$120,000	\$109,000	120.0	98.2
8662 - Net Increase (Decrease) in the Fair Value of Investments							
866200 - NET INC(DEC) FAIR VALUE INVEST	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8674 - In-District Premiums/Contributions							
867400 - IN DISTRICT PREMIUMS/CONTRIB	3,910,750	3,905,027	4,469,027	558,277	564,000	14.3	14.4
	\$3,910,750	\$3,905,027	\$4,469,027	\$558,277	\$564,000	14.3	14.4
8600 - 8799 Other Local Revenue	\$4,010,750	\$4,016,027	\$4,689,027	\$678,277	\$673,000	16.9	16.8
Percent of Total	100.0%	100.0%	100.0%				

Second Interim Budget Change Report

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

Fund: 68
SubFund: -

	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
68 - WORKERS' COMPENSATION	\$4,010,750	\$4,016,027	\$4,689,027	\$678,277	\$673,000	16.9	16.8
2000 - 2999 Classified Personnel Salaries							
2300 - Classified Supervisors' and Administrators' Salaries							
230001 - CLASS MANAGEMENT SA	10,859	11,620	11,620	761	0	7.0	0.0
	\$10,859	\$11,620	\$11,620	\$761	\$0	7.0	0.0
2400 - Clerical, Technical, and Office Staff Salaries							
240001 - CLASS BUSINESS SUPPORT	42,372	45,337	45,337	2,965	0	7.0	0.0
	\$42,372	\$45,337	\$45,337	\$2,965	\$0	7.0	0.0
2000 - 2999 Classified Personnel Salaries	\$53,231	\$56,957	\$56,957	\$3,726	\$0	7.0	0.0
Percent of Total	1.3%	1.4%	1.2%				

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

Fund: 68
SubFund: -

	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
3000 - 3999 Employee Benefits							
3202 - Public Employees' Retirement System, classified positions							
320200 - PERS CLASSIFIED	13,505	14,450	14,450	945	0	7.0	0.0
	\$13,505	\$14,450	\$14,450	\$945	\$0	7.0	0.0
3302 - OASDI/Medicare/Alternative, classified positions							
330200 - SOCIAL SECURITY CLASS	3,300	3,531	3,531	231	0	7.0	0.0
330201 - MEDICARE CLASS	772	826	826	54	0	7.0	0.0
	\$4,072	\$4,357	\$4,357	\$285	\$0	7.0	0.0
3402 - Health & Welfare Benefits, classified positions							
340211 - HEALTH CLASS	12,724	13,208	13,208	484	0	3.8	0.0
340212 - DENTAL CLASS	957	875	875	(82)	0	(8.6)	0.0
340213 - VISION CLASS	178	168	168	(10)	0	(5.6)	0.0
340214 - LIFE INS CLASS	59	59	59	0	0	0.0	0.0
340216 - DIS CLASS	204	218	218	14	0	6.9	0.0
	\$14,122	\$14,528	\$14,528	\$406	\$0	2.9	0.0
3502 - State Unemployment Insurance, classified positions							
350200 - SUI CLASS	266	285	285	19	0	7.1	0.0
	\$266	\$285	\$285	\$19	\$0	7.1	0.0
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	638	683	683	45	0	7.1	0.0
	\$638	\$683	\$683	\$45	\$0	7.1	0.0
3702 - OPEB, Allocated, classified positions							
370200 - RETIREE BENEFIT CLASSIFIED	2,157	1,993	1,993	(164)	0	(7.6)	0.0
	\$2,157	\$1,993	\$1,993	(\$164)	\$0	(7.6)	0.0
3902 - Other Benefits, classified positions							
390203 - SELF INSUR CLASS	213	228	228	15	0	7.0	0.0
	\$213	\$228	\$228	\$15	\$0	7.0	0.0
3000 - 3999 Employee Benefits	\$34,973	\$36,524	\$36,524	\$1,551	\$0	4.4	0.0
Percent of Total	0.9%	0.9%	0.8%				
1000 - 3999 Employee Compensation % of Total	2.2%	2.3%	2.0%				

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

Fund: 68
SubFund: -

	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
5000 - 5999 Services and Other Operating Expenditures							
5450 - Other Insurance							
545005 - WORKERS' COMPENSATION	1,225,498	1,225,498	1,645,498	420,000	420,000	34.3	34.3
	\$1,225,498	\$1,225,498	\$1,645,498	\$420,000	\$420,000	34.3	34.3
5750 - Transfers of Direct Costs - Interfund							
575040 - DIRECT COST/GAD/INTERF	2,500	2,500	2,500	0	0	0.0	0.0
	\$2,500	\$2,500	\$2,500	\$0	\$0	0.0	0.0
5800 - Professional/Consulting Services and Operating Expenditures							
580002 - CONTRACT SERVICES	7,517	7,517	7,517	0	0	0.0	0.0
580049 - WORKERS' COMP	2,687,031	2,687,031	2,940,031	253,000	253,000	9.4	9.4
	\$2,694,548	\$2,694,548	\$2,947,548	\$253,000	\$253,000	9.4	9.4
5000 - 5999 Services and Other Operating Expenditures	\$3,922,546	\$3,922,546	\$4,595,546	\$673,000	\$673,000	17.2	17.2
Percent of Total	97.8%	97.7%	98.0%				