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CLOVIS UNIFIED SCHOOL DISTRICT

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Corrine Folmer, Ed.D.

District Superintendent

Introduction

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

During the 2022-23 fiscal year, the Board has utilized the "single step" budget calendar in meeting its legal requirements regarding the adoption of the annual operating budget. The District's budget was adopted by the Board at its June 8, 2022 meeting.

This Annual Report will provide the reader with a summary of adjustments made to major object classifications of revenue and expenditure categories for all District funds since the Adopted Budget was approved by the Board.

Separate financial reports have been prepared for the General Fund, Charter School Fund, Adult Education Fund, Child Development Fund and the Cafeteria Fund which compares the Adopted Budget as approved by the Governing Board, with the Annual budgeted revenues and expenditures for the 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 Annual Report

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 \$466,753,712 at Third Quarter to \$469,055,148 at Annual, an increase of \$2,301,436. This increase is due to an adjustment to prior year LCFF apportionments.

Change from 3rd Quarter to Annual		\$ 2,301,436
<u>2022-23 Adopted Budget</u>	<u>2022-23 Annual</u>	<u>Increase/(Decrease)</u>
\$ 455,232,685	\$ 469,055,148	\$ 13,822,463

B. Federal Revenues

Federal Revenues changed from \$56,290,446 at Third Quarter to \$46,036,619 at Annual, a decrease of \$10,253,827. This decrease was due to deferred revenues entries from Title I/II/III/IV, COVID relief, and Special Education. The deferred revenues will be added into the 2023-24 fiscal year budget and allocated to eligible expenditures. The adjustments to Federal Revenues are as follows:

<u>Item</u>	<u>Budget Adjustment</u>		
Other Federal Revenues	\$ 34,319		
Special Education	(267,607)		
Title I/II/III/IV	(2,337,474)		
ESSER (COVID Relief)	(7,683,065)		
Change from 3rd Quarter to Annual	\$ (10,253,827)		
	<u>2022-23 Adopted Budget</u>	<u>2022-23 Annual</u>	<u>Increase/(Decrease)</u>
	\$ 75,862,692	\$ 46,036,619	\$ (29,826,073)

C. Other State Revenues

Other State Revenues changed from \$160,507,426 at Third Quarter to \$157,473,196 at Annual a decrease of \$3,034,230. The decrease is primarily due to unspent State Grants and CalSTRS on Behalf costs that came in significantly lower than estimated. The unspent State funds will be carried over to the next fiscal year to be reallocated. The decrease was offset by an increase in the Arts, Music, and Instructional Materials (AMI) Block Grant and a one-time Kitchen Infrastructure Grant for the Campus Catering department. The adjustments to Other State Revenues follow:

<u>Item</u>	<u>Budget Adjustment</u>	
AMI Block Grant	\$ 7,966,294	
Kitchen Infrastructure & Training	3,627,012	
Lottery	2,697,554	
Other State Revenues	(1,347,482)	
CTE Incentive Grant	(2,723,695)	
Learning Recovery Block Grant	(6,625,006)	
CalSTRS on Behalf	<u>(6,628,907)</u>	
Change from 3rd Quarter to Annual	<u>\$ (3,034,230)</u>	
<u>2022-23 Adopted Budget</u>	<u>2022-23 Annual</u>	<u>Increase/(Decrease)</u>
\$ 138,005,713	\$ 157,473,196	\$ 19,467,483

D. Local Revenues

Local Revenues changed from \$18,936,139 at Third Quarter to \$16,898,486 at Annual, a decrease of \$2,037,653. The change is due to increased revenues from the Medi-Cal program as well as interest. The increases were offset by a fair market value (FMV) adjustment. The FMV adjustment is an accounting entry required to reflect the actual value of a fund's balance in Fresno County Treasurer's Pool. The adjustments to Local Revenues follow:

<u>Item</u>	<u>Budget Adjustment</u>	
Local Revenues/Grants	\$ 1,235,077	
Other Local Revenues	1,278,676	
Interest	1,050,050	
Fair Market Value Adjustment	<u>(5,601,456)</u>	
Change from 3rd Quarter to Annual	<u>\$ (2,037,653)</u>	
<u>2022-23 Adopted Budget</u>	<u>2022-23 Annual</u>	<u>Increase/(Decrease)</u>
\$ 15,483,557	\$ 16,898,486	\$ 1,414,928

E. Other Transfers In

Other Transfers In changed from \$1,024,516 at Third Quarter to \$332,806 at Annual, a decrease of \$691,710.

Change from 3rd Quarter to Annual		\$ (691,710)
<u>2022-23 Adopted Budget</u>	<u>2022-23 Annual</u>	<u>Increase/(Decrease)</u>
\$ 836,000	\$ 332,806	\$ (503,194)

G. Total General Fund Revenues

Total General Fund Revenues changed from \$703,512,240 at Third Quarter to \$689,796,254 at Annual, a decrease of \$13,715,985.

Change from 3rd Quarter to Annual		\$ (13,715,985)
<u>2022-23 Adopted Budget</u>	<u>2022-23 Annual</u>	<u>Increase/(Decrease)</u>
\$ 685,420,647	\$ 689,796,254	\$ 4,375,607

II. 2022-23 EXPENDITURES

A. Certificated Personnel Salaries

Certificated Personnel Salaries changed from \$244,640,803 at Third Quarter to \$244,642,753 at Annual, an increase of \$1,949.

Change from 3rd Quarter to Annual		\$ 1,949
<u>2022-23 Adopted Budget</u>	<u>2022-23 Annual</u>	<u>Increase/(Decrease)</u>
\$ 219,860,053	\$ 244,642,753	\$ 24,782,700

B. Classified Personnel Salaries

Classified Personnel Salaries changed from \$99,005,051 at Third Quarter to \$98,474,880 at Annual, a decrease of \$530,171. The decrease is primarily due to vacancies and unallocated stipends. Following are the areas of change:

<u>Item</u>	<u>Budget Adjustment</u>	
Other Classified Salaries	\$	(91,644)
Classified Instructional Salaries		(105,200)
Mgmt/Clerical vacancies		(131,554)
Stipends		<u>(201,773)</u>
Change from 3rd Quarter to Annual	\$	<u>(530,171)</u>
	2022-23	2022-23
<u>Adopted Budget</u>	<u>Annual</u>	<u>Increase/(Decrease)</u>
\$ 93,766,105	\$ 98,474,880	\$ 4,708,775

<u>Item</u>	<u>Budget Adjustment</u>	
STRS Refund	\$	1,168,311
Other Benefits		(535,337)
STRS/PERS		(1,031,494)
CalSTRS on behalf	\$	<u>(6,557,443)</u>
Change from 3rd Quarter to Annual	\$	<u>(9,292,585)</u>
	2022-23	2022-23
<u>Adopted Budget</u>	<u>Annual</u>	<u>Increase/(Decrease)</u>
\$ 168,484,276	\$ 170,310,703	\$ 1,826,428

C. Employee Benefits

Employee Benefits changed from \$179,603,288 at Third Quarter to \$170,310,703 at Annual, a decrease of \$9,292,585. The decrease is primarily related to a lower than anticipated STRS on behalf entry. This is just an accounting entry and was offset by a decrease in STRS on behalf revenue. This was offset by a refund received by the State from excess CalSTRS contributions. Following are the areas of change:

D. Books, Supplies and Other Materials

Books, Supplies and Other Materials changed from \$54,729,279 at Third Quarter to \$38,551,999 at Annual, a decrease of \$16,177,280. The decrease is primarily due to unused grant funds as well as site, department, and program carryover. The carryover will be available for allowable expenditures in the upcoming year. It's important to note, the State has allocated several one-time grants to Districts over the past few years. The one-time grant funds are very restricted and not available for ongoing salaries. Following are the areas of change:

<u>Item</u>	<u>Budget Adjustment</u>	
Student Computer Refresh Carryover	\$	(306,607)
Routine Restricted Maintenance		(1,087,859)
Other Supplies		(1,346,746)
Site/Department Carryover		(2,597,726)
LCAP		(3,658,481)
Restricted Grant Deferred Revenue		(7,179,861)
Change from 3rd Quarter to Annual	\$	<u>(16,177,280)</u>
	<u>2022-23</u>	<u>2022-23</u>
	<u>Adopted Budget</u>	<u>Annual</u>
	\$ 127,937,740	\$ 38,551,999
		<u>Increase/(Decrease)</u>
		\$ (89,385,740)

<u>Item</u>	<u>Budget Adjustment</u>	
Utilities	\$	1,182,110
Site/Department Carryover		(197,324)
Routine Repair & Maintenance		(233,723)
LCAP Carryover		(434,524)
LCAP Carryover		(645,815)
Special Education NPS/RTC		(1,178,429)
Restricted Grant Deferred Revenue		(1,794,295)
ELC Expenditures		(3,869,508)
Change from 3rd Quarter to Annual	\$	<u>(6,991,430)</u>
	<u>2022-23</u>	<u>2022-23</u>
	<u>Adopted Budget</u>	<u>Annual</u>
	\$ 42,549,152	42,990,675
		<u>Increase/(Decrease)</u>
		\$ 441,523

E. Contracted Services and Other Operating Expenditures

Contracted Services and Other Operating Expenditures changed from \$49,982,105 at Third Quarter to \$42,990,675 at Annual, a decrease of \$6,991,430. The decrease is primarily due to unused grant funds as well as site, department, and program carryover. The carryover will be available for allowable expenditures in the upcoming year. Additionally, non-public school (NPS) and residential treatment center (RTC) expenditures are difficult to project, actual expenditures were lower than the budgeted amount. The decreases were offset by an increase in utility costs. The changes in Contracted Services and Other Operating Expenditures are as follows:

F. Capital Outlay

Capital Outlay changed from \$14,414,120 at Third Quarter to \$6,662,931 at Annual, a decrease of \$7,751,189. The decrease is primarily due to capital projects funded with COVID relief dollars in progress but not completed. In addition to school buses ordered but not received prior to the end of the fiscal year. The changes in Capital Outlay are as follows:

<u>Item</u>	<u>Budget Adjustment</u>	
Other Capital Outlay	\$ (559,490)	
Transportation Equipment	(1,941,681)	
COVID Relief Funded Projects	<u>(5,250,720)</u>	
Change from 3rd Quarter to Annual	<u>\$ (7,751,189)</u>	
	<u>2022-23</u>	<u>2022-23</u>
	<u>Adopted Budget</u>	<u>Annual</u>
	\$ 4,495,952	\$ 6,662,931
		<u>Increase/(Decrease)</u>
		\$ 2,166,979

G. Other Outgo Expenditures

Other Outgo Expenditures changed from \$283,611 at Third Quarter to \$142,561 at Annual, a decrease of \$141,050. The decrease is primarily due to adjustments made to indirect costs.

<u>Item</u>	<u>Budget Adjustment</u>	
Indirect Cost	\$ (167,323)	
Other outgo costs	26,273	
Change from 3rd Quarter to Annual	<u>\$ (141,050)</u>	
	<u>2022-23</u>	<u>2022-23</u>
	<u>Adopted Budget</u>	<u>Annual</u>
	\$ 286,602	\$ 142,561
		<u>Increase/(Decrease)</u>
		\$ (144,041)

H. Inter-fund Transfers Out

Inter-fund Transfers Out changed from \$9,371,066 at Third Quarter to \$10,721,944 at Annual, an increase of \$1,350,878. The increase is primarily due to projects approved to be funded with COVID relief funds. The projects were charged to the Special Reserve for Capital Outlay Fund, this transfer is to reimburse the fund.

Change from 3rd Quarter to Annual	\$ 1,350,878	
	<u>2022-23</u>	<u>2022-23</u>
	<u>Adopted Budget</u>	<u>Annual</u>
	\$ 7,471,066	\$ 10,721,944
		<u>Increase/(Decrease)</u>
		\$ 3,250,878

III. Total General Fund Expenditures

Total General Fund Expenditures changed from \$652,029,324 at Third Quarter to \$612,498,446 at Annual, a decrease of \$39,530,878.

Change from 3rd Quarter to Annual	\$ (39,530,878)	
	<u>2022-23</u>	<u>2022-23</u>
	<u>Adopted Budget</u>	<u>Annual</u>
	\$ 664,850,946	\$ 612,498,446
		<u>Increase/(Decrease)</u>
		\$ (52,352,500)

IV. Fund Balance

Total revenues are \$689,796,254 and total expenditures are \$612,498,446 at Annual. Net revenues and expenditures at Annual resulted in a surplus of \$77,297,808. This results in a general reserve of 9.87%. As noted in the summary, most of this change is the result of one-time grants received for very restricted uses. The funds noted as “restricted” will roll forward and only be available for the one-time expenditures allowed under the program guidelines.

The projected ongoing deficit changed from \$7,134,441 as of Third Quarter to \$5,013,756 at Annual, a difference of \$2,120,685.

Beginning Fund Balance, Audited 7/1/22		\$ 166,043,782
2022-23 Revenues	689,796,254	
2022-23 Expenditures	612,498,446	
	Surplus/(Deficit) (1)	<u>77,297,808</u>
Ending Fund Balance, 6/30/23, Unaudited		<u>\$243,341,590</u>
Components of Fund Balance:		
Non-Spendable:		
Revolving Cash Reserve	\$ 144,000	
Prepaid Expenditures	543,716	
Store’s Inventory Reserve	<u>1,458,342</u>	
Restricted:		
Learning Recovery	39,703,708	
Arts/Music/Instructional	24,830,913	
Educator Effectiveness	5,855,689	
Textbooks (Lottery)	4,256,138	
Grants	4,256,067	
Kitchen Infrastructure	3,627,012	
Routine Restricted Maint.	<u>939,776</u>	
Committed:		
10% Stabilization, BP 3100	61,249,845	
Textbooks	7,336,289	
Capital Equipment Refresh	7,074,916	
Technology Refresh	4,095,450	
Site/Department Long-Term Plans:		
Dept/Program Carryover	13,243,836	
Site/Department Carryover	4,286,817	
	Subtotal of Components	<u>182,902,514</u>
Estimated General Reserve 6/30/23		<u>\$ 60,439,077</u>
General Reserve as % of Expenditures		9.87%
One-Time Items in the 2022-23 Budget:		
Learning Recovery Revenues		(39,703,708)
Arts, Music, Instructional Materials		(24,830,913)
Other One-Time Revenues		(20,360,302)
One-time Liability Assessment		698,500
Site/Department/Grant Carryover		<u>1,884,858</u>
Total One-Time (2)		<u>\$ (82,311,565)</u>
Ongoing Operating Deficit (1+2)		<u>\$ (5,013,756)</u>

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

Fund: 01 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
01 - GENERAL FUND	\$685,420,647	\$703,512,240	\$689,796,254	\$4,375,607	(\$13,715,985)	0.6	(1.9)
8010 - 8099 Revenue Limit Sources							
8011 - LCFF State Aid - Current Year							
801100 - REVENUE LIMIT STATE AID	255,296,391	250,231,623	329,299,795	74,003,404	79,068,172	29.0	31.6
	\$255,296,391	\$250,231,623	\$329,299,795	\$74,003,404	\$79,068,172	29.0	31.6
8012 - Education Protection Account State Aid - Current Year							
801200 - EDUCATIONAL PROTECTION ACCT.	108,249,547	114,060,817	34,583,480	(73,666,067)	(79,477,337)	(68.1)	(69.7)
	\$108,249,547	\$114,060,817	\$34,583,480	(\$73,666,067)	(\$79,477,337)	(68.1)	(69.7)
8019 - LCFF/Revenue Limit State Aid - Prior Years							
801900 - RL ST AID PRIOR YEAR	0	0	1,247,086	1,247,086	1,247,086	N/A	N/A
	\$0	\$0	\$1,247,086	\$1,247,086	\$1,247,086	N/A	N/A
8021 - Homeowners' Exemptions							
802100 - RL HOMEOWNERS	668,648	657,200	657,200	(11,448)	0	(1.7)	0.0
	\$668,648	\$657,200	\$657,200	(\$11,448)	\$0	(1.7)	0.0
8029 - Other Subventions/In-Lieu Taxes							
802900 - RL CTY OTH IN-LIEU TAXES	9,231	0	10,037	806	10,037	8.7	N/A
	\$9,231	\$0	\$10,037	\$806	\$10,037	8.7	N/A
8041 - Secured Roll Taxes							
804100 - RL SECURED ROLL TAXES	90,559,866	98,447,879	98,751,299	8,191,433	303,420	9.0	0.3
	\$90,559,866	\$98,447,879	\$98,751,299	\$8,191,433	\$303,420	9.0	0.3
8042 - Unsecured Roll Taxes							
804200 - RL UNSECURED ROLL TAXES	4,288,403	4,614,210	4,472,600	184,197	(141,610)	4.3	(3.1)
	\$4,288,403	\$4,614,210	\$4,472,600	\$184,197	(\$141,610)	4.3	(3.1)
8043 - Prior Years' Taxes							
804300 - RL PRIOR YRS TAXES	153,489	153,350	676,876	523,387	523,526	341.0	341.4
	\$153,489	\$153,350	\$676,876	\$523,387	\$523,526	341.0	341.4
8044 - Supplemental Taxes							
804400 - RL SUPPLEMENTAL TAXES	1,093,609	1,180,962	996,204	(97,405)	(184,758)	(8.9)	(15.6)
	\$1,093,609	\$1,180,962	\$996,204	(\$97,405)	(\$184,758)	(8.9)	(15.6)

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

Fund: 01 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
8010 - 8099 Revenue Limit Sources							
8045 - Education Revenue Augmentation Fund (ERAF)							
804500 - RL ERAF	(3,318,313)	(3,933,304)	(2,665,021)	653,292	1,268,283	(19.7)	(32.2)
	(\$3,318,313)	(\$3,933,304)	(\$2,665,021)	\$653,292	\$1,268,283	(19.7)	(32.2)
8047 - Community Redevelopment Funds							
804700 - RL COMM REDEVL FUNDS	0	3,869,611	3,527,342	3,527,342	(342,269)	N/A	(8.8)
	\$0	\$3,869,611	\$3,527,342	\$3,527,342	(\$342,269)	N/A	(8.8)
8082 - Other In-Lieu Taxes							
808200 - RL OTH IN-LIEU TAXES	0	0	8,522	8,522	8,522	N/A	N/A
	\$0	\$0	\$8,522	\$8,522	\$8,522	N/A	N/A
8089 - Less: Non-LCFF (50 Percent) Adjustment							
808900 - RL LESS NON-RL 50% ADJUSTMENT	0	0	(4,261)	(4,261)	(4,261)	N/A	N/A
	\$0	\$0	(\$4,261)	(\$4,261)	(\$4,261)	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)	(2,528,636)	(2,506,010)	(737,824)	22,626	41.7	(0.9)
	(\$1,768,186)	(\$2,528,636)	(\$2,506,010)	(\$737,824)	\$22,626	41.7	(0.9)
8010 - 8099 Revenue Limit Sources	\$455,232,685	\$466,753,712	\$469,055,148	\$13,822,463	\$2,301,436	3.0	0.5
Percent of Total	66.4%	66.3%	68.0%				

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

Fund: 01 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
8100 - 8299 Federal Revenue							
8181 - Special Education - Entitlement							
818100 - FED SP ED ENTITLEMENT	7,498,227	7,535,606	7,793,453	295,226	257,847	3.9	3.4
	\$7,498,227	\$7,535,606	\$7,793,453	\$295,226	\$257,847	3.9	3.4
8182 - Special Education - Discretionary Grants							
818200 - FED SP ED DISCRETIONARY GRANTS	700,159	826,921	836,681	136,522	9,760	19.5	1.2
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	\$2,438,713	\$1,738,554	\$9,760	248.3	0.4
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	30,342,780	19,407,473	(34,378,147)	(10,935,306)	(63.9)	(36.0)
829001 - PRIOR YEAR FEDERAL REVENUE	13,878,686	15,983,108	16,396,980	2,518,294	413,872	18.1	2.6
	\$67,664,306	\$46,325,888	\$35,804,453	(\$31,859,853)	(\$10,521,435)	(47.1)	(22.7)
8100 - 8299 Federal Revenue	\$75,862,692	\$56,290,446	\$46,036,619	(\$29,826,073)	(\$10,253,827)	(39.3)	(18.2)
Percent of Total	11.1%	8.0%	6.7%				

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

Fund: 01 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
8300 - 8599 Other State Revenue							
8311 - Other State Apportionments - Current Year							
831100 - ST OTH APPORTIONMENTS	36,857,452	37,513,383	37,513,374	655,922	(9)	1.8	0.0
	\$36,857,452	\$37,513,383	\$37,513,374	\$655,922	(\$9)	1.8	0.0
8319 - Other State Apportionments - Prior Years							
831900 - ST OTH APPORT PR YR	0	0	(125,687)	(125,687)	(125,687)	N/A	N/A
	\$0	\$0	(\$125,687)	(\$125,687)	(\$125,687)	N/A	N/A
8520 - Child Nutrition							
852000 - ST CHILD NUTRITION	0	0	3,627,012	3,627,012	3,627,012	N/A	N/A
	\$0	\$0	\$3,627,012	\$3,627,012	\$3,627,012	N/A	N/A
8550 - Mandated Cost Reimbursements							
855000 - ST MANDATED REIMB	1,744,958	1,744,958	1,741,145	(3,813)	(3,813)	(0.2)	(0.2)
	\$1,744,958	\$1,744,958	\$1,741,145	(\$3,813)	(\$3,813)	(0.2)	(0.2)
8560 - State Lottery Revenue							
856000 - ST LOTTERY	9,195,134	9,542,094	12,239,648	3,044,514	2,697,554	33.1	28.3
856001 - ST LOTTERY PR YR	0	343,834	343,834	343,834	0	N/A	0.0
	\$9,195,134	\$9,885,928	\$12,583,482	\$3,388,348	\$2,697,554	36.8	27.3
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	106,125,703	97,945,245	7,737,076	(8,180,458)	8.6	(7.7)
859001 - ST OTHER REVENUE PR YR	0	4,269,415	3,220,587	3,220,587	(1,048,828)	N/A	(24.6)
	\$90,208,169	\$111,363,157	\$102,133,870	\$11,925,701	(\$9,229,287)	13.2	(8.3)
8300 - 8599 Other State Revenue	\$138,005,713	\$160,507,426	\$157,473,196	\$19,467,483	(\$3,034,230)	14.1	(1.9)
Percent of Total	20.1%	22.8%	22.8%				
8600 - 8799 Other Local Revenue							
8631 - Sale of Equipment and Supplies							
863100 - LOC SALE OF EQUIP	25,000	25,000	32,720	7,720	7,720	30.9	30.9
	\$25,000	\$25,000	\$32,720	\$7,720	\$7,720	30.9	30.9

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Fund: 01 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
8600 - 8799 Other Local Revenue							
8639 - All Other Sales							
863900 - LOC ALL OTH SALES	78,418	106,100	145,608	67,190	39,508	85.7	37.2
863910 - LOC CONCESSION SALES	28,000	28,000	21,146	(6,854)	(6,854)	(24.5)	(24.5)
863911 - LOC GATE/TICKET SALES	88,560	43,535	0	(88,560)	(43,535)	(100.0)	(100.0)
863912 - LOC FUNDRAISING	0	0	4,685	4,685	4,685	N/A	N/A
863922 - LOC TEACHER CENTER SALES	0	0	0	0	0	N/A	N/A
	\$194,978	\$177,635	\$171,439	(\$23,539)	(\$6,196)	(12.1)	(3.5)
8650 - Leases and Rentals							
865000 - LOC LEASES & RENTAL	36,000	36,000	31,350	(4,650)	(4,650)	(12.9)	(12.9)
	\$36,000	\$36,000	\$31,350	(\$4,650)	(\$4,650)	(12.9)	(12.9)
8660 - Interest							
866000 - LOC INTEREST INCOME/TREAS	925,000	3,178,326	4,228,377	3,303,377	1,050,050	357.1	33.0
	\$925,000	\$3,178,326	\$4,228,377	\$3,303,377	\$1,050,050	357.1	33.0
8662 - Net Increase (Decrease) in the Fair Value of Investments							
866200 - NET INC(DEC) FAIR VALUE INVEST	0	0	(5,601,456)	(5,601,456)	(5,601,456)	N/A	N/A
	\$0	\$0	(\$5,601,456)	(\$5,601,456)	(\$5,601,456)	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	3,650,894	3,709,220	(131,766)	58,326	(3.4)	1.6
868901 - LOC SHOP CRD DIR#1	1,800	5,735	6,999	5,199	1,264	288.8	22.0
868902 - LOC SHOP CRD DIR#2	3,700	7,119	7,550	3,850	431	104.1	6.1
868903 - LOC SHOP CRD DIR#3	0	5,591	5,591	5,591	0	N/A	0.0
868904 - LOC SHOP CRD DIR#4	0	1,570	1,570	1,570	0	N/A	0.0
868905 - LOC SHOP CRD DIR#5	0	1,148	1,148	1,148	0	N/A	0.0
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	2,000	2,000	2,000	0	N/A	0.0
868940 - LOC SOS EXTERNAL FEES	2,387,662	1,696,972	2,122,880	(264,783)	425,908	(11.1)	25.1
868941 - LOC SOS CUSD FEES	713,197	713,197	761,241	48,044	48,044	6.7	6.7
	\$6,947,345	\$6,084,226	\$6,618,199	(\$329,146)	\$533,973	(4.7)	8.8

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Fund: 01 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
8600 - 8799 Other Local Revenue							
8691 - Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment							
869100 - NON-REV LIMIT 50% / IN-LIEU	0	0	4,261	4,261	4,261	N/A	N/A
	\$0	\$0	\$4,261	\$4,261	\$4,261	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	4,715,291	6,428,923	3,403,203	1,713,632	112.5	36.3
869905 - PREPAYMENTS/DEPOSITS	0	0	(2,674)	(2,674)	(2,674)	N/A	N/A
869910 - LOC REBATE-CCARD	90,000	90,000	120,301	30,301	30,301	33.7	33.7
869915 - REIMB REVENUE	145,000	234,601	262,339	117,339	27,738	80.9	11.8
869917 - BENEFIT REBATES	0	0	0	0	0	N/A	N/A
869919 - E-RATE REVENUE	0	232,636	247,545	247,545	14,909	N/A	6.4
869920 - NEIGHBORHOOD REV	0	0	0	0	0	N/A	N/A
869930 - DONATION	0	141,666	124,499	124,499	(17,166)	N/A	(12.1)
869941 - CVRC/EARLY INTER SUPPL	2,226,035	2,226,035	2,588,984	362,950	362,950	16.3	16.3
869942 - CLOVIS YOUTH	0	0	0	0	0	N/A	N/A
869943 - SP ED SEMINARS	1,000	1,000	0	(1,000)	(1,000)	(100.0)	(100.0)
869944 - FAMILY RESOURCE CENTER	0	0	0	0	0	N/A	N/A
869945 - MISC SPED GRANTS	0	0	0	0	0	N/A	N/A
869946 - LOCAL MISC REVENUE	0	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	444,428	265,976	(149,914)	(178,451)	(36.0)	(40.2)
	\$5,903,645	\$8,085,655	\$10,035,894	\$4,132,249	\$1,950,238	70.0	24.1
8783 - All Other Transfers from JPAs							
878300 - TRANSFER FROM JPA	1,451,590	1,349,296	1,377,702	(73,888)	28,406	(5.1)	2.1
	\$1,451,590	\$1,349,296	\$1,377,702	(\$73,888)	\$28,406	(5.1)	2.1
8600 - 8799 Other Local Revenue	\$15,483,557	\$18,936,139	\$16,898,486	\$1,414,928	(\$2,037,653)	9.1	(10.8)
Percent of Total	2.3%	2.7%	2.4%				

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Fund: 01 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
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	1,024,516	332,806	(503,194)	(691,710)	(60.2)	(67.5)
891902 - GF TRANSFER FROM RCA	0	0	0	0	0	N/A	N/A
891998 - FROM SFP TO OTHER FUNDS	0	0	0	0	0	N/A	N/A
	\$836,000	\$1,024,516	\$332,806	(\$503,194)	(\$691,710)	(60.2)	(67.5)
8900 - 8929 Interfund Transfers In	\$836,000	\$1,024,516	\$332,806	(\$503,194)	(\$691,710)	(60.2)	(67.5)
Percent of Total	0.1%	0.1%	0.0%				
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	\$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
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
898003 - CONTRIBUTION TRANSPORTATION	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8990 - Contributions from Restricted Revenues							
899000 - CONTRIB FR RESTRICTED REVENUE	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8980 - 8999 Contributions	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				

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Fund: 01 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
01 - GENERAL FUND	\$664,850,946	\$652,029,324	\$612,498,446	(\$52,352,500)	(\$39,530,878)	(7.9)	(6.1)
1000 - 1999 Certificated Personnel Salaries							
1100 - Certificated Teachers' Salaries							
110001 - TEACHER SAL	157,059,807	171,846,354	170,344,380	13,284,572	(1,501,974)	8.5	(0.9)
110015 - TEACHER ASSIST	0	0	0	0	0	N/A	N/A
110040 - TEACH SAL SUMMER/HOURLY	3,419,007	4,000,920	3,314,662	(104,345)	(686,259)	(3.1)	(17.2)
110050 - TEACH SAL SUB	2,745,766	3,820,239	4,130,666	1,384,900	310,428	50.4	8.1
110051 - TEACH SAL SCH BUS SUB	1,406,809	2,124,704	1,963,413	556,604	(161,291)	39.6	(7.6)
110055 - TEACH SAL SUB DISTRICT PAID	0	0	0	0	0	N/A	N/A
110060 - TEACH SAL STIPEND	7,706,491	8,312,224	8,730,705	1,024,214	418,481	13.3	5.0
110065 - CERT CLASS COVERAGE STIPEND	69,422	241,946	275,238	205,816	33,292	296.5	13.8
110070 - TEACH SAL XTRA PD	3,118,443	3,348,534	3,281,286	162,843	(67,248)	5.2	(2.0)
110099 - TEACHER REIMBURSABLE	0	0	109,259	109,259	109,259	N/A	N/A
	\$175,525,745	\$193,694,920	\$192,149,607	\$16,623,862	(\$1,545,313)	9.5	(0.8)
1200 - Certificated Pupil Support Salaries							
120001 - LIBRARIAN SAL	336,945	361,571	354,310	17,365	(7,261)	5.2	(2.0)
120002 - GUIDANCE SAL GLS/GIS	8,919,316	9,244,084	9,308,487	389,171	64,402	4.4	0.7
120003 - PSYCH/MENTAL HEALTH SP SAL	7,742,506	7,754,084	7,964,606	222,100	210,522	2.9	2.7
120004 - NURSE SAL	3,967,548	4,485,927	4,464,773	497,225	(21,153)	12.5	(0.5)
120040 - PUPIL SUPPORT HRLY	29,655	32,615	19,253	(10,401)	(13,362)	(35.1)	(41.0)
120050 - PUPIL SUPPORT SUB	126,043	255,698	263,566	137,523	7,869	109.1	3.1
120090 - Pupil Support Extra Time	1,200	1,200	0	(1,200)	(1,200)	(100.0)	(100.0)
	\$21,123,213	\$22,135,179	\$22,374,996	\$1,251,783	\$239,817	5.9	1.1
1300 - Certificated Supervisors' and Administrators' Salaries							
130001 - PRINCIPAL SAL	5,675,375	6,518,933	6,432,118	756,743	(86,815)	13.3	(1.3)
130002 - COORDINATOR SAL	244,210	270,256	280,908	36,698	10,652	15.0	3.9
130003 - LEARNING DIRECTOR SAL	4,152,127	4,548,214	4,606,727	454,600	58,512	10.9	1.3
130005 - DEPUTY PRINCIPAL SAL	900,647	996,401	995,537	94,890	(864)	10.5	(0.1)
130007 - DIRECTORS ACTI/ATHL/ASST SAL	728,613	860,218	852,553	123,941	(7,665)	17.0	(0.9)
130008 - DIST ADM SAL	4,693,490	5,185,381	5,181,942	488,452	(3,439)	10.4	(0.1)
130050 - CERT ADMIN SUB	0	77,724	72,160	72,160	(5,564)	N/A	(7.2)
130060 - CERT SUP & ADM STIPEND	0	0	0	0	0	N/A	N/A
	\$16,394,462	\$18,457,128	\$18,421,944	\$2,027,483	(\$35,184)	12.4	(0.2)

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Fund: 01 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
1000 - 1999 Certificated Personnel Salaries							
1900 - Other Certificated Salaries							
190001 - RES TEACH/TOSA SAL	1,124,131	4,181,185	5,609,490	4,485,359	1,428,305	399.0	34.2
190002 - TOSA INSTR COACH	0	513,218	513,218	513,218	0	N/A	0.0
190003 - TRANSITION COORDINATORS	3,403,766	2,669,404	2,674,743	(729,023)	5,340	(21.4)	0.2
190005 - PROGRAM SPECIALIST	2,184,953	2,517,181	2,458,718	273,765	(58,463)	12.5	(2.3)
190040 - OTH CERT HOURLY	281	16,676	5,398	5,117	(11,278)	1818.7	(67.6)
190050 - OTH CERT SUB	18,507	62,992	93,688	75,181	30,696	406.2	48.7
190060 - OTHER CERTIFICATED STIPEND	55,000	362,926	298,170	243,170	(64,756)	442.1	(17.8)
190090 - CERT OTH SAL	29,996	29,996	42,781	12,785	12,785	42.6	42.6
190099 - CERT REIMB SAL	0	0	0	0	0	N/A	N/A
	\$6,816,634	\$10,353,576	\$11,696,206	\$4,879,572	\$1,342,629	71.6	13.0
1000 - 1999 Certificated Personnel Salaries	\$219,860,053	\$244,640,803	\$244,642,753	\$24,782,700	\$1,949	11.3	0.0
Percent of Total	33.1%	37.5%	39.9%				
2000 - 2999 Classified Personnel Salaries							
2100 - Classified Instructional Salaries							
210001 - INSTR ASSIST/TUTOR	19,924,363	20,398,560	20,446,018	521,655	47,459	2.6	0.2
210002 - EDUCATIONAL INTERPRETER	841,549	783,895	731,072	(110,477)	(52,823)	(13.1)	(6.7)
210003 - INSTR ASSIST/TUTOR 1:1	0	0	0	0	0	N/A	N/A
210040 - INSTRUCTIONAL HOURLY	162,505	198,987	157,530	(4,975)	(41,457)	(3.1)	(20.8)
210050 - INSTR ASSIST SUB	30,243	693,668	634,746	604,503	(58,922)	1998.8	(8.5)
210070 - INSTRUCT ASST OT	2,500	4,573	5,117	2,617	544	104.7	11.9
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	\$22,079,682	\$21,974,483	\$1,013,322	(\$105,200)	4.8	(0.5)

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Fund: 01 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
2000 - 2999 Classified Personnel Salaries							
2200 - Classified Support Salaries							
220001 - HEALTH AIDE/OCCUP THERAPIST	5,564,838	5,785,253	5,728,546	163,708	(56,706)	2.9	(1.0)
220002 - INSTR MEDIA/LIBRARY	1,584,403	1,726,576	1,732,788	148,385	6,212	9.4	0.4
220003 - CUSTODIAL SAL	7,977,816	8,688,041	8,606,523	628,706	(81,518)	7.9	(0.9)
220005 - GROUNDS SAL	2,652,579	2,806,596	2,780,388	127,809	(26,208)	4.8	(0.9)
220006 - WAREHOUSE SAL	329,897	361,122	365,615	35,718	4,493	10.8	1.2
220007 - MAINTENANCE SAL	3,826,952	3,898,292	3,872,942	45,990	(25,350)	1.2	(0.7)
220008 - COMMUNITY LIAISON	97,710	158,467	110,240	12,530	(48,227)	12.8	(30.4)
220010 - ATTENDANCE OFFICER SAL	330,457	356,420	361,236	30,778	4,816	9.3	1.4
220020 - FOOD SERVICE SAL	313,682	353,194	347,630	33,948	(5,564)	10.8	(1.6)
220030 - TRANSPORTATION OTHER	1,078,533	1,072,961	1,058,050	(20,482)	(14,910)	(1.9)	(1.4)
220031 - BUS DRIVER SAL	3,958,422	3,771,479	3,710,594	(247,829)	(60,886)	(6.3)	(1.6)
220040 - CLASS SUPPORT HOURLY	127,886	134,286	121,141	(6,745)	(13,145)	(5.3)	(9.8)
220050 - CLASS SUPPORT SUB	1,466,449	1,497,941	1,685,923	219,474	187,981	15.0	12.5
220060 - FOOD SERVICE STIPEND	12,350	12,350	11,145	(1,205)	(1,205)	(9.8)	(9.8)
220070 - CLASS SUPPORT OT	726,656	1,109,015	1,223,226	496,569	114,211	68.3	10.3
220090 - CLASSIFIED SUPPORT OTHER	134,219	75,534	69,534	(64,685)	(6,000)	(48.2)	(7.9)
220099 - M&O REIMB SAL	0	0	596	596	596	N/A	N/A
	\$30,182,850	\$31,807,526	\$31,786,115	\$1,603,265	(\$21,411)	5.3	(0.1)
2300 - Classified Supervisors' and Administrators' Salaries							
230001 - CLASS MANAGEMENT SA	11,446,031	12,178,308	12,069,304	623,273	(109,004)	5.4	(0.9)
230016 - BOARD MEMBER SAL	63,000	63,000	60,000	(3,000)	(3,000)	(4.8)	(4.8)
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	133,135	113,585	83,505	(19,550)	277.6	(14.7)
	\$11,539,111	\$12,374,443	\$12,242,889	\$703,778	(\$131,554)	6.1	(1.1)
2400 - Clerical, Technical, and Office Staff Salaries							
240001 - CLASS BUSINESS SUPPORT	18,725,768	19,589,521	19,676,454	950,687	86,933	5.1	0.4
240040 - CLASS BUSINESS SUPPORT HRLY	9,376	29,445	23,966	14,590	(5,479)	155.6	(18.6)
240050 - CLASS BUSINESS SUPPORT SUB	367,002	520,210	499,616	132,614	(20,594)	36.1	(4.0)
240070 - CLASS BUSINESS SUPPORT OT	43,349	118,011	111,025	67,676	(6,986)	156.1	(5.9)
240090 - CLASS BUSINESS SUPPORT OTHER	3,400	3,800	440	(2,960)	(3,360)	(87.1)	(88.4)
	\$19,148,895	\$20,260,987	\$20,311,501	\$1,162,606	\$50,514	6.1	0.2
2900 - Other Classified Salaries							
290001 - RECREATION SAL	377,958	340,513	340,513	(37,445)	0	(9.9)	0.0
290002 - CAMPUS MONITOR SAL	1,081,672	1,145,336	1,089,917	8,245	(55,419)	0.8	(4.8)

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Fund: 01 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
2000 - 2999 Classified Personnel Salaries							
2900 - Other Classified Salaries							
290004 - MGMT-SCHL RES OFFCR	97,031	246,752	241,910	144,879	(4,841)	149.3	(2.0)
290005 - RESOURCE OFFICER SAL	852,487	726,344	727,879	(124,608)	1,535	(14.6)	0.2
290006 - STUDENT LIAISON	3,121,088	3,493,372	3,403,868	282,780	(89,504)	9.1	(2.6)
290011 - CLASSIFIED TEACHER/THEATRE	486,027	549,423	555,439	69,412	6,016	14.3	1.1
290040 - OTH CL HOURLY	756,616	628,857	674,628	(81,987)	45,772	(10.8)	7.3
290050 - OTHER CLASS SUB	141,615	77,678	82,812	(58,803)	5,134	(41.5)	6.6
290060 - CLASSIFIED STIPEND	4,896,469	5,156,897	4,955,124	58,655	(201,773)	1.2	(3.9)
290070 - OTH CLASSIFIED OT	18,760	28,491	33,533	14,772	5,042	78.7	17.7
290090 - OTHER CLASSIFIED SAL	104,364	88,751	37,019	(67,346)	(51,732)	(64.5)	(58.3)
290099 - CLASSIFIED REIMB	0	0	17,249	17,249	17,249	N/A	N/A
	\$11,934,089	\$12,482,412	\$12,159,892	\$225,803	(\$322,520)	1.9	(2.6)
2000 - 2999 Classified Personnel Salaries	\$93,766,105	\$99,005,051	\$98,474,880	\$4,708,775	(\$530,171)	5.0	(0.5)
Percent of Total	14.1%	15.2%	16.1%				
3000 - 3999 Employee Benefits							
3101 - State Teachers' Retirement System, certificated positions							
310100 - STRS CERT	64,682,659	72,105,427	63,827,341	(855,318)	(8,278,086)	(1.3)	(11.5)
310190 - STRS CERT	790,618	915,097	829,772	39,154	(85,325)	5.0	(9.3)
	\$65,473,276	\$73,020,524	\$64,657,113	(\$816,164)	(\$8,363,411)	(1.2)	(11.5)
3102 - State Teachers' Retirement System, classified positions							
310201 - STRS CLASSIFIED	787,841	827,678	740,109	(47,732)	(87,569)	(6.1)	(10.6)
310291 - STRS CLASSIFIED	4,123	9,664	8,736	4,613	(928)	111.9	(9.6)
	\$791,964	\$837,342	\$748,845	(\$43,119)	(\$88,497)	(5.4)	(10.6)
3201 - Public Employees' Retirement System, certificated positions							
320100 - PERS CERTIFICATED	482,738	556,601	536,830	54,092	(19,770)	11.2	(3.6)
320190 - PERS CERTIFICATED	0	195	195	195	0	N/A	0.0
	\$482,738	\$556,795	\$537,025	\$54,287	(\$19,770)	11.2	(3.6)
3202 - Public Employees' Retirement System, classified positions							
320200 - PERS CLASSIFIED	20,264,419	21,555,169	21,257,444	993,025	(297,725)	4.9	(1.4)
320290 - PERS CLASSIFIED	526,120	488,542	500,697	(25,423)	12,155	(4.8)	2.5
	\$20,790,539	\$22,043,711	\$21,758,141	\$967,602	(\$285,570)	4.7	(1.3)

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Fund: 01 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
3000 - 3999 Employee Benefits							
3301 - OASDI/Medicare/Alternative, certificated positions							
330100 - SOCIAL SECURITY CERT	205,086	159,984	136,677	(68,409)	(23,308)	(33.4)	(14.6)
330101 - MEDICARE CERT	3,089,976	3,327,685	3,289,438	199,462	(38,247)	6.5	(1.1)
330102 - SUPPLEMENTAL RETIREMENT CERT	3,931	1,976	3,389	(542)	1,413	(13.8)	71.5
330190 - SOCIAL SECURITY CERT	1,756	14,103	23,461	21,705	9,358	1236.3	66.4
330191 - MEDICARE CERT	62,037	109,541	103,157	41,120	(6,384)	66.3	(5.8)
330192 - SUPPLEMENTAL RETIREMENT CERT	1,563	33,815	53,625	52,062	19,810	3330.1	58.6
	\$3,364,349	\$3,647,104	\$3,609,747	\$245,397	(\$37,357)	7.3	(1.0)
3302 - OASDI/Medicare/Alternative, classified positions							
330200 - SOCIAL SECURITY CLASS	5,079,541	5,375,623	5,123,636	44,096	(251,987)	0.9	(4.7)
330201 - MEDICARE CLASS	1,288,033	1,347,227	1,301,805	13,772	(45,422)	1.1	(3.4)
330202 - SUPPLEMENTAL RETIREMENT CLASS	178,249	163,568	155,045	(23,204)	(8,523)	(13.0)	(5.2)
330290 - SOCIAL SECURITY CLASS	199,176	200,416	212,173	12,997	11,757	6.5	5.9
330291 - MEDICARE CLASS	70,399	82,808	76,913	6,514	(5,895)	9.3	(7.1)
330292 - SUPPLEMENTAL RETIREMENT CLASS	45,344	56,943	58,305	12,960	1,362	28.6	2.4
	\$6,860,742	\$7,226,585	\$6,927,877	\$67,135	(\$298,707)	1.0	(4.1)
3401 - Health & Welfare Benefits, certificated positions							
340111 - HEALTH CERT	31,798,676	32,464,694	32,589,740	791,064	125,046	2.5	0.4
340112 - DENTAL CERT	2,392,131	2,105,371	2,105,163	(286,969)	(208)	(12.0)	0.0
340113 - VISION CERT	446,151	404,849	405,498	(40,654)	649	(9.1)	0.2
340114 - LIFE INS CERT	152,630	150,441	151,259	(1,371)	818	(0.9)	0.5
	\$34,789,589	\$35,125,355	\$35,251,660	\$462,071	\$126,304	1.3	0.4
3402 - Health & Welfare Benefits, classified positions							
340211 - HEALTH CLASS	16,853,512	18,254,004	18,064,225	1,210,713	(189,780)	7.2	(1.0)
340212 - DENTAL CLASS	1,282,485	1,184,720	1,177,877	(104,608)	(6,843)	(8.2)	(0.6)
340213 - VISION CLASS	239,570	228,080	226,441	(13,129)	(1,638)	(5.5)	(0.7)
340214 - LIFE INS CLASS	77,320	79,998	79,285	1,965	(713)	2.5	(0.9)
340216 - DIS CLASS	219,366	225,074	207,199	(12,168)	(17,875)	(5.5)	(7.9)
	\$18,672,254	\$19,971,876	\$19,755,027	\$1,082,773	(\$216,849)	5.8	(1.1)
3501 - State Unemployment Insurance, certificated positions							
350100 - SUI CERT	1,063,124	1,181,198	1,158,904	95,780	(22,295)	9.0	(1.9)
350190 - SUI CERT	22,763	33,717	35,333	12,570	1,616	55.2	4.8
	\$1,085,887	\$1,214,916	\$1,194,237	\$108,350	(\$20,679)	10.0	(1.7)

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Fund: 01 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
3000 - 3999 Employee Benefits							
3502 - State Unemployment Insurance, classified positions							
350200 - SUI CLASS	444,913	473,462	451,796	6,883	(21,667)	1.5	(4.6)
350290 - SUI CLASS	26,426	24,874	25,705	(720)	831	(2.7)	3.3
	\$471,338	\$498,337	\$477,501	\$6,163	(\$20,836)	1.3	(4.2)
3601 - Workers' Compensation Insurance, certificated positions							
360100 - W/C CERT	2,566,269	2,845,229	2,850,593	284,325	5,364	11.1	0.2
360190 - W/C CERT	52,576	79,139	85,086	32,510	5,946	61.8	7.5
	\$2,618,844	\$2,924,368	\$2,935,679	\$316,835	\$11,310	12.1	0.4
3602 - Workers' Compensation Insurance, classified positions							
360200 - W/C CLASS	1,060,090	1,134,478	1,114,204	54,114	(20,275)	5.1	(1.8)
360290 - W/C CLASS	54,395	45,095	46,064	(8,331)	969	(15.3)	2.1
	\$1,114,485	\$1,179,574	\$1,160,268	\$45,783	(\$19,306)	4.1	(1.6)
3701 - OPEB, Allocated, certificated positions							
370100 - RETIREE BENEFITS CERT	8,064,994	7,421,810	7,380,394	(684,600)	(41,416)	(8.5)	(0.6)
	\$8,064,994	\$7,421,810	\$7,380,394	(\$684,600)	(\$41,416)	(8.5)	(0.6)
3702 - OPEB, Allocated, classified positions							
370200 - RETIREE BENEFIT CLASSIFIED	2,605,286	2,467,776	2,438,467	(166,819)	(29,309)	(6.4)	(1.2)
	\$2,605,286	\$2,467,776	\$2,438,467	(\$166,819)	(\$29,309)	(6.4)	(1.2)
3801 - PERS Reduction, certificated positions							
380190 - PERS REV LIM REDUC CERT	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3802 - PERS Reduction, classified positions							
380100 - PERS REV LIM REDUC CERT	0	0	0	0	0	N/A	N/A
380200 - PERS REV LIM REDUC CLASS	0	0	0	0	0	N/A	N/A
380290 - PERS REV LIM REDUC CLASS	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A

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Fund: 01 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
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	948,337	950,197	94,928	1,859	11.1	0.2
390104 - AB 1522 ACCRUAL	9,715	9,401	15,517	5,803	6,116	59.7	65.1
390105 - PARS CERT GOLDEN HANDSHAKE	0	0	0	0	0	N/A	N/A
390193 - SELF INSUR CERT	17,460	32,987	28,360	10,901	(4,626)	62.4	(14.0)
390194 - AB 1522 ACCRUAL	10,771	45,024	63,054	52,283	18,029	485.4	40.0
	\$893,214	\$1,035,749	\$1,057,128	\$163,914	\$21,379	18.4	2.1
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	378,840	372,330	16,654	(6,510)	4.7	(1.7)
390204 - AB 1522 ACCRUAL	4,969	6,102	541	(4,428)	(5,561)	(89.1)	(91.1)
390206 - PARS GOLDEN HANDSHAKE	0	0	0	0	0	N/A	N/A
390293 - SELF INSUR CLASS	18,510	19,958	21,511	3,001	1,553	16.2	7.8
390294 - AB 1522 ACCRUAL	25,621	26,566	27,213	1,592	647	6.2	2.4
	\$404,775	\$431,465	\$421,595	\$16,819	(\$9,871)	4.2	(2.3)
3000 - 3999 Employee Benefits	\$168,484,276	\$179,603,288	\$170,310,703	\$1,826,428	(\$9,292,585)	1.1	(5.2)
Percent of Total	25.3%	27.5%	27.8%				
1000 - 3999 Employee Compensation % of Total	72.5%	80.2%	83.8%				
4000 - 4999 Books and Supplies							
4100 - Approved Textbooks and Core Curricula Materials							
410000 - TEXTBOOKS	5,755,345	7,306,654	7,261,421	1,506,075	(45,234)	26.2	(0.6)
	\$5,755,345	\$7,306,654	\$7,261,421	\$1,506,075	(\$45,234)	26.2	(0.6)
4200 - Books and Other Reference Materials							
420000 - OTH BOOKS/LIBRARY	32,056	189,085	138,461	106,404	(50,624)	331.9	(26.8)
420099 - BOOKS REIMB	0	0	0	0	0	N/A	N/A
	\$32,056	\$189,085	\$138,461	\$106,404	(\$50,624)	331.9	(26.8)
4300 - Materials and Supplies							
430000 - INSTRUCTIONAL SUPPLIES	8,680,326	18,714,167	11,335,672	2,655,346	(7,378,495)	30.6	(39.4)
430001 - SUPPLIES CARRYOVER	0	2,585,192	(13,629)	(13,629)	(2,598,821)	N/A	(100.5)
430002 - HOLDING INSTR SUPP	92,742,594	1,594,321	4,107	(92,738,487)	(1,590,214)	(100.0)	(99.7)
430004 - PRINTING/PUBLISHING	46,000	46,000	59,057	13,057	13,057	28.4	28.4

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Fund: 01 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
4000 - 4999 Books and Supplies							
4300 - Materials and Supplies							
430005 - FOOD/IN-HOUSE MEETINGS	393,643	776,997	608,799	215,157	(168,198)	54.7	(21.6)
430006 - FOOD SUP SIERRA OUTDOOR	349,200	248,222	275,899	(73,301)	27,677	(21.0)	11.1
430007 - SUPPLIES/SOFTWARE	6,302	6,302	9,517	3,215	3,215	51.0	51.0
430008 - SUPPLIES NON-CLASSROOM	4,508,533	5,664,809	4,328,518	(180,015)	(1,336,291)	(4.0)	(23.6)
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	9,422	(578)	(49)	(5.8)	(0.5)
430013 - ASSESSMENT SUPPLIES	0	50,213	31,309	31,309	(18,904)	N/A	(37.6)
430016 - SOFTWARE REIMBURSEMENT	0	0	0	0	0	N/A	N/A
430023 - SALES/USE TAX	2,900	2,900	6,079	3,179	3,179	109.6	109.6
430026 - FACILITY USE SUPPLIES	13,500	13,500	13,436	(64)	(64)	(0.5)	(0.5)
430031 - VANDALISM	151,000	141,000	109,212	(41,788)	(31,788)	(27.7)	(22.5)
430038 - UNIFORMS	176,608	233,194	221,721	45,113	(11,473)	25.5	(4.9)
430040 - SUPPLIES - DISTRICT EVENTS	0	30,000	28,174	28,174	(1,826)	N/A	(6.1)
430050 - SUPPLIES M&O	2,051,000	2,566,964	2,499,531	448,531	(67,433)	21.9	(2.6)
430051 - SMALL TOOLS M&O	500	500	22	(478)	(478)	(95.7)	(95.7)
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	2,300	1,811	611	(489)	50.9	(21.3)
430055 - SUPPLIES POOL	325,000	440,000	459,496	134,496	19,496	41.4	4.4
430060 - SUPPLIES GROUNDS	395,000	541,500	583,575	188,575	42,075	47.7	7.8
430061 - SUPPLIES HAZARDOUS WASTE	0	0	0	0	0	N/A	N/A
430062 - SUPPLIES FIBAR M&O	50,000	60,000	49,762	(238)	(10,238)	(0.5)	(17.1)
430063 - SUPPLIES IRRIGATION	215,000	300,000	304,757	89,757	4,757	41.7	1.6
430064 - CHEMICAL PRE-EMERGENT	25,000	15,000	13,372	(11,628)	(1,628)	(46.5)	(10.9)
430065 - SUPP VARSITY FIELD	35,000	43,500	27,683	(7,317)	(15,817)	(20.9)	(36.4)
430066 - SUPP BASEBALL FIELD ELEM	0	0	0	0	0	N/A	N/A
430070 - SUPPLIES/TRANSP	235,577	138,359	125,572	(110,005)	(12,787)	(46.7)	(9.2)
430071 - SHOP TOOLS	9,848	9,922	8,932	(915)	(990)	(9.3)	(10.0)
430072 - GAS	317,800	421,000	518,732	200,932	97,732	63.2	23.2
430073 - DIESEL	658,695	902,000	903,684	244,989	1,684	37.2	0.2
430074 - SUPP OIL & GR TRANSP	120,205	114,112	52,927	(67,278)	(61,185)	(56.0)	(53.6)
430075 - TIRES/OTH VEHICLES	269,557	285,103	233,389	(36,169)	(51,714)	(13.4)	(18.1)
430076 - REPAIR SUPP TRANSP	943,835	1,162,259	920,741	(23,094)	(241,518)	(2.4)	(20.8)
430082 - INVENTORY ADJUSTMENT	5,204	5,204	0	(5,204)	(5,204)	(100.0)	(100.0)
430091 - OFFSET FOR 5700 OBJECTS	119,343	41,049	0	(119,343)	(41,049)	(100.0)	(100.0)
430092 - PURCHASING BIDS	0	0	1,339	1,339	1,339	N/A	N/A
430099 - REIMB SUPPLY	0	0	(506,585)	(506,585)	(506,585)	N/A	N/A

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Fund: 01 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
4000 - 4999 Books and Supplies							
	\$112,858,370	\$37,165,061	\$23,226,032	(\$89,632,338)	(\$13,939,029)	(79.4)	(37.5)
4400 - Noncapitalized Equipment							
440000 - EQUIP \$500-\$24999	9,291,967	9,986,705	7,838,262	(1,453,705)	(2,148,443)	(15.6)	(21.5)
440005 - EQ REPL NON-CAP EQUIP	0	0	0	0	0	N/A	N/A
440099 - REIMB NON-CAP EQUIP \$500-24999	0	0	487	487	487	N/A	N/A
	\$9,291,967	\$9,986,705	\$7,838,749	(\$1,453,218)	(\$2,147,956)	(15.6)	(21.5)
4700 - Food							
470000 - FOOD	0	81,774	87,336	87,336	5,562	N/A	6.8
	\$0	\$81,774	\$87,336	\$87,336	\$5,562	N/A	6.8
4000 - 4999 Books and Supplies	\$127,937,740	\$54,729,279	\$38,551,999	(\$89,385,740)	(\$16,177,280)	(69.9)	(29.6)
Percent of Total	19.2%	8.4%	6.3%				
5000 - 5999 Services and Other Operating Expenditures							
5100 - Subagreements for Services							
510000 - SUBAGREEMENTS FOR SERVICES	4,108,356	6,935,644	5,282,537	1,174,181	(1,653,107)	28.6	(23.8)
	\$4,108,356	\$6,935,644	\$5,282,537	\$1,174,181	(\$1,653,107)	28.6	(23.8)
5200 - Travel and Conferences							
520000 - CONF/TRAVEL	1,300,262	2,318,019	2,165,600	865,338	(152,419)	66.6	(6.6)
520002 - MILEAGE CLAIM REIMB	0	30,000	32,989	32,989	2,989	N/A	10.0
520010 - FIXED MILEAGE ALLOWANCE	243,953	269,516	312,418	68,464	42,902	28.1	15.9
520012 - FIXED MILEAGE/CLASSIFIED	42,000	42,135	56,252	14,252	14,117	33.9	33.5
520099 - CONF/TRAVEL REIM	0	0	7,876	7,876	7,876	N/A	N/A
	\$1,586,215	\$2,659,670	\$2,575,135	\$988,920	(\$84,535)	62.3	(3.2)
5300 - Dues and Memberships							
530000 - DUES & MEMBERSHIP	74,876	78,678	68,111	(6,765)	(10,567)	(9.0)	(13.4)
580013 - ASSESSMENT SOFTWARE	0	46,230	792	792	(45,438)	N/A	(98.3)
	\$74,876	\$124,908	\$68,903	(\$5,973)	(\$56,006)	(8.0)	(44.8)
5400 - Insurance							
545001 - PROPERTY INS	1,140,349	1,140,349	1,142,968	2,619	2,619	0.2	0.2
545002 - LIABILITY INS	2,982,694	3,698,985	3,580,120	597,426	(118,865)	20.0	(3.2)
545003 - OTHER INS	38,494	38,494	(15,563)	(54,057)	(54,057)	(140.4)	(140.4)
545004 - SELF INS CREDIT FR PROGRAMS	(1,346,778)	(1,376,916)	(1,480,105)	(133,327)	(103,189)	9.9	7.5
	\$2,814,759	\$3,500,912	\$3,227,420	\$412,661	(\$273,492)	14.7	(7.8)

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Fund: 01 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
5000 - 5999 Services and Other Operating Expenditures							
5500 - Operations and Housekeeping Services							
550030 - WATER/SEWER	1,686,034	1,806,034	1,729,555	43,522	(76,478)	2.6	(4.2)
550040 - GARBAGE	582,700	708,700	802,976	220,276	94,276	37.8	13.3
550050 - PEST CONTROL	97,200	122,200	84,259	(12,941)	(37,941)	(13.3)	(31.0)
550060 - TOWEL SERVICE	0	2,500	1,905	1,905	(595)	N/A	(23.8)
550061 - DUST MOP SERVICE	20,000	23,000	26,388	6,388	3,388	31.9	14.7
550070 - FUEL OIL UTILITY	193,000	171,000	148,728	(44,272)	(22,272)	(22.9)	(13.0)
550080 - PG&E	7,404,692	8,060,285	8,334,170	929,478	273,885	12.6	3.4
550085 - SPURR	1,225,000	1,750,000	2,697,847	1,472,847	947,847	120.2	54.2
	\$11,208,625	\$12,643,719	\$13,825,828	\$2,617,203	\$1,182,110	23.3	9.3
5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements							
560001 - NONCAPITALIZED IMPROVEMENTS	3,122,050	2,919,776	2,826,404	(295,646)	(93,372)	(9.5)	(3.2)
560002 - MAINTENANCE AGREEMENTS	3,176,562	3,159,074	3,097,479	(79,083)	(61,595)	(2.5)	(1.9)
560003 - ALARM SYSTEM	379,175	410,615	439,530	60,355	28,915	15.9	7.0
560004 - ALARM ADDITIONAL CHARGES	3,130	2,860	270	(2,860)	(2,590)	(91.4)	(90.6)
560005 - RENTAL	165,942	500,521	372,396	206,455	(128,125)	124.4	(25.6)
560006 - REPAIR EQUIP	207,035	189,719	200,543	(6,492)	10,824	(3.1)	5.7
560007 - MUSIC REPAIR	114,300	114,700	83,680	(30,620)	(31,020)	(26.8)	(27.0)
560009 - FIRE EXT SERV	39,000	39,000	36,628	(2,372)	(2,372)	(6.1)	(6.1)
560010 - BLDG LEASE/RENTS	56,400	56,400	58,700	2,300	2,300	4.1	4.1
560031 - REPAIR VANDALISM	5,000	15,000	0	(5,000)	(15,000)	(100.0)	(100.0)
560050 - REPAIR EQ M&O	800,000	975,850	1,081,874	281,874	106,024	35.2	10.9
560051 - REPAIR EQ, POOL	25,000	25,000	9,091	(15,909)	(15,909)	(63.6)	(63.6)
560070 - OUT SERVICE TRANSP	83,150	117,357	147,494	64,344	30,137	77.4	25.7
560071 - OUT SERV MECHANICAL	521,435	461,068	362,406	(159,029)	(98,662)	(30.5)	(21.4)
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	\$8,986,939	\$8,716,495	\$18,317	(\$270,444)	0.2	(3.0)
5710 - Transfers of Direct Costs							
571000 - DIRECT COST/TRF OF SERVICE	0	0	0	0	0	N/A	N/A
571002 - DIRECT COST CUSD TODAY	0	0	0	0	0	N/A	N/A
571003 - DIRECT COST/UTILITIES	0	0	0	0	0	N/A	N/A
571004 - DIRECT COST SPORTS REC	0	0	0	0	0	N/A	N/A
571005 - DIRECT COST CUSTODIAL	0	0	0	0	0	N/A	N/A
571010 - DIRECT COST/MTCE	0	0	0	0	0	N/A	N/A
571015 - DIRECT COST/ADMIN FEES	0	0	0	0	0	N/A	N/A

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

Fund: 01	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
SubFund: -							
5000 - 5999 Services and Other Operating Expenditures							
5710 - Transfers of Direct Costs							
571020 - DIRECT COST/TRANSPORTATION	0	0	0	0	0	N/A	N/A
571025 - DIRECT COST/LCAP FUNDED	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	(2)	(2)	(2)	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	(\$2)	(\$2)	(\$2)	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)	(22,000)	(13,510)	(1,510)	8,490	12.6	(38.6)
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)	(16,575)	(6,490)	4,185	10,085	(39.2)	(60.8)
575020 - DIRECT COST/TRANSP INTERFUND	(32,150)	(18,108)	(12,845)	19,305	5,263	(60.0)	(29.1)
575030 - DIRECT COST/FOOD SVC INTERFUND	0	0	0	0	0	N/A	N/A
575040 - DIRECT COST/GAD/INTERF	(22,630)	(20,204)	(14,905)	7,725	5,300	(34.1)	(26.2)
575047 - DIRECT COST/SEMINARS INTERFUND	(175)	0	0	175	0	(100.0)	N/A
575050 - DIRECT COST/COPIER INTERFUND	(5,700)	(8,139)	(6,641)	(941)	1,497	16.5	(18.4)
575052 - DIRECT COST/SCANBACK INTERFUND	(2,770)	(12,625)	(2,688)	82	9,937	(3.0)	(78.7)
575060 - DIRECT COST/TECH INTERFUND	0	0	0	0	0	N/A	N/A
575070 - DIRECT COST/TCH CTR INTERFUND	(25,125)	(29,708)	(20,106)	5,019	9,602	(20.0)	(32.3)
575080 - INTER-FUND DIRECT COST FUEL	(14,300)	(17,806)	(14,452)	(152)	3,354	1.1	(18.8)
575081 - DIRECT COST/MET PAC INTERFUND	0	0	0	0	0	N/A	N/A
575090 - DC TRANSFER INTERFUND CD	0	0	(3,869,508)	(3,869,508)	(3,869,508)	N/A	N/A
	(\$409,627)	(\$426,267)	(\$4,242,247)	(\$3,832,620)	(\$3,815,981)	935.6	895.2
5800 - Professional/Consulting Services and Operating Expenditures							
580001 - CONT FOR PER SERV/INDIVIDUAL	332,746	428,081	289,977	(42,769)	(138,104)	(12.9)	(32.3)
580002 - CONTRACT SERVICES	4,018,548	4,484,497	3,466,544	(552,004)	(1,017,953)	(13.7)	(22.7)
580003 - CHARTER BUS	792,600	707,605	1,124,260	331,660	416,655	41.8	58.9
580005 - LEGAL SERVICES	1,705,558	1,856,358	1,548,632	(156,926)	(307,726)	(9.2)	(16.6)

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

Fund: 01 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
5000 - 5999 Services and Other Operating Expenditures							
5800 - Professional/Consulting Services and Operating Expenditures							
580006 - ADVERTISING	52,437	70,131	72,847	20,410	2,716	38.9	3.9
580007 - FEES/ADMINISTRATIVE	30,227	34,937	23,502	(6,725)	(11,435)	(22.2)	(32.7)
580008 - FEES/ADMISSION - STUDENTS	515,800	512,997	529,356	13,556	16,359	2.6	3.2
580009 - FEES / OTHER	606,115	760,758	766,107	159,991	5,349	26.4	0.7
580010 - SOFTWARE LICENSE	1,306,379	2,623,599	2,179,139	872,759	(444,460)	66.8	(16.9)
580011 - FCOE STRS PENALTIES	1,000	1,000	0	(1,000)	(1,000)	(100.0)	(100.0)
580012 - SOFTWARE LICENSE CURRICULUM	3,468,556	2,421,653	2,266,632	(1,201,924)	(155,021)	(34.7)	(6.4)
580021 - LEGAL SETTLEMENTS	100,000	280,000	163,564	63,564	(116,436)	63.6	(41.6)
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	159,347	0	(585,101)	(159,347)	(100.0)	(100.0)
580099 - CONTRACT REIMB	0	0	42,412	42,412	42,412	N/A	N/A
	\$13,515,068	\$14,340,961	\$12,472,970	(\$1,042,098)	(\$1,867,991)	(7.7)	(13.0)
5900 - Communications							
590001 - PHONE CERTIFICATED	551,646	720,198	612,833	61,187	(107,365)	11.1	(14.9)
590002 - PHONE CLASSIFIED	160,661	184,705	177,780	17,119	(6,924)	10.7	(3.7)
590005 - COMMUNICATION/POSTAGE	240,394	310,715	272,449	32,056	(38,266)	13.3	(12.3)
590009 - TELEPHONE/E-RATE/DAS	0	0	574	574	574	N/A	N/A
590099 - COMMUNICATIONS REIMBURSABLE	0	0	0	0	0	N/A	N/A
	\$952,701	\$1,215,618	\$1,063,636	\$110,936	(\$151,981)	11.6	(12.5)
5000 - 5999 Services and Other Operating Expenditures	\$42,549,152	\$49,982,105	\$42,990,675	\$441,523	(\$6,991,430)	1.0	(14.0)
Percent of Total	6.4%	7.7%	7.0%				

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

Fund: 01 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
6000 - 6999 Capital Outlay							
6170 - Land Improvements							
617000 - LAND IMPROVEMENTS	90,000	200,000	194,101	104,101	(5,899)	115.7	(2.9)
617006 - SITE IMPRV CONSTRUCTION	0	76,146	36,158	36,158	(39,988)	N/A	(52.5)
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	\$276,146	\$230,258	\$140,258	(\$45,888)	155.8	(16.6)
6200 - Buildings and Improvements of Buildings							
620000 - BLDG/IMPRV OF BLDG	4,022,414	11,220,766	5,896,684	1,874,270	(5,324,081)	46.6	(47.4)
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	\$11,220,766	\$5,896,684	\$1,874,270	(\$5,324,081)	46.6	(47.4)
6400 - Equipment							
640090 - EQUIPMENT \$25,000+	383,539	2,917,209	535,989	152,450	(2,381,220)	39.7	(81.6)
640099 - EQUIP REIMB \$25,000 +	0	0	0	0	0	N/A	N/A
	\$383,539	\$2,917,209	\$535,989	\$152,450	(\$2,381,220)	39.7	(81.6)
6000 - 6999 Capital Outlay	\$4,495,952	\$14,414,120	\$6,662,931	\$2,166,979	(\$7,751,189)	48.2	(53.8)
Percent of Total	0.7%	2.2%	1.1%				

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

Fund: 01 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
7000 - 7499 Other Outgo							
7130 - State Special Schools							
713000 - STATE SP SCH	20,000	20,000	23,305	3,305	3,305	16.5	16.5
	\$20,000	\$20,000	\$23,305	\$3,305	\$3,305	16.5	16.5
7142 - Other Tuition, Excess Costs, and/or Deficit Payments to County Offices							
714200 - OTH TUITION/DEFICIT PAY CO	0	0	22,968	22,968	22,968	N/A	N/A
	\$0	\$0	\$22,968	\$22,968	\$22,968	N/A	N/A
7283 - All Other Transfers to JPAs							
722300 - TRANSFER OUT TO JPA CART	1,425,946	1,524,424	1,524,424	98,478	0	6.9	0.0
	\$1,425,946	\$1,524,424	\$1,524,424	\$98,478	\$0	6.9	0.0
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)	(1,692,303)	(1,859,625)	(268,791)	(167,323)	16.9	9.9
	(\$1,590,834)	(\$1,692,303)	(\$1,859,625)	(\$268,791)	(\$167,323)	16.9	9.9
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	\$283,611	\$142,561	(\$144,041)	(\$141,050)	(50.3)	(49.7)
Percent of Total	0.0%	0.0%	0.0%				

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

Fund: 01 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
7600 - 7629 Interfund Transfers Out							
7611 - From General Fund to Child Development Fund							
761101 - TRANSFER TO CHILD DEVELOPMENT	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
7612 - Between General Fund and Special Reserve Fund							
761200 - TRANSFER GF TO SRF/RCA	0	0	0	0	0	N/A	N/A
761237 - TRANSFER GF TO SRCPF	2,937,211	2,937,211	4,288,089	1,350,878	1,350,878	46.0	46.0
	\$2,937,211	\$2,937,211	\$4,288,089	\$1,350,878	\$1,350,878	46.0	46.0
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	4,700,000	4,700,000	1,900,000	0	67.9	0.0
	\$4,533,855	\$6,433,855	\$6,433,855	\$1,900,000	\$0	41.9	0.0
7600 - 7629 Interfund Transfers Out	\$7,471,066	\$9,371,066	\$10,721,944	\$3,250,878	\$1,350,878	43.5	14.4
Percent of Total	1.1%	1.4%	1.8%				

Summary of Revisions

2022-2023 Charter School Fund Annual Report

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 revenues changed from \$9,920,672 at Third Quarter to \$10,052,210 at Annual, an increase of \$131,538 largely due to prior year LCFF corrections.

Change from 3rd Quarter to Annual	\$ 131,538	
	<u>2022-23</u>	<u>2022-23</u>
	<u>Adopted Budget</u>	<u>Annual</u>
	\$ 6,386,201	\$ 10,052,210
	<u>Increase/(Decrease)</u>	
	\$ 3,666,009	

B. Federal Revenues

Federal Revenues increased from \$124,084 at Third Quarter to \$146,214 at Annual, an increase of \$22,130.

Change from 3rd Quarter to Annual	\$ 22,130	
	<u>2022-23</u>	<u>2022-23</u>
	<u>Adopted Budget</u>	<u>Annual</u>
	\$ -0-	\$ 146,214
	<u>Increase/(Decrease)</u>	
	\$ 146,214	

C. State Revenues

State Revenues changed from \$1,462,376 at Third Quarter to \$1,585,572 at Annual, an increase of \$123,196. The net increase is due to an unexpected increase to the Arts, Music, and Instructional Materials (AMI) Block Grant funding as well as increased lottery funding which was offset by decreased funding to the Emergency Learning Recovery grant.

<u>Item</u>	<u>Budget Adjustment</u>	
Lottery Revenues	\$ 88,682	
AMI Block Grant	242,379	
Learning Recovery	(126,232)	
Other	(81,633)	
Change from 3rd Quarter to Annual	\$ 123,196	
	<u>2022-23</u>	<u>2022-23</u>
	<u>Adopted Budget</u>	<u>Annual</u>
	\$ 154,926	\$ 1,585,572
	<u>Increase/(Decrease)</u>	
	\$ 1,430,646	

D. Local Revenues

Local Revenues changed from \$116,300 at Third Quarter to a negative \$7,641 at Annual, a decrease of \$123,941. The net decrease is primarily due to a decrease in the fair market value of our funds at the Fresno County Treasury. This is anticipated to be a temporary condition as we move forward to the next fiscal year. As such the fair market adjustment will have no practical effect on the day-to-day operation of the Fund.

<u>Item</u>	<u>Budget Adjustment</u>	
Interest & Local Fees	\$	43,780
Fair Market Value Adjustment		(167,721)
Change from 3rd Quarter to Annual	\$	(123,941)
	<u>2022-23</u>	<u>2022-23</u>
	<u>Adopted Budget</u>	<u>Annual</u>
	\$ 117,900	\$ (7,641)
		\$ (125,541)

E. Total Charter School Revenues

Total Charter School Revenues changed from \$11,623,432 at Third Quarter to \$11,776,354 at Annual, an increase of \$152,922.

Change from 3rd Quarter to Annual		\$ 152,922
	<u>2022-23</u>	<u>2022-23</u>
	<u>Adopted Budget</u>	<u>Annual</u>
	\$ 6,659,027	\$ 11,776,354
		\$ 5,117,327

II. 2022-23 Charter School Fund Expenditures

A. Certificated Personnel Salaries

Certificated Personnel Salaries changed from \$4,922,730 at Third Quarter to \$4,429,400 at Annual, a decrease of \$493,330. The decreases are related to positions that ended up not being filled due to the nature of student enrollment trends throughout the school year.

<u>Item</u>	<u>Budget Adjustment</u>	
Teacher Salaries	\$	(341,682)
Pupil Support Salaries		(146,348)
Supervisor and Other Salaries		(5,300)
Change from 3rd Quarter to Annual	\$	(493,330)
	<u>2022-23</u>	<u>2022-23</u>
	<u>Adopted Budget</u>	<u>Annual</u>
	\$ 3,440,802	\$ 4,929,400
		\$ 988,598

B. Classified Personnel Salaries

Classified Personnel Salaries changed from \$458,460 at Third Quarter to \$428,011 at Annual, a decrease of \$30,449. The decrease was primarily related to a decrease in student liaisons utilized.

<u>Item</u>	<u>Budget Adjustment</u>	
Instructional Salaries	\$	2,678
Office Salaries		2,020
Other Salaries		<u>(35,147)</u>
Change from 3rd Quarter to Annual	\$	<u>(30,449)</u>
	<u>2022-23</u>	<u>2022-23</u>
	<u>Adopted Budget</u>	<u>Annual</u>
	\$ 780,909	\$ 428,011
		\$ (352,898)

C. Employee Benefits

Employee Benefits changed from \$2,063,256 at Third Quarter to \$2,028,461 at Annual, a decrease of \$34,795. The change is directly related to the previously mentioned salary adjustments.

Change from 3rd Quarter to Annual		\$ (34,795)
	<u>2022-23</u>	<u>2022-23</u>
	<u>Adopted Budget</u>	<u>Annual</u>
	\$ 1,831,999	\$ 2,028,461
		\$ 196,462

D. Books, Supplies and Other Materials

Books Supplies and Other Materials changed from \$465,147 at Third Quarter to \$154,562 at Annual, a decrease of \$310,585. The reduction is largely due to a large procurement of computers that did not come to fruition due to supply levels.

<u>Item</u>	<u>Budget Adjustment</u>	
Noncapitalized Equipment & Other Materials and Supplies	\$	(241,030)
Change from 3rd Quarter to Annual		<u>(69,555)</u>
	\$	<u>(310,585)</u>
	<u>2022-23</u>	<u>2022-23</u>
	<u>Adopted Budget</u>	<u>Annual</u>
	\$ 489,765	\$ 154,562
		\$ (335,203)

E. Contracted Services and Other Operating Expenditures

Contracted Services and Other Operating Expenditures changed from \$409,385 at Third Quarter to \$575,716 at Annual, an increase of \$166,331. The change is primarily due to increased software license costs to the fund which came in at the end of the fiscal year.

<u>Item</u>	<u>Budget Adjustment</u>	
Professional and Consulting	\$	163,832
Miscellaneous		2,499
Change from 3rd Quarter to Annual	\$	166,331
	<u>2022-23</u>	<u>2022-23</u>
	<u>Adopted Budget</u>	<u>Annual</u>
	\$ 457,791	\$ 575,716
		<u>Increase/(Decrease)</u>
		\$ 117,925

F. Capital Outlay Expenditures

Other Outgo Expenditures changed from \$30,000 at Third Quarter to \$-0- at Annual, a decrease of \$30,000 since the project ended up being less than the capitalization threshold of \$25,000.

Change from 3rd Quarter to Annual		\$ (30,000)
	<u>2022-23</u>	<u>2022-23</u>
	<u>Adopted Budget</u>	<u>Annual</u>
	\$ -0-	\$ -0-
		<u>Increase/(Decrease)</u>
		\$ -0-

G. Other Outgo Expenditures

Other Outgo Expenditures changed from \$198,909 at Third Quarter to \$255,437 at Annual, an increase of \$56,528. The increase is due to an increase in expenditures applicable to indirect costs.

Change from 3rd Quarter to Annual		\$ 56,528
	<u>2022-23</u>	<u>2022-23</u>
	<u>Adopted Budget</u>	<u>Annual</u>
	\$ 134,480	\$ 255,437
		<u>Increase/(Decrease)</u>
		\$ 120,957

G. Total Charter School Fund Expenditures

Total Charter School Fund expenditures changed from \$8,547,887 at Third Quarter to \$7,871,588 at Annual, a decrease of \$676,299.

Change from 3rd Quarter to Annual	\$ (676,299)	
	2022-23 Adopted Budget	2022-23 Annual
	\$ 7,135,746	\$ 7,871,588
		Increase/(Decrease)
		\$ 735,842

III. Charter School Fund Balance

Total revenues are \$11,776,354 and total expenditures are \$7,871,588 at Annual, resulting in a surplus of \$3,904,766 and an ongoing operating surplus of \$2,523,915. The ending fund balance for the 2022-23 fiscal year is:

Beginning Fund Balance, Audited 7/1/22	\$ 8,189,353
2022-23 Revenues	11,776,354
2022-23 Expenditures	<u>7,871,588</u>
Surplus/(Deficit) (1)	<u>3,904,766</u>
Ending Fund Balance, 6/30/23, Unaudited	<u>\$12,094,118</u>
Restricted:	
Educator Effectiveness Block Grant	\$ 54,922
Arts, Music & Instructional Materials	501,886
A-G Completion Grant	54,294
A-G Learning Loss Mitigation	26,423
Learning Recovery Block Grant	652,970
Ethnic Studies Block Grant	13,269
Assigned:	
LCAP Carryover	9,605
Capital Outlay	<u>10,387,170</u>
Subtotal of Components	<u>11,700,539</u>
General Reserve 6/30/23	<u>\$ 393,580</u>
General Reserve as a % of Expenditures	5.0%
One-Time Items in 2022-23 Fiscal Year:	
Categorical Revenues	\$ (1,404,609)
Air conditioning repairs	<u>23,758</u>
Net One-Time Items (2)	<u>(1,380,851)</u>
Ongoing Operating Surplus (1 + 2)	<u>\$ 2,523,915</u>

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Fund: 09 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
09 - CHARTER SCHOOLS	\$6,659,027	\$11,623,432	\$11,776,354	\$5,117,327	\$152,922	76.8	1.3
8010 - 8099 Revenue Limit Sources							
8011 - LCFF State Aid - Current Year							
801100 - REVENUE LIMIT STATE AID	3,126,805	6,000,282	7,153,446	4,026,641	1,153,164	128.8	19.2
	\$3,126,805	\$6,000,282	\$7,153,446	\$4,026,641	\$1,153,164	128.8	19.2
8012 - Education Protection Account State Aid - Current Year							
801200 - EDUCATIONAL PROTECTION ACCT.	1,733,966	2,655,332	806,817	(927,149)	(1,848,515)	(53.5)	(69.6)
	\$1,733,966	\$2,655,332	\$806,817	(\$927,149)	(\$1,848,515)	(53.5)	(69.6)
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	(22,535)	61,417	61,417	83,952	N/A	(372.5)
	\$0	(\$22,535)	\$61,417	\$61,417	\$83,952	N/A	(372.5)
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	1,287,593	2,030,530	505,100	742,937	33.1	57.7
	\$1,525,430	\$1,287,593	\$2,030,530	\$505,100	\$742,937	33.1	57.7
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	\$9,920,672	\$10,052,210	\$3,666,009	\$131,538	57.4	1.3
Percent of Total	95.9%	85.4%	85.4%				
8100 - 8299 Federal Revenue							
8290 - All Other Federal Revenue							
829000 - FED OTH REV	0	124,084	146,214	146,214	22,130	N/A	17.8
	\$0	\$124,084	\$146,214	\$146,214	\$22,130	N/A	17.8
8100 - 8299 Federal Revenue	\$0	\$124,084	\$146,214	\$146,214	\$22,130	N/A	17.8
Percent of Total	0.0%	1.1%	1.2%				

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Fund: 09 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
8300 - 8599 Other State Revenue							
8550 - Mandated Cost Reimbursements							
855000 - ST MANDATED REIMB	23,370	31,802	31,802	8,432	0	36.1	0.0
	\$23,370	\$31,802	\$31,802	\$8,432	\$0	36.1	0.0
8560 - State Lottery Revenue							
856000 - ST LOTTERY	131,556	280,752	254,788	123,232	(25,964)	93.7	(9.2)
856001 - ST LOTTERY PR YR	0	(74,059)	40,586	40,586	114,645	N/A	(154.8)
	\$131,556	\$206,693	\$295,375	\$163,819	\$88,682	124.5	42.9
8590 - All Other State Revenue							
859000 - ST OTHER REVENUE	0	1,223,881	1,258,395	1,258,395	34,514	N/A	2.8
859001 - ST OTHER REVENUE PR YR	0	0	0	0	0	N/A	N/A
	\$0	\$1,223,881	\$1,258,395	\$1,258,395	\$34,514	N/A	2.8
8300 - 8599 Other State Revenue	\$154,926	\$1,462,376	\$1,585,572	\$1,430,646	\$123,196	923.4	8.4
Percent of Total	2.3%	12.6%	13.5%				
8600 - 8799 Other Local Revenue							
8660 - Interest							
866000 - LOC INTEREST INCOME/TREAS	110,000	110,000	159,114	49,114	49,114	44.6	44.6
	\$110,000	\$110,000	\$159,114	\$49,114	\$49,114	44.6	44.6
8662 - Net Increase (Decrease) in the Fair Value of Investments							
866200 - NET INC(DEC) FAIR VALUE INVEST	0	0	(167,721)	(167,721)	(167,721)	N/A	N/A
	\$0	\$0	(\$167,721)	(\$167,721)	(\$167,721)	N/A	N/A
8689 - All Other Fees and Contracts							
868900 - LOC ALL OTH FEES	7,900	6,300	966	(6,934)	(5,334)	(87.8)	(84.7)
	\$7,900	\$6,300	\$966	(\$6,934)	(\$5,334)	(87.8)	(84.7)
8600 - 8799 Other Local Revenue	\$117,900	\$116,300	(\$7,641)	(\$125,541)	(\$123,941)	(106.5)	(106.6)
Percent of Total	1.8%	1.0%	-0.1%				

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Fund: 09 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
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%				

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Fund: 09 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
09 - CHARTER SCHOOLS	\$7,135,746	\$8,547,887	\$7,871,588	\$735,842	(\$676,299)	10.3	(7.9)
1000 - 1999 Certificated Personnel Salaries							
1100 - Certificated Teachers' Salaries							
110001 - TEACHER SAL	2,476,530	3,776,506	3,448,016	971,486	(328,490)	39.2	(8.7)
110040 - TEACH SAL SUMMER/HOURLY	86,553	116,645	105,017	18,464	(11,628)	21.3	(10.0)
110051 - TEACH SAL SCH BUS SUB	1,500	1,815	3,795	2,295	1,980	153.0	109.1
110060 - TEACH SAL STIPEND	135,702	102,417	98,873	(36,829)	(3,544)	(27.1)	(3.5)
110070 - TEACH SAL XTRA PD	0	0	0	0	0	N/A	N/A
	\$2,700,285	\$3,997,383	\$3,655,701	\$955,416	(\$341,682)	35.4	(8.5)
1200 - Certificated Pupil Support Salaries							
120001 - LIBRARIAN SAL	0	34,236	0	0	(34,236)	N/A	(100.0)
120002 - GUIDANCE SAL GLS/GIS	575,977	422,329	364,043	(211,934)	(58,286)	(36.8)	(13.8)
120003 - PSYCH/MENTAL HEALTH SP SAL	0	124,369	64,528	64,528	(59,841)	N/A	(48.1)
120004 - NURSE SAL	0	0	0	0	0	N/A	N/A
120040 - PUPIL SUPPORT HRLY	13,291	17,033	23,047	9,756	6,014	73.4	35.3
120050 - PUPIL SUPPORT SUB	165	0	0	(165)	0	(100.0)	N/A
	\$589,433	\$597,967	\$451,619	(\$137,814)	(\$146,348)	(23.4)	(24.5)
1300 - Certificated Supervisors' and Administrators' Salaries							
130001 - PRINCIPAL SAL	113,124	132,632	124,597	11,473	(8,035)	10.1	(6.1)
130003 - LEARNING DIRECTOR SAL	0	0	0	0	0	N/A	N/A
130008 - DIST ADM SAL	37,960	40,617	40,617	2,657	0	7.0	0.0
130050 - CERT ADMIN SUB	0	37,294	37,294	37,294	0	N/A	0.0
	\$151,084	\$210,543	\$202,509	\$51,425	(\$8,034)	34.0	(3.8)
1900 - Other Certificated Salaries							
190003 - TRANSITION COORDINATORS	0	116,837	119,571	119,571	2,734	N/A	2.3
190040 - OTH CERT HOURLY	0	0	0	0	0	N/A	N/A
	\$0	\$116,837	\$119,571	\$119,571	\$2,734	N/A	2.3
1000 - 1999 Certificated Personnel Salaries	\$3,440,802	\$4,922,730	\$4,429,400	\$988,598	(\$493,330)	28.7	(10.0)
Percent of Total	48.2%	57.6%	56.3%				

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Fund: 09 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
2000 - 2999 Classified Personnel Salaries							
2100 - Classified Instructional Salaries							
210001 - INSTR ASSIST/TUTOR	376,113	126,320	127,686	(248,427)	1,366	(66.1)	1.1
210040 - INSTRUCTIONAL HOURLY	0	116	1,429	1,429	1,313	N/A	1131.5
210050 - INSTR ASSIST SUB	733	0	0	(733)	0	(100.0)	N/A
	\$376,846	\$126,436	\$129,114	(\$247,732)	\$2,678	(65.7)	2.1
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	254,826	256,846	24,489	2,020	10.5	0.8
240040 - CLASS BUSINESS SUPPORT HRLY	0	0	0	0	0	N/A	N/A
240050 - CLASS BUSINESS SUPPORT SUB	14,813	0	0	(14,813)	0	(100.0)	N/A
240070 - CLASS BUSINESS SUPPORT OT	1,784	0	0	(1,784)	0	(100.0)	N/A
	\$248,954	\$254,826	\$256,846	\$7,892	\$2,020	3.2	0.8
2900 - Other Classified Salaries							
290005 - RESOURCE OFFICER SAL	0	0	0	0	0	N/A	N/A
290006 - STUDENT LIAISON	155,109	77,198	41,307	(113,802)	(35,891)	(73.4)	(46.5)
290011 - CLASSIFIED TEACHER/THEATRE	0	0	0	0	0	N/A	N/A
290040 - OTH CL HOURLY	0	0	0	0	0	N/A	N/A
290060 - CLASSIFIED STIPEND	0	0	0	0	0	N/A	N/A
290070 - OTH CLASSIFIED OT	0	0	745	745	745	N/A	N/A
290090 - OTHER CLASSIFIED SAL	0	0	0	0	0	N/A	N/A
	\$155,109	\$77,198	\$42,052	(\$113,057)	(\$35,146)	(72.9)	(45.5)
2000 - 2999 Classified Personnel Salaries	\$780,909	\$458,460	\$428,011	(\$352,898)	(\$30,449)	(45.2)	(6.6)
Percent of Total	10.9%	5.4%	5.4%				
3000 - 3999 Employee Benefits							
3101 - State Teachers' Retirement System, certificated positions							
310100 - STRS CERT	597,832	786,328	814,802	216,970	28,474	36.3	3.6
310190 - STRS CERT	3,279	3,569	4,812	1,533	1,243	46.7	34.8
	\$601,111	\$789,897	\$819,614	\$218,503	\$29,717	36.3	3.8
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

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Fund: 09 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
3000 - 3999 Employee Benefits							
3201 - Public Employees' Retirement System, certificated positions							
320100 - PERS CERTIFICATED	22,633	25,465	25,465	2,832	0	12.5	0.0
	\$22,633	\$25,465	\$25,465	\$2,832	\$0	12.5	0.0
3202 - Public Employees' Retirement System, classified positions							
320200 - PERS CLASSIFIED	157,593	116,261	108,035	(49,558)	(8,226)	(31.4)	(7.1)
320290 - PERS CLASSIFIED	153	27	27	(126)	0	(82.3)	0.3
	\$157,746	\$116,288	\$108,062	(\$49,684)	(\$8,226)	(31.5)	(7.1)
3301 - OASDI/Medicare/Alternative, certificated positions							
330100 - SOCIAL SECURITY CERT	5,525	6,223	5,965	440	(258)	8.0	(4.2)
330101 - MEDICARE CERT	47,733	61,186	59,987	12,254	(1,199)	25.7	(2.0)
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	814	930	671	116	259.1	14.2
330192 - SUPPLEMENTAL RETIREMENT CERT	0	6	40	40	34	N/A	570.2
	\$53,517	\$68,229	\$66,922	\$13,405	(\$1,307)	25.0	(1.9)
3302 - OASDI/Medicare/Alternative, classified positions							
330200 - SOCIAL SECURITY CLASS	38,494	28,446	25,326	(13,168)	(3,120)	(34.2)	(11.0)
330201 - MEDICARE CLASS	9,609	6,653	5,923	(3,686)	(730)	(38.4)	(11.0)
330202 - SUPPLEMENTAL RETIREMENT CLASS	0	0	0	0	0	N/A	N/A
330290 - SOCIAL SECURITY CLASS	171	7	135	(36)	128	(21.3)	1823.0
330291 - MEDICARE CLASS	48	2	31	(17)	29	(34.4)	1474.0
330292 - SUPPLEMENTAL RETIREMENT CLASS	0	0	0	0	0	N/A	N/A
	\$48,322	\$35,108	\$31,415	(\$16,907)	(\$3,693)	(35.0)	(10.5)
3401 - Health & Welfare Benefits, certificated positions							
340111 - HEALTH CERT	487,534	587,711	557,837	70,303	(29,874)	14.4	(5.1)
340112 - DENTAL CERT	36,694	37,638	36,943	249	(695)	0.7	(1.8)
340113 - VISION CERT	6,844	7,262	7,101	257	(161)	3.8	(2.2)
340114 - LIFE INS CERT	2,377	2,631	2,485	108	(146)	4.6	(5.5)
	\$533,449	\$635,242	\$604,366	\$70,917	(\$30,876)	13.3	(4.9)
3402 - Health & Welfare Benefits, classified positions							
340211 - HEALTH CLASS	163,402	121,458	107,060	(56,342)	(14,398)	(34.5)	(11.9)
340212 - DENTAL CLASS	12,298	7,927	6,819	(5,479)	(1,108)	(44.6)	(14.0)
340213 - VISION CLASS	2,288	1,530	1,310	(978)	(220)	(42.7)	(14.4)

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Fund: 09 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
3000 - 3999 Employee Benefits							
3402 - Health & Welfare Benefits, classified positions							
340214 - LIFE INS CLASS	659	470	416	(243)	(54)	(36.9)	(11.5)
340216 - DIS CLASS	2,633	1,568	1,318	(1,315)	(250)	(50.0)	(16.0)
	\$181,280	\$132,953	\$116,922	(\$64,358)	(\$16,031)	(35.5)	(12.1)
3501 - State Unemployment Insurance, certificated positions							
350100 - SUI CERT	16,125	21,087	21,325	5,200	238	32.2	1.1
350190 - SUI CERT	80	282	296	216	14	269.7	4.9
	\$16,205	\$21,369	\$21,621	\$5,416	\$252	33.4	1.2
3502 - State Unemployment Insurance, classified positions							
350200 - SUI CLASS	3,311	2,293	2,048	(1,263)	(245)	(38.1)	(10.7)
350290 - SUI CLASS	5	1	11	6	10	117.2	986.0
	\$3,316	\$2,294	\$2,059	(\$1,257)	(\$235)	(37.9)	(10.2)
3601 - Workers' Compensation Insurance, certificated positions							
360100 - W/C CERT	38,587	50,609	52,383	13,796	1,774	35.8	3.5
360190 - W/C CERT	215	675	770	555	95	258.0	14.0
	\$38,802	\$51,284	\$53,153	\$14,351	\$1,869	37.0	3.6
3602 - Workers' Compensation Insurance, classified positions							
360200 - W/C CLASS	7,947	5,500	5,110	(2,837)	(390)	(35.7)	(7.1)
360290 - W/C CLASS	14	1	1	(13)	0	(92.5)	5.0
	\$7,961	\$5,501	\$5,111	(\$2,850)	(\$390)	(35.8)	(7.1)
3701 - OPEB, Allocated, certificated positions							
370100 - RETIREE BENEFITS CERT	128,412	146,027	140,890	12,478	(5,137)	9.7	(3.5)
	\$128,412	\$146,027	\$140,890	\$12,478	(\$5,137)	9.7	(3.5)
3702 - OPEB, Allocated, classified positions							
370200 - RETIREE BENEFIT CLASSIFIED	19,523	13,951	12,682	(6,841)	(1,269)	(35.0)	(9.1)
	\$19,523	\$13,951	\$12,682	(\$6,841)	(\$1,269)	(35.0)	(9.1)
3901 - Other Benefits, certificated positions							
390103 - SELF INSUR CERT	12,863	16,873	17,461	4,598	588	35.7	3.5
390104 - AB 1522 ACCRUAL	254	324	338	84	14	33.1	4.4
390193 - SELF INSUR CERT	72	226	257	185	31	256.3	13.5
390194 - AB 1522 ACCRUAL	27	391	411	384	20	1421.9	5.1
	\$13,216	\$17,814	\$18,467	\$5,251	\$653	39.7	3.7

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Fund: 09 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
3000 - 3999 Employee Benefits							
3902 - Other Benefits, classified positions							
390203 - SELF INSUR CLASS	2,650	1,833	1,703	(947)	(130)	(35.7)	(7.1)
390204 - AB 1522 ACCRUAL	0	0	0	0	0	N/A	N/A
390293 - SELF INSUR CLASS	13	1	9	(4)	8	(33.2)	769.0
390294 - AB 1522 ACCRUAL	22	0	0	(22)	0	(100.0)	N/A
	\$2,685	\$1,834	\$1,712	(\$973)	(\$122)	(36.2)	(6.6)
3000 - 3999 Employee Benefits	\$1,831,999	\$2,063,256	\$2,028,461	\$196,462	(\$34,795)	10.7	(1.7)
Percent of Total	25.7%	24.1%	25.8%				
1000 - 3999 Employee Compensation % of Total	84.8%	87.1%	87.5%				
4000 - 4999 Books and Supplies							
4100 - Approved Textbooks and Core Curricula Materials							
410000 - TEXTBOOKS	4,200	4,200	0	(4,200)	(4,200)	(100.0)	(100.0)
	\$4,200	\$4,200	\$0	(\$4,200)	(\$4,200)	(100.0)	(100.0)
4300 - Materials and Supplies							
430000 - INSTRUCTIONAL SUPPLIES	117,972	73,464	33,847	(84,125)	(39,617)	(71.3)	(53.9)
430001 - SUPPLIES CARRYOVER	0	0	0	0	0	N/A	N/A
430002 - HOLDING INSTR SUPP	0	0	0	0	0	N/A	N/A
430005 - FOOD/IN-HOUSE MEETINGS	5,998	7,998	6,087	89	(1,911)	1.5	(23.9)
430008 - SUPPLIES NON-CLASSROOM	37,920	46,010	22,183	(15,737)	(23,827)	(41.5)	(51.8)
	\$161,890	\$127,472	\$62,117	(\$99,773)	(\$65,355)	(61.6)	(51.3)
4400 - Noncapitalized Equipment							
440000 - EQUIP \$500-\$24999	323,675	333,475	92,445	(231,230)	(241,030)	(71.4)	(72.3)
	\$323,675	\$333,475	\$92,445	(\$231,230)	(\$241,030)	(71.4)	(72.3)
4000 - 4999 Books and Supplies	\$489,765	\$465,147	\$154,562	(\$335,203)	(\$310,585)	(68.4)	(66.8)
Percent of Total	6.9%	5.4%	2.0%				
5000 - 5999 Services and Other Operating Expenditures							
5100 - Subagreements for Services							
510000 - SUBAGREEMENTS FOR SERVICES	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A

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

Fund: 09 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
5000 - 5999 Services and Other Operating Expenditures							
5200 - Travel and Conferences							
520000 - CONF/TRAVEL	19,810	1,500	4,417	(15,393)	2,917	(77.7)	194.4
520010 - FIXED MILEAGE ALLOWANCE	1,058	1,238	1,473	415	235	39.2	19.0
	\$20,868	\$2,738	\$5,890	(\$14,978)	\$3,152	(71.8)	115.1
5300 - Dues and Memberships							
530000 - DUES & MEMBERSHIP	1,970	1,970	485	(1,485)	(1,485)	(75.4)	(75.4)
	\$1,970	\$1,970	\$485	(\$1,485)	(\$1,485)	(75.4)	(75.4)
5500 - Operations and Housekeeping Services							
550030 - WATER/SEWER	3,000	3,000	1,911	(1,089)	(1,089)	(36.3)	(36.3)
550080 - PG&E	30,000	30,600	27,112	(2,888)	(3,488)	(9.6)	(11.4)
	\$33,000	\$33,600	\$29,023	(\$3,977)	(\$4,577)	(12.1)	(13.6)
5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements							
560001 - NONCAPITALIZED IMPROVEMENTS	1,219	1,219	24,562	23,343	23,343	1914.9	1914.9
560003 - ALARM SYSTEM	1,100	1,132	1,121	21	(11)	1.9	(0.9)
560004 - ALARM ADDITIONAL CHARGES	0	0	0	0	0	N/A	N/A
560005 - RENTAL	1,600	1,600	0	(1,600)	(1,600)	(100.0)	(100.0)
560006 - REPAIR EQUIP	0	0	0	0	0	N/A	N/A
560010 - BLDG LEASE/RENTS	52,498	52,498	34,800	(17,698)	(17,698)	(33.7)	(33.7)
	\$56,417	\$56,449	\$60,483	\$4,066	\$4,034	7.2	7.1
5710 - Transfers of Direct Costs							
571000 - DIRECT COST/TRF OF SERVICE	0	0	0	0	0	N/A	N/A
571047 - DIRECT COST/ED SEMINARS	0	0	0	0	0	N/A	N/A
571070 - DIRECT COST/TEACH CTR	0	0	2	2	2	N/A	N/A
	\$0	\$0	\$2	\$2	\$2	N/A	N/A

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

Fund: 09 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
5000 - 5999 Services and Other Operating Expenditures							
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	55	(20)	(20)	(26.7)	(26.7)
575020 - DIRECT COST/TRANSP INTERFUND	1,400	1,400	118	(1,282)	(1,282)	(91.6)	(91.6)
575040 - DIRECT COST/GAD/INTERF	2,300	2,300	989	(1,311)	(1,311)	(57.0)	(57.0)
575047 - DIRECT COST/SEMINARS INTERFUND	175	0	0	(175)	0	(100.0)	N/A
575050 - DIRECT COST/COPIER INTERFUND	725	725	243	(482)	(482)	(66.5)	(66.5)
575052 - DIRECT COST/SCANBACK INTERFUND	320	320	535	215	215	67.2	67.2
575070 - DIRECT COST/TCH CTR INTERFUND	55	65	0	(55)	(65)	(100.0)	(100.0)
	\$5,050	\$4,885	\$1,940	(\$3,110)	(\$2,945)	(61.6)	(60.3)
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	12,675	717	(11,783)	(11,958)	(94.3)	(94.3)
580006 - ADVERTISING	30,000	30,000	0	(30,000)	(30,000)	(100.0)	(100.0)
580008 - FEES/ADMISSION - STUDENTS	1,022	1,022	950	(72)	(72)	(7.0)	(7.0)
580009 - FEES / OTHER	4,300	4,900	8,639	4,339	3,739	100.9	76.3
580010 - SOFTWARE LICENSE	289,100	256,868	458,992	169,892	202,124	58.8	78.7
580090 - BUDGET RESERVE	0	0	0	0	0	N/A	N/A
	\$336,922	\$305,465	\$469,297	\$132,375	\$163,832	39.3	53.6
5900 - Communications							
590001 - PHONE CERTIFICATED	223	2,737	2,286	2,063	(451)	925.3	(16.5)
590002 - PHONE CLASSIFIED	541	541	5,528	4,987	4,987	921.9	921.9
590005 - COMMUNICATION/POSTAGE	2,800	1,000	781	(2,019)	(219)	(72.1)	(21.9)
	\$3,564	\$4,278	\$8,596	\$5,032	\$4,318	141.2	100.9
5000 - 5999 Services and Other Operating Expenditures	\$457,791	\$409,385	\$575,716	\$117,925	\$166,331	25.8	40.6
Percent of Total	6.4%	4.8%	7.3%				
6000 - 6999 Capital Outlay							
6200 - Buildings and Improvements of Buildings							
620000 - BLDG/IMPRV OF BLDG	0	30,000	0	0	(30,000)	N/A	(100.0)
	\$0	\$30,000	\$0	\$0	(\$30,000)	N/A	(100.0)
6000 - 6999 Capital Outlay	\$0	\$30,000	\$0	\$0	(\$30,000)	N/A	(100.0)
Percent of Total	0.0%	0.4%	0.0%				

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

Fund: 09 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
7000 - 7499 Other Outgo							
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	134,480	198,909	255,437	120,957	56,528	89.9	28.4
	\$134,480	\$198,909	\$255,437	\$120,957	\$56,528	89.9	28.4
7000 - 7499 Other Outgo	\$134,480	\$198,909	\$255,437	\$120,957	\$56,528	89.9	28.4
Percent of Total	1.9%	2.3%	3.2%				
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 Annual Report

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

I. 2022-23 Adult Fund Revenues

A. Federal Revenues

Federal Revenues changed from \$1,048,224 at Third Quarter to \$1,039,641 at Annual, a decrease of \$8,583. This decrease is due to a reduced distribution of student Pell grant dollars. The decreased revenue is offset by a reduction in expenditures.

Change from 3rd Quarter to Annual		\$ (8,583)
<u>2022-23</u>	<u>2022-23</u>	
<u>Adopted Budget</u>	<u>Annual</u>	<u>Increase/(Decrease)</u>
\$ 1,020,000	\$ 1,039,641	\$ 19,641

B. State Revenues

State Revenues changed from \$2,860,258 at Third Quarter to \$2,778,478 at Annual, a decrease of \$53,988. This decrease is due to revising the booking of CalWORKs apportionment funds to the year received.

Change from 3rd Quarter to Annual		\$ (81,780)
<u>2022-23</u>	<u>2022-23</u>	
<u>Adopted Budget</u>	<u>Annual</u>	<u>Increase/(Decrease)</u>
\$ 2,832,466	\$ 2,778,478	\$ (53,988)

C. Local Revenues

Local Revenues changed from \$1,635,550 at Third Quarter to \$1,818,956 at Annual, an increase of \$183,406. The increase is primarily due to additional class fees received for Career Technical Education (CTE) Business and Nursing program classes, and Community Education classes.

<u>Item</u>		<u>Budget Adjustment</u>
Increased Class Fees		\$ 157,748
Interest/Fair Market Value Adj		\$ 25,658
Change from 3rd Quarter to Annual		\$ 183,406
<u>2022-23</u>	<u>2022-23</u>	
<u>Adopted Budget</u>	<u>Annual</u>	<u>Increase/(Decrease)</u>
\$ 1,525,050	\$ 1,818,956	\$ 293,906

D. Other Transfers In

Other Transfers In of \$846,880 are unchanged at Annual. This represents the General Fund contribution to the Adult Fund.

Change from 3rd Quarter to Annual		\$ -0-
<u>2022-23</u>	<u>2022-23</u>	
<u>Adopted Budget</u>	<u>Annual</u>	<u>Increase/(Decrease)</u>
\$ 846,880	\$ 846,880	\$ -0-

E. Total Adult Fund Revenues

Total Adult Fund Revenues changed from \$6,390,912 at Third Quarter to \$6,483,955 at Annual, an increase of \$93,043.

Change from 3rd Quarter to Annual		\$ 93,043
<u>2022-23</u>	<u>2022-23</u>	
<u>Adopted Budget</u>	<u>Annual</u>	<u>Increase/(Decrease)</u>
\$ 6,224,396	\$ 6,483,955	\$ 259,559

II. 2022-2023 Adult Fund Expenditures

A. Certificated Personnel Salaries

Certificated Personnel Salaries changed from \$2,230,104 at Third Quarter to \$2,226,709 at Annual, a decrease of \$3,396. The decrease is primarily due to reduced summer hours.

Change from 3rd Quarter to Annual		\$ (3,396)
<u>2022-23</u>	<u>2022-23</u>	
<u>Adopted Budget</u>	<u>Annual</u>	<u>Increase/(Decrease)</u>
\$ 2,089,570	\$ 2,226,709	\$ 137,138

B. Classified Personnel Salaries

Classified Personnel Salaries changed from \$1,603,942 at Third Quarter to \$1,564,591 at Annual, a decrease of \$39,351. The decrease is primarily due to unfilled classified positions.

Change from 3rd Quarter to Annual		\$ (39,351)
<u>2022-23</u>	<u>2022-23</u>	
<u>Adopted Budget</u>	<u>Annual</u>	<u>Increase/(Decrease)</u>
\$ 1,520,991	\$ 1,564,591	\$ 43,600

C. Employee Benefits

Employee Benefits changed from \$1,746,672 at Third Quarter to \$1,676,028 at Annual, a decrease of \$70,643. The decrease is primarily due to the reduced salaries stated above.

Change from 3rd Quarter to Annual		\$ (70,643)
<u>2022-23 Adopted Budget</u>	<u>2022-23 Annual</u>	<u>Increase/(Decrease)</u>
\$ 1,738,857	\$ 1,676,028	\$ (62,829)

D. Books, Supplies and Other Materials

Books, Supplies and Other Materials changed from \$401,078 at Third Quarter to \$349,383 at Annual, a decrease of \$51,695. The decrease is primarily due to the increased textbook inventory and reduced equipment purchases. A CTE Vocational Nursing book bundle, including all books for the 18-month program, is now required and 33 bundles are available in bookstore inventory for the September class start.

<u>Item</u>	<u>Budget Adjustment</u>	
Other Supplies	\$ (7,585)	
Textbooks	(31,001)	
Equipment	(13,109)	
Change from 3rd Quarter to Annual	\$ (51,695)	
<u>2022-23 Adopted Budget</u>	<u>2022-23 Annual</u>	<u>Increase/(Decrease)</u>
\$ 429,660	\$ 349,383	\$ (80,277)

E. Contracted Services and Other Operating Expenditures

Contracted Services and Other Operating Expenditures changed from \$732,102 at Third Quarter to \$670,676 at Annual, a decrease of \$61,425. The decrease is primarily due to the reduction of travel, postage, and the reduced student Pell awards.

<u>Item</u>	<u>Budget Adjustment</u>	
Travel	(10,096)	
All Other Contracted Services	(6,712)	
Direct Cost Transfers	(4,246)	
Communications/Postage	(40,371)	
Change from 3rd Quarter to Annual	\$ (61,425)	
<u>2022-23 Adopted Budget</u>	<u>2022-23 Annual</u>	<u>Increase/(Decrease)</u>
\$ 708,834	\$ 670,676	\$ (38,158)

F. Capital Outlay

Capital Outlay expenditures changed from \$30,000 at Third Quarter to \$26,831 at Annual. The decrease is due to the reduced cost of the newly installed AC unit.

Change from 3rd Quarter to Annual		\$ (3,169)
<u>2022-23</u>	<u>2022-23</u>	
<u>Adopted Budget</u>	<u>Annual</u>	<u>Increase/(Decrease)</u>
\$ 0	\$ 26,831	\$ 26,831

G. Other Outgo Expenditures

Other Outgo Expenditures are unchanged at Annual.

Change from 3rd Quarter to Annual		\$ -0-
<u>2022-23</u>	<u>2022-23</u>	
<u>Adopted Budget</u>	<u>Annual</u>	<u>Increase/(Decrease)</u>
\$ 126,108	\$ 127,616	\$ 1,508

H. Total Adult Fund Expenditures

Total Adult Fund Expenditures changed from \$6,871,514 at Third Quarter to \$6,641,835 at Annual, a decrease of \$229,679.

Change from 3rd Quarter to Annual		\$ (229,679)
<u>2022-23</u>	<u>2022-23</u>	
<u>Adopted Budget</u>	<u>Annual</u>	<u>Increase/(Decrease)</u>
\$ 6,614,021	\$ 6,641,835	\$ 27,814

III. Fund Balance

Total revenues are \$6,483,955 and total expenditures are \$6,641,835 at Annual, a deficit of \$157,880. 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	6,483,955
2022-23 Expenditures	<u>6,641,835</u>
Surplus/(Deficit)	\$ (157,880)
Ending Fund Balance, 6/30/23, Unaudited	<u>\$ 3,120,398</u>
Components of Fund Balance:	
Non-spendable:	
Book Store Inventory	\$ 69,150
Revolving Fund	\$ 3,500
Assigned fund Balance:	
Capital Improvements	<u>\$ 2,500,000</u>
Unassigned Fund Balance:	\$ 547,748
General Reserve Percentage	8.25%

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

Fund: 11 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
11 - ADULT EDUCATION FUND	\$6,224,396	\$6,390,912	\$6,483,955	\$259,559	\$93,043	4.2	1.5
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	1,048,224	1,039,641	19,641	(8,583)	1.9	(0.8)
	\$1,020,000	\$1,048,224	\$1,039,641	\$19,641	(\$8,583)	1.9	(0.8)
8100 - 8299 Federal Revenue	\$1,020,000	\$1,048,224	\$1,039,641	\$19,641	(\$8,583)	1.9	(0.8)
Percent of Total	16.4%	16.4%	16.0%				
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	2,775,258	(57,208)	(85,000)	(2.0)	(3.0)
859001 - ST OTHER REVENUE PR YR	0	0	3,220	3,220	3,220	N/A	N/A
	\$2,832,466	\$2,860,258	\$2,778,478	(\$53,988)	(\$81,780)	(1.9)	(2.9)
8300 - 8599 Other State Revenue	\$2,832,466	\$2,860,258	\$2,778,478	(\$53,988)	(\$81,780)	(1.9)	(2.9)
Percent of Total	45.5%	44.8%	42.9%				

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

Fund: 11 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
8600 - 8799 Other Local Revenue							
8660 - Interest							
866000 - LOC INTEREST INCOME/TREAS	30,000	30,000	42,159	12,159	12,159	40.5	40.5
	\$30,000	\$30,000	\$42,159	\$12,159	\$12,159	40.5	40.5
8662 - Net Increase (Decrease) in the Fair Value of Investments							
866200 - NET INC(DEC) FAIR VALUE INVEST	0	0	13,499	13,499	13,499	N/A	N/A
	\$0	\$0	\$13,499	\$13,499	\$13,499	N/A	N/A
8671 - Adult Education Fees							
867100 - LOC ADULT ED FEES	1,093,000	1,188,000	1,235,474	142,474	47,474	13.0	4.0
	\$1,093,000	\$1,188,000	\$1,235,474	\$142,474	\$47,474	13.0	4.0
8677 - Interagency Services Between LEAs							
867700 - LOC INTERAGENCY	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8699 - All Other Local Revenue							
869900 - LOC OTHER REVENUE	302,050	317,550	417,340	115,290	99,790	38.2	31.4
869907 - LOC BOOKSTORE TEXTBOOKS	100,000	100,000	110,484	10,484	10,484	10.5	10.5
	\$402,050	\$417,550	\$527,824	\$125,774	\$110,274	31.3	26.4
8600 - 8799 Other Local Revenue	\$1,525,050	\$1,635,550	\$1,818,956	\$293,906	\$183,406	19.3	11.2
Percent of Total	24.5%	25.6%	28.1%				
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%	13.3%	13.1%				
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%				

Annual Budget Change Report
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Fund: 11 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
11 - ADULT EDUCATION FUND	\$6,614,021	\$6,871,514	\$6,641,835	\$27,814	(\$229,679)	0.4	(3.3)
1000 - 1999 Certificated Personnel Salaries							
1100 - Certificated Teachers' Salaries							
110001 - TEACHER SAL	716,124	765,725	763,497	47,372	(2,228)	6.6	(0.3)
110005 - TEACHER SAL TC	524,700	592,575	614,609	89,909	22,034	17.1	3.7
110040 - TEACH SAL SUMMER/HOURLY	136,624	89,129	76,298	(60,326)	(12,830)	(44.2)	(14.4)
110050 - TEACH SAL SUB	11,000	20,869	19,996	8,996	(874)	81.8	(4.2)
110060 - TEACH SAL STIPEND	3,300	3,300	0	(3,300)	(3,300)	(100.0)	(100.0)
	\$1,391,748	\$1,471,598	\$1,474,400	\$82,652	\$2,802	5.9	0.2
1200 - Certificated Pupil Support Salaries							
120002 - GUIDANCE SAL GLS/GIS	259,166	282,980	282,979	23,814	(1)	9.2	0.0
	\$259,166	\$282,980	\$282,979	\$23,814	(\$1)	9.2	0.0
1300 - Certificated Supervisors' and Administrators' Salaries							
130001 - PRINCIPAL SAL	129,433	140,588	140,588	11,155	0	8.6	0.0
130002 - COORDINATOR SAL	103,080	112,181	112,180	9,100	(1)	8.8	0.0
130003 - LEARNING DIRECTOR SAL	110,961	121,958	121,958	10,997	0	9.9	0.0
130008 - DIST ADM SAL	17,041	18,235	18,234	1,193	(1)	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	\$392,962	\$392,961	\$32,445	(\$1)	9.0	0.0
1900 - Other Certificated Salaries							
190001 - RES TEACH/TOSA SAL	53,726	53,726	58,778	5,052	5,052	9.4	9.4
190040 - OTH CERT HOURLY	8,250	8,250	0	(8,250)	(8,250)	(100.0)	(100.0)
190060 - OTHER CERTIFICATED STIPEND	16,165	20,588	17,590	1,425	(2,998)	8.8	(14.6)
190090 - CERT OTH SAL	0	0	0	0	0	N/A	N/A
	\$78,141	\$82,564	\$76,368	(\$1,773)	(\$6,196)	(2.3)	(7.5)
1000 - 1999 Certificated Personnel Salaries	\$2,089,570	\$2,230,104	\$2,226,709	\$137,138	(\$3,396)	6.6	(0.2)
Percent of Total	31.6%	32.5%	33.5%				

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Fund: 11 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
2000 - 2999 Classified Personnel Salaries							
2100 - Classified Instructional Salaries							
210001 - INSTR ASSIST/TUTOR	29,620	54,341	32,284	2,664	(22,057)	9.0	(40.6)
210040 - INSTRUCTIONAL HOURLY	5,118	0	0	(5,118)	0	(100.0)	N/A
210050 - INSTR ASSIST SUB	0	2,000	4,855	4,855	2,855	N/A	142.7
	\$34,738	\$56,341	\$37,138	\$2,400	(\$19,203)	6.9	(34.1)
2200 - Classified Support Salaries							
220003 - CUSTODIAL SAL	80,793	89,931	89,935	9,142	4	11.3	0.0
220050 - CLASS SUPPORT SUB	0	0	0	0	0	N/A	N/A
220070 - CLASS SUPPORT OT	0	0	280	280	280	N/A	N/A
	\$80,793	\$89,931	\$90,214	\$9,421	\$284	11.7	0.3
2300 - Classified Supervisors' and Administrators' Salaries							
230001 - CLASS MANAGEMENT SA	238,365	258,434	258,073	19,708	(361)	8.3	(0.1)
	\$238,365	\$258,434	\$258,073	\$19,708	(\$361)	8.3	(0.1)
2400 - Clerical, Technical, and Office Staff Salaries							
240001 - CLASS BUSINESS SUPPORT	988,995	986,150	952,384	(36,611)	(33,766)	(3.7)	(3.4)
240040 - CLASS BUSINESS SUPPORT HRLY	12,400	14,307	9,021	(3,379)	(5,286)	(27.3)	(36.9)
240050 - CLASS BUSINESS SUPPORT SUB	8,600	10,400	13,950	5,350	3,550	62.2	34.1
240090 - CLASS BUSINESS SUPPORT OTHER	0	0	0	0	0	N/A	N/A
	\$1,009,995	\$1,010,856	\$975,354	(\$34,641)	(\$35,502)	(3.4)	(3.5)
2900 - Other Classified Salaries							
290005 - RESOURCE OFFICER SAL	0	400	0	0	(400)	N/A	(100.0)
290011 - CLASSIFIED TEACHER/THEATRE	0	0	0	0	0	N/A	N/A
290040 - OTH CL HOURLY	7,100	7,100	4,244	(2,857)	(2,857)	(40.2)	(40.2)
290060 - CLASSIFIED STIPEND	0	880	880	880	0	N/A	0.0
290070 - OTH CLASSIFIED OT	0	0	286	286	286	N/A	N/A
290090 - OTHER CLASSIFIED SAL	150,000	180,000	198,402	48,402	18,402	32.3	10.2
	\$157,100	\$188,380	\$203,811	\$46,711	\$15,431	29.7	8.2
2000 - 2999 Classified Personnel Salaries	\$1,520,991	\$1,603,942	\$1,564,591	\$43,600	(\$39,351)	2.9	(2.5)
Percent of Total	23.0%	23.3%	23.6%				
3000 - 3999 Employee Benefits							
3101 - State Teachers' Retirement System, certificated positions							
310100 - STRS CERT	378,082	381,413	364,256	(13,826)	(17,157)	(3.7)	(4.5)

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Fund: 11 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
3000 - 3999 Employee Benefits							
3101 - State Teachers' Retirement System, certificated positions							
310190 - STRS CERT	3,579	4,637	4,444	866	(192)	24.2	(4.1)
	\$381,661	\$386,050	\$368,701	(\$12,960)	(\$17,349)	(3.4)	(4.5)
3102 - State Teachers' Retirement System, classified positions							
310201 - STRS CLASSIFIED	21,540	19,813	19,626	(1,914)	(187)	(8.9)	(0.9)
310291 - STRS CLASSIFIED	0	0	0	0	0	N/A	N/A
	\$21,540	\$19,813	\$19,626	(\$1,914)	(\$187)	(8.9)	(0.9)
3201 - Public Employees' Retirement System, certificated positions							
320100 - PERS CERTIFICATED	8,905	14,532	30,551	21,646	16,020	243.1	110.2
320190 - PERS CERTIFICATED	0	0	0	0	0	N/A	N/A
	\$8,905	\$14,532	\$30,551	\$21,646	\$16,020	243.1	110.2
3202 - Public Employees' Retirement System, classified positions							
320200 - PERS CLASSIFIED	346,964	339,198	320,906	(26,057)	(18,292)	(7.5)	(5.4)
320290 - PERS CLASSIFIED	0	1,623	3,584	3,584	1,961	N/A	120.9
	\$346,964	\$340,820	\$324,490	(\$22,473)	(\$16,330)	(6.5)	(4.8)
3301 - OASDI/Medicare/Alternative, certificated positions							
330100 - SOCIAL SECURITY CERT	6,411	13,238	6,893	482	(6,345)	7.5	(47.9)
330101 - MEDICARE CERT	27,037	28,299	28,683	1,646	384	6.1	1.4
330102 - SUPPLEMENTAL RETIREMENT CERT	0	250	146	146	(104)	N/A	(41.5)
330190 - SOCIAL SECURITY CERT	345	364	215	(130)	(149)	(37.7)	(40.9)
330191 - MEDICARE CERT	277	415	540	263	125	94.9	30.2
330192 - SUPPLEMENTAL RETIREMENT CERT	40	40	145	105	105	263.4	263.4
	\$34,111	\$42,606	\$36,623	\$2,513	(\$5,983)	7.4	(14.0)
3302 - OASDI/Medicare/Alternative, classified positions							
330200 - SOCIAL SECURITY CLASS	80,402	90,250	76,445	(3,957)	(13,805)	(4.9)	(15.3)
330201 - MEDICARE CLASS	21,861	22,825	21,479	(382)	(1,346)	(1.7)	(5.9)
330202 - SUPPLEMENTAL RETIREMENT CLASS	4,261	4,961	5,254	993	293	23.3	5.9
330290 - SOCIAL SECURITY CLASS	0	409	939	939	531	N/A	129.8
330291 - MEDICARE CLASS	0	330	473	473	143	N/A	43.5
330292 - SUPPLEMENTAL RETIREMENT CLASS	0	350	252	252	(98)	N/A	(27.9)
	\$106,524	\$119,124	\$104,843	(\$1,681)	(\$14,282)	(1.6)	(12.0)

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Fund: 11 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
3000 - 3999 Employee Benefits							
3401 - Health & Welfare Benefits, certificated positions							
340111 - HEALTH CERT	315,942	315,186	309,853	(6,089)	(5,333)	(1.9)	(1.7)
340112 - DENTAL CERT	23,779	20,917	20,536	(3,243)	(381)	(13.6)	(1.8)
340113 - VISION CERT	4,435	4,017	3,947	(488)	(71)	(11.0)	(1.8)
340114 - LIFE INS CERT	1,740	1,553	1,479	(262)	(75)	(15.0)	(4.8)
	\$345,896	\$341,674	\$335,815	(\$10,081)	(\$5,859)	(2.9)	(1.7)
3402 - Health & Welfare Benefits, classified positions							
340211 - HEALTH CLASS	254,662	261,247	252,524	(2,138)	(8,723)	(0.8)	(3.3)
340212 - DENTAL CLASS	19,175	17,831	16,161	(3,014)	(1,671)	(15.7)	(9.4)
340213 - VISION CLASS	3,585	3,397	3,107	(478)	(290)	(13.3)	(8.5)
340214 - LIFE INS CLASS	1,191	1,180	1,143	(48)	(38)	(4.1)	(3.2)
340216 - DIS CLASS	6,010	5,236	3,789	(2,221)	(1,448)	(37.0)	(27.6)
	\$284,623	\$288,892	\$276,723	(\$7,900)	(\$12,169)	(2.8)	(4.2)
3501 - State Unemployment Insurance, certificated positions							
350100 - SUI CERT	10,223	10,525	10,555	332	30	3.3	0.3
350190 - SUI CERT	117	144	188	71	44	60.6	30.2
	\$10,339	\$10,669	\$10,743	\$403	\$74	3.9	0.7
3502 - State Unemployment Insurance, classified positions							
350200 - SUI CLASS	7,916	8,281	7,166	(750)	(1,116)	(9.5)	(13.5)
350290 - SUI CLASS	0	121	136	136	15	N/A	12.3
	\$7,916	\$8,403	\$7,302	(\$614)	(\$1,101)	(7.8)	(13.1)
3601 - Workers' Compensation Insurance, certificated positions							
360100 - W/C CERT	24,567	25,175	26,270	1,703	1,094	6.9	4.3
360190 - W/C CERT	390	447	451	61	4	15.7	0.8
	\$24,956	\$25,623	\$26,721	\$1,764	\$1,098	7.1	4.3
3602 - Workers' Compensation Insurance, classified positions							
360200 - W/C CLASS	18,081	19,088	18,283	202	(805)	1.1	(4.2)
360290 - W/C CLASS	0	198	373	373	175	N/A	88.2
	\$18,081	\$19,286	\$18,656	\$575	(\$630)	3.2	(3.3)
3701 - OPEB, Allocated, certificated positions							
370100 - RETIREE BENEFITS CERT	80,555	70,804	59,651	(20,904)	(11,153)	(25.9)	(15.8)
	\$80,555	\$70,804	\$59,651	(\$20,904)	(\$11,153)	(25.9)	(15.8)

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Fund: 11 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
3000 - 3999 Employee Benefits							
3702 - OPEB, Allocated, classified positions							
370200 - RETIREE BENEFIT CLASSIFIED	52,267	42,503	38,484	(13,783)	(4,019)	(26.4)	(9.5)
	\$52,267	\$42,503	\$38,484	(\$13,783)	(\$4,019)	(26.4)	(9.5)
3901 - Other Benefits, certificated positions							
390103 - SELF INSUR CERT	8,184	8,437	8,756	573	319	7.0	3.8
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	151	54	34	56.6	29.5
390194 - AB 1522 ACCRUAL	163	165	195	32	30	19.6	18.2
	\$8,443	\$8,718	\$9,102	\$659	\$384	7.8	4.4
3902 - Other Benefits, classified positions							
390203 - SELF INSUR CLASS	6,077	6,475	6,128	51	(348)	0.8	(5.4)
390204 - AB 1522 ACCRUAL	0	422	1,562	1,562	1,141	N/A	270.5
390206 - PARS GOLDEN HANDSHAKE	0	0	0	0	0	N/A	N/A
390293 - SELF INSUR CLASS	0	103	131	131	28	N/A	27.1
390294 - AB 1522 ACCRUAL	0	156	178	178	22	N/A	14.3
	\$6,077	\$7,155	\$7,998	\$1,922	\$843	31.6	11.8
3000 - 3999 Employee Benefits	\$1,738,857	\$1,746,672	\$1,676,028	(\$62,829)	(\$70,643)	(3.6)	(4.0)
Percent of Total	26.3%	25.4%	25.2%				
1000 - 3999 Employee Compensation % of Total	80.9%	81.2%	82.3%				

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Fund: 11 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
4000 - 4999 Books and Supplies							
4100 - Approved Textbooks and Core Curricula Materials							
410000 - TEXTBOOKS	80,000	108,100	99,951	19,951	(8,149)	24.9	(7.5)
410001 - BOOKSTORE INV ADJ	0	0	(22,852)	(22,852)	(22,852)	N/A	N/A
	\$80,000	\$108,100	\$77,099	(\$2,901)	(\$31,001)	(3.6)	(28.7)
4300 - Materials and Supplies							
430000 - INSTRUCTIONAL SUPPLIES	41,950	63,646	70,324	28,374	6,678	67.6	10.5
430004 - PRINTING/PUBLISHING	104,000	105,900	105,987	1,987	87	1.9	0.1
430005 - FOOD/IN-HOUSE MEETINGS	6,014	8,329	7,914	1,900	(415)	31.6	(5.0)
430008 - SUPPLIES NON-CLASSROOM	71,139	56,531	46,722	(24,417)	(9,809)	(34.3)	(17.4)
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	5,875	(4,125)	(4,125)	(41.2)	(41.2)
	\$233,102	\$244,405	\$236,821	\$3,719	(\$7,584)	1.6	(3.1)
4400 - Noncapitalized Equipment							
440000 - EQUIP \$500-\$24999	116,558	48,573	35,464	(81,094)	(13,109)	(69.6)	(27.0)
	\$116,558	\$48,573	\$35,464	(\$81,094)	(\$13,109)	(69.6)	(27.0)
4000 - 4999 Books and Supplies	\$429,660	\$401,078	\$349,383	(\$80,277)	(\$51,695)	(18.7)	(12.9)
Percent of Total	6.5%	5.8%	5.3%				
5000 - 5999 Services and Other Operating Expenditures							
5200 - Travel and Conferences							
520000 - CONF/TRAVEL	34,949	40,084	29,988	(4,961)	(10,096)	(14.2)	(25.2)
520010 - FIXED MILEAGE ALLOWANCE	475	530	530	55	0	11.6	0.0
	\$35,424	\$40,614	\$30,518	(\$4,906)	(\$10,096)	(13.8)	(24.9)
5300 - Dues and Memberships							
530000 - DUES & MEMBERSHIP	5,595	5,280	4,130	(1,465)	(1,150)	(26.2)	(21.8)
	\$5,595	\$5,280	\$4,130	(\$1,465)	(\$1,150)	(26.2)	(21.8)
5500 - Operations and Housekeeping Services							
550030 - WATER/SEWER	6,500	6,500	4,057	(2,443)	(2,443)	(37.6)	(37.6)
550050 - PEST CONTROL	900	900	840	(60)	(60)	(6.7)	(6.7)
550080 - PG&E	83,302	81,802	82,685	(617)	883	(0.7)	1.1
	\$90,702	\$89,202	\$87,582	(\$3,120)	(\$1,620)	(3.4)	(1.8)

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Fund: 11 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
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	4,725	(473)	(473)	(9.1)	(9.1)
560004 - ALARM ADDITIONAL CHARGES	0	0	0	0	0	N/A	N/A
560005 - RENTAL	1,000	1,000	200	(800)	(800)	(80.0)	(80.0)
560006 - REPAIR EQUIP	500	2,700	2,277	1,777	(423)	355.4	(15.7)
560010 - BLDG LEASE/RENTS	3,000	4,500	4,360	1,360	(140)	45.3	(3.1)
	\$9,698	\$13,398	\$11,562	\$1,864	(\$1,836)	19.2	(13.7)
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	0	(3,000)	(3,000)	(100.0)	(100.0)
575005 - DIRECT COST CUSTODIAL INTERFUN	0	(3,000)	(3,000)	(3,000)	0	N/A	0.0
575010 - DIRECT COST/MTCE INTERFUND	(2,900)	0	30	2,930	30	(101.0)	N/A
575020 - DIRECT COST/TRANSP INTERFUND	3,950	3,406	1,845	(2,105)	(1,560)	(53.3)	(45.8)
575030 - DIRECT COST/FOOD SVC INTERFUND	0	0	0	0	0	N/A	N/A
575040 - DIRECT COST/GAD/INTERF	300	1,036	1,580	1,280	544	426.8	52.5
575060 - DIRECT COST/TECH INTERFUND	0	0	0	0	0	N/A	N/A
575070 - DIRECT COST/TCH CTR INTERFUND	400	573	155	(245)	(418)	(61.3)	(73.0)
575080 - INTER-FUND DIRECT COST FUEL	300	300	459	159	159	52.9	52.9
575081 - DIRECT COST/MET PAC INTERFUND	0	0	0	0	0	N/A	N/A
	\$5,050	\$5,315	\$1,069	(\$3,981)	(\$4,246)	(78.8)	(79.9)
5800 - Professional/Consulting Services and Operating Expenditures							
580001 - CONT FOR PER SERV/INDIVIDUAL	150,000	151,539	87,790	(62,210)	(63,749)	(41.5)	(42.1)
580002 - CONTRACT SERVICES	298,200	279,247	339,116	40,916	59,870	13.7	21.4
580005 - LEGAL SERVICES	1,000	1,000	0	(1,000)	(1,000)	(100.0)	(100.0)
580006 - ADVERTISING	16,200	16,200	12,560	(3,640)	(3,640)	(22.5)	(22.5)
580008 - FEES/ADMISSION - STUDENTS	0	272	(675)	(675)	(947)	N/A	(348.0)
580009 - FEES / OTHER	14,500	19,500	31,301	16,801	11,801	115.9	60.5
580010 - SOFTWARE LICENSE	45,842	37,390	32,948	(12,894)	(4,442)	(28.1)	(11.9)
	\$525,742	\$505,148	\$503,041	(\$22,701)	(\$2,106)	(4.3)	(0.4)

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Fund: 11 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
5000 - 5999 Services and Other Operating Expenditures							
5900 - Communications							
590001 - PHONE CERTIFICATED	2,257	3,427	3,337	1,080	(90)	47.8	(2.6)
590002 - PHONE CLASSIFIED	2,117	2,117	2,117	0	0	0.0	0.0
590005 - COMMUNICATION/POSTAGE	32,250	67,601	27,320	(4,929)	(40,281)	(15.3)	(59.6)
	\$36,624	\$73,145	\$32,774	(\$3,849)	(\$40,371)	(10.5)	(55.2)
5000 - 5999 Services and Other Operating Expenditures	\$708,834	\$732,102	\$670,676	(\$38,158)	(\$61,425)	(5.4)	(8.4)
Percent of Total	10.7%	10.7%	10.1%				
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	30,000	26,831	26,831	(3,169)	N/A	(10.6)
620006 - CONSTRUCTION	0	0	0	0	0	N/A	N/A
	\$0	\$30,000	\$26,831	\$26,831	(\$3,169)	N/A	(10.6)
6000 - 6999 Capital Outlay	\$0	\$30,000	\$26,831	\$26,831	(\$3,169)	N/A	(10.6)
Percent of Total	0.0%	0.4%	0.4%				
7000 - 7499 Other Outgo							
7350 - Transfers of Indirect Costs - Interfund							
735000 - TRF OF DIRECT COST-INTERFUND	126,108	127,616	127,616	1,508	0	1.2	0.0
	\$126,108	\$127,616	\$127,616	\$1,508	\$0	1.2	0.0
7000 - 7499 Other Outgo	\$126,108	\$127,616	\$127,616	\$1,508	\$0	1.2	0.0
Percent of Total	1.9%	1.9%	1.9%				
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 Annual Report

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

I. 2022-23 Child Development Revenues

A. Federal Revenue

Federal Revenues changed from \$0 at Third Quarter to \$246,910 at Annual, an increase of \$246,910. The increase is due to the California State Preschool Program (CSPP) receiving a one-time lump-sum rate supplement allocation for the American Rescue Plan Act grant. The one-time rate supplements are to address inequities between the standard reimbursement rate and the regional market rate.

Change from 3rd Quarter to Annual		\$ 246,910
<u>2022-23 Adopted Budget</u>	<u>2022-23 Annual</u>	<u>Increase/(Decrease)</u>
\$ 0	\$ 246,910	\$ 246,910

B. State Revenues

State Revenues of \$26,671,466 at Third Quarter changed to \$26,671,469 at Annual, an increase of \$3. The increase is due to the Expanded Learning Opportunities Program (ELO-P) receiving an additional three dollars in their allocation.

Change from 3rd Quarter to Annual		\$ 3
<u>2022-23 Adopted Budget</u>	<u>2022-23 Annual</u>	<u>Increase/(Decrease)</u>
\$ 12,548,889	\$ 26,671,469	\$ 14,122,580

C. Local Revenues

Local Revenues changed from \$5,514,875 at Third Quarter to \$4,744,991 at Annual, a decrease of \$769,884. The decrease is due to the fair market value of our funds at the Fresno County Treasury. This is anticipated to be a temporary condition as we move forward to the next fiscal year. The Expanded Learning Club (ELC) also had to refund participants who qualified for a no fee ELC participant due to the state funded program, ELO-P.

Change from 3rd Quarter to Annual		\$ (769,884)
2022-23	2022-23	
<u>Adopted Budget</u>	<u>Annual</u>	<u>Increase/(Decrease)</u>
\$ 5,876,660	\$ 4,744,991	\$ (1,131,669)

D. Total Child Development Fund Revenues

Total Child Development Fund Revenues changed from \$32,186,341 at Third Quarter to \$31,663,370 at Annual, a decrease of \$522,971.

Change from 3rd Quarter to Annual		\$ (522,971)
2022-23	2022-23	
<u>Adopted Budget</u>	<u>Annual</u>	<u>Increase/(Decrease)</u>
\$ 18,425,549	\$ 31,663,370	\$ 13,237,821

II. 2022-23 Child Development Expenditures

A. Certificated Personnel Salaries

Certificated Personnel Salaries of \$3,455,587 at Third Quarter changed to \$3,254,722, a decrease of \$200,865. The decrease is due to lower than projected teachers' salaries in CSPP and a decrease in need for hourly and subs throughout the Fund. Associate Teacher positions remained unfilled for one-time funding (ARPA) and CSPP.

<u>Item</u>	<u>Budget Adjustment</u>	
Teacher Salary (CSPP)	\$ (100,510)	
Associate Teacher (ARAPA & CSPP)	(56,305)	
Teacher Hourly and Subs	(61,968)	
Business Support Hourly	(6,989)	
Psych (ELC)	11,466	
Other	13,441	
Change from 3rd Quarter to Annual	<u>\$ (200,865)</u>	
2022-23	2022-23	
<u>Adopted Budget</u>	<u>Annual</u>	<u>Increase/(Decrease)</u>
\$ 2,561,017	\$ 3,254,722	\$ 693,705

B. Classified Personnel Salaries

Classified Personnel Salaries of \$6,908,468 at Third Quarter changed to \$6,817,241 at Annual, a decrease of \$91,227. The decrease is due to a lower need of instructional assistants for the CSPP, offset by the increased need of additional instructional assistants for the implementation of the ELC summer program. Classified Business Support and Classified Supervisor decreased due to sick time of two supervisors.

<u>Item</u>	<u>Budget Adjustment</u>	
Instructors and Leads		
Salary	\$	(15,486)
Hourly/Subs		(76,713)
Summer Program		51,191
Classified Supervisor		(8,464)
Classified Business Support		(41,755)
Change from 3rd Quarter to Annual	\$	<u>(91,227)</u>
	<u>2022-23</u>	<u>2022-23</u>
	<u>Adopted Budget</u>	<u>Annual</u>
	\$ 6,710,493	\$ 6,817,241
		<u>Increase/(Decrease)</u>
		\$ 106,748

C. Employee Benefits

Employee Benefits of \$3,314,391 at Third Quarter changed to \$3,280,575 at Annual, a decrease of \$33,816. The decrease is due to the previously mentioned adjustments to certificated and classified salaries.

<u>Item</u>	<u>Budget Adjustment</u>	
STRS	\$	(45,265)
PERS		46,636
Other Benefits		(35,187)
Change from 3 rd Quarter to Annual	\$	<u>(33,816)</u>
	<u>2022-23</u>	<u>2022-23</u>
	<u>Adopted Budget</u>	<u>Annual</u>
	\$ 2,583,575	\$ 3,280,575
		<u>Increase/(Decrease)</u>
		\$ 697,000

D. Books, Supplies and Other Materials

Books, Supplies and Other Materials changed from \$2,371,601 at Third Quarter to \$1,636,248 at Annual, a decrease of \$735,353. The decrease is from a reduced need for supplies for ELC.

<u>Item</u>	<u>Budget Adjustment</u>	
Non-Capitalized Equipment		82,230
Food for Meetings		(14,747)
Instructional Supplies		(778,900)
Supplies Non-Classroom		(23,936)
Change from 3rd Quarter to Annual	\$	<u>(735,353)</u>
	<u>2022-23</u>	<u>2022-23</u>
	<u>Adopted Budget</u>	<u>Annual</u>
	\$ 4,757,537	\$ 1,636,248
		<u>Increase/(Decrease)</u>
		\$ (3,121,290)

E. Contracted Services and Other Operating Expenditures

Contracted Services and Other Operating Expenditures changed from \$1,434,497 at Third Quarter to \$4,954,843 at Annual, an increase of \$3,520,346. The increase is primarily related to the implementation of programs for ELC that focus on developing the academic, social, emotional and physical needs and interests of students through hands-on engaging learning experiences offset by a decrease in other operating expenditures in CSPP.

<u>Item</u>	<u>Budget Adjustment</u>	
Expansion of ELC Programs	\$ 3,869,509	
Membership & Fees	2,589	
Noncapitalized Improvements	(140,704)	
Rental & Repair	(118,784)	
Contract Services	(12,615)	
Transportation Costs	(5,714)	
Other	(73,934)	
Change from 3rd Quarter to Annual	\$ 3,520,346	
	<u>2022-23</u>	<u>2022-23</u>
	<u>Adopted Budget</u>	<u>Annual</u>
	\$ 781,194	\$ 4,954,843
		<u>Increase/(Decrease)</u>
		\$ 4,173,649

F. Capital Outlay

Capital Outlay expenditures of \$1,668,240 at Third Quarter changed to \$1,171,759 at Annual, a decrease of \$496,481. The decrease is due to a portable order not received. The funds will be available in the upcoming year to cover this purchase.

Change from 3rd Quarter to Annual	\$ (496,481)	
	<u>2022-23</u>	<u>2022-23</u>
	<u>Adopted Budget</u>	<u>Annual</u>
	\$ 100,000	\$ 1,171,759
		<u>Increase/(Decrease)</u>
		\$ 1,071,759

G. Other Outgo Expenditures

Other Outgo Expenditures of \$823,579 at Third Quarter changed to \$1,206,878 at Annual, an increase of \$383,299. The increase is due to paying off a portable debt for Reagan Elementary CSPP early. Indirect costs increased as a direct reflection of increased expenses eligible for indirect cost.

Change from 3rd Quarter to Annual	\$ 383,299	
	<u>2022-23</u>	<u>2022-23</u>
	<u>Adopted Budget</u>	<u>Annual</u>
	\$ 875,313	\$ 1,206,878
		<u>Increase/(Decrease)</u>
		\$ 331,565

H. Total Child Development Fund Expenditures

Total Child Development Fund Expenditures changed from \$19,976,362 at Third Quarter to \$22,322,266 at Annual, an increase of \$2,345,904.

Change from 3rd Quarter to Annual	\$ 2,345,904	
	<u>2022-23</u>	<u>2022-23</u>
	<u>Adopted Budget</u>	<u>Annual</u>
	\$ 18,369,129	\$ 22,322,266
		<u>Increase/(Decrease)</u>
		\$ 3,953,137

III. Fund Balance

Total revenues are \$31,663,370 and total expenditures are \$22,322,266 at Annual. An important item to note is that ELC is growing and developing daily. With the continued development and growth, facilities and staffing changes are needed to support the needs of the continued expansion of the ELC program. The ongoing surplus of \$1,512,627 assumes the ELC program is fully implemented. The projected fund balance for the 2022-23 fiscal year is:

Beginning Fund Balance, Audited 7/1/22	\$ 8,274,655
2022-23 Revenues	\$31,663,370
2022-23 Expenditures	<u>\$22,322,266</u>
Surplus/(Deficit) (1)	<u>9,341,104</u>
Ending Fund Balance, 6/30/23, Unaudited	<u>\$ 17,615,759</u>
Components of Fund Balance	
Restricted:	
Expanded Learning Club	\$ 15,123,414
Excess One-Time Covid Relief Revenues	154,831
Preschool Reserve	<u>142,884</u>
Assigned:	
Expanded Learning Club	1,875,746
Private Pay Preschool	<u>256,325</u>
Subtotal of Components	<u>\$ 17,553,200</u>
General Reserve, Projected, 6/30/23	\$ 62,559
General Reserve as % of Expenditures	0.28%
One-Time Items in 2022-23:	
One-Time COVID Relief Revenues	\$ (246,910)
One-Time COVID Relief Expenditures	202,169
One-Time Excess ELO-P Revenues	(8,035,736)
Portables	<u>252,000</u>
Total One-Time (2)	<u>\$ (7,828,477)</u>
Ongoing Operating Surplus (1+2)	<u>\$ 1,512,627</u>

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

Fund: 12 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
12 - CHILD DEVELOPMENT FUND	\$18,425,549	\$32,186,341	\$31,663,370	\$13,237,821	(\$522,971)	71.8	(1.6)
8100 - 8299 Federal Revenue							
8290 - All Other Federal Revenue							
829000 - FED OTH REV	0	0	246,910	246,910	246,910	N/A	N/A
	\$0	\$0	\$246,910	\$246,910	\$246,910	N/A	N/A
8100 - 8299 Federal Revenue	\$0	\$0	\$246,910	\$246,910	\$246,910	N/A	N/A
Percent of Total	0.0%	0.0%	0.8%				
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	26,671,466	26,671,469	14,122,580	3	112.5	0.0
859001 - ST OTHER REVENUE PR YR	0	0	0	0	0	N/A	N/A
	\$12,548,889	\$26,671,466	\$26,671,469	\$14,122,580	\$3	112.5	0.0
8300 - 8599 Other State Revenue	\$12,548,889	\$26,671,466	\$26,671,469	\$14,122,580	\$3	112.5	0.0
Percent of Total	68.1%	82.9%	84.2%				

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

Fund: 12 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
8600 - 8799 Other Local Revenue							
8660 - Interest							
866000 - LOC INTEREST INCOME/TREAS	0	130,115	228,940	228,940	98,825	N/A	76.0
	\$0	\$130,115	\$228,940	\$228,940	\$98,825	N/A	76.0
8662 - Net Increase (Decrease) in the Fair Value of Investments							
866200 - NET INC(DEC) FAIR VALUE INVEST	0	0	(572,244)	(572,244)	(572,244)	N/A	N/A
	\$0	\$0	(\$572,244)	(\$572,244)	(\$572,244)	N/A	N/A
8673 - Child Development Parent Fees							
867301 - LOC CHILD DEV PARENT FEES	194,789	37,370	20,458	(174,331)	(16,912)	(89.5)	(45.3)
	\$194,789	\$37,370	\$20,458	(\$174,331)	(\$16,912)	(89.5)	(45.3)
8689 - All Other Fees and Contracts							
868900 - LOC ALL OTH FEES	5,681,871	5,347,390	5,067,836	(614,035)	(279,554)	(10.8)	(5.2)
	\$5,681,871	\$5,347,390	\$5,067,836	(\$614,035)	(\$279,554)	(10.8)	(5.2)
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	\$5,514,875	\$4,744,991	(\$1,131,669)	(\$769,884)	(19.3)	(14.0)
Percent of Total	31.9%	17.1%	15.0%				
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%				

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

Fund: 12 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
8930 - 8979 All Other Financing Sources							
8979 - All Other Financing Sources							
897901 - CH DEV LOANS	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8930 - 8979 All Other Financing Sources	\$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
8980 - 8999 Contributions	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				

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

Fund: 12 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
12 - CHILD DEVELOPMENT FUND	\$18,369,129	\$19,976,362	\$22,322,266	\$3,953,137	\$2,345,904	21.5	11.7
1000 - 1999 Certificated Personnel Salaries							
1100 - Certificated Teachers' Salaries							
110001 - TEACHER SAL	1,932,128	1,326,173	1,225,663	(706,465)	(100,510)	(36.6)	(7.6)
110015 - TEACHER ASSIST	27,345	720,523	664,218	636,873	(56,305)	2329.0	(7.8)
110040 - TEACH SAL SUMMER/HOURLY	0	278,003	200,057	200,057	(77,946)	N/A	(28.0)
110050 - TEACH SAL SUB	66,500	129,874	145,852	79,352	15,978	119.3	12.3
110060 - TEACH SAL STIPEND	6,300	16,756	15,805	9,505	(951)	150.9	(5.7)
	\$2,032,273	\$2,471,329	\$2,251,594	\$219,322	(\$219,734)	10.8	(8.9)
1200 - Certificated Pupil Support Salaries							
120003 - PSYCH/MENTAL HEALTH SP SAL	0	83,390	94,856	94,856	11,466	N/A	13.8
120004 - NURSE SAL	107,549	76,816	76,655	(30,895)	(161)	(28.7)	(0.2)
120040 - PUPIL SUPPORT HRLY	12,000	13,025	6,036	(5,964)	(6,989)	(49.7)	(53.7)
120050 - PUPIL SUPPORT SUB	0	0	0	0	0	N/A	N/A
	\$119,549	\$173,230	\$177,547	\$57,998	\$4,317	48.5	2.5
1300 - Certificated Supervisors' and Administrators' Salaries							
130002 - COORDINATOR SAL	76,830	120,002	245,649	168,819	125,647	219.7	104.7
130008 - DIST ADM SAL	332,365	691,026	579,931	247,567	(111,095)	74.5	(16.1)
	\$409,195	\$811,028	\$825,581	\$416,386	\$14,553	101.8	1.8
1000 - 1999 Certificated Personnel Salaries	\$2,561,017	\$3,455,587	\$3,254,722	\$693,705	(\$200,865)	27.1	(5.8)
Percent of Total	13.9%	17.3%	14.6%				

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

Fund: 12 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
2000 - 2999 Classified Personnel Salaries							
2100 - Classified Instructional Salaries							
210001 - INSTR ASSIST/TUTOR	4,506,485	4,796,069	4,780,583	274,098	(15,486)	6.1	(0.3)
210040 - INSTRUCTIONAL HOURLY	1,000	333,857	284,676	283,676	(49,181)	28367.6	(14.7)
210050 - INSTR ASSIST SUB	86,000	267,814	240,282	154,282	(27,532)	179.4	(10.3)
210070 - INSTRUCT ASST OT	0	0	0	0	0	N/A	N/A
	\$4,593,485	\$5,397,739	\$5,305,541	\$712,056	(\$92,198)	15.5	(1.7)
2200 - Classified Support Salaries							
220040 - CLASS SUPPORT HOURLY	0	0	4,620	4,620	4,620	N/A	N/A
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	\$4,620	\$4,120	\$4,620	824.1	N/A
2300 - Classified Supervisors' and Administrators' Salaries							
230001 - CLASS MANAGEMENT SA	339,904	671,639	653,540	313,637	(18,099)	92.3	(2.7)
230050 - CLASS SUPV/ADMIN SUB	0	1,235	10,870	10,870	9,635	N/A	780.0
	\$339,904	\$672,874	\$664,410	\$324,506	(\$8,464)	95.5	(1.3)
2400 - Clerical, Technical, and Office Staff Salaries							
240001 - CLASS BUSINESS SUPPORT	465,107	656,384	618,494	153,387	(37,890)	33.0	(5.8)
240040 - CLASS BUSINESS SUPPORT HRLY	0	6,496	2,708	2,708	(3,788)	N/A	(58.3)
240050 - CLASS BUSINESS SUPPORT SUB	6,577	7,784	3,766	(2,811)	(4,018)	(42.7)	(51.6)
240070 - CLASS BUSINESS SUPPORT OT	200	0	0	(200)	0	(100.0)	N/A
240090 - CLASS BUSINESS SUPPORT OTHER	720	680	0	(720)	(680)	(100.0)	(100.0)
	\$472,604	\$671,344	\$624,968	\$152,364	(\$46,375)	32.2	(6.9)
2900 - Other Classified Salaries							
290020 - CHILD DEV OTH CLASS SAL	0	0	0	0	0	N/A	N/A
290040 - OTH CL HOURLY	1,000	1,757	848	(152)	(909)	(15.2)	(51.7)
290050 - OTHER CLASS SUB	1,000	0	2,112	1,112	2,112	111.2	N/A
290060 - CLASSIFIED STIPEND	2,000	2,000	586	(1,414)	(1,414)	(70.7)	(70.7)
290090 - OTHER CLASSIFIED SAL	1,300,000	162,753	214,155	(1,085,845)	51,402	(83.5)	31.6
	\$1,304,000	\$166,510	\$217,701	(\$1,086,299)	\$51,191	(83.3)	30.7
2000 - 2999 Classified Personnel Salaries	\$6,710,493	\$6,908,468	\$6,817,241	\$106,748	(\$91,227)	1.6	(1.3)
Percent of Total	36.5%	34.6%	30.5%				

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

Fund: 12 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
3000 - 3999 Employee Benefits							
3101 - State Teachers' Retirement System, certificated positions							
310100 - STRS CERT	367,071	487,885	465,584	98,513	(22,301)	26.8	(4.6)
310190 - STRS CERT	3,207	21,377	20,048	16,841	(1,329)	525.2	(6.2)
	\$370,278	\$509,262	\$485,632	\$115,354	(\$23,630)	31.2	(4.6)
3102 - State Teachers' Retirement System, classified positions							
310201 - STRS CLASSIFIED	77,147	59,856	47,344	(29,803)	(12,512)	(38.6)	(20.9)
310291 - STRS CLASSIFIED	0	10,615	1,492	1,492	(9,123)	N/A	(85.9)
	\$77,147	\$70,471	\$48,836	(\$28,311)	(\$21,635)	(36.7)	(30.7)
3201 - Public Employees' Retirement System, certificated positions							
320100 - PERS CERTIFICATED	24,148	50,402	27,716	3,568	(22,686)	14.8	(45.0)
320190 - PERS CERTIFICATED	0	583	409	409	(174)	N/A	(29.9)
	\$24,148	\$50,985	\$28,125	\$3,977	(\$22,860)	16.5	(44.8)
3202 - Public Employees' Retirement System, classified positions							
320200 - PERS CLASSIFIED	862,997	1,089,602	1,209,279	346,282	119,677	40.1	11.0
320290 - PERS CLASSIFIED	18,608	129,562	79,382	60,774	(50,181)	326.6	(38.7)
	\$881,605	\$1,219,165	\$1,288,661	\$407,056	\$69,496	46.2	5.7
3301 - OASDI/Medicare/Alternative, certificated positions							
330100 - SOCIAL SECURITY CERT	14,726	21,730	13,707	(1,018)	(8,023)	(6.9)	(36.9)
330101 - MEDICARE CERT	34,046	44,717	44,002	9,955	(716)	29.2	(1.6)
330102 - SUPPLEMENTAL RETIREMENT CERT	12,824	12,334	13,717	893	1,383	7.0	11.2
330190 - SOCIAL SECURITY CERT	0	745	628	628	(117)	N/A	(15.8)
330191 - MEDICARE CERT	272	1,663	2,202	1,930	538	709.4	32.4
330192 - SUPPLEMENTAL RETIREMENT CERT	0	883	1,317	1,317	434	N/A	49.1
	\$61,868	\$82,073	\$75,572	\$13,704	(\$6,501)	22.2	(7.9)
3302 - OASDI/Medicare/Alternative, classified positions							
330200 - SOCIAL SECURITY CLASS	225,933	270,841	292,985	67,052	22,144	29.7	8.2
330201 - MEDICARE CLASS	91,710	84,441	90,105	(1,605)	5,664	(1.8)	6.7
330202 - SUPPLEMENTAL RETIREMENT CLASS	44,098	46,013	46,888	2,790	875	6.3	1.9
330290 - SOCIAL SECURITY CLASS	8,850	39,028	20,774	11,924	(18,254)	134.7	(46.8)
330291 - MEDICARE CLASS	2,454	12,846	8,147	5,693	(4,700)	232.0	(36.6)
330292 - SUPPLEMENTAL RETIREMENT CLASS	5,950	14,219	7,886	1,936	(6,334)	32.5	(44.5)
	\$378,995	\$467,388	\$466,784	\$87,788	(\$604)	23.2	(0.1)

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

Fund: 12 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
3000 - 3999 Employee Benefits							
3401 - Health & Welfare Benefits, certificated positions							
340111 - HEALTH CERT	174,100	248,473	231,424	57,324	(17,049)	32.9	(6.9)
340112 - DENTAL CERT	24,753	23,202	23,068	(1,684)	(134)	(6.8)	(0.6)
340113 - VISION CERT	4,617	4,300	4,543	(74)	243	(1.6)	5.6
340114 - LIFE INS CERT	942	1,461	1,398	456	(63)	48.4	(4.3)
	\$204,411	\$277,436	\$260,433	\$56,022	(\$17,002)	27.4	(6.1)
3402 - Health & Welfare Benefits, classified positions							
340211 - HEALTH CLASS	246,431	294,550	286,097	39,665	(8,453)	16.1	(2.9)
340212 - DENTAL CLASS	43,360	27,430	27,397	(15,962)	(33)	(36.8)	(0.1)
340213 - VISION CLASS	34,012	5,295	5,268	(28,744)	(27)	(84.5)	(0.5)
340214 - LIFE INS CLASS	1,631	1,625	1,586	(45)	(39)	(2.7)	(2.4)
340216 - DIS CLASS	2,139	2,886	2,662	523	(224)	24.4	(7.8)
	\$327,572	\$331,786	\$323,010	(\$4,563)	(\$8,776)	(1.4)	(2.6)
3501 - State Unemployment Insurance, certificated positions							
350100 - SUI CERT	12,288	15,345	15,270	2,982	(76)	24.3	(0.5)
350190 - SUI CERT	94	574	739	645	165	687.5	28.7
	\$12,381	\$15,919	\$16,009	\$3,627	\$89	29.3	0.6
3502 - State Unemployment Insurance, classified positions							
350200 - SUI CLASS	22,783	29,080	31,071	8,288	1,991	36.4	6.8
350290 - SUI CLASS	1,210	4,733	2,718	1,508	(2,015)	124.6	(42.6)
	\$23,993	\$33,812	\$33,789	\$9,795	(\$24)	40.8	(0.1)
3601 - Workers' Compensation Insurance, certificated positions							
360100 - W/C CERT	29,490	36,831	37,070	7,580	239	25.7	0.6
360190 - W/C CERT	225	1,377	1,823	1,598	446	709.7	32.4
	\$29,715	\$38,208	\$38,893	\$9,177	\$685	30.9	1.8
3602 - Workers' Compensation Insurance, classified positions							
360200 - W/C CLASS	68,197	69,792	75,205	7,008	5,413	10.3	7.8
360290 - W/C CLASS	2,074	11,516	6,534	4,460	(4,981)	215.1	(43.3)
	\$70,271	\$81,307	\$81,739	\$11,468	\$432	16.3	0.5
3701 - OPEB, Allocated, certificated positions							
370100 - RETIREE BENEFITS CERT	34,311	48,741	47,213	12,902	(1,528)	37.6	(3.1)
	\$34,311	\$48,741	\$47,213	\$12,902	(\$1,528)	37.6	(3.1)

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

Fund: 12 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
3000 - 3999 Employee Benefits							
3702 - OPEB, Allocated, classified positions							
370200 - RETIREE BENEFIT CLASSIFIED	50,878	45,144	44,403	(6,474)	(740)	(12.7)	(1.6)
	\$50,878	\$45,144	\$44,403	(\$6,474)	(\$740)	(12.7)	(1.6)
3901 - Other Benefits, certificated positions							
390103 - SELF INSUR CERT	10,100	12,256	12,415	2,314	158	22.9	1.3
390104 - AB 1522 ACCRUAL	0	61	18	18	(43)	N/A	(71.1)
390105 - PARS CERT GOLDEN HANDSHAKE	0	0	0	0	0	N/A	N/A
390193 - SELF INSUR CERT	75	467	608	533	140	709.8	30.1
390194 - AB 1522 ACCRUAL	15	88	190	175	103	1168.9	117.0
	\$10,190	\$12,872	\$13,230	\$3,040	\$358	29.8	2.8
3902 - Other Benefits, classified positions							
390203 - SELF INSUR CLASS	22,989	23,264	25,070	2,081	1,806	9.1	7.8
390204 - AB 1522 ACCRUAL	1,506	1,005	1	(1,506)	(1,004)	(100.0)	(99.9)
390206 - PARS GOLDEN HANDSHAKE	0	0	0	0	0	N/A	N/A
390293 - SELF INSUR CLASS	665	3,848	2,200	1,535	(1,648)	230.8	(42.8)
390294 - AB 1522 ACCRUAL	650	1,706	977	327	(729)	50.3	(42.7)
	\$25,810	\$29,822	\$28,247	\$2,437	(\$1,575)	9.4	(5.3)
3000 - 3999 Employee Benefits	\$2,583,575	\$3,314,391	\$3,280,575	\$697,000	(\$33,816)	27.0	(1.0)
Percent of Total	14.1%	16.6%	14.7%				
1000 - 3999 Employee Compensation % of Total	64.5%	68.5%	59.8%				

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

Fund: 12 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
4000 - 4999 Books and Supplies							
4300 - Materials and Supplies							
430000 - INSTRUCTIONAL SUPPLIES	586,742	1,748,766	969,866	383,124	(778,900)	65.3	(44.5)
430001 - SUPPLIES CARRYOVER	0	0	0	0	0	N/A	N/A
430002 - HOLDING INSTR SUPP	3,742,558	0	0	(3,742,558)	0	(100.0)	N/A
430005 - FOOD/IN-HOUSE MEETINGS	7,000	37,100	22,353	15,353	(14,748)	219.3	(39.8)
430007 - SUPPLIES/SOFTWARE	0	0	0	0	0	N/A	N/A
430008 - SUPPLIES NON-CLASSROOM	356,000	240,498	216,562	(139,438)	(23,936)	(39.2)	(10.0)
	\$4,692,300	\$2,026,364	\$1,208,780	(\$3,483,520)	(\$817,583)	(74.2)	(40.3)
4400 - Noncapitalized Equipment							
440000 - EQUIP \$500-\$24999	65,237	345,237	427,467	362,230	82,230	555.3	23.8
	\$65,237	\$345,237	\$427,467	\$362,230	\$82,230	555.3	23.8
4000 - 4999 Books and Supplies	\$4,757,537	\$2,371,601	\$1,636,248	(\$3,121,290)	(\$735,353)	(65.6)	(31.0)
Percent of Total	25.9%	11.9%	7.3%				
5000 - 5999 Services and Other Operating Expenditures							
5200 - Travel and Conferences							
520000 - CONF/TRAVEL	20,057	44,925	45,229	25,172	304	125.5	0.7
520010 - FIXED MILEAGE ALLOWANCE	5,477	6,450	6,450	973	0	17.8	0.0
	\$25,534	\$51,375	\$51,679	\$26,145	\$304	102.4	0.6
5300 - Dues and Memberships							
530000 - DUES & MEMBERSHIP	2,228	2,573	1,288	(940)	(1,285)	(42.2)	(49.9)
	\$2,228	\$2,573	\$1,288	(\$940)	(\$1,285)	(42.2)	(49.9)
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	516,752	376,048	226,048	(140,704)	150.7	(27.2)
560002 - MAINTENANCE AGREEMENTS	1,000	1,000	0	(1,000)	(1,000)	(100.0)	(100.0)
560003 - ALARM SYSTEM	0	0	0	0	0	N/A	N/A
560005 - RENTAL	10,700	116,700	31,378	20,678	(85,322)	193.3	(73.1)
560006 - REPAIR EQUIP	4,020	38,020	4,558	538	(33,462)	13.4	(88.0)
	\$165,720	\$672,472	\$411,984	\$246,264	(\$260,488)	148.6	(38.7)

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

Fund: 12 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
5000 - 5999 Services and Other Operating Expenditures							
5710 - Transfers of Direct Costs							
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
575002 - DIRECT COST/CUSD TODAY INTERFN	0	14,000	8,140	8,140	(5,860)	N/A	(41.9)
575003 - DIRECT COST/UTILITY INTERFUND	195,000	195,000	195,000	0	0	0.0	0.0
575005 - DIRECT COST CUSTODIAL INTERFUND	89,102	89,102	89,102	0	0	0.0	0.0
575010 - DIRECT COST/MTCE INTERFUND	13,500	16,500	6,405	(7,095)	(10,095)	(52.6)	(61.2)
575020 - DIRECT COST/TRANSP INTERFUND	25,850	12,930	10,510	(15,340)	(2,421)	(59.3)	(18.7)
575030 - DIRECT COST/FOOD SVC INTERFUND	0	0	0	0	0	N/A	N/A
575040 - DIRECT COST/GAD/INTERF	12,530	13,000	10,441	(2,089)	(2,559)	(16.7)	(19.7)
575050 - DIRECT COST/COPIER INTERFUND	4,675	5,675	4,862	187	(813)	4.0	(14.3)
575052 - DIRECT COST/SCANBACK INTERFUND	2,250	12,250	2,105	(145)	(10,145)	(6.4)	(82.8)
575060 - DIRECT COST/TECH INTERFUND	0	0	0	0	0	N/A	N/A
575070 - DIRECT COST/TCH CTR INTERFUND	24,670	29,070	19,951	(4,719)	(9,119)	(19.1)	(31.4)
575080 - INTER-FUND DIRECT COST FUEL	3,000	9,000	5,403	2,403	(3,597)	80.1	(40.0)
575090 - DC TRANSFER INTERFUND CD	0	0	3,869,508	3,869,508	3,869,508	N/A	N/A
	\$370,577	\$396,527	\$4,221,427	\$3,850,850	\$3,824,900	1039.1	964.6
5800 - Professional/Consulting Services and Operating Expenditures							
580001 - CONT FOR PER SERV/INDIVIDUAL	2,130	2,130	0	(2,130)	(2,130)	(100.0)	(100.0)
580002 - CONTRACT SERVICES	120,720	175,720	165,235	44,515	(10,485)	36.9	(6.0)
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	4,050	8,168	(22,082)	4,118	(73.0)	101.7
580009 - FEES / OTHER	1,415	41,500	41,255	39,840	(245)	2815.6	(0.6)
580010 - SOFTWARE LICENSE	8,700	30,840	30,405	21,705	(435)	249.5	(1.4)
580090 - BUDGET RESERVE	0	0	0	0	0	N/A	N/A
	\$163,215	\$254,240	\$245,063	\$81,848	(\$9,177)	50.1	(3.6)
5900 - Communications							
590001 - PHONE CERTIFICATED	4,590	8,370	8,010	3,420	(360)	74.5	(4.3)
590002 - PHONE CLASSIFIED	17,880	17,740	9,720	(8,160)	(8,020)	(45.6)	(45.2)
590005 - COMMUNICATION/POSTAGE	31,450	31,200	5,672	(25,778)	(25,529)	(82.0)	(81.8)
	\$53,920	\$57,310	\$23,402	(\$30,518)	(\$33,909)	(56.6)	(59.2)

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

Fund: 12 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
5000 - 5999 Services and Other Operating Expenditures	\$781,194	\$1,434,497	\$4,954,843	\$4,173,649	\$3,520,346	534.3	245.4
Percent of Total	4.3%	7.2%	22.2%				
6000 - 6999 Capital Outlay							
6170 - Land Improvements							
617000 - LAND IMPROVEMENTS	100,000	89,000	80,867	(19,133)	(8,133)	(19.1)	(9.1)
	\$100,000	\$89,000	\$80,867	(\$19,133)	(\$8,133)	(19.1)	(9.1)
6200 - Buildings and Improvements of Buildings							
620000 - BLDG/IMPRV OF BLDG	0	1,579,240	1,090,892	1,090,892	(488,348)	N/A	(30.9)
	\$0	\$1,579,240	\$1,090,892	\$1,090,892	(\$488,348)	N/A	(30.9)
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	\$1,668,240	\$1,171,759	\$1,071,759	(\$496,481)	1071.8	(29.8)
Percent of Total	0.5%	8.4%	5.2%				
7000 - 7499 Other Outgo							
7350 - Transfers of Indirect Costs - Interfund							
735000 - TRF OF DIRECT COST-INTERFUND	833,313	781,579	954,878	121,565	173,299	14.6	22.2
	\$833,313	\$781,579	\$954,878	\$121,565	\$173,299	14.6	22.2
7439 - Other Debt Service - Principal							
743900 - DEBT SERVICE/PRINCIPAL	42,000	42,000	252,000	210,000	210,000	500.0	500.0
	\$42,000	\$42,000	\$252,000	\$210,000	\$210,000	500.0	500.0
7000 - 7499 Other Outgo	\$875,313	\$823,579	\$1,206,878	\$331,565	\$383,299	37.9	46.5
Percent of Total	4.8%	4.1%	5.4%				
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 Campus Catering Fund Annual Report

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

I. 2022-23 Campus Catering Fund Revenues

A. Federal Revenues

Federal Revenues changed from \$12,687,109 at Third Quarter to \$13,732,035 at Annual, an increase of \$1,044,926. The increase is due to higher than projected participation in both the National School Lunch and School Breakfast Programs, along with higher usage of Federal Donated Food Commodities.

<u>Item</u>	<u>Budget Adjustment</u>	
Increased Participation	\$ 590,908	
Commodities Received	454,018	
Change from 3rd Quarter to Annual	\$ 1,044,926	
	<u>2022-23</u>	<u>2022-23</u>
	<u>Adopted Budget</u>	<u>Annual</u>
	\$ 12,643,025	\$ 13,732,035
	\$ 1,089,010	

B. State Revenues

State Revenues changed from \$12,336,826 at Third Quarter to \$12,984,110 at Annual, an increase of \$647,284. The increase is due to higher than projected participation in both the National School Lunch and School Breakfast Programs.

<u>Change from 3rd Quarter to Annual</u>		<u>\$ 647,284</u>
<u>2022-23</u>	<u>2022-23</u>	<u>Increase/(Decrease)</u>
<u>Adopted Budget</u>	<u>Annual</u>	
\$ 3,549,574	\$ 12,984,110	\$ 9,434,536

C. Local Revenues

Local Revenues changed from \$208,248 at Third Quarter to \$304,138 at Annual, an increase of \$95,890. The net increase is primarily due to an increase in the fair market value of our funds at the Fresno County Treasury. In addition, there was also higher than expected participation in special events and ala carte sales.

<u>Item</u>	<u>Budget Adjustment</u>	
Ala Carte Sales	\$	35,312
Special Event Income		19,680
Fair Market Value		47,379
Other		(6,481)
Change from 3rd Quarter to Annual	\$	95,890
2022-23	2022-23	
<u>Adopted Budget</u>	<u>Annual</u>	<u>Increase/(Decrease)</u>
\$ 997,361	\$ 304,138	\$ (693,223)

D. Total Campus Catering Fund Revenues

Total Campus Catering Fund Revenues changed from \$25,232,183 at Third Quarter to \$27,020,284 at Annual, an increase of \$1,788,100.

Change from 3rd Quarter to Annual	\$	1,788,100
2022-23	2022-23	
<u>Adopted Budget</u>	<u>Annual</u>	<u>Increase/(Decrease)</u>
\$ 17,189,960	\$ 27,020,284	\$ 9,830,323

II. 2022-23 Campus Catering Fund Expenditures

A. Classified Personnel Salaries

Classified Personnel Salaries changed from \$6,793,836 at Third Quarter to \$6,152,330 at Annual, a decrease of \$641,506. The decrease is primarily due vacant positions in the department resulting in one time savings.

<u>Item</u>	<u>Budget Adjustment</u>	
Classified support and other salaries	\$	(614,054)
Classified supervisor salaries		(25,104)
Other		(2,348)
Change from 3rd Quarter to Annual	\$	(641,506)
2022-23	2022-23	
<u>Adopted Budget</u>	<u>Annual</u>	<u>Increase/(Decrease)</u>
\$ 5,923,808	\$ 6,152,330	\$ 228,522

B. Employee Benefits

Employee Benefits changed from \$3,732,316 at Third Quarter to \$3,560,956 at Annual, a decrease of \$171,360. Employee Benefits changed primarily due to adjustments to the classified salaries previously noted.

<u>Item</u>	<u>Budget Adjustment</u>	
CalPERS		\$ (118,296)
Social Security		(45,527)
Other		<u>(7,537)</u>
Change from 3rd Quarter to Annual		\$ <u>(171,360)</u>
	<u>2022-23</u>	<u>2022-23</u>
	<u>Adopted Budget</u>	<u>Annual</u>
	\$ 3,348,532	\$ 3,560,956
		<u>Increase/(Decrease)</u>
		\$ 212,424

C. Books, Supplies and Other Materials

Books, Supplies and Other Materials changed from \$9,461,914 at Third Quarter to \$9,641,415 at Annual, an increase of \$179,501. The increase is primarily due to an increase in Federal Food Commodities, which was offset by a decrease in supplies, equipment, and food expenses. The increase in Federal Food Commodity expenditures was offset by an increase in Federal Food Commodity revenues.

<u>Item</u>	<u>Budget Adjustment</u>	
Federal Commodities		\$ 454,018
Food		(206,553)
Non-classroom Supplies		(38,517)
Noncapitalized equipment		<u>(29,447)</u>
Change from 3rd Quarter to Annual		\$ <u>179,501</u>
	<u>2022-23</u>	<u>2022-23</u>
	<u>Adopted Budget</u>	<u>Annual</u>
	\$ 7,570,029	\$ 9,641,415
		<u>Increase/(Decrease)</u>
		\$ 2,071,386

D. Contracted Services and Other Operating Expenditures

Contracted Services and Other Operating Expenditures changed from \$587,519 at Third Quarter to \$142,169 at Annual, a decrease of \$445,349. The decrease is primarily due to decreased utilities, conference/travel, repairs & leases. The decrease to leases was the result of reclassifying lease expenditures to debt service to abide by GASB Statement 87.

<u>Item</u>	<u>Budget Adjustment</u>	
Conference & Travel		\$ (10,508)
Rentals, leases and repairs		(413,513)
Utilities		(24,600)
Other		<u>3,272</u>
Change from 3rd Quarter to Annual		\$ <u>(445,349)</u>
	<u>2022-23</u>	<u>2022-23</u>
	<u>Adopted Budget</u>	<u>Annual</u>
	\$ 646,911	\$ 142,169
		<u>Increase/(Decrease)</u>
		\$ (504,742)

E. Capital Outlay Expenditures

Capital Outlay Expenditures changed from \$293,783 at Third Quarter to \$326,068 at Annual, an increase of \$32,285. The increase is due to an additional need for a combi oven at Clovis North High School.

Change from 3rd Quarter to Annual		\$ 32,285
<u>2022-23 Adopted Budget</u>	<u>2022-23 Annual</u>	<u>Increase/(Decrease)</u>
\$ -0-	\$ 326,068	\$ 326,068

F. Other Outgo Expenditures

Other Outgo Expenditures changed from \$584,199 at Third Quarter to \$918,894 at Annual, an increase of \$334,695. The increase is due to building lease payments being transferred to debt service, which was offset by changes in expenditures applicable to indirect cost charges.

<u>Item</u>	<u>Budget Adjustment</u>	
Transfer of Indirect Costs	\$ (62,505)	
Debt Service	397,200	
Change from 3rd Quarter to Annual	\$ 334,695	
	<u>2022-23 Adopted Budget</u>	<u>2022-23 Annual</u>
	\$ 496,933	\$ 918,894
		<u>Increase/(Decrease)</u>
		\$ 421,961

G. Total Campus Catering Fund Expenditures

Total Campus Catering Fund Expenditures changed from \$21,453,567 at Third Quarter to \$20,741,832 at Annual, a decrease of \$711,735.

Change from 3rd Quarter to Annual	\$ (711,735)	
	<u>2022-23 Adopted Budget</u>	<u>2022-23 Annual</u>
	\$ 17,986,213	\$ 20,741,832
		<u>Increase/(Decrease)</u>
		\$ 2,755,619

III. Campus Catering Fund Balance

Total revenues are \$27,020,284 and total expenditures are \$20,741,832 at Annual. The projected fund balance for the 2022-23 fiscal year is:

Beginning Fund Balance Audited 7/1/22	\$ 11,396,531
2022-23 Revenues	27,020,284
2022-23 Expenditures	<u>20,741,832</u>
Surplus/(Deficit) (1)	<u>6,278,452</u>
Ending Fund Balance, 6/30/23 Unaudited	<u>\$ 17,674,983</u>
Assigned:	
Building Lease	<u>5,512,400</u>
Unassigned	<u>\$ 12,162,583</u>
General Reserve Percentage	59%
One-Time costs in 2022-23:	
Unfilled Positions	<u>\$ (639,317)</u>
Total One-Time Costs (2)	<u>\$ (639,317)</u>
Ongoing Surplus/(Deficit) (1 + 2)	<u>\$ 5,639,135</u>

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Fund: 13 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
13 - CAFETERIA FUND	\$17,189,960	\$25,232,183	\$27,020,284	\$9,830,323	\$1,788,100	57.2	7.1
8100 - 8299 Federal Revenue							
8220 - Child Nutrition Programs							
822000 - FED CHILD NUTRITION	11,543,025	11,587,109	12,178,017	634,992	590,908	5.5	5.1
	\$11,543,025	\$11,587,109	\$12,178,017	\$634,992	\$590,908	5.5	5.1
8221 - Donated Food Commodities							
822100 - FED DONATED FOOD COMMODITIES	1,100,000	1,100,000	1,554,018	454,018	454,018	41.3	41.3
	\$1,100,000	\$1,100,000	\$1,554,018	\$454,018	\$454,018	41.3	41.3
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	\$12,687,109	\$13,732,035	\$1,089,010	\$1,044,926	8.6	8.2
Percent of Total	73.5%	50.3%	50.8%				
8300 - 8599 Other State Revenue							
8520 - Child Nutrition							
852000 - ST CHILD NUTRITION	3,549,574	12,336,826	12,984,110	9,434,536	647,284	265.8	5.2
	\$3,549,574	\$12,336,826	\$12,984,110	\$9,434,536	\$647,284	265.8	5.2
8300 - 8599 Other State Revenue	\$3,549,574	\$12,336,826	\$12,984,110	\$9,434,536	\$647,284	265.8	5.2
Percent of Total	20.6%	48.9%	48.1%				

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Fund: 13 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
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	91,137	121,978	(601,813)	30,841	(83.1)	33.8
863405 - FS ADULT ALA CARTE	65,008	12,845	17,316	(47,692)	4,471	(73.4)	34.8
863406 - FS SPECIAL EVENT INCOME	112,940	53,515	73,195	(39,745)	19,680	(35.2)	36.8
863407 - FS OTHER INCOME	20,304	28,484	26,368	6,064	(2,116)	29.9	(7.4)
863408 - FS OVER/SHORT	49,103	(66,632)	(95,290)	(144,393)	(28,658)	(294.1)	43.0
	\$971,146	\$119,349	\$143,567	(\$827,579)	\$24,218	(85.2)	20.3
8660 - Interest							
866000 - LOC INTEREST INCOME/TREAS	26,215	88,899	113,192	86,977	24,293	331.8	27.3
	\$26,215	\$88,899	\$113,192	\$86,977	\$24,293	331.8	27.3
8662 - Net Increase (Decrease) in the Fair Value of Investments							
866200 - NET INC(DEC) FAIR VALUE INVEST	0	0	47,379	47,379	47,379	N/A	N/A
	\$0	\$0	\$47,379	\$47,379	\$47,379	N/A	N/A
8600 - 8799 Other Local Revenue	\$997,361	\$208,248	\$304,138	(\$693,223)	\$95,890	(69.5)	46.0
Percent of Total	5.8%	0.8%	1.1%				

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Fund: 13 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
13 - CAFETERIA FUND	\$17,986,213	\$21,453,567	\$20,741,832	\$2,755,619	(\$711,735)	15.3	(3.3)
2000 - 2999 Classified Personnel Salaries							
2200 - Classified Support Salaries							
220006 - WAREHOUSE SAL	139,278	154,451	152,953	13,675	(1,498)	9.8	(1.0)
220007 - MAINTENANCE SAL	160,882	174,075	174,075	13,193	0	8.2	0.0
220020 - FOOD SERVICE SAL	3,623,242	4,389,534	3,819,373	196,131	(570,160)	5.4	(13.0)
220040 - CLASS SUPPORT HOURLY	272,025	264,027	214,713	(57,312)	(49,314)	(21.1)	(18.7)
220050 - CLASS SUPPORT SUB	73,480	46,273	53,093	(20,387)	6,820	(27.7)	14.7
220070 - CLASS SUPPORT OT	800	273	372	(428)	98	(53.5)	36.0
220090 - CLASSIFIED SUPPORT OTHER	0	0	0	0	0	N/A	N/A
	\$4,269,707	\$5,028,633	\$4,414,579	\$144,872	(\$614,054)	3.4	(12.2)
2300 - Classified Supervisors' and Administrators' Salaries							
230001 - CLASS MANAGEMENT SA	1,470,465	1,578,549	1,553,444	82,979	(25,104)	5.6	(1.6)
230040 - CLASSIFIED MANAGEMENT HRLY	0	0	0	0	0	N/A	N/A
	\$1,470,465	\$1,578,549	\$1,553,444	\$82,979	(\$25,104)	5.6	(1.6)
2400 - Clerical, Technical, and Office Staff Salaries							
240001 - CLASS BUSINESS SUPPORT	162,199	179,433	177,420	15,221	(2,012)	9.4	(1.1)
240050 - CLASS BUSINESS SUPPORT SUB	0	0	0	0	0	N/A	N/A
240070 - CLASS BUSINESS SUPPORT OT	0	0	0	0	0	N/A	N/A
	\$162,199	\$179,433	\$177,420	\$15,221	(\$2,012)	9.4	(1.1)
2900 - Other Classified Salaries							
290090 - OTHER CLASSIFIED SAL	21,437	7,221	6,886	(14,551)	(336)	(67.9)	(4.6)
	\$21,437	\$7,221	\$6,886	(\$14,551)	(\$336)	(67.9)	(4.6)
2000 - 2999 Classified Personnel Salaries	\$5,923,808	\$6,793,836	\$6,152,330	\$228,522	(\$641,506)	3.9	(9.4)
Percent of Total	32.9%	31.7%	29.7%				
3000 - 3999 Employee Benefits							
3102 - State Teachers' Retirement System, classified positions							
310201 - STRS CLASSIFIED	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3202 - Public Employees' Retirement System, classified positions							
320200 - PERS CLASSIFIED	1,075,402	1,424,543	1,313,755	238,353	(110,788)	22.2	(7.8)
320290 - PERS CLASSIFIED	65,377	37,583	30,075	(35,302)	(7,508)	(54.0)	(20.0)
	\$1,140,779	\$1,462,126	\$1,343,830	\$203,051	(\$118,296)	17.8	(8.1)

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Fund: 13 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
3000 - 3999 Employee Benefits							
3302 - OASDI/Medicare/Alternative, classified positions							
330200 - SOCIAL SECURITY CLASS	291,308	334,436	307,057	15,749	(27,380)	5.4	(8.2)
330201 - MEDICARE CLASS	80,298	90,298	81,647	1,349	(8,651)	1.7	(9.6)
330202 - SUPPLEMENTAL RETIREMENT CLASS	31,530	31,857	25,555	(5,975)	(6,302)	(18.9)	(19.8)
330290 - SOCIAL SECURITY CLASS	20,903	10,381	7,863	(13,040)	(2,518)	(62.4)	(24.3)
330291 - MEDICARE CLASS	5,007	4,480	3,883	(1,124)	(597)	(22.4)	(13.3)
330292 - SUPPLEMENTAL RETIREMENT CLASS	5,060	5,368	5,289	229	(79)	4.5	(1.5)
	\$434,106	\$476,820	\$431,293	(\$2,813)	(\$45,527)	(0.6)	(9.5)
3402 - Health & Welfare Benefits, classified positions							
340211 - HEALTH CLASS	1,344,657	1,373,727	1,377,915	33,258	4,188	2.5	0.3
340212 - DENTAL CLASS	102,666	90,983	90,801	(11,865)	(182)	(11.6)	(0.2)
340213 - VISION CLASS	19,149	17,489	17,453	(1,696)	(35)	(8.9)	(0.2)
340214 - LIFE INS CLASS	6,661	6,549	6,571	(90)	22	(1.4)	0.3
340216 - DIS CLASS	11,471	12,046	14,087	2,616	2,041	22.8	16.9
	\$1,484,604	\$1,500,794	\$1,506,827	\$22,223	\$6,033	1.5	0.4
3502 - State Unemployment Insurance, classified positions							
350200 - SUI CLASS	27,666	31,472	28,454	788	(3,018)	2.8	(9.6)
350290 - SUI CLASS	3,131	1,585	1,193	(1,938)	(392)	(61.9)	(24.7)
	\$30,797	\$33,057	\$29,647	(\$1,150)	(\$3,411)	(3.7)	(10.3)
3602 - Workers' Compensation Insurance, classified positions							
360200 - W/C CLASS	66,400	77,732	70,495	4,095	(7,238)	6.2	(9.3)
360290 - W/C CLASS	4,712	3,604	3,148	(1,564)	(456)	(33.2)	(12.7)
	\$71,112	\$81,336	\$73,642	\$2,530	(\$7,694)	3.6	(9.5)
3702 - OPEB, Allocated, classified positions							
370200 - RETIREE BENEFIT CLASSIFIED	161,919	150,506	150,538	(11,381)	32	(7.0)	0.0
	\$161,919	\$150,506	\$150,538	(\$11,381)	\$32	(7.0)	0.0
3802 - PERS Reduction, classified positions							
380200 - PERS REV LIM REDUC CLASS	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3902 - Other Benefits, classified positions							
390202 - OTH BEN-CL TUITION REIMB	0	0	0	0	0	N/A	N/A
390203 - SELF INSUR CLASS	22,135	25,933	23,537	1,402	(2,396)	6.3	(9.2)
390204 - AB 1522 ACCRUAL	95	70	69	(26)	(1)	(27.4)	(1.9)
390206 - PARS GOLDEN HANDSHAKE	0	0	0	0	0	N/A	N/A

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Fund: 13 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
3000 - 3999 Employee Benefits							
3902 - Other Benefits, classified positions							
390293 - SELF INSUR CLASS	2,240	1,251	1,073	(1,167)	(178)	(52.1)	(14.3)
390294 - AB 1522 ACCRUAL	745	423	501	(244)	78	(32.8)	18.4
	\$25,215	\$27,677	\$25,179	(\$36)	(\$2,498)	(0.1)	(9.0)
3000 - 3999 Employee Benefits	\$3,348,532	\$3,732,316	\$3,560,956	\$212,424	(\$171,360)	6.3	(4.6)
Percent of Total	18.6%	17.4%	17.2%				
1000 - 3999 Employee Compensation % of Total	51.6%	49.1%	46.8%				
4000 - 4999 Books and Supplies							
4300 - Materials and Supplies							
430001 - SUPPLIES CARRYOVER	0	0	0	0	0	N/A	N/A
430007 - SUPPLIES/SOFTWARE	0	0	0	0	0	N/A	N/A
430008 - SUPPLIES NON-CLASSROOM	250,400	494,911	456,393	205,993	(38,517)	82.3	(7.8)
430072 - GAS	0	0	0	0	0	N/A	N/A
430082 - INVENTORY ADJUSTMENT	0	0	0	0	0	N/A	N/A
	\$250,400	\$494,911	\$456,393	\$205,993	(\$38,517)	82.3	(7.8)
4400 - Noncapitalized Equipment							
440000 - EQUIP \$500-\$24999	295,960	556,746	527,300	231,340	(29,446)	78.2	(5.3)
	\$295,960	\$556,746	\$527,300	\$231,340	(\$29,446)	78.2	(5.3)
4700 - Food							
470000 - FOOD	5,442,203	6,600,674	6,392,952	950,749	(207,722)	17.5	(3.1)
470001 - FOOD SVC SUPPLY COST	418,658	646,814	710,752	292,094	63,938	69.8	9.9
470002 - FOOD FED DONATED	1,100,000	1,100,000	1,554,018	454,018	454,018	41.3	41.3
470023 - FOOD EARNED MEALS	62,808	62,769	0	(62,808)	(62,769)	(100.0)	(100.0)
	\$7,023,669	\$8,410,257	\$8,657,722	\$1,634,053	\$247,465	23.3	2.9
4000 - 4999 Books and Supplies	\$7,570,029	\$9,461,914	\$9,641,415	\$2,071,386	\$179,501	27.4	1.9
Percent of Total	42.1%	44.1%	46.5%				
5000 - 5999 Services and Other Operating Expenditures							
5200 - Travel and Conferences							
520000 - CONF/TRAVEL	23,000	22,496	11,988	(11,012)	(10,508)	(47.9)	(46.7)
	\$23,000	\$22,496	\$11,988	(\$11,012)	(\$10,508)	(47.9)	(46.7)

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Fund: 13 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
5000 - 5999 Services and Other Operating Expenditures							
5300 - Dues and Memberships							
530000 - DUES & MEMBERSHIP	3,762	4,372	4,372	610	0	16.2	0.0
	\$3,762	\$4,372	\$4,372	\$610	\$0	16.2	0.0
5500 - Operations and Housekeeping Services							
550030 - WATER/SEWER	0	0	0	0	0	N/A	N/A
550080 - PG&E	24,600	24,600	0	(24,600)	(24,600)	(100.0)	(100.0)
	\$24,600	\$24,600	\$0	(\$24,600)	(\$24,600)	(100.0)	(100.0)
5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements							
560002 - MAINTENANCE AGREEMENTS	10,735	10,757	10,757	22	0	0.2	0.0
560005 - RENTAL	0	0	0	0	0	N/A	N/A
560006 - REPAIR EQUIP	151,748	99,999	83,686	(68,062)	(16,313)	(44.9)	(16.3)
560010 - BLDG LEASE/RENTS	395,600	397,200	0	(395,600)	(397,200)	(100.0)	(100.0)
	\$558,083	\$507,956	\$94,443	(\$463,640)	(\$413,513)	(83.1)	(81.4)
5710 - Transfers of Direct Costs							
571000 - DIRECT COST/TRF OF SERVICE	0	0	0	0	0	N/A	N/A
571060 - DIRECT COST/TECHNOLOGY	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
5750 - Transfers of Direct Costs - Interfund							
575000 - DIRECT COST/INTERFUND TRF	0	0	0	0	0	N/A	N/A
575002 - DIRECT COST/CUSD TODAY INTERFN	9,000	5,000	5,370	(3,630)	370	(40.3)	7.4
575010 - DIRECT COST/MTCE INTERFUND	0	0	0	0	0	N/A	N/A
575020 - DIRECT COST/TRANSP INTERFUND	950	372	372	(578)	0	(60.8)	0.0
575030 - DIRECT COST/FOOD SVC INTERFUND	0	0	0	0	0	N/A	N/A
575040 - DIRECT COST/GAD/INTERF	5,000	1,368	1,803	(3,197)	435	(63.9)	31.8
575050 - DIRECT COST/COPIER INTERFUND	300	539	593	293	55	97.8	10.2
575052 - DIRECT COST/SCANBACK INTERFUND	200	55	47	(153)	(7)	(76.3)	(13.0)
575080 - INTER-FUND DIRECT COST FUEL	11,000	8,506	8,590	(2,410)	84	(21.9)	1.0
	\$26,450	\$15,840	\$16,777	(\$9,673)	\$937	(36.6)	5.9

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Fund: 13 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
5000 - 5999 Services and Other Operating Expenditures							
5800 - Professional/Consulting Services and Operating Expenditures							
580001 - CONT FOR PER SERV/INDIVIDUAL	0	0	6,063	6,063	6,063	N/A	N/A
580002 - CONTRACT SERVICES	4,000	4,000	0	(4,000)	(4,000)	(100.0)	(100.0)
580005 - LEGAL SERVICES	0	0	0	0	0	N/A	N/A
580009 - FEES / OTHER	0	0	0	0	0	N/A	N/A
	\$4,000	\$4,000	\$6,063	\$2,063	\$2,063	51.6	51.6
5900 - Communications							
590001 - PHONE CERTIFICATED	0	0	0	0	0	N/A	N/A
590002 - PHONE CLASSIFIED	5,616	5,647	5,652	36	5	0.6	0.1
590005 - COMMUNICATION/POSTAGE	1,400	2,609	2,876	1,476	267	105.4	10.2
	\$7,016	\$8,256	\$8,528	\$1,512	\$272	21.6	3.3
5000 - 5999 Services and Other Operating Expenditures	\$646,911	\$587,519	\$142,169	(\$504,742)	(\$445,349)	(78.0)	(75.8)
Percent of Total	3.6%	2.7%	0.7%				
6000 - 6999 Capital Outlay							
6200 - Buildings and Improvements of Buildings							
620000 - BLDG/IMPRV OF BLDG	0	19,284	15,010	15,010	(4,274)	N/A	(22.2)
	\$0	\$19,284	\$15,010	\$15,010	(\$4,274)	N/A	(22.2)
6400 - Equipment							
640090 - EQUIPMENT \$25,000+	0	274,499	311,058	311,058	36,559	N/A	13.3
	\$0	\$274,499	\$311,058	\$311,058	\$36,559	N/A	13.3
6000 - 6999 Capital Outlay	\$0	\$293,783	\$326,068	\$326,068	\$32,285	N/A	11.0
Percent of Total	0.0%	1.4%	1.6%				

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Fund: 13 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
7000 - 7499 Other Outgo							
7350 - Transfers of Indirect Costs - Interfund							
735000 - TRF OF DIRECT COST-INTERFUND	496,933	584,199	521,694	24,761	(62,505)	5.0	(10.7)
	\$496,933	\$584,199	\$521,694	\$24,761	(\$62,505)	5.0	(10.7)
7438 - Debt Service - Interest							
743800 - DEBT SERVICE/INTEREST	0	0	177,200	177,200	177,200	N/A	N/A
	\$0	\$0	\$177,200	\$177,200	\$177,200	N/A	N/A
7439 - Other Debt Service - Principal							
743900 - DEBT SERVICE/PRINCIPAL	0	0	220,000	220,000	220,000	N/A	N/A
	\$0	\$0	\$220,000	\$220,000	\$220,000	N/A	N/A
7000 - 7499 Other Outgo	\$496,933	\$584,199	\$918,894	\$421,961	\$334,695	84.9	57.3
Percent of Total	2.8%	2.7%	4.4%				
7600 - 7629 Interfund Transfers Out							
7619 - Other Authorized Interfund Transfers Out							
761914 - TRANSFER TO SPEC RES/CAP PROJ	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
7600 - 7629 Interfund Transfers Out	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				

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Fund: 14 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
14 - DEFERRED MAINTENANCE FUND	\$2,801,000	\$3,801,000	\$3,763,157	\$962,157	(\$37,843)	34.4	(1.0)
8600 - 8799 Other Local Revenue							
8660 - Interest							
866000 - LOC INTEREST INCOME/TREAS	1,000	1,000	23,239	22,239	22,239	2223.9	2223.9
	\$1,000	\$1,000	\$23,239	\$22,239	\$22,239	2223.9	2223.9
8662 - Net Increase (Decrease) in the Fair Value of Investments							
866200 - NET INC(DEC) FAIR VALUE INVEST	0	0	(60,082)	(60,082)	(60,082)	N/A	N/A
	\$0	\$0	(\$60,082)	(\$60,082)	(\$60,082)	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	(\$36,843)	(\$37,843)	(\$37,843)	(3784.3)	(3784.3)
Percent of Total	0.0%	0.0%	-1.0%				
8900 - 8929 Interfund Transfers In							
8919 - Other Authorized Interfund Transfers In							
891901 - OTH INTERFUND TRANSFER IN	2,800,000	3,800,000	3,800,000	1,000,000	0	35.7	0.0
	\$2,800,000	\$3,800,000	\$3,800,000	\$1,000,000	\$0	35.7	0.0
8900 - 8929 Interfund Transfers In	\$2,800,000	\$3,800,000	\$3,800,000	\$1,000,000	\$0	35.7	0.0
Percent of Total	100.0%	100.0%	101.0%				

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

Fund: 14 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
14 - DEFERRED MAINTENANCE FUND	\$2,801,000	\$3,811,771	\$2,332,537	(\$468,463)	(\$1,479,234)	(16.7)	(38.8)
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%				

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

Fund: 14 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
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%				

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

Fund: 14 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
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%				
5000 - 5999 Services and Other Operating Expenditures							
5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements							
560001 - NONCAPITALIZED IMPROVEMENTS	401,000	2,150,546	886,287	485,287	(1,264,260)	121.0	(58.8)
	\$401,000	\$2,150,546	\$886,287	\$485,287	(\$1,264,260)	121.0	(58.8)
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	39	39	39	N/A	N/A
	\$0	\$0	\$39	\$39	\$39	N/A	N/A
5000 - 5999 Services and Other Operating Expenditures	\$401,000	\$2,150,546	\$886,326	\$485,326	(\$1,264,220)	121.0	(58.8)
Percent of Total	14.3%	56.4%	38.0%				
6000 - 6999 Capital Outlay							
6170 - Land Improvements							
617000 - LAND IMPROVEMENTS	1,600,000	692,225	593,194	(1,006,806)	(99,031)	(62.9)	(14.3)
	\$1,600,000	\$692,225	\$593,194	(\$1,006,806)	(\$99,031)	(62.9)	(14.3)
6200 - Buildings and Improvements of Buildings							
620000 - BLDG/IMPRV OF BLDG	800,000	969,000	853,017	53,017	(115,983)	6.6	(12.0)
	\$800,000	\$969,000	\$853,017	\$53,017	(\$115,983)	6.6	(12.0)
6000 - 6999 Capital Outlay	\$2,400,000	\$1,661,225	\$1,446,211	(\$953,789)	(\$215,014)	(39.7)	(12.9)
Percent of Total	85.7%	43.6%	62.0%				

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

Fund: 14 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
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%				

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

Fund: 21 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
21 - BUILDING FUND	\$426,775	\$100,426,775	\$99,938,659	\$99,511,884	(\$488,116)	23317.2	(0.5)
8600 - 8799 Other Local Revenue							
8625 - Community Redevelopment Funds Not Subject to LCFF Deduction							
862500 - COMM REDEV FUNDS	0	0	575,902	575,902	575,902	N/A	N/A
	\$0	\$0	\$575,902	\$575,902	\$575,902	N/A	N/A
8660 - Interest							
866000 - LOC INTEREST INCOME/TREAS	10,000	10,000	1,340,951	1,330,951	1,330,951	13309.5	13309.5
	\$10,000	\$10,000	\$1,340,951	\$1,330,951	\$1,330,951	13309.5	13309.5
8662 - Net Increase (Decrease) in the Fair Value of Investments							
866200 - NET INC(DEC) FAIR VALUE INVEST	0	0	(3,394,970)	(3,394,970)	(3,394,970)	N/A	N/A
	\$0	\$0	(\$3,394,970)	(\$3,394,970)	(\$3,394,970)	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	(\$1,478,116)	(\$1,488,116)	(\$1,488,116)	(14881.2)	(14881.2)
Percent of Total	2.3%	0.0%	-1.5%				
8900 - 8929 Interfund Transfers In							
8919 - Other Authorized Interfund Transfers In							
891901 - OTH INTERFUND TRANSFER IN	416,775	416,775	1,416,775	1,000,000	1,000,000	239.9	239.9
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	\$1,416,775	\$1,000,000	\$1,000,000	239.9	239.9
8900 - 8929 Interfund Transfers In	\$416,775	\$416,775	\$1,416,775	\$1,000,000	\$1,000,000	239.9	239.9
Percent of Total	97.7%	0.4%	1.4%				

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

Fund: 21 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
8930 - 8979 All Other Financing Sources							
8951 - Proceeds from Sale of Bonds							
895100 - PROCEEDS FROM SALE OF BONDS	0	100,000,000	100,000,000	100,000,000	0	N/A	0.0
	\$0	\$100,000,000	\$100,000,000	\$100,000,000	\$0	N/A	0.0
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 Capital 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	\$100,000,000	\$100,000,000	\$100,000,000	\$0	N/A	0.0
Percent of Total	0.0%	99.6%	100.1%				
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%				

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

Fund: 21 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
21 - BUILDING FUND	\$916,775	\$130,859,405	\$32,271,751	\$31,354,976	(\$98,587,655)	3420.1	(75.3)
2000 - 1999 Classified Personnel Salaries							
2300 - Classified Supervisors' and Administrators' Salaries							
230001 - CLASS MANAGEMENT SA	0	268,320	268,404	268,404	84	N/A	0.0
	\$0	\$268,320	\$268,404	\$268,404	\$84	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 - 1999 Classified Personnel Salaries	\$0	\$268,320	\$268,404	\$268,404	\$84	N/A	0.0
Percent of Total	0.0%	0.2%	0.8%				
3000 - 1999 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	28,883	28,883	21	N/A	0.1
	\$0	\$28,862	\$28,883	\$28,883	\$21	N/A	0.1
3302 - OASDI/Medicare/Alternative, classified positions							
330200 - SOCIAL SECURITY CLASS	0	7,120	7,022	7,022	(99)	N/A	(1.4)
330201 - MEDICARE CLASS	0	3,922	3,853	3,853	(69)	N/A	(1.8)
330202 - SUPPLEMENTAL RETIREMENT CLASS	0	0	0	0	0	N/A	N/A
	\$0	\$11,042	\$10,874	\$10,874	(\$168)	N/A	(1.5)
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

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

Fund: 21 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
3000 - 3999 Employee Benefits							
3502 - State Unemployment Insurance, classified positions							
350200 - SUI CLASS	0	1,342	1,316	1,316	(26)	N/A	(1.9)
	\$0	\$1,342	\$1,316	\$1,316	(\$26)	N/A	(1.9)
3602 - Workers' Compensation Insurance, classified positions							
360200 - W/C CLASS	0	3,220	3,221	3,221	1	N/A	0.0
	\$0	\$3,220	\$3,221	\$3,221	\$1	N/A	0.0
3702 - OPEB, Allocated, classified positions							
370200 - RETIREE BENEFIT CLASSIFIED	0	9,391	9,638	9,638	247	N/A	2.6
	\$0	\$9,391	\$9,638	\$9,638	\$247	N/A	2.6
3902 - Other Benefits, classified positions							
390203 - SELF INSUR CLASS	0	1,073	1,074	1,074	0	N/A	0.0
	\$0	\$1,073	\$1,074	\$1,074	\$0	N/A	0.0
3000 - 3999 Employee Benefits	\$0	\$114,668	\$114,744	\$114,744	\$76	N/A	0.1
Percent of Total	0.0%	0.1%	0.4%				
1000 - 3999 Employee Compensation % of Total	0.0%	0.3%	1.2%				
4000 - 4999 Books and Supplies							
4300 - Materials and Supplies							
430000 - INSTRUCTIONAL SUPPLIES	0	0	0	0	0	N/A	N/A
430008 - SUPPLIES NON-CLASSROOM	0	5,000	2,434	2,434	(2,566)	N/A	(51.3)
430076 - REPAIR SUPP TRANSP	0	0	0	0	0	N/A	N/A
	\$0	\$5,000	\$2,434	\$2,434	(\$2,566)	N/A	(51.3)
4400 - Noncapitalized Equipment							
440000 - EQUIP \$500-\$24999	0	53,341	52,399	52,399	(941)	N/A	(1.8)
	\$0	\$53,341	\$52,399	\$52,399	(\$941)	N/A	(1.8)
4000 - 4999 Books and Supplies	\$0	\$58,341	\$54,833	\$54,833	(\$3,508)	N/A	(6.0)
Percent of Total	0.0%	0.0%	0.2%				

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

Fund: 21 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
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	91,696	87,811	87,811	(3,885)	N/A	(4.2)
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	\$91,696	\$87,811	\$87,811	(\$3,885)	N/A	(4.2)
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	47,623	47,623	(21,000)	N/A	(30.6)
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	1,650	1,650	1,650	N/A	N/A
580090 - BUDGET RESERVE	0	0	0	0	0	N/A	N/A
	\$0	\$68,623	\$49,273	\$49,273	(\$19,350)	N/A	(28.2)
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	\$162,479	\$139,244	\$139,244	(\$23,235)	N/A	(14.3)
Percent of Total	0.0%	0.1%	0.4%				

Annual Budget Change Report
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Fund: 21 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
6000 - 6999 Capital Outlay							
6100 - Land							
610000 - SITE PURCHASE	0	0	0	0	0	N/A	N/A
610005 - SITE PLAN/OTHER	0	4,270,000	1,167,890	1,167,890	(3,102,110)	N/A	(72.6)
	\$0	\$4,270,000	\$1,167,890	\$1,167,890	(\$3,102,110)	N/A	(72.6)
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	124,630,306	29,995,332	29,995,332	(94,634,973)	N/A	(75.9)
620019 - CONSTRUCTION CONTINGENCY	0	0	0	0	0	N/A	N/A
	\$0	\$124,630,306	\$29,995,332	\$29,995,332	(\$94,634,973)	N/A	(75.9)
6400 - Equipment							
640090 - EQUIPMENT \$25,000+	0	250,000	112,105	112,105	(137,895)	N/A	(55.2)
	\$0	\$250,000	\$112,105	\$112,105	(\$137,895)	N/A	(55.2)
6000 - 6999 Capital Outlay	\$0	\$129,150,306	\$31,275,328	\$31,275,328	(\$97,874,978)	N/A	(75.8)
Percent of Total	0.0%	98.7%	96.9%				

Annual Budget Change Report
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Fund: 21 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
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	86,393	(382)	(382)	(0.4)	(0.4)
	\$86,775	\$86,775	\$86,393	(\$382)	(\$382)	(0.4)	(0.4)
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	329,999	(1)	(1)	0.0	0.0
	\$330,000	\$330,000	\$329,999	(\$1)	(\$1)	0.0	0.0
7000 - 7499 Other Outgo	\$416,775	\$416,775	\$416,392	(\$383)	(\$383)	(0.1)	(0.1)
Percent of Total	45.5%	0.3%	1.3%				
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	688,516	2,806	(497,194)	(685,710)	(99.4)	(99.6)
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	\$688,516	\$2,806	(\$497,194)	(\$685,710)	(99.4)	(99.6)
7600 - 7629 Interfund Transfers Out	\$500,000	\$688,516	\$2,806	(\$497,194)	(\$685,710)	(99.4)	(99.6)
Percent of Total	54.5%	0.5%	0.0%				

Annual Budget Change Report
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Fund: 25 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
25 - CAPITAL FACILITIES FUND	\$12,095,000	\$12,095,000	\$16,830,830	\$4,735,830	\$4,735,830	39.2	39.2
8600 - 8799 Other Local Revenue							
8660 - Interest							
866000 - LOC INTEREST INCOME/TREAS	90,000	90,000	1,006,925	916,925	916,925	1018.8	1018.8
	\$90,000	\$90,000	\$1,006,925	\$916,925	\$916,925	1018.8	1018.8
8662 - Net Increase (Decrease) in the Fair Value of Investments							
866200 - NET INC(DEC) FAIR VALUE INVEST	0	0	(381,924)	(381,924)	(381,924)	N/A	N/A
	\$0	\$0	(\$381,924)	(\$381,924)	(\$381,924)	N/A	N/A
8681 - Mitigation/Developer Fees							
868100 - LOC DEV FEES	12,000,000	12,000,000	12,886,210	886,210	886,210	7.4	7.4
	\$12,000,000	\$12,000,000	\$12,886,210	\$886,210	\$886,210	7.4	7.4
8699 - All Other Local Revenue							
869900 - LOC OTHER REVENUE	5,000	5,000	8,125	3,125	3,125	62.5	62.5
	\$5,000	\$5,000	\$8,125	\$3,125	\$3,125	62.5	62.5
8600 - 8799 Other Local Revenue	\$12,095,000	\$12,095,000	\$13,519,336	\$1,424,336	\$1,424,336	11.8	11.8
Percent of Total	100.0%	100.0%	80.3%				
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	3,311,494	3,311,494	3,311,494	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	\$3,311,494	\$3,311,494	\$3,311,494	N/A	N/A
8900 - 8929 Interfund Transfers In	\$0	\$0	\$3,311,494	\$3,311,494	\$3,311,494	N/A	N/A
Percent of Total	0.0%	0.0%	19.7%				

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Fund: 25 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
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%				

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

Fund: 25 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
25 - CAPITAL FACILITIES FUND	\$12,095,000	\$60,182,959	\$19,046,987	\$6,951,987	(\$41,135,972)	57.5	(68.4)
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	538,316	36,809	4,268	7.3	0.8
	\$501,507	\$534,048	\$538,316	\$36,809	\$4,268	7.3	0.8
2400 - Clerical, Technical, and Office Staff Salaries							
240001 - CLASS BUSINESS SUPPORT	165,505	171,179	171,660	6,155	481	3.7	0.3
240050 - CLASS BUSINESS SUPPORT SUB	0	0	0	0	0	N/A	N/A
	\$165,505	\$171,179	\$171,660	\$6,155	\$481	3.7	0.3
2000 - 2999 Classified Personnel Salaries	\$667,012	\$705,228	\$709,977	\$42,965	\$4,749	6.4	0.7
Percent of Total	5.5%	1.2%	3.7%				
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	139,522	8,244	1,205	6.3	0.9
	\$131,278	\$138,317	\$139,522	\$8,244	\$1,205	6.3	0.9

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Fund: 25 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
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	33,432	1,226	(494)	3.8	(1.5)
330201 - MEDICARE CLASS	9,671	10,268	10,107	436	(161)	4.5	(1.6)
330202 - SUPPLEMENTAL RETIREMENT CLASS	0	0	0	0	0	N/A	N/A
	\$41,877	\$44,194	\$43,539	\$1,662	(\$655)	4.0	(1.5)
3401 - Health & Welfare Benefits, certificated positions							
340111 - HEALTH CERT	0	0	0	0	0	N/A	N/A
340112 - DENTAL CERT	0	0	0	0	0	N/A	N/A
340113 - VISION CERT	0	0	0	0	0	N/A	N/A
340114 - LIFE INS CERT	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3402 - Health & Welfare Benefits, classified positions							
340211 - HEALTH CLASS	89,733	91,760	91,760	2,027	0	2.3	0.0
340212 - DENTAL CLASS	6,753	6,079	6,078	(675)	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	731	(63)	(55)	(8.0)	(7.0)
	\$99,109	\$100,351	\$100,296	\$1,187	(\$55)	1.2	(0.1)
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	3,473	138	(53)	4.1	(1.5)
	\$3,335	\$3,526	\$3,473	\$138	(\$53)	4.1	(1.5)
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

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

Fund: 25 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
3000 - 3999 Employee Benefits							
3602 - Workers' Compensation Insurance, classified positions							
360200 - W/C CLASS	8,004	8,463	8,520	516	57	6.4	0.7
	\$8,004	\$8,463	\$8,520	\$516	\$57	6.4	0.7
3701 - OPEB, Allocated, certificated positions							
370100 - RETIREE BENEFITS CERT	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3702 - OPEB, Allocated, classified positions							
370200 - RETIREE BENEFIT CLASSIFIED	27,014	24,683	25,372	(1,642)	689	(6.1)	2.8
	\$27,014	\$24,683	\$25,372	(\$1,642)	\$689	(6.1)	2.8
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	2,840	172	19	6.4	0.7
390204 - AB 1522 ACCRUAL	0	0	0	0	0	N/A	N/A
	\$2,668	\$2,821	\$2,840	\$172	\$19	6.4	0.7
3000 - 3999 Employee Benefits	\$341,850	\$352,921	\$354,128	\$12,278	\$1,207	3.6	0.3
Percent of Total	2.8%	0.6%	1.9%				
1000 - 3999 Employee Compensation % of Total	8.3%	1.8%	5.6%				

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Fund: 25 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
4000 - 4999 Books and Supplies							
4300 - Materials and Supplies							
430000 - INSTRUCTIONAL SUPPLIES	45,000	33,000	21,455	(23,545)	(11,545)	(52.3)	(35.0)
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	\$21,455	(\$23,545)	(\$11,545)	(52.3)	(35.0)
4400 - Noncapitalized Equipment							
440000 - EQUIP \$500-\$24999	23,500	35,500	25,641	2,141	(9,859)	9.1	(27.8)
	\$23,500	\$35,500	\$25,641	\$2,141	(\$9,859)	9.1	(27.8)
4000 - 4999 Books and Supplies	\$68,500	\$68,500	\$47,096	(\$21,404)	(\$21,404)	(31.2)	(31.2)
Percent of Total	0.6%	0.1%	0.2%				
5000 - 5999 Services and Other Operating Expenditures							
5200 - Travel and Conferences							
520000 - CONF/TRAVEL	10,000	10,000	4,642	(5,358)	(5,358)	(53.6)	(53.6)
520010 - FIXED MILEAGE ALLOWANCE	500	500	0	(500)	(500)	(100.0)	(100.0)
	\$10,500	\$10,500	\$4,642	(\$5,858)	(\$5,858)	(55.8)	(55.8)
5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements							
560001 - NONCAPITALIZED IMPROVEMENTS	0	747,190	836,960	836,960	89,770	N/A	12.0
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	205,000	85,353	85,353	(119,647)	N/A	(58.4)
	\$0	\$952,190	\$922,313	\$922,313	(\$29,877)	N/A	(3.1)
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	53	53	53	N/A	N/A
575050 - DIRECT COST/COPIER INTERFUND	0	1,200	943	943	(257)	N/A	(21.4)
575052 - DIRECT COST/SCANBACK INTERFUND	0	0	0	0	0	N/A	N/A
	\$0	\$1,200	\$996	\$996	(\$204)	N/A	(17.0)

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Fund: 25 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
5000 - 5999 Services and Other Operating Expenditures							
5800 - Professional/Consulting Services and Operating Expenditures							
580002 - CONTRACT SERVICES	180,000	180,000	84,848	(95,153)	(95,153)	(52.9)	(52.9)
580005 - LEGAL SERVICES	75,000	75,000	44,460	(30,540)	(30,540)	(40.7)	(40.7)
580006 - ADVERTISING	200	200	210	10	10	5.0	5.0
580009 - FEES / OTHER	150	150	168,258	168,108	168,108	112072.3	112072.3
580010 - SOFTWARE LICENSE	63,500	63,500	54,300	(9,200)	(9,200)	(14.5)	(14.5)
580090 - BUDGET RESERVE	159,000	159,000	0	(159,000)	(159,000)	(100.0)	(100.0)
	\$477,850	\$477,850	\$352,076	(\$125,774)	(\$125,774)	(26.3)	(26.3)
5900 - Communications							
590001 - PHONE CERTIFICATED	0	0	0	0	0	N/A	N/A
590002 - PHONE CLASSIFIED	2,916	2,916	2,840	(77)	(77)	(2.6)	(2.6)
590005 - COMMUNICATION/POSTAGE	0	0	0	0	0	N/A	N/A
	\$2,916	\$2,916	\$2,840	(\$77)	(\$77)	(2.6)	(2.6)
5000 - 5999 Services and Other Operating Expenditures	\$491,266	\$1,444,656	\$1,282,866	\$791,600	(\$161,790)	161.1	(11.2)
Percent of Total	4.1%	2.4%	6.7%				
6000 - 6999 Capital Outlay							
6100 - Land							
610000 - SITE PURCHASE	0	731,287	757,255	757,255	25,968	N/A	3.6
	\$0	\$731,287	\$757,255	\$757,255	\$25,968	N/A	3.6
6200 - Buildings and Improvements of Buildings							
620000 - BLDG/IMPRV OF BLDG	4,919,049	51,273,044	5,989,026	1,069,977	(45,284,018)	21.8	(88.3)
	\$4,919,049	\$51,273,044	\$5,989,026	\$1,069,977	(\$45,284,018)	21.8	(88.3)
6000 - 6999 Capital Outlay	\$4,919,049	\$52,004,332	\$6,746,281	\$1,827,232	(\$45,258,050)	37.1	(87.0)
Percent of Total	40.7%	86.4%	35.4%				

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Fund: 25 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
7000 - 7499 Other Outgo							
7438 - Debt Service - Interest							
743800 - DEBT SERVICE/INTEREST	1,556,323	1,556,323	2,850,144	1,293,821	1,293,821	83.1	83.1
	\$1,556,323	\$1,556,323	\$2,850,144	\$1,293,821	\$1,293,821	83.1	83.1
7439 - Other Debt Service - Principal							
743900 - DEBT SERVICE/PRINCIPAL	3,715,000	3,715,000	2,415,000	(1,300,000)	(1,300,000)	(35.0)	(35.0)
	\$3,715,000	\$3,715,000	\$2,415,000	(\$1,300,000)	(\$1,300,000)	(35.0)	(35.0)
7000 - 7499 Other Outgo	\$5,271,323	\$5,271,323	\$5,265,144	(\$6,179)	(\$6,179)	(0.1)	(0.1)
Percent of Total	43.6%	8.8%	27.6%				
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							
761900 - TRANSFER TO GENERAL FUND	336,000	336,000	330,000	(6,000)	(6,000)	(1.8)	(1.8)
761904 - TRANSFER TO COP	0	0	0	0	0	N/A	N/A
761911 - TRANSFER TO DEV FEES II	0	0	3,311,494	3,311,494	3,311,494	N/A	N/A
761994 - TRANSFER TO BLDG FUND	0	0	1,000,000	1,000,000	1,000,000	N/A	N/A
	\$336,000	\$336,000	\$4,641,494	\$4,305,494	\$4,305,494	1281.4	1281.4
7600 - 7629 Interfund Transfers Out	\$336,000	\$336,000	\$4,641,494	\$4,305,494	\$4,305,494	1281.4	1281.4
Percent of Total	2.8%	0.6%	24.4%				

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Fund: 35 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
35 - COUNTY SCHOOL FACILITIES FUND	\$200,000	\$200,000	\$16,617,614	\$16,417,614	\$16,417,614	8208.8	8208.8
8300 - 8599 Other State Revenue							
8545 - School Facilities Apportionments							
854500 - ST SCHOOL FAC APPORT	0	0	16,490,615	16,490,615	16,490,615	N/A	N/A
	\$0	\$0	\$16,490,615	\$16,490,615	\$16,490,615	N/A	N/A
8300 - 8599 Other State Revenue	\$0	\$0	\$16,490,615	\$16,490,615	\$16,490,615	N/A	N/A
Percent of Total	0.0%	0.0%	99.2%				
8600 - 8799 Other Local Revenue							
8660 - Interest							
866000 - LOC INTEREST INCOME/TREAS	200,000	200,000	1,015,744	815,744	815,744	407.9	407.9
	\$200,000	\$200,000	\$1,015,744	\$815,744	\$815,744	407.9	407.9
8662 - Net Increase (Decrease) in the Fair Value of Investments							
866200 - NET INC(DEC) FAIR VALUE INVEST	0	0	(888,746)	(888,746)	(888,746)	N/A	N/A
	\$0	\$0	(\$888,746)	(\$888,746)	(\$888,746)	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	\$126,999	(\$73,001)	(\$73,001)	(36.5)	(36.5)
Percent of Total	100.0%	100.0%	0.8%				
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%				

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Fund: 35 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
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%				

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Fund: 35 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
35 - COUNTY SCHOOL FACILITIES FUND	\$200,000	\$43,871,995	\$4,209,930	\$4,009,930	(\$39,662,065)	2005.0	(90.4)
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%				

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

Fund: 35 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
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%				

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

Fund: 35 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
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%				

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

Fund: 35 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
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	35,371,995	323,544	123,544	(35,048,452)	61.8	(99.1)
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	\$35,371,995	\$323,544	\$123,544	(\$35,048,452)	61.8	(99.1)
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	\$35,371,995	\$323,544	\$123,544	(\$35,048,452)	61.8	(99.1)
Percent of Total	100.0%	80.6%	7.7%				
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	8,500,000	3,886,387	3,886,387	(4,613,613)	N/A	(54.3)
761994 - TRANSFER TO BLDG FUND	0	0	0	0	0	N/A	N/A
	\$0	\$8,500,000	\$3,886,387	\$3,886,387	(\$4,613,613)	N/A	(54.3)
7600 - 7629 Interfund Transfers Out	\$0	\$8,500,000	\$3,886,387	\$3,886,387	(\$4,613,613)	N/A	(54.3)
Percent of Total	0.0%	19.4%	92.3%				

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

Fund: 40 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
40 - SPECIAL RESERVE - CAPITAL PROJ	\$3,435,011	\$15,634,663	\$15,712,820	\$12,277,809	\$78,157	357.4	0.5
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	16,815	(3,185)	(3,185)	(15.9)	(15.9)
	\$20,000	\$20,000	\$16,815	(\$3,185)	(\$3,185)	(15.9)	(15.9)
8660 - Interest							
866000 - LOC INTEREST INCOME/TREAS	7,600	22,600	3,378,988	3,371,388	3,356,388	44360.4	14851.3
	\$7,600	\$22,600	\$3,378,988	\$3,371,388	\$3,356,388	44360.4	14851.3
8662 - Net Increase (Decrease) in the Fair Value of Investments							
866200 - NET INC(DEC) FAIR VALUE INVEST	0	0	(27,496)	(27,496)	(27,496)	N/A	N/A
	\$0	\$0	(\$27,496)	(\$27,496)	(\$27,496)	N/A	N/A
8699 - All Other Local Revenue							
869900 - LOC OTHER REVENUE	0	2,784,652	2,799,837	2,799,837	15,186	N/A	0.5
869915 - REIMB REVENUE	0	0	0	0	0	N/A	N/A
	\$0	\$2,784,652	\$2,799,837	\$2,799,837	\$15,186	N/A	0.5
8600 - 8799 Other Local Revenue	\$27,600	\$2,827,252	\$6,168,144	\$6,140,544	\$3,340,893	22248.3	118.2
Percent of Total	0.8%	18.1%	39.3%				

Annual Budget Change Report
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Fund: 40 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
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	5,188,089	2,250,878	1,350,878	76.6	35.2
	\$2,937,211	\$3,837,211	\$5,188,089	\$2,250,878	\$1,350,878	76.6	35.2
8919 - Other Authorized Interfund Transfers In							
891901 - OTH INTERFUND TRANSFER IN	470,200	8,970,200	4,356,587	3,886,387	(4,613,613)	826.5	(51.4)
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	\$8,970,200	\$4,356,587	\$3,886,387	(\$4,613,613)	826.5	(51.4)
8900 - 8929 Interfund Transfers In	\$3,407,411	\$12,807,411	\$9,544,676	\$6,137,265	(\$3,262,735)	180.1	(25.5)
Percent of Total	99.2%	81.9%	60.7%				
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%				

Annual Budget Change Report
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Fund: 40 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
40 - SPECIAL RESERVE - CAPITAL PROJ	\$1,446,300	\$20,047,830	\$11,739,717	\$10,293,417	(\$8,308,114)	711.7	(41.4)
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

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Fund: 40 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
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

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Fund: 40 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
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	19,182	(180,818)	(180,818)	(90.4)	(90.4)
430001 - SUPPLIES CARRYOVER	0	0	0	0	0	N/A	N/A
430008 - SUPPLIES NON-CLASSROOM	0	50,000	16,520	16,520	(33,480)	N/A	(67.0)
430060 - SUPPLIES GROUNDS	0	0	0	0	0	N/A	N/A
	\$200,000	\$250,000	\$35,702	(\$164,298)	(\$214,298)	(82.1)	(85.7)
4400 - Noncapitalized Equipment							
440000 - EQUIP \$500-\$24999	0	75,000	18,404	18,404	(56,596)	N/A	(75.5)
	\$0	\$75,000	\$18,404	\$18,404	(\$56,596)	N/A	(75.5)
4000 - 4999 Books and Supplies	\$200,000	\$325,000	\$54,106	(\$145,894)	(\$270,894)	(72.9)	(83.4)
Percent of Total	13.8%	1.6%	0.5%				

Annual Budget Change Report
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Fund: 40 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
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	147,612	(628,488)	(638,488)	(81.0)	(81.2)
560050 - REPAIR EQ M&O	0	0	0	0	0	N/A	N/A
	\$776,100	\$786,100	\$147,612	(\$628,488)	(\$638,488)	(81.0)	(81.2)
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	2,839,980	2,123,145	2,123,145	(716,835)	N/A	(25.2)
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	5,750	5,750	5,750	N/A	N/A
	\$0	\$2,839,980	\$2,128,895	\$2,128,895	(\$711,085)	N/A	(25.0)
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	\$3,626,080	\$2,276,507	\$1,500,407	(\$1,349,573)	193.3	(37.2)
Percent of Total	53.7%	18.1%	19.4%				

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

Fund: 40 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
6000 - 6999 Capital Outlay							
6100 - Land							
610005 - SITE PLAN/OTHER	0	10,000	264,965	264,965	254,965	N/A	2549.6
	\$0	\$10,000	\$264,965	\$264,965	\$254,965	N/A	2549.6
6170 - Land Improvements							
617000 - LAND IMPROVEMENTS	0	13,063,937	7,445,244	7,445,244	(5,618,693)	N/A	(43.0)
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	\$13,063,937	\$7,445,244	\$7,445,244	(\$5,618,693)	N/A	(43.0)
6200 - Buildings and Improvements of Buildings							
620000 - BLDG/IMPRV OF BLDG	0	2,393,093	1,541,814	1,541,814	(851,280)	N/A	(35.6)
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	\$2,393,093	\$1,541,814	\$1,541,814	(\$851,280)	N/A	(35.6)
6400 - Equipment							
640090 - EQUIPMENT \$25,000+	0	159,520	157,081	157,081	(2,439)	N/A	(1.5)
	\$0	\$159,520	\$157,081	\$157,081	(\$2,439)	N/A	(1.5)
6000 - 6999 Capital Outlay	\$0	\$15,626,550	\$9,409,104	\$9,409,104	(\$6,217,447)	N/A	(39.8)
Percent of Total	0.0%	77.9%	80.1%				
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	0	(470,200)	(470,200)	(100.0)	(100.0)
	\$470,200	\$470,200	\$0	(\$470,200)	(\$470,200)	(100.0)	(100.0)
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	\$0	(\$470,200)	(\$470,200)	(100.0)	(100.0)
Percent of Total	32.5%	2.3%	0.0%				

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

Fund: 40 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
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%				

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

Fund: 51 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
51 - BOND INT & REDEMPTION FUND	\$47,943,880	\$47,943,880	\$58,149,459	\$10,205,579	\$10,205,579	21.3	21.3
8300 - 8599 Other State Revenue							
8571 - Voted Indebtedness Levies, Homeowners' Exemptions							
857100 - VOTED INDEBT HOMEOWN EXEMPT	315,000	315,000	304,562	(10,438)	(10,438)	(3.3)	(3.3)
	\$315,000	\$315,000	\$304,562	(\$10,438)	(\$10,438)	(3.3)	(3.3)
8572 - Voted Indebtedness Levies, Other Subventions/In-Lieu Taxes							
857200 - VOTED INDEBT OTH SUBVENTIONS	0	0	4,632	4,632	4,632	N/A	N/A
	\$0	\$0	\$4,632	\$4,632	\$4,632	N/A	N/A
8300 - 8599 Other State Revenue	\$315,000	\$315,000	\$309,194	(\$5,806)	(\$5,806)	(1.8)	(1.8)
Percent of Total	0.7%	0.7%	0.5%				
8600 - 8799 Other Local Revenue							
8611 - Voted Indebtedness Levies, Secured Roll							
861100 - SECURED ROLL/BOND INT & RED	46,078,880	46,078,880	51,269,204	5,190,324	5,190,324	11.3	11.3
	\$46,078,880	\$46,078,880	\$51,269,204	\$5,190,324	\$5,190,324	11.3	11.3
8612 - Voted Indebtedness Levies, Unsecured Roll							
861200 - UNSECURED ROLL/BOND INT & RED	800,000	800,000	958,383	158,383	158,383	19.8	19.8
	\$800,000	\$800,000	\$958,383	\$158,383	\$158,383	19.8	19.8
8613 - Voted Indebtedness Levies, Prior Years' Taxes							
861300 - PRIOR YRS TAXES/BOND INT & RED	75,000	75,000	390,878	315,878	315,878	421.2	421.2
	\$75,000	\$75,000	\$390,878	\$315,878	\$315,878	421.2	421.2
8614 - Voted Indebtedness Levies, Supplemental Taxes							
861400 - SUPPLEMENTAL TAXES/BOND INT	375,000	375,000	469,336	94,336	94,336	25.2	25.2
	\$375,000	\$375,000	\$469,336	\$94,336	\$94,336	25.2	25.2
8660 - Interest							
866000 - LOC INTEREST INCOME/TREAS	300,000	300,000	1,475,334	1,175,334	1,175,334	391.8	391.8
	\$300,000	\$300,000	\$1,475,334	\$1,175,334	\$1,175,334	391.8	391.8
8662 - Net Increase (Decrease) in the Fair Value of Investments							
866200 - NET INC(DEC) FAIR VALUE INVEST	0	0	(713,638)	(713,638)	(713,638)	N/A	N/A
	\$0	\$0	(\$713,638)	(\$713,638)	(\$713,638)	N/A	N/A
8600 - 8799 Other Local Revenue	\$47,628,880	\$47,628,880	\$53,849,497	\$6,220,617	\$6,220,617	13.1	13.1
Percent of Total	99.3%	99.3%	92.6%				

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

Fund: 51 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
8930 - 8979 All Other Financing Sources							
8979 - All Other Financing Sources							
897907 - PROCEEDS FROM OTHER BONDS	0	0	3,990,768	3,990,768	3,990,768	N/A	N/A
	\$0	\$0	\$3,990,768	\$3,990,768	\$3,990,768	N/A	N/A
8930 - 8979 All Other Financing Sources	\$0	\$0	\$3,990,768	\$3,990,768	\$3,990,768	N/A	N/A
Percent of Total	0.0%	0.0%	6.9%				

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

Fund: 51 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
51 - BOND INT & REDEMPTION FUND	\$47,943,880	\$47,943,880	\$50,446,156	\$2,502,276	\$2,502,276	5.2	5.2
7000 - 7499 Other Outgo							
7433 - Bond Redemptions							
743300 - BOND REDEMPTIONS	36,391,927	36,391,927	30,684,210	(5,707,717)	(5,707,717)	(15.7)	(15.7)
	\$36,391,927	\$36,391,927	\$30,684,210	(\$5,707,717)	(\$5,707,717)	(15.7)	(15.7)
7434 - Bond Interest and Other Service Charges							
743400 - BOND INT/OTH SVC CHARGES	11,551,953	11,551,953	19,761,946	8,209,993	8,209,993	71.1	71.1
	\$11,551,953	\$11,551,953	\$19,761,946	\$8,209,993	\$8,209,993	71.1	71.1
7000 - 7499 Other Outgo	\$47,943,880	\$47,943,880	\$50,446,156	\$2,502,276	\$2,502,276	5.2	5.2
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%				

Annual Budget Change Report
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Fund: 67 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
67 - SELF INSURANCE FUND	\$80,656,917	\$83,027,749	\$82,567,949	\$1,911,032	(\$459,800)	2.4	(0.6)
8600 - 8799 Other Local Revenue							
8662 - Net Increase (Decrease) in the Fair Value of Investments							
866200 - NET INC(DEC) FAIR VALUE INVEST	0	0	(445,802)	(445,802)	(445,802)	N/A	N/A
	\$0	\$0	(\$445,802)	(\$445,802)	(\$445,802)	N/A	N/A
8699 - All Other Local Revenue							
869900 - LOC OTHER REVENUE	10,000	12,000	16,167	6,167	4,167	61.7	34.7
869952 - EMPLOYER PAID HEALTH DEDUCTION	50,207,879	53,857,650	53,965,820	3,757,941	108,170	7.5	0.2
869953 - EMPLOYER PAID DENTAL DEDUCTION	3,733,446	3,512,524	3,521,766	(211,680)	9,242	(5.7)	0.3
869954 - EMPLOYER PAID VISION DEDUCTION	696,317	675,045	677,057	(19,260)	2,012	(2.8)	0.3
869956 - EMPLOYER PAID DISABILITY DEDCT	95,000	97,000	99,964	4,964	2,964	5.2	3.1
869957 - RETIREE DEDUCTION (%-FROM PR)	10,667,842	10,339,341	10,358,449	(309,393)	19,109	(2.9)	0.2
869958 - HEALTH & WELFARE PREMIUMS	15,246,433	14,534,190	14,374,529	(871,904)	(159,661)	(5.7)	(1.1)
	\$80,656,917	\$83,027,749	\$83,013,751	\$2,356,834	(\$13,998)	2.9	0.0
8600 - 8799 Other Local Revenue	\$80,656,917	\$83,027,749	\$82,567,949	\$1,911,032	(\$459,800)	2.4	(0.6)
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%				

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

Fund: 67 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
67 - SELF INSURANCE FUND	\$80,656,917	\$79,793,314	\$77,028,857	(\$3,628,060)	(\$2,764,457)	(4.5)	(3.5)
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	58,709	58,583	4,290	(127)	7.9	(0.2)
230070 - OVERTIME CL MGMNT	0	0	0	0	0	N/A	N/A
	\$54,293	\$58,709	\$58,583	\$4,290	(\$127)	7.9	(0.2)
2400 - Clerical, Technical, and Office Staff Salaries							
240001 - CLASS BUSINESS SUPPORT	65,599	71,854	71,854	6,256	0	9.5	0.0
240050 - CLASS BUSINESS SUPPORT SUB	0	0	736	736	736	N/A	N/A
	\$65,599	\$71,854	\$72,590	\$6,991	\$736	10.7	1.0
2000 - 2999 Classified Personnel Salaries	\$119,892	\$130,564	\$131,173	\$11,281	\$609	9.4	0.5
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	33,124	33,092	2,675	(32)	8.8	(0.1)
	\$30,417	\$33,124	\$33,092	\$2,675	(\$32)	8.8	(0.1)
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

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

Fund: 67 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
3000 - 3999 Employee Benefits							
3302 - OASDI/Medicare/Alternative, classified positions							
330200 - SOCIAL SECURITY CLASS	7,433	8,095	7,719	286	(376)	3.8	(4.6)
330201 - MEDICARE CLASS	1,738	1,893	1,805	67	(88)	3.8	(4.6)
330290 - SOCIAL SECURITY CLASS	0	0	46	46	46	N/A	N/A
330291 - MEDICARE CLASS	0	0	11	11	11	N/A	N/A
330292 - SUPPLEMENTAL RETIREMENT CLASS	0	0	0	0	0	N/A	N/A
	\$9,172	\$9,988	\$9,580	\$409	(\$408)	4.5	(4.1)
3402 - Health & Welfare Benefits, classified positions							
340211 - HEALTH CLASS	26,116	27,111	27,111	995	0	3.8	0.0
340212 - DENTAL CLASS	1,966	1,796	1,796	(170)	0	(8.6)	0.0
340213 - VISION CLASS	367	345	345	(21)	0	(5.8)	0.0
340214 - LIFE INS CLASS	146	146	146	0	0	0.0	0.0
340216 - DIS CLASS	315	345	323	8	(22)	2.5	(6.4)
	\$28,909	\$29,743	\$29,721	\$811	(\$22)	2.8	(0.1)
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	653	627	28	(26)	4.6	(3.9)
350290 - SUI CLASS	0	0	4	4	4	N/A	N/A
	\$599	\$653	\$631	\$31	(\$22)	5.3	(3.4)
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	1,567	1,565	127	(1)	8.8	(0.1)
360290 - W/C CLASS	0	0	9	9	9	N/A	N/A
	\$1,439	\$1,567	\$1,574	\$135	\$7	9.4	0.5
3702 - OPEB, Allocated, classified positions							
370200 - RETIREE BENEFIT CLASSIFIED	4,856	4,570	4,637	(219)	67	(4.5)	1.5
	\$4,856	\$4,570	\$4,637	(\$219)	\$67	(4.5)	1.5

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Fund: 67 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
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	522	522	42	0	8.8	(0.1)
390293 - SELF INSUR CLASS	0	0	3	3	3	N/A	N/A
390294 - AB 1522 ACCRUAL	0	0	0	0	0	N/A	N/A
	\$480	\$522	\$525	\$45	\$2	9.4	0.5
3000 - 3999 Employee Benefits	\$75,871	\$80,166	\$79,759	\$3,888	(\$407)	5.1	(0.5)
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	796,918	836,830	34,095	39,913	4.2	5.0
	\$802,735	\$796,918	\$836,830	\$34,095	\$39,913	4.2	5.0
4400 - Noncapitalized Equipment							
440000 - EQUIP \$500-\$24999	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
4000 - 4999 Books and Supplies	\$802,735	\$796,918	\$836,830	\$34,095	\$39,913	4.2	5.0
Percent of Total	1.0%	1.0%	1.1%				

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Fund: 67 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
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	1,461,554	1,478,948	133,068	17,393	9.9	1.2
580005 - LEGAL SERVICES	0	0	0	0	0	N/A	N/A
580010 - SOFTWARE LICENSE	1,000	1,000	0	(1,000)	(1,000)	(100.0)	(100.0)
580041 - HEALTH CONTRACT/MEDICAL/RX	16,152,090	18,038,847	27,556,143	11,404,053	9,517,296	70.6	52.8
580042 - HEALTH CONTRACT/HEALTH	56,372,793	54,592,214	53,203,463	(3,169,330)	(1,388,751)	(5.6)	(2.5)
580043 - HEALTH CONTRACT/DENTAL	3,884,073	3,781,632	3,686,504	(197,570)	(95,128)	(5.1)	(2.5)
580044 - HEALTH CONTRACT/VISION	805,793	816,519	774,543	(31,250)	(41,976)	(3.9)	(5.1)
580045 - HEALTH CONTRACT-LIFE	0	0	0	0	0	N/A	N/A
580046 - CONTRACT/DISABILITY	92,500	92,500	52,898	(39,602)	(39,602)	(42.8)	(42.8)
580047 - HEALTH EXP - LIABILITY ADJ	1,002,889	0	(769,110)	(1,771,999)	(769,110)	(176.7)	N/A
580048 - HEALTH RX REBATE	0	0	(10,002,568)	(10,002,568)	(10,002,568)	N/A	N/A
	\$79,657,019	\$78,784,266	\$75,980,820	(\$3,676,200)	(\$2,803,447)	(4.6)	(3.6)
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	275	(1,125)	(1,125)	(80.4)	(80.4)
	\$1,400	\$1,400	\$275	(\$1,125)	(\$1,125)	(80.4)	(80.4)
5000 - 5999 Services and Other Operating Expenditures	\$79,658,419	\$78,785,666	\$75,981,095	(\$3,677,325)	(\$2,804,572)	(4.6)	(3.6)
Percent of Total	98.8%	98.7%	98.6%				

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Fund: 67 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
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%				

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Fund: 68 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
68 - WORKERS' COMPENSATION	\$4,010,750	\$4,690,642	\$4,556,852	\$546,102	(\$133,790)	13.6	(2.9)
8600 - 8799 Other Local Revenue							
8660 - Interest							
866000 - LOC INTEREST INCOME/TREAS	100,000	220,000	309,947	209,947	89,947	209.9	40.9
	\$100,000	\$220,000	\$309,947	\$209,947	\$89,947	209.9	40.9
8662 - Net Increase (Decrease) in the Fair Value of Investments							
866200 - NET INC(DEC) FAIR VALUE INVEST	0	0	(170,326)	(170,326)	(170,326)	N/A	N/A
	\$0	\$0	(\$170,326)	(\$170,326)	(\$170,326)	N/A	N/A
8674 - In-District Premiums/Contributions							
867400 - IN DISTRICT PREMIUMS/CONTRIB	3,910,750	4,470,642	4,417,232	506,482	(53,410)	13.0	(1.2)
	\$3,910,750	\$4,470,642	\$4,417,232	\$506,482	(\$53,410)	13.0	(1.2)
8600 - 8799 Other Local Revenue	\$4,010,750	\$4,690,642	\$4,556,852	\$546,102	(\$133,790)	13.6	(2.9)
Percent of Total	100.0%	100.0%	100.0%				

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Fund: 68 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
68 - WORKERS' COMPENSATION	\$4,010,750	\$4,690,642	\$3,814,241	(\$196,509)	(\$876,401)	(4.9)	(18.7)
2000 - 2999 Classified Personnel Salaries							
2300 - Classified Supervisors' and Administrators' Salaries							
230001 - CLASS MANAGEMENT SA	10,859	11,741	11,717	858	(24)	7.9	(0.2)
	\$10,859	\$11,741	\$11,717	\$858	(\$24)	7.9	(0.2)
2400 - Clerical, Technical, and Office Staff Salaries							
240001 - CLASS BUSINESS SUPPORT	42,372	46,347	46,347	3,975	0	9.4	0.0
	\$42,372	\$46,347	\$46,347	\$3,975	\$0	9.4	0.0
2000 - 2999 Classified Personnel Salaries	\$53,231	\$58,088	\$58,064	\$4,833	(\$24)	9.1	0.0
Percent of Total	1.3%	1.2%	1.5%				
3000 - 3999 Employee Benefits							
3202 - Public Employees' Retirement System, classified positions							
320200 - PERS CLASSIFIED	13,505	14,737	14,731	1,226	(6)	9.1	0.0
	\$13,505	\$14,737	\$14,731	\$1,226	(\$6)	9.1	0.0
3302 - OASDI/Medicare/Alternative, classified positions							
330200 - SOCIAL SECURITY CLASS	3,300	3,601	3,423	123	(178)	3.7	(4.9)
330201 - MEDICARE CLASS	772	842	801	29	(41)	3.7	(4.9)
	\$4,072	\$4,443	\$4,224	\$152	(\$219)	3.7	(4.9)
3402 - Health & Welfare Benefits, classified positions							
340211 - HEALTH CLASS	12,724	13,261	13,208	484	(53)	3.8	(0.4)
340212 - DENTAL CLASS	957	866	875	(82)	9	(8.6)	1.0
340213 - VISION CLASS	178	168	168	(10)	0	(5.5)	0.1
340214 - LIFE INS CLASS	59	59	59	0	0	0.7	0.7
340216 - DIS CLASS	204	222	212	8	(10)	3.9	(4.5)
	\$14,122	\$14,576	\$14,522	\$400	(\$54)	2.8	(0.4)
3502 - State Unemployment Insurance, classified positions							
350200 - SUI CLASS	266	290	278	12	(12)	4.6	(4.1)
	\$266	\$290	\$278	\$12	(\$12)	4.6	(4.1)
3601 - Workers' Compensation Insurance, certificated positions							
360100 - W/C CERT	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A

Annual Budget Change Report
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Fund: 68 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
3000 - 3999 Employee Benefits							
3602 - Workers' Compensation Insurance, classified positions							
360200 - W/C CLASS	638	697	697	59	0	9.2	0.0
	\$638	\$697	\$697	\$59	\$0	9.2	0.0
3702 - OPEB, Allocated, classified positions							
370200 - RETIREE BENEFIT CLASSIFIED	2,157	2,033	2,061	(96)	28	(4.4)	1.4
	\$2,157	\$2,033	\$2,061	(\$96)	\$28	(4.4)	1.4
3902 - Other Benefits, classified positions							
390203 - SELF INSUR CLASS	213	232	232	19	0	9.0	0.1
	\$213	\$232	\$232	\$19	\$0	9.0	0.1
3000 - 3999 Employee Benefits	\$34,973	\$37,008	\$36,745	\$1,772	(\$263)	5.1	(0.7)
Percent of Total	0.9%	0.8%	1.0%				
1000 - 3999 Employee Compensation % of Total	2.2%	2.0%	2.5%				
5000 - 5999 Services and Other Operating Expenditures							
5450 - Other Insurance							
545005 - WORKERS' COMPENSATION	1,225,498	1,645,498	1,269,931	44,433	(375,567)	3.6	(22.8)
	\$1,225,498	\$1,645,498	\$1,269,931	\$44,433	(\$375,567)	3.6	(22.8)
5750 - Transfers of Direct Costs - Interfund							
575040 - DIRECT COST/GAD/INTERF	2,500	2,500	0	(2,500)	(2,500)	(100.0)	(100.0)
	\$2,500	\$2,500	\$0	(\$2,500)	(\$2,500)	(100.0)	(100.0)
5800 - Professional/Consulting Services and Operating Expenditures							
580002 - CONTRACT SERVICES	7,517	7,517	4,250	(3,267)	(3,267)	(43.5)	(43.5)
580049 - WORKERS' COMP	2,687,031	2,940,031	2,445,252	(241,779)	(494,779)	(9.0)	(16.8)
	\$2,694,548	\$2,947,548	\$2,449,502	(\$245,046)	(\$498,046)	(9.1)	(16.9)
5000 - 5999 Services and Other Operating Expenditures	\$3,922,546	\$4,595,546	\$3,719,432	(\$203,114)	(\$876,114)	(5.2)	(19.1)
Percent of Total	97.8%	98.0%	97.5%				