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CLOVIS UNIFIED SCHOOL DISTRICT

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District Superintendent

Introduction

For the past twenty-seven (27) fiscal years, quarterly financial reports have been prepared by the Administration for review by the Board which reflects updated financial data relative to the General Fund and other District funds. The quarterly reports consist of First Interim, Second Interim, and Third Quarter. The First and Second Interim reports are prepared based on budget and actuals as of October 31 and January 31 of each fiscal year respectively, as required by Education Code Section 46704.33. The Third Quarter and Annual Financial Reports are prepared on a year to date basis as of March 31 and June 30, respectively. The Annual Financial Report (Fourth Quarter) is prepared for review by the Board prior to the completion of the audited financial statements.

During the 2021-22 fiscal year, the Board has utilized the "single step" budget calendar in meeting its legal requirements regarding the adoption of the annual operating budget. The District's budget was adopted by the Board at its June 9, 2021 meeting.

This 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 2021-22 fiscal year. In addition, the financial reports for these funds are preceded by a narrative, which briefly summarizes major differences between budgets for revenue and expenditure categories. The section titled "All Other Funds" of the District is included for a more comprehensive view of all District funds but does not include a narrative. The format for this report is similar to the Adopted Budget for easier reading and data comprehension.

GENERAL FUND

Summary Revisions to General Fund Budget

The following narrative will summarize the major revenue and expenditure categories for the General Fund.

I. 2021-22 REVENUES

A. Local Control Funding Formula (LCFF) Revenues

LCFF Revenues changed from \$412,249,019 at Third Quarter to \$412,458,239 at Annual, an increase of \$209,220. This increase is due to an adjustment to prior year LCFF apportionments.

Change from 3rd Quarter to Annual		\$ 209,220
<u>2021-22 Adopted Budget</u>	<u>2021-22 Annual</u>	<u>Increase/(Decrease)</u>
\$ 416,909,623	\$ 412,458,239	\$ (4,451,384)

B. Federal Revenues

Federal Revenues changed from \$56,193,372 at Third Quarter to \$52,159,348 at Annual, a decrease of \$4,034,024. This decrease was due to deferred revenues entries from Title I/II/III/IV and Special Education. The deferred revenues will be added into the 2022-23 fiscal year budget and allocated to eligible expenditures. The decrease was offset by an increase in reimbursement from the Medi-Cal and Medi-Cal Administrative Activities (MAA) programs and COVID relief dollars. The adjustments to Federal Revenues are as follows:

<u>Item</u>	<u>Budget Adjustment</u>	
Medi-Cal/MAA	\$	920,426
COVID Relief		271,153
Other Federal Revenues		(702,778)
Special Education		(2,234,251)
Title I/II/III/IV		(2,288,574)
Change from 3rd Quarter to Annual	\$	(4,034,024)
<u>2021-22 Adopted Budget</u>	<u>2021-22 Annual</u>	<u>Increase/(Decrease)</u>
\$ 97,777,377	\$ 52,159,348	\$ (45,618,029)

C. Other State Revenues

Other State Revenues changed from \$96,028,382 at Third Quarter to \$96,166,964 at Annual a decrease of \$138,582. The decrease is primarily due to unspent State Grants. These funds will be carried over to the next fiscal year to be reallocated. The decrease was offset by an increase to Lottery revenues and the STRS on behalf entry. There is an offsetting expenditure posted to a STRS expenditure account, thus there is no impact to the General Fund for the increase to STRS on behalf. The adjustments to Other State Revenues follow:

<u>Item</u>	<u>Budget Adjustment</u>		
CalSTRS on Behalf	\$ 3,129,706		
Lottery	1,160,400		
Other State Revenues	(1,703,607)		
CTE Grants	<u>(2,447,917)</u>		
Change from 3rd Quarter to Annual	<u>\$ 138,582</u>		
	<u>2021-22 Adopted Budget</u>	<u>2021-22 Annual</u>	<u>Increase/(Decrease)</u>
	\$ 87,538,643	\$ 96,166,964	\$ 8,628,321

D. Local Revenues

Local Revenues changed from \$16,813,624 at Third Quarter to \$9,469,205 at Annual, a decrease of \$7,344,419. The change is due to increased revenues from fee-based programs, interest, and the Citi-Kids program. The increases were offset by a fair market value (FMV) adjustment. The FMV adjustment is an accounting entry required when the auditors examine the return on investments received from the Fresno County Treasurer's Pool. The adjustments to Local Revenues follow:

<u>Item</u>	<u>Budget Adjustment</u>		
Other Local Revenues/Grants	\$ 1,190,069		
Citi-Kids	673,939		
Sports and Recreation	207,383		
Interest	196,857		
Fair Market Value Adjustment	<u>(9,612,667)</u>		
Change from 3rd Quarter to Annual	<u>\$ (7,344,419)</u>		
	<u>2021-22 Adopted Budget</u>	<u>2021-22 Annual</u>	<u>Increase/(Decrease)</u>
	\$ 13,669,580	\$ 9,469,205	\$ (4,200,375)

E. Other Transfers In

Other Transfers In changed from \$836,000 at Third Quarter to \$336,000 at Annual, a decrease of \$500,000.

Change from 3rd Quarter to Annual		\$ (500,000)
<u>2021-22</u> <u>Adopted Budget</u>	<u>2021-22</u> <u>Annual</u>	<u>Increase/(Decrease)</u>
\$ 3,336,000	\$ 336,000	\$ (3,000,000)

F. Other Financing Sources

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

Change from 3rd Quarter Annual		\$ -0-
<u>2021-22</u> <u>Adopted Budget</u>	<u>2021-22</u> <u>Annual</u>	<u>Increase/(Decrease)</u>
\$ 1,700,000	\$ 1,700,000	\$ -0-

G. Total General Fund Revenues

Total General Fund Revenues changed from \$583,820,397 at Third Quarter to \$572,289,755 at Annual, a decrease of \$11,530,641.

Change from 3rd Quarter to Annual		\$ (11,530,641)
<u>2021-22</u> <u>Adopted Budget</u>	<u>2021-22</u> <u>Annual</u>	<u>Increase/(Decrease)</u>
\$ 620,931,222	\$ 572,289,755	\$ (48,641,467)

II. 2021-22 EXPENDITURES

A. Certificated Personnel Salaries

Certificated Personnel Salaries changed from \$220,849,358 at Third Quarter to \$217,328,092 at Annual, a decrease of \$3,521,266. The increased expenditure for certificated substitutes is the result of increased substitute rate to assist with recruitment and increased absences related to the pandemic. The increase was covered with COVID relief funds. This increase was offset by decreases related to budgets for multi-year grants and vacant positions. Unused grant funds will roll forward and be allocated to allowable expenditures in the upcoming year. Following are the areas of change:

<u>Item</u>	<u>Budget Adjustment</u>	
Certificated Substitutes	\$ 1,234,454	
Vacancies	(1,214,779)	
Multi-Year Grants	<u>(3,540,941)</u>	
Change from 3rd Quarter to Annual	<u>\$ (3,521,266)</u>	
	<u>2021-22 Adopted Budget</u>	<u>2021-22 Annual</u>
	\$ 202,510,507	\$ 217,328,092
		<u>Increase/(Decrease)</u>
		\$ 14,817,585

B. Classified Personnel Salaries

Classified Personnel Salaries changed from \$92,871,223 at Third Quarter to \$89,605,972 at Annual, a decrease of \$3,265,251. The decrease is primarily due to vacant Instructional Assistant positions. To attract candidates for this position, the District approved several part-time positions to increase to full-time, benefited positions. Following are the areas of change:

<u>Item</u>	<u>Budget Adjustment</u>	
Other Classified Salaries	\$ (175,145)	
Stipends	(250,462)	
Mgmt/Clerical vacancies	(457,601)	
Instructional Assistants	<u>(2,382,043)</u>	
Change from 3rd Quarter to Annual	<u>\$ (3,265,251)</u>	
	<u>2021-22 Adopted Budget</u>	<u>2021-22 Annual</u>
	\$ 87,735,508	\$ 89,605,972
		<u>Increase/(Decrease)</u>
		\$ 1,870,464

C. Employee Benefits

Employee Benefits changed from \$156,654,812 at Third Quarter to \$155,529,926 at Annual, a decrease of \$1,124,885. The decrease is primarily related to the previously mentioned vacant positions. The decrease was offset by an increase to the STRS on behalf entry. Following are the areas of change:

<u>Item</u>	<u>Budget Adjustment</u>	
CalSTRS on behalf	\$ 3,129,706	
Other Benefits	(902,587)	
Health and Welfare	(968,121)	
STRS/PERS	<u>(2,383,883)</u>	
Change from 3rd Quarter to Annual	<u>\$ (1,124,885)</u>	
	<u>2021-22</u>	<u>2021-22</u>
<u>Adopted Budget</u>	<u>Annual</u>	<u>Increase/(Decrease)</u>
\$ 148,677,802	\$ 155,529,926	\$ 6,852,124

D. Books, Supplies and Other Materials

Books, Supplies and Other Materials changed from \$68,384,442 at Third Quarter to \$46,565,163 at Annual, a decrease of \$21,819,279. 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>	
Routine Restricted Maintenance	\$ (766,375)	
Student Computer Refresh Carryover	(820,114)	
LCAP	(2,372,805)	
Site Discretionary Carryover	(2,538,249)	
Textbook Carryover	(3,992,174)	
Other Supplies	(3,245,914)	
Restricted Grant Deferred Revenue	<u>(8,083,648)</u>	
Change from 3rd Quarter to Annual	<u>\$ (21,819,279)</u>	
	<u>2021-22</u>	<u>2021-22</u>
<u>Adopted Budget</u>	<u>Annual</u>	<u>Increase/(Decrease)</u>
\$ 132,311,519	\$ 46,565,163	\$ (85,746,356)

E. Contracted Services and Other Operating Expenditures

Contracted Services and Other Operating Expenditures changed from \$48,140,983 at Third Quarter to \$41,523,836 at Annual, a decrease of \$6,617,147. This is primarily due to the changes in budget that was reserved for onetime use not being spent in 21-22. The funds will be available for eligible expenditures in the upcoming year. Additionally, non-public school 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:

<u>Item</u>	<u>Budget Adjustment</u>		
Utilities	\$ 1,381,282		
Routine Repair & Maintenance	(458,833)		
Conference/Travel	(738,098)		
Special Ed NPS	(843,368)		
Deferred Revenue Adjustments	(915,862)		
Budget Reserve for Onetime Revenue	(2,349,523)		
Other Contracted Services	<u>(2,692,745)</u>		
Change from 3rd Quarter to Annual	<u>\$ (6,617,147)</u>		
	<u>2021-22 Adopted Budget</u>	<u>2021-22 Annual</u>	<u>Increase/(Decrease)</u>
	\$ 35,049,488	\$ 41,523,836	\$ 6,474,348

F. Capital Outlay

Capital Outlay changed from \$7,368,217 at Third Quarter to \$4,929,968 at Annual, a decrease of \$2,438,249. The decrease is primarily due to technology projects funded with COVID relief dollars in progress. 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	\$ (237,953)		
Transportation Equipment	(273,479)		
Technology Projects	<u>(1,926,817)</u>		
Change from 3rd Quarter to Annual	<u>\$ (2,438,249)</u>		
	<u>2021-22 Adopted Budget</u>	<u>2021-22 Annual</u>	<u>Increase/(Decrease)</u>
	\$ 914,889	\$ 4,929,968	\$ 4,015,079

G. Other Outgo Expenditures

Other Outgo Expenditures changed from \$965,429 at Third Quarter to \$1,154,998 at Annual, an increase of \$189,569. The increase is primarily due to adjustments made to indirect and debt service costs.

<u>Item</u>		<u>Budget Adjustment</u>
Indirect Cost		\$ 121,199
Debt Service		68,369
Change from 3rd Quarter to Annual		<u>\$ 189,569</u>
<u>2021-22 Adopted Budget</u>	<u>2021-22 Annual</u>	<u>Increase/(Decrease)</u>
\$ 594,019	\$ 1,154,998	\$ 560,979

H. Inter-fund Transfers Out

Inter-fund Transfers Out changed from \$10,125,158 at Third Quarter to \$12,950,750 at Annual, an increase of \$2,825,591. 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		\$ 2,825,591
<u>2021-22 Adopted Budget</u>	<u>2021-22 Annual</u>	<u>Increase/(Decrease)</u>
\$ 5,923,968	\$ 12,950,750	\$ 7,026,782

III. Total General Fund Expenditures

Total General Fund Expenditures changed from \$605,359,623 at Third Quarter to \$569,588,705 at Annual, a decrease of \$35,770,918.

Change from 3rd Quarter to Annual		\$ (35,770,918)
2021-22 Adopted Budget	2021-22 Annual	Increase/(Decrease)
\$ 605,359,623	\$ 569,588,705	\$ (44,128,995)

IV. Fund Balance

Total revenues are \$572,289,755 and total expenditures are \$569,588,705 at Annual. Net revenues and expenditures at Third Quarter resulted in a deficit of \$21,539,225. This changed to a surplus of \$2,701,050 at Annual, a difference of \$24,240,275. This results in a general reserve of 9.80%. 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 \$5,595,593 as of Third Quarter to \$5,566,393 at Annual, a difference of \$29,200.

Beginning Fund Balance, Audited 7/1/21	\$ 163,42,730
2021-22 Revenues	572,289,755
2021-22 Expenditures	569,588,705
Surplus/(Deficit) (1)	<u>2,701,050</u>
Ending Fund Balance, 6/30/22, Unaudited	<u>\$166,043,780</u>
Components of Fund Balance:	
Non-Spendable:	
Revolving Cash Reserve	\$ 144,000
Prepaid Expenditures	475,000
Store’s Inventory Reserve	<u>2,320,086</u>
Restricted:	
Educator Effectiveness Grant	8,519,957
Textbooks, Lottery	5,884,757
COVID Relief	5,582,087
One-Time SPED	4,449,403
Other State Grants	3,218,337
Routine Restricted Maint.	<u>1,908,015</u>
Committed:	
10% Stabilization, BP 3100	56,958,871
Textbooks	5,481,725
Future Program Growth:	
LCAP	5,479,261
Site/Department Carryover	3,882,190
Citi-Kids Program	1,735,255
Student Computer Refresh	1,537,534
Technology Refresh	2,277,950
Buses Ordered, Not Recv’d	351,406
Subtotal of Components	<u>110,205,834</u>
Estimated General Reserve 6/30/21	<u>\$ 58,837,946</u>
General Reserve as % of Expenditures	9.80%
One-Time Items in the 2021-22 Budget:	
One-Time Revenue	<u>(8,267,443)</u>
Total One-Time (2)	\$ (8,267,445)
Ongoing Operating Deficit (1+2)	<u>\$ (5,566,393)</u>

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

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	\$620,931,222	\$583,820,397	\$572,289,755	(\$48,641,467)	(\$11,530,641)	(7.8)	(2.0)
8010 - 8099 Revenue Limit Sources							
8011 - LCFF State Aid - Current Year							
801100 - REVENUE LIMIT STATE AID	244,224,580	209,833,954	156,263,316	(87,961,264)	(53,570,638)	(36.0)	(25.5)
	\$244,224,580	\$209,833,954	\$156,263,316	(\$87,961,264)	(\$53,570,638)	(36.0)	(25.5)
8012 - Education Protection Account State Aid - Current Year							
801200 - EDUCATIONAL PROTECTION ACCT.	83,570,782	108,994,393	161,378,325	77,807,543	52,383,932	93.1	48.1
	\$83,570,782	\$108,994,393	\$161,378,325	\$77,807,543	\$52,383,932	93.1	48.1
8019 - LCFF/Revenue Limit State Aid - Prior Years							
801900 - RL ST AID PRIOR YEAR	0	(2,229,580)	(2,037,078)	(2,037,078)	192,502	N/A	(8.6)
	\$0	(\$2,229,580)	(\$2,037,078)	(\$2,037,078)	\$192,502	N/A	(8.6)
8021 - Homeowners' Exemptions							
802100 - RL HOMEOWNERS	670,494	668,648	660,032	(10,462)	(8,616)	(1.6)	(1.3)
	\$670,494	\$668,648	\$660,032	(\$10,462)	(\$8,616)	(1.6)	(1.3)
8029 - Other Subventions/In-Lieu Taxes							
802900 - RL CTY OTH IN-LIEU TAXES	9,231	9,231	8,616	(615)	(615)	(6.7)	(6.7)
	\$9,231	\$9,231	\$8,616	(\$615)	(\$615)	(6.7)	(6.7)
8041 - Secured Roll Taxes							
804100 - RL SECURED ROLL TAXES	87,339,132	91,059,617	91,417,570	4,078,438	357,953	4.7	0.4
	\$87,339,132	\$91,059,617	\$91,417,570	\$4,078,438	\$357,953	4.7	0.4
8042 - Unsecured Roll Taxes							
804200 - RL UNSECURED ROLL TAXES	4,744,297	4,288,403	4,133,957	(610,340)	(154,446)	(12.9)	(3.6)
	\$4,744,297	\$4,288,403	\$4,133,957	(\$610,340)	(\$154,446)	(12.9)	(3.6)
8043 - Prior Years' Taxes							
804300 - RL PRIOR YRS TAXES	75,594	153,489	223,152	147,558	69,663	195.2	45.4
	\$75,594	\$153,489	\$223,152	\$147,558	\$69,663	195.2	45.4
8044 - Supplemental Taxes							
804400 - RL SUPPLEMENTAL TAXES	1,012,709	1,093,609	802,494	(210,215)	(291,115)	(20.8)	(26.6)
	\$1,012,709	\$1,093,609	\$802,494	(\$210,215)	(\$291,115)	(20.8)	(26.6)
8045 - Education Revenue Augmentation Fund (ERAF)							
804500 - RL ERAF	(2,965,551)	(3,318,313)	(1,542,872)	1,422,679	1,775,441	(48.0)	(53.5)
	(\$2,965,551)	(\$3,318,313)	(\$1,542,872)	\$1,422,679	\$1,775,441	(48.0)	(53.5)

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

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							
8047 - Community Redevelopment Funds							
804700 - RL COMM REDEVL FUNDS	0	3,714,097	3,193,257	3,193,257	(520,840)	N/A	(14.0)
	\$0	\$3,714,097	\$3,193,257	\$3,193,257	(\$520,840)	N/A	(14.0)
8096 - Transfers to Charter Schools in Lieu of Property Taxes							
809600 - IN LIEU PROPERTY TAX TRANSFER	(1,771,645)	(2,018,529)	(2,042,529)	(270,884)	(24,000)	15.3	1.2
	(\$1,771,645)	(\$2,018,529)	(\$2,042,529)	(\$270,884)	(\$24,000)	15.3	1.2
8010 - 8099 Revenue Limit Sources	\$416,909,623	\$412,249,019	\$412,458,239	(\$4,451,384)	\$209,220	(1.1)	0.1
Percent of Total	67.1%	70.6%	72.1%				
8100 - 8299 Federal Revenue							
8181 - Special Education - Entitlement							
818100 - FED SP ED ENTITLEMENT	6,877,595	7,217,785	6,759,412	(118,183)	(458,373)	(1.7)	(6.4)
	\$6,877,595	\$7,217,785	\$6,759,412	(\$118,183)	(\$458,373)	(1.7)	(6.4)
8182 - Special Education - Discretionary Grants							
818200 - FED SP ED DISCRETIONARY GRANTS	700,159	2,593,858	912,074	211,915	(1,681,784)	30.3	(64.8)
818201 - FED SP ED DEF REVENUE	0	68,431	1,272	1,272	(67,160)	N/A	(98.1)
	\$700,159	\$2,662,289	\$913,346	\$213,187	(\$1,748,944)	30.4	(65.7)
8290 - All Other Federal Revenue							
821000 - FED DEFERRED REVENUE	0	869,353	530,701	530,701	(338,651)	N/A	(39.0)
829000 - FED OTH REV	90,199,623	41,205,401	36,375,117	(53,824,506)	(4,830,284)	(59.7)	(11.7)
829001 - PRIOR YEAR FEDERAL REVENUE	0	4,238,544	7,580,772	7,580,772	3,342,228	N/A	78.9
	\$90,199,623	\$46,313,298	\$44,486,590	(\$45,713,033)	(\$1,826,708)	(50.7)	(3.9)
8100 - 8299 Federal Revenue	\$97,777,377	\$56,193,372	\$52,159,348	(\$45,618,029)	(\$4,034,025)	(46.7)	(7.2)
Percent of Total	15.7%	9.6%	9.1%				
8300 - 8599 Other State Revenue							
8311 - Other State Apportionments - Current Year							
831100 - ST OTH APPORTIONMENTS	30,264,069	32,987,452	33,031,040	2,766,971	43,588	9.1	0.1
	\$30,264,069	\$32,987,452	\$33,031,040	\$2,766,971	\$43,588	9.1	0.1
8319 - Other State Apportionments - Prior Years							
831900 - ST OTH APPORT PR YR	0	0	(47,750)	(47,750)	(47,750)	N/A	N/A
	\$0	\$0	(\$47,750)	(\$47,750)	(\$47,750)	N/A	N/A

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

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							
8550 - Mandated Cost Reimbursements							
855000 - ST MANDATED REIMB	1,741,026	1,741,026	1,744,958	3,932	3,932	0.2	0.2
	\$1,741,026	\$1,741,026	\$1,744,958	\$3,932	\$3,932	0.2	0.2
8560 - State Lottery Revenue							
856000 - ST LOTTERY	8,637,674	9,896,431	11,056,830	2,419,156	1,160,400	28.0	11.7
856001 - ST LOTTERY PR YR	0	0	0	0	0	N/A	N/A
	\$8,637,674	\$9,896,431	\$11,056,830	\$2,419,156	\$1,160,400	28.0	11.7
8590 - All Other State Revenue							
851000 - ST DEFERRED REVENUE	0	2,922,967	1,954,929	1,954,929	(968,038)	N/A	(33.1)
859000 - ST OTHER REVENUE	46,895,874	46,726,492	48,688,945	1,793,071	1,962,453	3.8	4.2
859001 - ST OTHER REVENUE PR YR	0	1,754,014	(261,988)	(261,988)	(2,016,002)	N/A	(114.9)
	\$46,895,874	\$51,403,473	\$50,381,886	\$3,486,012	(\$1,021,588)	7.4	(2.0)
8300 - 8599 Other State Revenue	\$87,538,643	\$96,028,382	\$96,166,964	\$8,628,321	\$138,582	9.9	0.1
Percent of Total	14.1%	16.4%	16.8%				
8600 - 8799 Other Local Revenue							
8631 - Sale of Equipment and Supplies							
863100 - LOC SALE OF EQUIP	25,000	25,000	35,111	10,111	10,111	40.4	40.4
	\$25,000	\$25,000	\$35,111	\$10,111	\$10,111	40.4	40.4
8639 - All Other Sales							
863900 - LOC ALL OTH SALES	95,232	78,032	129,516	34,284	51,484	36.0	66.0
863910 - LOC CONCESSION SALES	38,000	28,000	19,544	(18,456)	(8,456)	(48.6)	(30.2)
863911 - LOC GATE/TICKET SALES	108,560	88,560	0	(108,560)	(88,560)	(100.0)	(100.0)
863912 - LOC FUNDRAISING	0	0	5,605	5,605	5,605	N/A	N/A
	\$241,792	\$194,592	\$154,665	(\$87,127)	(\$39,927)	(36.0)	(20.5)
8650 - Leases and Rentals							
865000 - LOC LEASES & RENTAL	36,000	36,000	36,000	0	0	0.0	0.0
	\$36,000	\$36,000	\$36,000	\$0	\$0	0.0	0.0
8660 - Interest							
866000 - LOC INTEREST INCOME/TREAS	925,000	3,125,000	3,321,857	2,396,857	196,857	259.1	6.3
	\$925,000	\$3,125,000	\$3,321,857	\$2,396,857	\$196,857	259.1	6.3

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

Fund: 01	Adopted	3rd Quarter		Diff Btwn	Diff Btwn	Pct Chg	
SubFund: -	Budget	Budget	Actuals	Actual & Adpt	Actual & Q3	Actual & Adopted	Pct Chg Actual & Q3
8600 - 8799 Other Local Revenue							
8662 - Net Increase (Decrease) in the Fair Value of Investments							
866200 - NET INC(DEC) FAIR VALUE INVEST	0	0	(9,612,667)	(9,612,667)	(9,612,667)	N/A	N/A
	\$0	\$0	(\$9,612,667)	(\$9,612,667)	(\$9,612,667)	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	3,466,878	3,763,532	3,404,698	(62,179)	(358,834)	(1.8)	(9.5)
868901 - LOC SHOP CRD DIR#1	1,800	6,222	6,027	4,227	(195)	234.8	(3.1)
868902 - LOC SHOP CRD DIR#2	3,700	13,739	12,349	8,649	(1,390)	233.8	(10.1)
868903 - LOC SHOP CRD DIR#3	0	4,900	4,900	4,900	0	N/A	0.0
868904 - LOC SHOP CRD DIR#4	0	294	294	294	0	N/A	0.0
868905 - LOC SHOP CRD DIR#5	0	413	413	413	0	N/A	0.0
868914 - LOC SPONSORS	32,500	600	1,600	(30,900)	1,000	(95.1)	166.7
868940 - LOC SOS EXTERNAL FEES	1,584,876	1,345,359	1,117,666	(467,210)	(227,693)	(29.5)	(16.9)
868941 - LOC SOS CUSD FEES	590,000	690,778	597,316	7,316	(93,462)	1.2	(13.5)
	\$5,679,754	\$5,825,837	\$5,145,263	(\$534,490)	(\$680,574)	(9.4)	(11.7)
8699 - All Other Local Revenue							
861001 - LOCAL PY REVENUE	0	258,598	232,372	232,372	(26,226)	N/A	(10.1)
869900 - LOC OTHER REVENUE	2,966,216	2,898,529	4,761,088	1,794,873	1,862,559	60.5	64.3
869905 - PREPAYMENTS/DEPOSITS	0	4,050	33,110	33,110	29,060	N/A	717.5
869910 - LOC REBATE-CCARD	90,000	90,000	96,473	6,473	6,473	7.2	7.2
869915 - REIMB REVENUE	100,000	130,000	362,330	262,330	232,330	262.3	178.7
869919 - E-RATE REVENUE	0	0	722,315	722,315	722,315	N/A	N/A
869930 - DONATION	0	288,723	165,563	165,563	(123,160)	N/A	(42.7)
869941 - CVRC/EARLY INTER SUPPL	1,905,867	2,070,134	2,306,156	400,289	236,022	21.0	11.4
869943 - SP ED SEMINARS	1,000	1,000	0	(1,000)	(1,000)	(100.0)	(100.0)
869946 - LOCAL MISC REVENUE	250	0	0	(250)	0	(100.0)	N/A
869990 - 21ST CENTURY	394,847	415,890	227,919	(166,928)	(187,971)	(42.3)	(45.2)
	\$5,458,180	\$6,156,924	\$8,907,326	\$3,449,146	\$2,750,402	63.2	44.7
8783 - All Other Transfers from JPAs							
878300 - TRANSFER FROM JPA	1,303,854	1,450,270	1,481,650	177,795	31,379	13.6	2.2
	\$1,303,854	\$1,450,270	\$1,481,650	\$177,795	\$31,379	13.6	2.2
8600 - 8799 Other Local Revenue	\$13,669,580	\$16,813,624	\$9,469,205	(\$4,200,375)	(\$7,344,419)	(30.7)	(43.7)

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

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: -							
Percent of Total	2.2%	2.9%	1.7%				
8900 - 8929 Interfund Transfers In							
8919 - Other Authorized Interfund Transfers In							
891901 - OTH INTERFUND TRANSFER IN	3,336,000	836,000	336,000	(3,000,000)	(500,000)	(89.9)	(59.8)
	\$3,336,000	\$836,000	\$336,000	(\$3,000,000)	(\$500,000)	(89.9)	(59.8)
8900 - 8929 Interfund Transfers In	\$3,336,000	\$836,000	\$336,000	(\$3,000,000)	(\$500,000)	(89.9)	(59.8)
Percent of Total	0.5%	0.1%	0.1%				
8930 - 8979 All Other Financing Sources							
8972 - Proceeds from Leases							
897200 - PROCEEDS FROM CAPITAL LEASES	1,700,000	1,700,000	1,700,000	0	0	0.0	0.0
	\$1,700,000	\$1,700,000	\$1,700,000	\$0	\$0	0.0	0.0
8930 - 8979 All Other Financing Sources	\$1,700,000	\$1,700,000	\$1,700,000	\$0	\$0	0.0	0.0
Percent of Total	0.3%	0.3%	0.3%				
8980 - 8999 Contributions							
8980 - Contributions from Unrestricted Revenues							
898000 - CONTRIB FR UNRESTRICTED REV	0	0	0	0	0	N/A	N/A
898001 - CONTRIB SP ED	0	0	0	0	0	N/A	N/A
898002 - CONTRIB FOR LCAP	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8990 - Contributions from Restricted Revenues							
899000 - CONTRIB FR RESTRICTED REVENUE	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8980 - 8999 Contributions	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				

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

Fund: 01	Adopted	3rd Quarter		Diff Btwn	Diff Btwn	Pct Chg	
SubFund: -	Budget	Budget	Actuals	Actual & Adpt	Actual & Q3	Actual & Adopted	Pct Chg Actual & Q3
01 - GENERAL FUND	\$613,717,700	\$605,359,623	\$569,588,705	(\$44,128,995)	(\$35,770,918)	(7.2)	(5.9)
1000 - 1999 Certificated Personnel Salaries							
1100 - Certificated Teachers' Salaries							
110001 - TEACHER SAL	147,934,175	156,540,432	151,535,646	3,601,471	(5,004,786)	2.4	(3.2)
110040 - TEACH SAL SUMMER/HOURLY	2,119,677	4,242,471	3,915,984	1,796,306	(326,487)	84.7	(7.7)
110050 - TEACH SAL SUB	1,891,859	2,714,669	3,785,829	1,893,970	1,071,160	100.1	39.5
110051 - TEACH SAL SCH BUS SUB	1,204,368	1,935,617	1,227,927	23,560	(707,689)	2.0	(36.6)
110060 - TEACH SAL STIPEND	6,686,697	7,987,676	8,148,719	1,462,022	161,044	21.9	2.0
110065 - CERT CLASS COVERAGE STIPEND	65,803	120,613	397,145	331,343	276,532	503.5	229.3
110070 - TEACH SAL XTRA PD	3,181,794	3,620,383	3,367,944	186,150	(252,440)	5.9	(7.0)
110099 - TEACHER REIMBURSABLE	0	0	76,628	76,628	76,628	N/A	N/A
	\$163,084,371	\$177,161,860	\$172,455,822	\$9,371,451	(\$4,706,038)	5.7	(2.7)
1200 - Certificated Pupil Support Salaries							
120001 - LIBRARIAN SAL	316,706	334,124	323,847	7,140	(10,277)	2.3	(3.1)
120002 - GUIDANCE SAL GLS/GIS	8,668,783	8,592,173	8,552,476	(116,307)	(39,697)	(1.3)	(0.5)
120003 - PSYCH/MENTAL HEALTH SP SAL	6,970,020	7,855,547	7,547,542	577,522	(308,005)	8.3	(3.9)
120004 - NURSE SAL	3,525,682	3,871,351	3,417,255	(108,427)	(454,096)	(3.1)	(11.7)
120040 - PUPIL SUPPORT HRLY	30,000	30,076	12,659	(17,341)	(17,418)	(57.8)	(57.9)
120050 - PUPIL SUPPORT SUB	120,000	126,043	257,525	137,525	131,481	114.6	104.3
120090 - Pupil Support Extra Time	1,200	1,200	0	(1,200)	(1,200)	(100.0)	(100.0)
	\$19,632,391	\$20,810,515	\$20,111,302	\$478,911	(\$699,212)	2.4	(3.4)
1300 - Certificated Supervisors' and Administrators' Salaries							
130001 - PRINCIPAL SAL	5,362,256	5,745,834	5,773,536	411,280	27,703	7.7	0.5
130002 - COORDINATOR SAL	231,479	240,898	244,210	12,731	3,313	5.5	1.4
130003 - LEARNING DIRECTOR SAL	4,071,365	4,180,110	4,192,934	121,569	12,824	3.0	0.3
130005 - DEPUTY PRINCIPAL SAL	855,619	890,441	894,541	38,922	4,100	4.5	0.5
130007 - DIRECTORS ACTI/ATHL/ASST SAL	646,176	719,583	719,582	73,407	0	11.4	0.0
130008 - DIST ADM SAL	4,176,822	4,534,532	4,569,460	392,637	34,927	9.4	0.8
130050 - CERT ADMIN SUB	0	0	37,519	37,519	37,519	N/A	N/A
	\$15,343,717	\$16,311,397	\$16,431,782	\$1,088,065	\$120,385	7.1	0.7

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

Fund: 01	Adopted	3rd Quarter		Diff Btwn	Diff Btwn	Pct Chg	
SubFund: -	Budget	Budget	Actuals	Actual & Adpt	Actual & Q3	Actual & Adopted	Pct Chg Actual & Q3
1000 - 1999 Certificated Personnel Salaries							
1900 - Other Certificated Salaries							
190001 - RESOURCE TEACH SAL	776,560	1,953,316	3,836,006	3,059,446	1,882,690	394.0	96.4
190003 - TRANSITION COORDINATORS	1,650,372	2,457,530	2,407,387	757,015	(50,144)	45.9	(2.0)
190005 - PROGRAM SPECIALIST	1,901,020	2,035,453	1,901,315	295	(134,138)	0.0	(6.6)
190040 - OTH CERT HOURLY	0	981	2,681	2,681	1,700	N/A	173.2
190050 - OTH CERT SUB	0	23,869	18,163	18,163	(5,706)	N/A	(23.9)
190060 - OTHER CERTIFICATED STIPEND	92,080	64,440	94,190	2,110	29,750	2.3	46.2
190090 - CERT OTH SAL	29,996	29,996	36,086	6,090	6,090	20.3	20.3
190099 - CERT REIMB SAL	0	0	33,357	33,357	33,357	N/A	N/A
	\$4,450,028	\$6,565,586	\$8,329,186	\$3,879,158	\$1,763,600	87.2	26.9
1000 - 1999 Certificated Personnel Salaries	\$202,510,507	\$220,849,358	\$217,328,092	\$14,817,585	(\$3,521,266)	7.3	(1.6)
Percent of Total	33.0%	36.5%	38.2%				
2000 - 2999 Classified Personnel Salaries							
2100 - Classified Instructional Salaries							
210001 - INSTR ASSIST/TUTOR	20,040,714	19,497,737	17,266,929	(2,773,785)	(2,230,808)	(13.8)	(11.4)
210002 - EDUCATIONAL INTERPRETER	774,557	755,447	747,326	(27,230)	(8,121)	(3.5)	(1.1)
210040 - INSTRUCTIONAL HOURLY	227,806	136,119	120,847	(106,958)	(15,271)	(47.0)	(11.2)
210050 - INSTR ASSIST SUB	609,531	613,349	483,490	(126,041)	(129,859)	(20.7)	(21.2)
210070 - INSTRUCT ASST OT	0	1,259	3,276	3,276	2,017	N/A	160.2
	\$21,652,607	\$21,003,911	\$18,621,868	(\$3,030,739)	(\$2,382,043)	(14.0)	(11.3)

**Annual Budget Change Report
Fiscal Year 7/1/2021 - 6/30/2022**

Fund: 01	Adopted	3rd Quarter		Diff Btwn	Diff Btwn	Pct Chg	
SubFund: -	Budget	Budget	Actuals	Actual & Adpt	Actual & Q3	Actual & Adopted	Pct Chg Actual & Q3
2000 - 2999 Classified Personnel Salaries							
2200 - Classified Support Salaries							
220001 - HEALTH AIDE/OCCUP THERAPIST	4,357,062	5,130,661	4,976,291	619,229	(154,370)	14.2	(3.0)
220002 - INSTR MEDIA/LIBRARY	1,443,092	1,572,189	1,581,017	137,924	8,828	9.6	0.6
220003 - CUSTODIAL SAL	7,279,307	7,919,382	7,827,237	547,930	(92,145)	7.5	(1.2)
220005 - GROUNDS SAL	2,819,074	3,023,865	2,963,342	144,268	(60,523)	5.1	(2.0)
220006 - WAREHOUSE SAL	298,578	325,909	321,309	22,730	(4,600)	7.6	(1.4)
220007 - MAINTENANCE SAL	3,453,766	3,784,546	3,691,486	237,720	(93,061)	6.9	(2.5)
220008 - COMMUNITY LIAISON	46,667	88,810	95,029	48,362	6,218	103.6	7.0
220010 - ATTENDANCE OFFICER SAL	268,574	300,750	301,132	32,558	382	12.1	0.1
220020 - FOOD SERVICE SAL	298,035	269,329	275,990	(22,045)	6,662	(7.4)	2.5
220030 - TRANSPORTATION OTHER	1,015,619	1,025,022	1,026,671	11,052	1,648	1.1	0.2
220031 - BUS DRIVER SAL	3,509,910	3,509,017	3,545,237	35,327	36,220	1.0	1.0
220040 - CLASS SUPPORT HOURLY	208,200	125,085	129,894	(78,306)	4,810	(37.6)	3.8
220050 - CLASS SUPPORT SUB	1,558,915	1,545,072	1,395,093	(163,823)	(149,980)	(10.5)	(9.7)
220060 - FOOD SERVICE STIPEND	12,350	12,350	9,900	(2,450)	(2,450)	(19.8)	(19.8)
220070 - CLASS SUPPORT OT	648,204	761,818	854,125	205,921	92,307	31.8	12.1
220090 - CLASSIFIED SUPPORT OTHER	64,501	66,986	61,141	(3,360)	(5,844)	(5.2)	(8.7)
220099 - M&O REIMB SAL	0	0	11,144	11,144	11,144	N/A	N/A
	\$27,281,856	\$29,460,791	\$29,066,038	\$1,784,182	(\$394,753)	6.5	(1.3)
2300 - Classified Supervisors' and Administrators' Salaries							
230001 - CLASS MANAGEMENT SA	10,358,650	10,959,656	10,818,663	460,013	(140,993)	4.4	(1.3)
230016 - BOARD MEMBER SAL	63,000	63,000	60,000	(3,000)	(3,000)	(4.8)	(4.8)
230070 - OVERTIME CL MGMNT	29,832	57,624	65,206	35,374	7,582	118.6	13.2
	\$10,451,482	\$11,080,280	\$10,943,868	\$492,387	(\$136,411)	4.7	(1.2)
2400 - Clerical, Technical, and Office Staff Salaries							
240001 - CLASS BUSINESS SUPPORT	17,281,912	19,140,439	18,823,831	1,541,919	(316,608)	8.9	(1.7)
240040 - CLASS BUSINESS SUPPORT HRLY	6,500	16,614	20,958	14,458	4,344	222.4	26.1
240050 - CLASS BUSINESS SUPPORT SUB	329,487	385,916	418,910	89,423	32,995	27.1	8.5
240070 - CLASS BUSINESS SUPPORT OT	35,831	213,958	244,534	208,702	30,575	582.5	14.3
240090 - CLASS BUSINESS SUPPORT OTHER	40,437	38,797	5,659	(34,777)	(33,137)	(86.0)	(85.4)
	\$17,694,167	\$19,795,723	\$19,513,892	\$1,819,725	(\$281,831)	10.3	(1.4)
2900 - Other Classified Salaries							
290001 - RECREATION SAL	329,520	336,426	310,716	(18,804)	(25,711)	(5.7)	(7.6)
290002 - CAMPUS MONITOR SAL	971,627	991,881	955,985	(15,642)	(35,896)	(1.6)	(3.6)
290004 - MGMT-SCHL RES OFFCR	89,841	94,776	94,776	4,935	0	5.5	0.0
290005 - RESOURCE OFFICER SAL	761,436	749,045	748,418	(13,018)	(627)	(1.7)	(0.1)
290006 - STUDENT LIAISON	2,757,801	3,091,201	3,038,792	280,991	(52,408)	10.2	(1.7)

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

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							
290011 - CLASSIFIED TEACHER/THEATRE	449,702	474,418	474,400	24,698	(18)	5.5	0.0
290040 - OTH CL HOURLY	770,265	773,201	575,410	(194,855)	(197,790)	(25.3)	(25.6)
290050 - OTHER CLASS SUB	135,134	145,331	92,129	(43,005)	(53,202)	(31.8)	(36.6)
290060 - CLASSIFIED STIPEND	4,240,923	4,742,318	4,491,855	250,932	(250,462)	5.9	(5.3)
290070 - OTH CLASSIFIED OT	21,827	40,754	81,374	59,547	40,619	272.8	99.7
290090 - OTHER CLASSIFIED SAL	127,318	91,167	38,903	(88,415)	(52,264)	(69.4)	(57.3)
290099 - CLASSIFIED REIMB	0	0	557,546	557,546	557,546	N/A	N/A
	\$10,655,396	\$11,530,518	\$11,460,305	\$804,910	(\$70,213)	7.6	(0.6)
2000 - 2999 Classified Personnel Salaries	\$87,735,508	\$92,871,223	\$89,605,972	\$1,870,464	(\$3,265,251)	2.1	(3.5)
Percent of Total	14.3%	15.3%	15.7%				
3000 - 3999 Employee Benefits							
3101 - State Teachers' Retirement System, certificated positions							
310100 - STRS CERT	51,420,801	56,019,908	57,564,774	6,143,973	1,544,866	11.9	2.8
310190 - STRS CERT	530,454	822,750	630,528	100,074	(192,223)	18.9	(23.4)
	\$51,951,255	\$56,842,658	\$58,195,302	\$6,244,047	\$1,352,643	12.0	2.4
3102 - State Teachers' Retirement System, classified positions							
310201 - STRS CLASSIFIED	662,273	738,814	730,418	68,145	(8,396)	10.3	(1.1)
310291 - STRS CLASSIFIED	3,432	5,563	8,958	5,526	3,395	161.0	61.0
	\$665,705	\$744,377	\$739,376	\$73,671	(\$5,001)	11.1	(0.7)
3201 - Public Employees' Retirement System, certificated positions							
320100 - PERS CERTIFICATED	395,499	459,034	459,724	64,226	690	16.2	0.2
320190 - PERS CERTIFICATED	0	(33)	(149)	(149)	(117)	N/A	356.1
	\$395,499	\$459,001	\$459,575	\$64,076	\$574	16.2	0.1
3202 - Public Employees' Retirement System, classified positions							
320200 - PERS CLASSIFIED	16,459,641	17,814,789	17,351,405	891,764	(463,384)	5.4	(2.6)
320290 - PERS CLASSIFIED	463,973	488,664	349,655	(114,318)	(139,009)	(24.6)	(28.4)
	\$16,923,614	\$18,303,453	\$17,701,060	\$777,446	(\$602,393)	4.6	(3.3)

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

Fund: 01	Adopted	3rd Quarter		Diff Btwn	Diff Btwn	Pct Chg	
SubFund: -	Budget	Budget	Actuals	Actual & Adpt	Actual & Q3	Actual & Adopted	Pct Chg Actual & Q3
3000 - 3999 Employee Benefits							
3301 - OASDI/Medicare/Alternative, certificated positions							
330100 - SOCIAL SECURITY CERT	377,960	227,244	131,215	(246,746)	(96,029)	(65.3)	(42.3)
330101 - MEDICARE CERT	2,836,235	3,114,945	2,942,016	105,781	(172,930)	3.7	(5.6)
330102 - SUPPLEMENTAL RETIREMENT CERT	5,992	6,457	1,416	(4,575)	(5,040)	(76.4)	(78.1)
330190 - SOCIAL SECURITY CERT	312	3,074	15,199	14,887	12,125	4765.2	394.4
330191 - MEDICARE CERT	47,843	71,562	84,486	36,643	12,924	76.6	18.1
330192 - SUPPLEMENTAL RETIREMENT CERT	670	2,375	40,762	40,092	38,387	5984.8	1616.1
	\$3,269,012	\$3,425,657	\$3,215,094	(\$53,919)	(\$210,563)	(1.6)	(6.1)
3302 - OASDI/Medicare/Alternative, classified positions							
330200 - SOCIAL SECURITY CLASS	4,553,299	4,930,342	4,622,051	68,752	(308,291)	1.5	(6.3)
330201 - MEDICARE CLASS	1,165,093	1,260,143	1,187,818	22,725	(72,325)	2.0	(5.7)
330202 - SUPPLEMENTAL RETIREMENT CLASS	172,063	168,065	168,248	(3,816)	183	(2.2)	0.1
330290 - SOCIAL SECURITY CLASS	187,184	202,300	173,043	(14,141)	(29,257)	(7.6)	(14.5)
330291 - MEDICARE CLASS	69,615	70,663	64,244	(5,371)	(6,419)	(7.7)	(9.1)
330292 - SUPPLEMENTAL RETIREMENT CLASS	44,993	49,791	51,746	6,753	1,955	15.0	3.9
	\$6,192,248	\$6,681,304	\$6,267,150	\$74,902	(\$414,154)	1.2	(6.2)
3401 - Health & Welfare Benefits, certificated positions							
340111 - HEALTH CERT	31,104,510	31,812,531	31,322,298	217,789	(490,233)	0.7	(1.5)
340112 - DENTAL CERT	2,333,460	2,366,079	2,300,588	(32,872)	(65,491)	(1.4)	(2.8)
340113 - VISION CERT	436,216	441,352	429,059	(7,157)	(12,293)	(1.6)	(2.8)
340114 - LIFE INS CERT	153,363	152,608	150,402	(2,962)	(2,206)	(1.9)	(1.4)
	\$34,027,549	\$34,772,570	\$34,202,347	\$174,798	(\$570,223)	0.5	(1.6)
3402 - Health & Welfare Benefits, classified positions							
340211 - HEALTH CLASS	16,296,675	16,587,488	16,260,157	(36,518)	(327,330)	(0.2)	(2.0)
340212 - DENTAL CLASS	1,257,051	1,247,875	1,203,528	(53,523)	(44,346)	(4.3)	(3.6)
340213 - VISION CLASS	235,023	232,853	224,449	(10,574)	(8,404)	(4.5)	(3.6)
340214 - LIFE INS CLASS	74,715	76,400	74,626	(90)	(1,774)	(0.1)	(2.3)
340216 - DIS CLASS	275,599	214,035	197,985	(77,614)	(16,050)	(28.2)	(7.5)
	\$18,139,063	\$18,358,650	\$17,960,745	(\$178,318)	(\$397,905)	(1.0)	(2.2)
3501 - State Unemployment Insurance, certificated positions							
350100 - SUI CERT	2,400,450	1,090,167	1,029,470	(1,370,979)	(60,697)	(57.1)	(5.6)
350190 - SUI CERT	18,758	25,021	29,164	10,407	4,144	55.5	16.6
	\$2,419,207	\$1,115,188	\$1,058,635	(\$1,360,572)	(\$56,553)	(56.2)	(5.1)

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

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	926,603	435,465	412,818	(513,785)	(22,647)	(55.4)	(5.2)
350290 - SUI CLASS	41,797	25,815	22,460	(19,337)	(3,355)	(46.3)	(13.0)
	\$968,399	\$461,280	\$435,278	(\$533,121)	(\$26,002)	(55.1)	(5.6)
3601 - Workers' Compensation Insurance, certificated positions							
360100 - W/C CERT	1,746,211	2,577,115	2,637,707	891,496	60,592	51.1	2.4
360190 - W/C CERT	44,422	60,701	70,002	25,581	9,301	57.6	15.3
	\$1,790,633	\$2,637,816	\$2,707,710	\$917,077	\$69,893	51.2	2.6
3602 - Workers' Compensation Insurance, classified positions							
360200 - W/C CLASS	965,965	1,037,747	1,019,659	53,694	(18,088)	5.6	(1.7)
360290 - W/C CLASS	54,402	49,198	38,395	(16,008)	(10,804)	(29.4)	(22.0)
	\$1,020,367	\$1,086,945	\$1,058,054	\$37,687	(\$28,891)	3.7	(2.7)
3701 - OPEB, Allocated, certificated positions							
370100 - RETIREE BENEFITS CERT	7,384,669	7,916,917	7,735,220	350,551	(181,697)	4.7	(2.3)
	\$7,384,669	\$7,916,917	\$7,735,220	\$350,551	(\$181,697)	4.7	(2.3)
3702 - OPEB, Allocated, classified positions							
370200 - RETIREE BENEFIT CLASSIFIED	2,345,745	2,538,753	2,479,822	134,077	(58,931)	5.7	(2.3)
	\$2,345,745	\$2,538,753	\$2,479,822	\$134,077	(\$58,931)	5.7	(2.3)
3901 - Other Benefits, certificated positions							
390103 - SELF INSUR CERT	789,916	869,998	845,978	56,062	(24,021)	7.1	(2.8)
390104 - AB 1522 ACCRUAL	4,729	13,213	12,605	7,876	(608)	166.5	(4.6)
390193 - SELF INSUR CERT	13,024	19,613	23,333	10,309	3,720	79.2	19.0
390194 - AB 1522 ACCRUAL	3,878	13,064	51,328	47,450	38,264	1223.6	292.9
	\$811,547	\$915,889	\$933,244	\$121,696	\$17,355	15.0	1.9
3902 - Other Benefits, classified positions							
390203 - SELF INSUR CLASS	319,576	346,416	340,364	20,789	(6,052)	6.5	(1.7)
390204 - AB 1522 ACCRUAL	8,474	4,351	871	(7,603)	(3,480)	(89.7)	(80.0)
390293 - SELF INSUR CLASS	18,360	18,404	17,981	(379)	(423)	(2.1)	(2.3)
390294 - AB 1522 ACCRUAL	26,883	25,184	22,102	(4,781)	(3,082)	(17.8)	(12.2)
	\$373,292	\$394,355	\$381,318	\$8,026	(\$13,037)	2.2	(3.3)
3000 - 3999 Employee Benefits	\$148,677,802	\$156,654,812	\$155,529,926	\$6,852,124	(\$1,124,885)	4.6	(0.7)
Percent of Total	24.2%	25.9%	27.3%				
1000 - 3999 Employee Compensation % of Total	71.5%	77.7%	81.2%				

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

Fund: 01	Adopted	3rd Quarter		Diff Btwn	Diff Btwn	Pct Chg	
SubFund: -	Budget	Budget	Actuals	Actual & Adpt	Actual & Q3	Actual & Adopted	Pct Chg Actual & Q3
4000 - 4999 Books and Supplies							
4100 - Approved Textbooks and Core Curricula Materials							
410000 - TEXTBOOKS	5,351,219	8,700,698	4,708,524	(642,695)	(3,992,174)	(12.0)	(45.9)
	\$5,351,219	\$8,700,698	\$4,708,524	(\$642,695)	(\$3,992,174)	(12.0)	(45.9)
4200 - Books and Other Reference Materials							
420000 - OTH BOOKS/LIBRARY	289,062	266,015	194,368	(94,694)	(71,648)	(32.8)	(26.9)
	\$289,062	\$266,015	\$194,368	(\$94,694)	(\$71,648)	(32.8)	(26.9)

**Annual Budget Change Report
Fiscal Year 7/1/2021 - 6/30/2022**

Fund: 01	Adopted	3rd Quarter		Diff Btwn	Diff Btwn	Pct Chg	
SubFund: -	Budget	Budget	Actuals	Actual & Adpt	Actual & Q3	Actual & Adopted	Pct Chg Actual & Q3
4000 - 4999 Books and Supplies							
4300 - Materials and Supplies							
430000 - INSTRUCTIONAL SUPPLIES	6,772,592	26,407,339	18,456,454	11,683,862	(7,950,884)	172.5	(30.1)
430001 - SUPPLIES CARRYOVER	12,500	5,685,944	152,883	140,383	(5,533,061)	1123.1	(97.3)
430002 - HOLDING INSTR SUPP	103,907,072	539,512	47,575	(103,859,497)	(491,937)	(100.0)	(91.2)
430004 - PRINTING/PUBLISHING	50,000	48,000	49,683	(317)	1,683	(0.6)	3.5
430005 - FOOD/IN-HOUSE MEETINGS	422,942	700,368	497,393	74,451	(202,974)	17.6	(29.0)
430006 - FOOD SUP SIERRA OUTDOOR	251,757	261,757	328,461	76,704	66,704	30.5	25.5
430007 - SUPPLIES/SOFTWARE	6,302	6,302	12,778	6,476	6,476	102.8	102.8
430008 - SUPPLIES NON-CLASSROOM	3,659,921	5,565,627	3,771,160	111,239	(1,794,467)	3.0	(32.2)
430012 - ERGONOMICS/PURCHASING	10,000	10,000	2,467	(7,533)	(7,533)	(75.3)	(75.3)
430023 - SALES/USE TAX	3,000	3,000	5,642	2,642	2,642	88.1	88.1
430026 - FACILITY USE SUPPLIES	11,500	11,500	18,486	6,986	6,986	60.7	60.7
430031 - VANDALISM	151,000	151,000	76,194	(74,806)	(74,806)	(49.5)	(49.5)
430038 - UNIFORMS	158,288	157,968	143,091	(15,197)	(14,877)	(9.6)	(9.4)
430050 - SUPPLIES M&O	1,874,880	1,854,307	2,028,946	154,066	174,639	8.2	9.4
430051 - SMALL TOOLS M&O	500	750	198	(302)	(552)	(60.5)	(73.6)
430054 - SUPP M&O SAFETY	1,000	1,200	189	(811)	(1,011)	(81.1)	(84.2)
430055 - SUPPLIES POOL	325,000	325,000	298,230	(26,770)	(26,770)	(8.2)	(8.2)
430060 - SUPPLIES GROUNDS	375,000	346,500	365,293	(9,707)	18,793	(2.6)	5.4
430062 - SUPPLIES FIBAR M&O	50,000	50,000	18,005	(31,995)	(31,995)	(64.0)	(64.0)
430063 - SUPPLIES IRRIGATION	165,000	165,000	265,547	100,547	100,547	60.9	60.9
430064 - CHEMICAL PRE-EMERGENT	20,000	20,000	13,381	(6,619)	(6,619)	(33.1)	(33.1)
430065 - SUPP VARSITY FIELD	65,000	65,000	9,147	(55,853)	(55,853)	(85.9)	(85.9)
430070 - SUPPLIES/TRANSP	131,196	212,954	77,039	(54,157)	(135,915)	(41.3)	(63.8)
430071 - SHOP TOOLS	9,848	14,193	9,185	(663)	(5,009)	(6.7)	(35.3)
430072 - GAS	317,800	351,673	519,008	201,208	167,335	63.3	47.6
430073 - DIESEL	658,695	832,804	901,416	242,721	68,612	36.8	8.2
430074 - SUPP OIL & GR TRANSP	120,205	120,205	60,533	(59,672)	(59,672)	(49.6)	(49.6)
430075 - TIRES/OTH VEHICLES	276,357	289,306	188,427	(87,931)	(100,880)	(31.8)	(34.9)
430076 - REPAIR SUPP TRANSP	950,424	1,584,895	813,181	(137,243)	(771,714)	(14.4)	(48.7)
430082 - INVENTORY ADJUSTMENT	5,204	5,204	0	(5,204)	(5,204)	(100.0)	(100.0)
430091 - OFFSET FOR 5700 OBJECTS	0	64,405	0	0	(64,405)	N/A	(100.0)
430099 - REIMB SUPPLY	0	0	335,805	335,805	335,805	N/A	N/A
	\$120,762,985	\$45,851,715	\$29,465,800	(\$91,297,186)	(\$16,385,915)	(75.6)	(35.7)
4400 - Noncapitalized Equipment							
440000 - EQUIP \$500-\$24999	5,908,253	13,566,014	12,117,538	6,209,285	(1,448,477)	105.1	(10.7)

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

Fund: 01	Adopted	3rd Quarter	Actuals	Diff Btwn	Diff Btwn	Pct Chg	Pct Chg
SubFund: -	Budget	Budget		Actual & Adpt	Actual & Q3	Actual & Adopted	Actual & Q3
4000 - 4999 Books and Supplies							
4400 - Noncapitalized Equipment							
440099 - REIMB NON-CAP EQUIP \$500-24999	0	0	78,934	78,934	78,934	N/A	N/A
	\$5,908,253	\$13,566,014	\$12,196,472	\$6,288,219	(\$1,369,543)	106.4	(10.1)
4000 - 4999 Books and Supplies	\$132,311,519	\$68,384,442	\$46,565,163	(\$85,746,356)	(\$21,819,279)	(64.8)	(31.9)
Percent of Total	21.6%	11.3%	8.2%				
5000 - 5999 Services and Other Operating Expenditures							
5100 - Subagreements for Services							
510000 - SUBAGREEMENTS FOR SERVICES	3,723,249	5,940,919	4,453,795	730,546	(1,487,124)	19.6	(25.0)
	\$3,723,249	\$5,940,919	\$4,453,795	\$730,546	(\$1,487,124)	19.6	(25.0)
5200 - Travel and Conferences							
520000 - CONF/TRAVEL	1,332,876	2,036,384	1,298,287	(34,590)	(738,098)	(2.6)	(36.2)
520002 - MILEAGE CLAIM REIMB	0	0	53	53	53	N/A	N/A
520010 - FIXED MILEAGE ALLOWANCE	233,572	246,154	261,086	27,514	14,932	11.8	6.1
520012 - FIXED MILEAGE/CLASSIFIED	42,000	42,000	43,644	1,644	1,644	3.9	3.9
520099 - CONF/TRAVEL REIM	0	0	2,712	2,712	2,712	N/A	N/A
	\$1,608,449	\$2,324,538	\$1,605,782	(\$2,667)	(\$718,757)	(0.2)	(30.9)
5300 - Dues and Memberships							
530000 - DUES & MEMBERSHIP	57,290	72,295	68,171	10,881	(4,124)	19.0	(5.7)
	\$57,290	\$72,295	\$68,171	\$10,881	(\$4,124)	19.0	(5.7)
5400 - Insurance							
545001 - PROPERTY INS	1,039,362	1,039,362	1,086,031	46,669	46,669	4.5	4.5
545002 - LIABILITY INS	2,862,628	2,895,350	2,723,554	(139,074)	(171,796)	(4.9)	(5.9)
545003 - OTHER INS	49,607	49,607	36,727	(12,880)	(12,880)	(26.0)	(26.0)
545004 - SELF INS CREDIT FR PROGRAMS	(1,272,571)	(1,330,376)	(1,316,125)	(43,554)	14,251	3.4	(1.1)
	\$2,679,026	\$2,653,943	\$2,530,187	(\$148,839)	(\$123,756)	(5.6)	(4.7)

**Annual Budget Change Report
Fiscal Year 7/1/2021 - 6/30/2022**

Fund: 01	Adopted	3rd Quarter		Diff Btwn	Diff Btwn	Pct Chg	
SubFund: -	Budget	Budget	Actuals	Actual & Adpt	Actual & Q3	Actual & Adopted	Pct Chg Actual & Q3
5000 - 5999 Services and Other Operating Expenditures							
5500 - Operations and Housekeeping Services							
550030 - WATER/SEWER	1,683,401	1,685,401	1,802,901	119,501	117,501	7.1	7.0
550040 - GARBAGE	580,500	578,500	703,267	122,767	124,767	21.1	21.6
550050 - PEST CONTROL	90,000	92,000	148,213	58,213	56,213	64.7	61.1
550060 - TOWEL SERVICE	0	3,500	1,760	1,760	(1,740)	N/A	(49.7)
550061 - DUST MOP SERVICE	18,000	18,000	17,539	(461)	(461)	(2.6)	(2.6)
550070 - FUEL OIL UTILITY	108,000	143,000	123,440	15,440	(19,560)	14.3	(13.7)
550080 - PG&E	7,226,658	7,226,658	7,756,732	530,074	530,074	7.3	7.3
550085 - SPURR	1,200,000	1,200,000	1,774,487	574,487	574,487	47.9	47.9
	\$10,906,559	\$10,947,059	\$12,328,341	\$1,421,782	\$1,381,282	13.0	12.6
5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements							
560001 - NONCAPITALIZED IMPROVEMENTS	756,663	2,951,360	2,557,709	1,801,046	(393,650)	238.0	(13.3)
560002 - MAINTENANCE AGREEMENTS	3,238,696	3,394,895	3,131,988	(106,708)	(262,907)	(3.3)	(7.7)
560003 - ALARM SYSTEM	379,075	379,075	393,198	14,123	14,123	3.7	3.7
560004 - ALARM ADDITIONAL CHARGES	5,080	4,260	650	(4,430)	(3,610)	(87.2)	(84.7)
560005 - RENTAL	171,864	229,414	190,997	19,133	(38,418)	11.1	(16.7)
560006 - REPAIR EQUIP	210,420	234,400	252,308	41,888	17,908	19.9	7.6
560007 - MUSIC REPAIR	112,500	115,081	95,232	(17,268)	(19,850)	(15.3)	(17.2)
560009 - FIRE EXT SERV	42,400	42,400	29,315	(13,085)	(13,085)	(30.9)	(30.9)
560010 - BLDG LEASE/RENTS	56,400	56,400	57,400	1,000	1,000	1.8	1.8
560031 - REPAIR VANDALISM	5,000	5,000	13,900	8,900	8,900	178.0	178.0
560050 - REPAIR EQ M&O	792,500	1,100,280	1,055,724	263,224	(44,555)	33.2	(4.0)
560051 - REPAIR EQ, POOL	35,000	35,000	9,935	(25,065)	(25,065)	(71.6)	(71.6)
560070 - OUT SERVICE TRANSP	83,150	118,300	70,742	(12,408)	(47,558)	(14.9)	(40.2)
560071 - OUT SERV MECHANICAL	521,435	411,387	275,504	(245,930)	(135,883)	(47.2)	(33.0)
560072 - EQ REPAIR/TRANSP	0	0	171,430	171,430	171,430	N/A	N/A
560099 - NON/CAPITAL/RENTAL REIMB	0	0	192	192	192	N/A	N/A
	\$6,410,182	\$9,077,252	\$8,306,223	\$1,896,041	(\$771,029)	29.6	(8.5)
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
571005 - DIRECT COST CUSTODIAL	0	0	0	0	0	N/A	N/A
571010 - DIRECT COST/MTCE	0	0	0	0	0	N/A	N/A
571015 - DIRECT COST/ADMIN FEES	0	0	0	0	0	N/A	N/A
571020 - DIRECT COST/TRANSPORTATION	0	0	0	0	0	N/A	N/A
571040 - DIRECT COST/GAD	0	0	0	0	0	N/A	N/A
571047 - DIRECT COST/ED SEMINARS	0	0	0	0	0	N/A	N/A
571050 - DIRECT COST/COPIER	0	0	0	0	0	N/A	N/A

Annual Budget Change Report
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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							
5710 - Transfers of Direct Costs							
571052 - DIRECT COST/SCANBACK	0	0	0	0	0	N/A	N/A
571060 - DIRECT COST/TECHNOLOGY	0	0	0	0	0	N/A	N/A
571070 - DIRECT COST/TEACH CTR	0	0	0	0	0	N/A	N/A
571080 - DIRECT COST/FUEL	0	0	0	0	0	N/A	N/A
571081 - DIRECT COST/MET PAC	0	0	0	0	0	N/A	N/A
571085 - DIRECT COST/SIERRA OUTDOOR SCH	0	0	0	0	0	N/A	N/A
571090 - DIRECT COST FINGERPRINTS	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
5750 - Transfers of Direct Costs - Interfund							
575000 - DIRECT COST/INTERFUND TRF	0	280,000	280,000	280,000	0	N/A	0.0
575002 - DIRECT COST/CUSD TODAY INTERFN	(14,000)	(19,910)	(11,445)	2,555	8,465	(18.3)	(42.5)
575003 - DIRECT COST/UTILITY INTERFUND	(175,000)	(185,000)	(185,000)	(10,000)	0	5.7	0.0
575005 - DIRECT COST CUSTODIAL INTERFUN	(89,102)	(89,102)	(89,102)	0	0	0.0	0.0
575010 - DIRECT COST/MTCE INTERFUND	(14,107)	(11,806)	(7,213)	6,894	4,593	(48.9)	(38.9)
575020 - DIRECT COST/TRANSP INTERFUND	(37,900)	(31,619)	(12,801)	25,099	18,819	(66.2)	(59.5)
575030 - DIRECT COST/FOOD SVC INTERFUND	0	0	0	0	0	N/A	N/A
575040 - DIRECT COST/GAD/INTERF	(38,300)	(26,877)	(14,548)	23,752	12,330	(62.0)	(45.9)
575047 - DIRECT COST/SEMINARS INTERFUND	(175)	(175)	0	175	175	(100.0)	(100.0)
575050 - DIRECT COST/COPIER INTERFUND	(6,525)	(7,202)	(6,402)	123	800	(1.9)	(11.1)
575052 - DIRECT COST/SCANBACK INTERFUND	(3,270)	(3,570)	(1,076)	2,194	2,494	(67.1)	(69.9)
575070 - DIRECT COST/TCH CTR INTERFUND	(31,586)	(26,463)	(13,595)	17,991	12,867	(57.0)	(48.6)
575080 - INTER-FUND DIRECT COST FUEL	(12,600)	(14,300)	(14,115)	(1,515)	185	12.0	(1.3)
	(\$422,565)	(\$136,024)	(\$75,296)	\$347,269	\$60,727	(82.2)	(44.6)

**Annual Budget Change Report
Fiscal Year 7/1/2021 - 6/30/2022**

Fund: 01	Adopted	3rd Quarter		Diff Btwn	Diff Btwn	Pct Chg	
SubFund: -	Budget	Budget	Actuals	Actual & Adpt	Actual & Q3	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	425,450	377,250	154,534	(270,916)	(222,715)	(63.7)	(59.0)
580002 - CONTRACT SERVICES	3,823,288	4,763,272	3,188,117	(635,171)	(1,575,155)	(16.6)	(33.1)
580003 - CHARTER BUS	784,600	874,760	767,807	(16,793)	(106,953)	(2.1)	(12.2)
580005 - LEGAL SERVICES	1,240,558	1,620,558	1,725,351	484,793	104,793	39.1	6.5
580006 - ADVERTISING	50,437	48,373	71,415	20,978	23,042	41.6	47.6
580007 - FEES/ADMINISTRATIVE	29,427	35,197	18,737	(10,690)	(16,460)	(36.3)	(46.8)
580008 - FEES/ADMISSION - STUDENTS	490,114	548,479	529,270	39,156	(19,209)	8.0	(3.5)
580009 - FEES / OTHER	644,946	657,476	768,353	123,407	110,876	19.1	16.9
580010 - SOFTWARE LICENSE	1,092,475	1,799,473	1,464,268	371,793	(335,205)	34.0	(18.6)
580011 - FCOE STRS PENALTIES	1,000	1,000	0	(1,000)	(1,000)	(100.0)	(100.0)
580012 - SOFTWARE LICENSE CURRICULUM	27,499	2,630,841	2,267,814	2,240,315	(363,027)	8147.0	(13.8)
580021 - LEGAL SETTLEMENTS	100,000	200,000	159,156	59,156	(40,844)	59.2	(20.4)
580090 - BUDGET RESERVE	488,559	2,565,598	0	(488,559)	(2,565,598)	(100.0)	(100.0)
580099 - CONTRACT REIMB	0	0	36,257	36,257	36,257	N/A	N/A
	\$9,198,353	\$16,122,276	\$11,151,080	\$1,952,727	(\$4,971,197)	21.2	(30.8)
5900 - Communications							
590001 - PHONE CERTIFICATED	451,482	544,275	600,977	149,496	56,702	33.1	10.4
590002 - PHONE CLASSIFIED	163,792	168,704	176,465	12,673	7,761	7.7	4.6
590005 - COMMUNICATION/POSTAGE	273,673	425,745	378,113	104,440	(47,632)	38.2	(11.2)
	\$888,946	\$1,138,724	\$1,155,555	\$266,608	\$16,831	30.0	1.5
5000 - 5999 Services and Other Operating Expenditures	\$35,049,488	\$48,140,983	\$41,523,836	\$6,474,348	(\$6,617,147)	18.5	(13.7)
Percent of Total	5.7%	8.0%	7.3%				
6000 - 6999 Capital Outlay							
6170 - Land Improvements							
617000 - LAND IMPROVEMENTS	100,000	128,200	56,487	(43,513)	(71,713)	(43.5)	(55.9)
617006 - SITE IMPRV CONSTRUCTION	0	0	0	0	0	N/A	N/A
617099 - LAND IMPRV REIMB	0	0	0	0	0	N/A	N/A
	\$100,000	\$128,200	\$56,487	(\$43,513)	(\$71,713)	(43.5)	(55.9)
6200 - Buildings and Improvements of Buildings							
620000 - BLDG/IMPRV OF BLDG	0	5,121,832	3,195,015	3,195,015	(1,926,817)	N/A	(37.6)
	\$0	\$5,121,832	\$3,195,015	\$3,195,015	(\$1,926,817)	N/A	(37.6)

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

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							
6400 - Equipment							
640090 - EQUIPMENT \$25,000+	814,889	2,118,186	1,844,707	1,029,817	(273,479)	126.4	(12.9)
640099 - EQUIP REIMB \$25,000 +	0	0	(166,241)	(166,241)	(166,241)	N/A	N/A
	\$814,889	\$2,118,186	\$1,678,466	\$863,576	(\$439,720)	106.0	(20.8)
6000 - 6999 Capital Outlay	\$914,889	\$7,368,217	\$4,929,968	\$4,015,079	(\$2,438,249)	438.9	(33.1)
Percent of Total	0.1%	1.2%	0.9%				
7000 - 7499 Other Outgo							
7130 - State Special Schools							
713000 - STATE SP SCH	20,000	20,000	16,718	(3,282)	(3,282)	(16.4)	(16.4)
	\$20,000	\$20,000	\$16,718	(\$3,282)	(\$3,282)	(16.4)	(16.4)
7283 - All Other Transfers to JPAs							
722300 - TRANSFER OUT TO JPA CART	1,276,610	1,439,501	1,447,485	170,875	7,985	13.4	0.6
	\$1,276,610	\$1,439,501	\$1,447,485	\$170,875	\$7,985	13.4	0.6
7310 - Transfers of Indirect Costs							
731010 - DIRECT SUP/INDIRECT COST	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
7350 - Transfers of Indirect Costs - Interfund							
735000 - TRF OF DIRECT COST-INTERFUND	(1,545,650)	(1,337,130)	(1,215,931)	329,719	121,199	(21.3)	(9.1)
	(\$1,545,650)	(\$1,337,130)	(\$1,215,931)	\$329,719	\$121,199	(21.3)	(9.1)
7438 - Debt Service - Interest							
743800 - DEBT SERVICE/INTEREST	13,567	13,567	76,055	62,488	62,488	460.6	460.6
	\$13,567	\$13,567	\$76,055	\$62,488	\$62,488	460.6	460.6
7439 - Other Debt Service - Principal							
743900 - DEBT SERVICE/PRINCIPAL	829,492	829,492	830,671	1,179	1,179	0.1	0.1
	\$829,492	\$829,492	\$830,671	\$1,179	\$1,179	0.1	0.1
7000 - 7499 Other Outgo	\$594,019	\$965,429	\$1,154,998	\$560,979	\$189,569	94.4	19.6
Percent of Total	0.1%	0.2%	0.2%				
7600 - 7629 Interfund Transfers Out							
7612 - Between General Fund and Special Reserve Fund							
761237 - TRANSFER GF TO SRCPF	950,000	3,051,191	6,321,983	5,371,983	3,270,792	565.5	107.2
	\$950,000	\$3,051,191	\$6,321,983	\$5,371,983	\$3,270,792	565.5	107.2

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

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							
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	1,327,088	1,327,088	856,887	(470,201)	(470,201)	(35.4)	(35.4)
761994 - TRANSFER TO BLDG FUND	0	1,500,000	1,500,000	1,500,000	0	N/A	0.0
761999 - TRANSFER TO ALL OTHR FUNDS	2,800,000	3,400,000	3,425,000	625,000	25,000	22.3	0.7
	\$4,973,968	\$7,073,968	\$6,628,767	\$1,654,799	(\$445,201)	33.3	(6.3)
7600 - 7629 Interfund Transfers Out	\$5,923,968	\$10,125,158	\$12,950,750	\$7,026,782	\$2,825,591	118.6	27.9
Percent of Total	1.0%	1.7%	2.3%				

Summary of Revisions
2021-2022 Charter School Fund Budget

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

I. 2021-22 Charter School Revenues

A. Local Control Funding Formula (LCFF)

LCFF revenues changed from \$8,082,902 at Third Quarter to \$8,229,407 at Annual, an increase of \$146,505 largely due to continual growth in ADA. An ADA projection of 777 was used for the Third Quarter Budget. The final funded ADA for the fiscal year is 789, an increase of 12 ADA

Change from 3rd Quarter to Annual		\$ 146,505
<u>2021-22</u>	<u>2021-22</u>	
<u>Adopted Budget</u>	<u>Annual</u>	<u>Increase/(Decrease)</u>
\$ 7,030,449	\$ 8,229,407	\$ 1,198,958

B. Federal Revenues

Federal Revenues decreased from \$146,214 at Third Quarter to \$-0- at Annual, a decrease of \$146,214. The change is due to the funds not being expended which is a requirement for the funds to be recorded as earned. The funds will be carried over to the next fiscal year.

Change from 3rd Quarter to Annual		\$ (146,214)
<u>2021-22</u>	<u>2021-22</u>	
<u>Adopted Budget</u>	<u>Annual</u>	<u>Increase/(Decrease)</u>
\$ -0-	\$ -0-	\$ -0-

C. State Revenues

State Revenues changed from \$365,885 at Third Quarter to \$423,928 at Annual, an increase of \$58,043. The increase is due to the Ethnic Studies Block Grant funds which were announced after the Third Quarter as well as additional lottery funds earned based on increased ADA. The Ethnic Studies funds are anticipated to be expended in the 2022-23 fiscal year.

<u>Item</u>	<u>Budget Adjustment</u>	
Lottery Revenues		\$ 44,773
Ethnic Studies Block Grant		13,270
Change from 3rd Quarter to Annual		<u>\$ 58,043</u>
	<u>2021-22 Adopted Budget</u>	<u>2021-22 Annual</u>
	\$ 327,721	\$ 423,928
		<u>Increase/(Decrease)</u>
		\$ 96,207

D. Local Revenues

Local Revenues changed from \$115,550 at Third Quarter to -\$267,300 at Annual, a decrease of \$382,850. The net decrease is primarily due 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		\$ (4,599)
Fair Market Value Adjustment		(378,251)
Change from 3rd Quarter to Annual		<u>\$ (382,850)</u>
	<u>2021-22 Adopted Budget</u>	<u>2021-22 Annual</u>
	\$ 120,785	\$ (267,300)
		<u>Increase/(Decrease)</u>
		\$ (388,085)

E. Total Charter School Revenues

Total Charter School Revenues changed from \$8,710,551 at Third Quarter to \$8,386,035 at Annual, a decrease of \$324,516.

	<u>Change from 3rd Quarter to Annual</u>	\$ (324,516)
	<u>2021-22 Adopted Budget</u>	<u>2021-22 Annual</u>
	\$ 7,478,955	\$ 8,386,035
		<u>Increase/(Decrease)</u>
		\$ 907,080

II. 2021-22 Charter School Fund Expenditures

A. Certificated Personnel Salaries

Certificated Personnel Salaries changed from \$3,090,415 at Third Quarter to \$3,772,351 at Annual, an increase of \$681,936. The increase is related to increases in ADA previously mentioned and corresponding required increase in staffing to comply with the staffing ratio requirement of one teacher for every twenty-five students.

<u>Item</u>	<u>Budget Adjustment</u>	
Teacher Salaries	\$ 606,778	
Pupil Support Salaries	70,027	
Supervisor Salaries	<u>5,131</u>	
Change from 3rd Quarter to Annual	<u>\$ 681,936</u>	
	<u>2021-22</u>	<u>2021-22</u>
	<u>Adopted Budget</u>	<u>Annual</u>
	\$ 3,369,871	\$ 3,772,351
		<u>Increase/(Decrease)</u>
		\$ 402,480

B. Classified Personnel Salaries

Classified Personnel Salaries changed from \$454,023 at Third Quarter to \$434,998 at Annual, a decrease of \$19,025. The increase was primarily related to a decrease in tutors utilized.

<u>Item</u>	<u>Budget Adjustment</u>	
Office Salaries	\$ 2,174	
Stipends and other	(5,045)	
Instructional Salaries	<u>(16,154)</u>	
Change from 3rd Quarter to Annual	<u>\$ (19,025)</u>	
	<u>2021-22</u>	<u>2021-22</u>
	<u>Adopted Budget</u>	<u>Annual</u>
	\$ 474,265	\$ 434,998
		<u>Increase/(Decrease)</u>
		\$ (39,267)

C. Employee Benefits

Employee Benefits changed from \$1,315,048 at Third Quarter to \$1,602,693 at Annual, an increase of \$287,645. The change is directly related to the previously mentioned salary adjustments.

Change from 3rd Quarter to Annual	\$ 287,645	
	<u>2021-22</u>	<u>2021-22</u>
	<u>Adopted Budget</u>	<u>Annual</u>
	\$ 1,089,592	\$ 1,602,693
		<u>Increase/(Decrease)</u>
		\$ 513,101

D. Books, Supplies and Other Materials

Books Supplies and Other Materials changed from \$821,087 at Third Quarter to \$165,248 at Annual, a decrease of \$655,839. The reduction is largely due to shifting of expenditures from a supply holding account to personnel and not expending the Federal funds previously mentioned.

<u>Item</u>	<u>Budget Adjustment</u>	
Noncapitalized Equipment & Other	\$ (36,713)	
Materials and Supplies	<u>(619,126)</u>	
Change from 3rd Quarter to Annual	<u>\$ (655,839)</u>	
	<u>2021-22</u>	<u>2021-22</u>
<u>Adopted Budget</u>	<u>Annual</u>	<u>Increase/(Decrease)</u>
\$ 900,446	\$ 165,248	\$ (735,198)

E. Contracted Services and Other Operating Expenditures

Contracted Services and Other Operating Expenditures changed from \$593,657 at Third Quarter to \$795,965 at Annual, an increase of \$202,308. The change is primarily due to increased software license costs allocated to the fund.

<u>Item</u>	<u>Budget Adjustment</u>	
Software Licenses	\$ 235,691	
Miscellaneous	(8,494)	
Travel/Conference	<u>(24,889)</u>	
Change from 3rd Quarter to Annual	<u>\$ 202,308</u>	
	<u>2021-22</u>	<u>2021-22</u>
<u>Adopted Budget</u>	<u>Annual</u>	<u>Increase/(Decrease)</u>
\$ 252,816	\$ 795,965	\$ 543,149

F. Capital Outlay Expenditures

Other Outgo Expenditures changed from \$188,444 at Third Quarter to \$188,594 at Annual, an increase of \$150.

Change from 3rd Quarter to Annual	\$ 150	
	<u>2021-22</u>	<u>2021-22</u>
<u>Adopted Budget</u>	<u>Annual</u>	<u>Increase/(Decrease)</u>
\$ -0-	\$ 188,594	\$ 188,594

G. Other Outgo Expenditures

Other Outgo Expenditures changed from \$108,360 at Third Quarter to \$116,526 at Annual, an increase of \$8,166. The increase is due to an increase in expenditures applicable to indirect costs.

Change from 3rd Quarter to Annual	\$ 8,166	
	<u>2021-22</u>	<u>2021-22</u>
<u>Adopted Budget</u>	<u>Annual</u>	<u>Increase/(Decrease)</u>
\$ 279,951	\$ 116,526	\$ (163,425)

G. Total Charter School Fund Expenditures

Total Charter School Fund expenditures changed from \$6,571,034 at Third Quarter to \$7,391,757 at Annual, an increase of \$820,723.

Change from 3rd Quarter to Annual	\$ 820,723	
	2021-22 <u>Adopted Budget</u>	2021-22 <u>Annual</u>
	\$ 6,366,941	\$ 7,391,757
		<u>Increase/(Decrease)</u>
		\$ 1,024,816

III. Charter School Fund Balance

Total revenues are \$8,386,035 and total expenditures are \$7,391,757 at Annual, resulting in a surplus of \$994,278 and an operating surplus of \$1,182,722. The projected ending fund balance for the 2021-22 fiscal year is:

Beginning Fund Balance, Audited 7/1/21	\$ 7,195,075
2021-22 Revenues	8,386,035
2021-22 Expenditures	<u>7,391,757</u>
Surplus/(Deficit) (1)	<u>994,278</u>
Ending Fund Balance, 6/30/22, Unaudited	\$ <u>8,189,353</u>
Restricted:	
Educator Effectiveness Block Grant	\$ 70,474
A-G Completion Grant	70,482
A-G Learning Loss Mitigation	26,423
ELO Professional Staff	82
Ethnic Studies Block Grant	13,269
Assigned:	
Capital Outlay	<u>7,639,214</u>
Subtotal of Components	<u>7,819,944</u>
General Reserve 6/30/22	\$ <u>369,409</u>
General Reserve as a % of Expenditures	5.0%
One-Time Items in 2021-22 Fiscal Year:	
Capital Outlay	\$ <u>188,444</u>
Total One-Time Items (2)	<u>188,444</u>
Ongoing Operating Surplus (1 +2)	\$ <u>1,182,722</u>

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

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	\$7,478,955	\$8,710,551	\$8,386,035	\$907,080	(\$324,516)	12.1	(3.7)
8010 - 8099 Revenue Limit Sources							
8011 - LCFF State Aid - Current Year							
801100 - REVENUE LIMIT STATE AID	5,259,346	3,361,397	2,602,047	(2,657,299)	(759,350)	(50.5)	(22.6)
	\$5,259,346	\$3,361,397	\$2,602,047	(\$2,657,299)	(\$759,350)	(50.5)	(22.6)
8012 - Education Protection Account State Aid - Current Year							
801200 - EDUCATIONAL PROTECTION ACCT.	789,490	3,242,840	3,888,015	3,098,525	645,175	392.5	19.9
	\$789,490	\$3,242,840	\$3,888,015	\$3,098,525	\$645,175	392.5	19.9
8019 - LCFF/Revenue Limit State Aid - Prior Years							
801900 - RL ST AID PRIOR YEAR	0	(24,354)	(15,612)	(15,612)	8,742	N/A	(35.9)
	\$0	(\$24,354)	(\$15,612)	(\$15,612)	\$8,742	N/A	(35.9)
8096 - Transfers to Charter Schools in Lieu of Property Taxes							
809600 - IN LIEU PROPERTY TAX TRANSFER	981,613	1,503,019	1,754,957	773,344	251,938	78.8	16.8
	\$981,613	\$1,503,019	\$1,754,957	\$773,344	\$251,938	78.8	16.8
8010 - 8099 Revenue Limit Sources	\$7,030,449	\$8,082,902	\$8,229,407	\$1,198,958	\$146,505	17.1	1.8
Percent of Total	94.0%	92.8%	98.1%				
8100 - 8299 Federal Revenue							
8290 - All Other Federal Revenue							
829000 - FED OTH REV	0	146,214	0	0	(146,214)	N/A	(100.0)
	\$0	\$146,214	\$0	\$0	(\$146,214)	N/A	(100.0)
8100 - 8299 Federal Revenue	\$0	\$146,214	\$0	\$0	(\$146,214)	N/A	(100.0)
Percent of Total	0.0%	1.7%	0.0%				
8300 - 8599 Other State Revenue							
8550 - Mandated Cost Reimbursements							
855000 - ST MANDATED REIMB	26,865	20,071	20,071	(6,794)	0	(25.3)	0.0
	\$26,865	\$20,071	\$20,071	(\$6,794)	\$0	(25.3)	0.0
8560 - State Lottery Revenue							
856000 - ST LOTTERY	135,320	159,600	204,373	69,053	44,773	51.0	28.1
856001 - ST LOTTERY PR YR	0	18,836	18,836	18,836	0	N/A	0.0
	\$135,320	\$178,436	\$223,209	\$87,889	\$44,773	64.9	25.1

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

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							
8590 - All Other State Revenue							
859000 - ST OTHER REVENUE	165,536	167,378	180,648	15,112	13,270	9.1	7.9
	\$165,536	\$167,378	\$180,648	\$15,112	\$13,270	9.1	7.9
8300 - 8599 Other State Revenue	\$327,721	\$365,885	\$423,928	\$96,207	\$58,043	29.4	15.9
Percent of Total	4.4%	4.2%	5.1%				
8600 - 8799 Other Local Revenue							
8660 - Interest							
866000 - LOC INTEREST INCOME/TREAS	108,000	108,000	108,967	967	967	0.9	0.9
	\$108,000	\$108,000	\$108,967	\$967	\$967	0.9	0.9
8662 - Net Increase (Decrease) in the Fair Value of Investments							
866200 - NET INC(DEC) FAIR VALUE INVEST	0	0	(378,251)	(378,251)	(378,251)	N/A	N/A
	\$0	\$0	(\$378,251)	(\$378,251)	(\$378,251)	N/A	N/A
8689 - All Other Fees and Contracts							
868900 - LOC ALL OTH FEES	12,785	7,550	1,984	(10,801)	(5,566)	(84.5)	(73.7)
	\$12,785	\$7,550	\$1,984	(\$10,801)	(\$5,566)	(84.5)	(73.7)
8600 - 8799 Other Local Revenue	\$120,785	\$115,550	(\$267,300)	(\$388,085)	(\$382,850)	(321.3)	(331.3)
Percent of Total	1.6%	1.3%	-3.2%				
8980 - 8999 Contributions							
8980 - Contributions from Unrestricted Revenues							
898000 - CONTRIB FR UNRESTRICTED REV	0	0	0	0	0	N/A	N/A
898002 - CONTRIB FOR LCAP	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8980 - 8999 Contributions	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				

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

Fund: 09	Adopted	3rd Quarter		Diff Btwn	Diff Btwn	Pct Chg	
SubFund: -	Budget	Budget	Actuals	Actual & Adpt	Actual & Q3	Actual & Adopted	Pct Chg Actual & Q3
09 - CHARTER SCHOOLS	\$6,366,941	\$6,571,034	\$7,391,757	\$1,024,816	\$820,723	16.1	12.5
1000 - 1999 Certificated Personnel Salaries							
1100 - Certificated Teachers' Salaries							
110001 - TEACHER SAL	2,513,709	2,038,736	2,492,045	(21,664)	453,309	(0.9)	22.2
110040 - TEACH SAL SUMMER/HOURLY	86,553	145,906	201,423	114,870	55,517	132.7	38.0
110051 - TEACH SAL SCH BUS SUB	1,500	4,541	2,230	730	(2,311)	48.7	(50.9)
110060 - TEACH SAL STIPEND	224,939	385,184	485,447	260,508	100,263	115.8	26.0
	\$2,826,701	\$2,574,367	\$3,181,145	\$354,444	\$606,778	12.5	23.6
1200 - Certificated Pupil Support Salaries							
120001 - LIBRARIAN SAL	0	0	48,764	48,764	48,764	N/A	N/A
120002 - GUIDANCE SAL GLS/GIS	295,509	351,970	358,250	62,741	6,280	21.2	1.8
120003 - PSYCH/MENTAL HEALTH SP SAL	78,322	137	138	(78,184)	1	(99.8)	1.0
120040 - PUPIL SUPPORT HRLY	10,018	13,291	28,271	18,253	14,980	182.2	112.7
120050 - PUPIL SUPPORT SUB	0	165	165	165	0	N/A	0.0
	\$383,849	\$365,563	\$435,589	\$51,740	\$70,026	13.5	19.2
1300 - Certificated Supervisors' and Administrators' Salaries							
130001 - PRINCIPAL SAL	101,274	112,525	117,656	16,382	5,131	16.2	4.6
130008 - DIST ADM SAL	35,981	37,960	37,960	1,979	0	5.5	0.0
	\$137,255	\$150,485	\$155,616	\$18,361	\$5,131	13.4	3.4
1900 - Other Certificated Salaries							
190003 - TRANSITION COORDINATORS	22,066	0	0	(22,066)	0	(100.0)	N/A
	\$22,066	\$0	\$0	(\$22,066)	\$0	(100.0)	N/A
1000 - 1999 Certificated Personnel Salaries	\$3,369,871	\$3,090,415	\$3,772,351	\$402,480	\$681,936	11.9	22.1
Percent of Total	52.9%	47.0%	51.0%				
2000 - 2999 Classified Personnel Salaries							
2100 - Classified Instructional Salaries							
210001 - INSTR ASSIST/TUTOR	130,633	133,824	116,029	(14,604)	(17,795)	(11.2)	(13.3)
210040 - INSTRUCTIONAL HOURLY	0	0	1,642	1,642	1,642	N/A	N/A
210050 - INSTR ASSIST SUB	77	733	732	655	(1)	850.8	(0.1)
	\$130,710	\$134,557	\$118,403	(\$12,307)	(\$16,154)	(9.4)	(12.0)

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

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							
2400 - Clerical, Technical, and Office Staff Salaries							
240001 - CLASS BUSINESS SUPPORT	247,961	229,779	231,952	(16,009)	2,173	(6.5)	0.9
240050 - CLASS BUSINESS SUPPORT SUB	14,813	798	799	(14,014)	1	(94.6)	0.1
240070 - CLASS BUSINESS SUPPORT OT	1,784	5,543	5,543	3,759	0	210.7	0.0
	\$264,558	\$236,120	\$238,294	(\$26,264)	\$2,174	(9.9)	0.9
2900 - Other Classified Salaries							
290006 - STUDENT LIAISON	78,997	83,346	78,184	(813)	(5,162)	(1.0)	(6.2)
290070 - OTH CLASSIFIED OT	0	0	117	117	117	N/A	N/A
	\$78,997	\$83,346	\$78,301	(\$696)	(\$5,045)	(0.9)	(6.1)
2000 - 2999 Classified Personnel Salaries	\$474,265	\$454,023	\$434,998	(\$39,267)	(\$19,025)	(8.3)	(4.2)
Percent of Total	7.4%	6.9%	5.9%				
3000 - 3999 Employee Benefits							
3101 - State Teachers' Retirement System, certificated positions							
310100 - STRS CERT	330,919	453,150	602,411	271,492	149,261	82.0	32.9
310190 - STRS CERT	2,459	2,710	5,105	2,646	2,395	107.6	88.4
	\$333,378	\$455,860	\$607,516	\$274,138	\$151,656	82.2	33.3
3102 - State Teachers' Retirement System, classified positions							
310201 - STRS CLASSIFIED	5,901	6,617	5,744	(157)	(873)	(2.7)	(13.2)
	\$5,901	\$6,617	\$5,744	(\$157)	(\$873)	(2.7)	(13.2)
3201 - Public Employees' Retirement System, certificated positions							
320100 - PERS CERTIFICATED	0	10,398	10,398	10,398	0	N/A	0.0
	\$0	\$10,398	\$10,398	\$10,398	\$0	N/A	0.0
3202 - Public Employees' Retirement System, classified positions							
320200 - PERS CLASSIFIED	63,839	89,133	114,704	50,865	25,571	79.7	28.7
320290 - PERS CLASSIFIED	91	45	294	203	249	223.0	553.1
	\$63,930	\$89,178	\$114,998	\$51,068	\$25,820	79.9	29.0
3301 - OASDI/Medicare/Alternative, certificated positions							
330100 - SOCIAL SECURITY CERT	0	2,779	2,945	2,945	166	N/A	6.0
330101 - MEDICARE CERT	30,140	15,094	50,490	20,350	35,396	67.5	234.5
330191 - MEDICARE CERT	220	261	445	225	184	102.1	70.4
330192 - SUPPLEMENTAL RETIREMENT CERT	0	75	19	19	(56)	N/A	(75.2)
	\$30,360	\$18,209	\$53,898	\$23,538	\$35,689	77.5	196.0

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

Fund: 09	Adopted	3rd Quarter		Diff Btwn	Diff Btwn	Pct Chg	
SubFund: -	Budget	Budget	Actuals	Actual & Adpt	Actual & Q3	Actual & Adopted	Pct Chg Actual & Q3
3000 - 3999 Employee Benefits							
3302 - OASDI/Medicare/Alternative, classified positions							
330200 - SOCIAL SECURITY CLASS	17,209	23,053	16,270	(939)	(6,783)	(5.5)	(29.4)
330201 - MEDICARE CLASS	4,562	6,125	5,858	1,296	(267)	28.4	(4.4)
330202 - SUPPLEMENTAL RETIREMENT CLASS	216	711	0	(216)	(711)	(100.0)	(100.0)
330290 - SOCIAL SECURITY CLASS	158	348	457	299	109	189.4	31.4
330291 - MEDICARE CLASS	37	101	126	89	25	241.2	25.0
	\$22,182	\$30,338	\$22,711	\$529	(\$7,627)	2.4	(25.1)
3401 - Health & Welfare Benefits, certificated positions							
340111 - HEALTH CERT	323,582	382,377	405,546	81,964	23,169	25.3	6.1
340112 - DENTAL CERT	24,354	27,751	29,293	4,939	1,542	20.3	5.6
340113 - VISION CERT	4,542	5,176	5,463	921	287	20.3	5.6
340114 - LIFE INS CERT	1,573	1,772	1,881	308	109	19.6	6.1
	\$354,051	\$417,076	\$442,184	\$88,133	\$25,108	24.9	6.0
3402 - Health & Welfare Benefits, classified positions							
340211 - HEALTH CLASS	103,133	124,029	109,829	6,696	(14,200)	6.5	(11.4)
340212 - DENTAL CLASS	7,762	9,637	8,569	807	(1,069)	10.4	(11.1)
340213 - VISION CLASS	1,457	1,424	1,598	141	174	9.7	12.2
340214 - LIFE INS CLASS	416	499	443	27	(56)	6.4	(11.3)
340216 - DIS CLASS	1,979	1,465	1,430	(549)	(35)	(27.8)	(2.4)
	\$114,747	\$137,054	\$121,868	\$7,121	(\$15,186)	6.2	(11.1)
3501 - State Unemployment Insurance, certificated positions							
350100 - SUI CERT	25,567	8,013	18,320	(7,247)	10,307	(28.3)	128.6
350190 - SUI CERT	7	91	153	146	62	2090.3	68.5
	\$25,574	\$8,104	\$18,474	(\$7,100)	\$10,370	(27.8)	128.0
3502 - State Unemployment Insurance, classified positions							
350200 - SUI CLASS	3,870	2,134	2,041	(1,829)	(93)	(47.3)	(4.4)
350290 - SUI CLASS	1	35	44	43	9	4314.0	26.1
	\$3,871	\$2,169	\$2,085	(\$1,786)	(\$84)	(46.1)	(3.9)
3601 - Workers' Compensation Insurance, certificated positions							
360100 - W/C CERT	24,944	12,771	44,900	19,956	32,129	80.0	251.6
360190 - W/C CERT	183	216	368	185	152	101.1	70.4
	\$25,127	\$12,987	\$45,268	\$20,141	\$32,281	80.2	248.6

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

Fund: 09	Adopted	3rd Quarter	Actuals	Diff Btwn	Diff Btwn	Pct Chg	Pct Chg
SubFund: -	Budget	Budget		Actual & Adpt	Actual & Q3	Actual & Adopted	Actual & Q3
3000 - 3999 Employee Benefits							
3602 - Workers' Compensation Insurance, classified positions							
360200 - W/C CLASS	3,776	5,341	5,114	1,338	(227)	35.4	(4.2)
360290 - W/C CLASS	5	18	24	19	6	374.0	31.7
	\$3,781	\$5,359	\$5,138	\$1,357	(\$221)	35.9	(4.1)
3701 - OPEB, Allocated, certificated positions							
370100 - RETIREE BENEFITS CERT	84,185	100,527	120,880	36,695	20,353	43.6	20.2
	\$84,185	\$100,527	\$120,880	\$36,695	\$20,353	43.6	20.2
3702 - OPEB, Allocated, classified positions							
370200 - RETIREE BENEFIT CLASSIFIED	12,742	14,671	14,354	1,612	(317)	12.6	(2.2)
	\$12,742	\$14,671	\$14,354	\$1,612	(\$317)	12.6	(2.2)
3901 - Other Benefits, certificated positions							
390103 - SELF INSUR CERT	8,315	4,260	14,967	6,652	10,707	80.0	251.3
390104 - AB 1522 ACCRUAL	0	298	312	312	14	N/A	4.7
390193 - SELF INSUR CERT	61	73	123	62	50	101.1	68.0
390194 - AB 1522 ACCRUAL	4	48	24	20	(24)	498.8	(50.1)
	\$8,380	\$4,679	\$15,425	\$7,045	\$10,746	84.1	229.7
3902 - Other Benefits, classified positions							
390203 - SELF INSUR CLASS	1,259	1,781	1,705	446	(76)	35.4	(4.3)
390204 - AB 1522 ACCRUAL	114	0	0	(114)	0	(100.0)	N/A
390293 - SELF INSUR CLASS	10	28	35	25	7	253.4	26.2
390294 - AB 1522 ACCRUAL	0	13	13	13	0	N/A	2.5
	\$1,383	\$1,822	\$1,754	\$371	(\$68)	26.8	(3.8)
3000 - 3999 Employee Benefits	\$1,089,592	\$1,315,048	\$1,602,693	\$513,101	\$287,645	47.1	21.9
Percent of Total	17.1%	20.0%	21.7%				
1000 - 3999 Employee Compensation % of Total	77.5%	74.0%	78.6%				
4000 - 4999 Books and Supplies							
4100 - Approved Textbooks and Core Curricula Materials							
410000 - TEXTBOOKS	0	4,200	3,394	3,394	(806)	N/A	(19.2)
	\$0	\$4,200	\$3,394	\$3,394	(\$806)	N/A	(19.2)

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

Fund: 09	Adopted	3rd Quarter		Diff Btwn	Diff Btwn	Pct Chg	
SubFund: -	Budget	Budget	Actuals	Actual & Adpt	Actual & Q3	Actual & Adopted	Pct Chg Actual & Q3
4000 - 4999 Books and Supplies							
4300 - Materials and Supplies							
430000 - INSTRUCTIONAL SUPPLIES	246,145	726,480	102,011	(144,134)	(624,469)	(58.6)	(86.0)
430001 - SUPPLIES CARRYOVER	0	0	0	0	0	N/A	N/A
430002 - HOLDING INSTR SUPP	165,536	0	82	(165,454)	82	(100.0)	N/A
430005 - FOOD/IN-HOUSE MEETINGS	3,998	6,889	4,683	685	(2,206)	17.1	(32.0)
430008 - SUPPLIES NON-CLASSROOM	2,920	27,570	35,037	32,117	7,467	1099.9	27.1
	\$418,599	\$760,939	\$141,813	(\$276,786)	(\$619,126)	(66.1)	(81.4)
4400 - Noncapitalized Equipment							
440000 - EQUIP \$500-\$24999	481,847	55,948	20,042	(461,805)	(35,906)	(95.8)	(64.2)
	\$481,847	\$55,948	\$20,042	(\$461,805)	(\$35,906)	(95.8)	(64.2)
4000 - 4999 Books and Supplies	\$900,446	\$821,087	\$165,248	(\$735,198)	(\$655,839)	(81.6)	(79.9)
Percent of Total	14.1%	12.5%	2.2%				
5000 - 5999 Services and Other Operating Expenditures							
5200 - Travel and Conferences							
520000 - CONF/TRAVEL	26,665	26,665	1,513	(25,152)	(25,152)	(94.3)	(94.3)
520010 - FIXED MILEAGE ALLOWANCE	0	1,057	1,320	1,320	263	N/A	24.8
	\$26,665	\$27,722	\$2,833	(\$23,832)	(\$24,889)	(89.4)	(89.8)
5300 - Dues and Memberships							
530000 - DUES & MEMBERSHIP	1,970	1,970	1,824	(146)	(146)	(7.4)	(7.4)
	\$1,970	\$1,970	\$1,824	(\$146)	(\$146)	(7.4)	(7.4)
5500 - Operations and Housekeeping Services							
550030 - WATER/SEWER	3,000	3,000	2,372	(628)	(628)	(20.9)	(20.9)
550080 - PG&E	20,000	30,000	25,133	5,133	(4,867)	25.7	(16.2)
	\$23,000	\$33,000	\$27,505	\$4,505	(\$5,495)	19.6	(16.7)
5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements							
560001 - NONCAPITALIZED IMPROVEMENTS	1,180	1,219	38	(1,142)	(1,181)	(96.8)	(96.9)
560003 - ALARM SYSTEM	1,100	1,100	1,013	(87)	(87)	(7.9)	(7.9)
560004 - ALARM ADDITIONAL CHARGES	0	0	240	240	240	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	34,800	34,800	34,800	0	0	0.0	0.0
	\$38,680	\$38,719	\$36,091	(\$2,589)	(\$2,628)	(6.7)	(6.8)

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

Fund: 09	Adopted	3rd Quarter		Diff Btwn	Diff Btwn	Pct Chg	
SubFund: -	Budget	Budget	Actuals	Actual & Adpt	Actual & Q3	Actual & Adopted	Pct Chg Actual & Q3
5000 - 5999 Services and Other Operating Expenditures							
5750 - Transfers of Direct Costs - Interfund							
575010 - DIRECT COST/MTCE INTERFUND	75	75	35	(40)	(40)	(53.3)	(53.3)
575020 - DIRECT COST/TRANSP INTERFUND	1,400	1,400	171	(1,229)	(1,229)	(87.8)	(87.8)
575040 - DIRECT COST/GAD/INTERF	2,300	2,300	4,168	1,868	1,868	81.2	81.2
575047 - DIRECT COST/SEMINARS INTERFUND	175	175	0	(175)	(175)	(100.0)	(100.0)
575050 - DIRECT COST/COPIER INTERFUND	725	725	354	(371)	(371)	(51.1)	(51.1)
575052 - DIRECT COST/SCANBACK INTERFUND	320	320	76	(244)	(244)	(76.4)	(76.4)
575070 - DIRECT COST/TCH CTR INTERFUND	55	55	0	(55)	(55)	(100.0)	(100.0)
	\$5,050	\$5,050	\$4,804	(\$246)	(\$246)	(4.9)	(4.9)
5800 - Professional/Consulting Services and Operating Expenditures							
580002 - CONTRACT SERVICES	75	12,500	7,820	7,745	(4,680)	10326.7	(37.4)
580006 - ADVERTISING	30,000	0	0	(30,000)	0	(100.0)	N/A
580008 - FEES/ADMISSION - STUDENTS	1,022	1,022	0	(1,022)	(1,022)	(100.0)	(100.0)
580009 - FEES / OTHER	0	4,200	6,386	6,386	2,186	N/A	52.0
580010 - SOFTWARE LICENSE	92,495	464,816	700,507	608,012	235,691	657.3	50.7
	\$123,592	\$482,538	\$714,713	\$591,121	\$232,175	478.3	48.1
5900 - Communications							
590001 - PHONE CERTIFICATED	26,559	1,318	2,220	(24,339)	902	(91.6)	68.4
590002 - PHONE CLASSIFIED	4,500	540	5,276	776	4,736	17.3	877.1
590005 - COMMUNICATION/POSTAGE	2,800	2,800	698	(2,102)	(2,102)	(75.1)	(75.1)
	\$33,859	\$4,658	\$8,194	(\$25,665)	\$3,536	(75.8)	75.9
5000 - 5999 Services and Other Operating Expenditures	\$252,816	\$593,657	\$795,965	\$543,149	\$202,308	214.8	34.1
Percent of Total	4.0%	9.0%	10.8%				
6000 - 6999 Capital Outlay							
6200 - Buildings and Improvements of Buildings							
620000 - BLDG/IMPRV OF BLDG	0	188,444	188,594	188,594	150	N/A	0.1
	\$0	\$188,444	\$188,594	\$188,594	\$150	N/A	0.1
6000 - 6999 Capital Outlay	\$0	\$188,444	\$188,594	\$188,594	\$150	N/A	0.1
Percent of Total	0.0%	2.9%	2.6%				

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

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							
7350 - Transfers of Indirect Costs - Interfund							
735000 - TRF OF DIRECT COST-INTERFUND	279,951	108,360	116,526	(163,425)	8,166	(58.4)	7.5
	\$279,951	\$108,360	\$116,526	(\$163,425)	\$8,166	(58.4)	7.5
7000 - 7499 Other Outgo	\$279,951	\$108,360	\$116,526	(\$163,425)	\$8,166	(58.4)	7.5
Percent of Total	4.4%	1.6%	1.6%				
7600 - 7629 Interfund Transfers Out							
7619 - Other Authorized Interfund Transfers Out							
761911 - TRANSFER TO DEV FEES II	0	0	315,384	315,384	315,384	N/A	N/A
	\$0	\$0	\$315,384	\$315,384	\$315,384	N/A	N/A
7600 - 7629 Interfund Transfers Out	\$0	\$0	\$315,384	\$315,384	\$315,384	N/A	N/A
Percent of Total	0.0%	0.0%	4.3%				

Summary of Revisions
2021-2022 Adult Fund Budget

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

I. 2021-22 Adult Fund Revenues

A. Federal Revenues

Federal Revenues changed from \$918,771 at Third Quarter to \$872,047 at Annual, a decrease of \$46,724. This decrease is due to a reduced distribution of student Pell grant dollars. The decreased revenue is offset by reduced expenditures.

Change from 3rd Quarter to Annual		\$ (46,724)
<u>2021-22</u>	<u>2021-22</u>	
<u>Adopted Budget</u>	<u>Annual</u>	<u>Increase/(Decrease)</u>
\$ 976,858	\$ 872,047	\$ (104,811)

B. State Revenues

State Revenues changed from \$2,691,241 at Third Quarter to \$2,691,240 at Annual, a decrease of \$1. This decrease is due to rounding of the allocation of CalWORKs apportionment funds.

Change from 3rd Quarter to Annual		\$ (1)
<u>2021-22</u>	<u>2021-22</u>	
<u>Adopted Budget</u>	<u>Annual</u>	<u>Increase/(Decrease)</u>
\$ 2,592,345	\$ 2,691,240	\$ 98,895

C. Local Revenues

Local Revenues changed from \$1,432,025 at Third Quarter to \$1,207,946 at Annual, a decrease of \$224,079. The net decrease of \$148,756 is due to a decrease in the fair market value of 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. The remaining decrease is due to reduced class sizes in Career Technical Education (CTE) Business and Nursing programs, and reduced class offerings in the Community Education programs.

<u>Item</u>	<u>Budget Adjustment</u>	
CTE Class Fees	\$ (75,323)	
Fair Market Value Adjustment	(148,756)	
Change from 3rd Quarter to Annual	<u>\$ (224,079)</u>	
	<u>2021-22</u>	<u>2021-22</u>
	<u>Adopted Budget</u>	<u>Annual</u>
	\$ 1,590,100	\$ 1,207,946
	<u>Increase/(Decrease)</u>	
	\$ (382,154)	

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>2021-22</u>	<u>2021-22</u>
	<u>Adopted Budget</u>	<u>Annual</u>
	\$ 846,880	\$ 846,880
	<u>Increase/(Decrease)</u>	
	\$ -0-	

E. Total Adult Fund Revenues

Total Adult Fund Revenues changed from \$5,888,917 at Third Quarter to \$5,618,113 at Annual, a decrease of \$270,804.

Change from 3rd Quarter to Annual	\$ (270,804)	
	<u>2021-22</u>	<u>2021-22</u>
	<u>Adopted Budget</u>	<u>Annual</u>
	\$ 6,006,183	\$ 5,618,113
	<u>Increase/(Decrease)</u>	
	\$ (388,070)	

II. 2021-2022 Adult Fund Expenditures

A. Certificated Personnel Salaries

Certificated Personnel Salaries changed from \$2,084,949 at Third Quarter to \$2,057,538 at Annual, a decrease of \$27,411. The decrease is primarily due to reduced classes/teaching hours in CTE Nursing.

Change from 3rd Quarter to Annual	\$ (27,411)	
	<u>2021-22</u>	<u>2021-22</u>
	<u>Adopted Budget</u>	<u>Annual</u>
	\$ 1,958,654	\$ 2,057,538
	<u>Increase/(Decrease)</u>	
	\$ 98,884	

B. Classified Personnel Salaries

Classified Personnel Salaries changed from \$1,515,408 at Third Quarter to \$1,444,235 at Annual, a decrease of \$71,173. The decrease is primarily due to unfilled classified positions.

Change from 3rd Quarter to Annual		\$ (71,173)
<u>2021-22</u>	<u>2021-22</u>	
<u>Adopted Budget</u>	<u>Annual</u>	<u>Increase/(Decrease)</u>
\$ 1,466,537	\$ 1,444,235	\$ (22,302)

C. Employee Benefits

Employee Benefits changed from \$1,645,407 at Third Quarter to \$1,551,966 at Annual, a decrease of \$93,441. The decrease is primarily due to the reductions of a benefitted position in the CTE Nursing program, and the reduced salaries stated above.

Change from 3rd Quarter to Annual		\$ (93,441)
<u>2021-22</u>	<u>2021-22</u>	
<u>Adopted Budget</u>	<u>Annual</u>	<u>Increase/(Decrease)</u>
\$ 1,614,694	\$ 1,551,966	\$ (62,728)

D. Books, Supplies and Other Materials

Books, Supplies and Other Materials changed from \$478,827 at Third Quarter to \$276,409 at Annual, a decrease of \$202,418. The decrease is primarily due to computer expenses for two labs and a laptop cart being funded with General Fund COVID relief dollars rather than Adult Education dollars, in addition a reduction to actual needs.

<u>Item</u>	<u>Budget Adjustment</u>	
Other Supplies	\$ (30,863)	
Textbooks	(37,206)	
Equipment	<u>(134,349)</u>	
Change from 3rd Quarter to Annual	<u>\$ (202,418)</u>	
<u>2021-22</u>	<u>2021-22</u>	
<u>Adopted Budget</u>	<u>Annual</u>	<u>Increase/(Decrease)</u>
\$ 498,940	\$ 276,409	\$ (222,531)

E. Contracted Services and Other Operating Expenditures

Contracted Services and Other Operating Expenditures changed from \$616,483 at Third Quarter to \$505,744 at Annual, a decrease of \$110,739. The decrease is primarily due to the reduction of travel and the reduced student Pell awards, offset by reduced revenue.

<u>Item</u>	<u>Budget Adjustment</u>	
Travel		(20,675)
All Other Contracted Services		(77,406)
Direct Cost Transfers		(5,419)
Utilities		(7,239)
Change from 3rd Quarter to Annual		<u>\$ (110,739)</u>
	<u>2021-22</u>	<u>2021-22</u>
	<u>Adopted Budget</u>	<u>Annual</u>
	\$ 776,905	\$ 505,744
		<u>Increase/(Decrease)</u>
		\$ (271,161)

F. Capital Outlay

Capital Outlay expenditures are unchanged at Annual.

Change from 3rd Quarter to Annual		\$ -0-
	<u>2021-22</u>	<u>2021-22</u>
	<u>Adopted Budget</u>	<u>Annual</u>
	\$ 0	\$ 0
		<u>Increase/(Decrease)</u>
		\$ 0

G. Other Outgo Expenditures

Other Outgo Expenditures are unchanged at Annual.

Change from 3rd Quarter to Annual		\$ -0-
	<u>2021-22</u>	<u>2021-22</u>
	<u>Adopted Budget</u>	<u>Annual</u>
	\$ 114,155	\$ 114,155
		<u>Increase/(Decrease)</u>
		\$ -0-

H. Total Adult Fund Expenditures

Total Adult Fund Expenditures changed from \$6,455,229 at Third Quarter to \$5,950,47 at Annual, a decrease of \$505,182.

Change from 3rd Quarter to Annual		\$ (505,182)
	<u>2021-22</u>	<u>2021-22</u>
	<u>Adopted Budget</u>	<u>Annual</u>
	\$ 6,429,885	\$ 5,950,047
		<u>Increase/(Decrease)</u>
		\$ (479,838)

III. Fund Balance

Total revenues are \$5,618,113 and total expenditures are \$5,950,047 at Annual, a deficit of \$331,934. The ongoing operating deficit is \$183,178. The projected fund balance for the 2021-22 fiscal year is as follows:

Beginning Fund Balance-Audited 7/1/21		\$ 3,610,212
2021-22 Revenues	5,618,113	
2021-22 Expenditures	<u>5,950,047</u>	
	Surplus/(Deficit) (1)	<u>\$ (331,934)</u>
Ending Fund Balance, 6/30/22, Unaudited		<u>\$ 3,278,278</u>
Components of Fund Balance:		
Non-spendable:		
Book Store Inventory		\$ 46,298
Revolving Fund		\$ 3,500
Assigned fund Balance:		
Capital Improvements		<u>\$ 2,600,000</u>
Unassigned Fund Balance:		
		<u>\$ 628,480</u>
General Reserve Percentage		
		10.6%
One-Time Items:		
Fair Market Value Adjustment	(2)	<u>\$ 148,756</u>
Ongoing Operating Deficit	(1+2)	<u>\$ (183,178)</u>

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

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	\$6,006,183	\$5,888,917	\$5,618,113	(\$388,070)	(\$270,804)	(6.5)	(4.6)
8100 - 8299 Federal Revenue							
8290 - All Other Federal Revenue							
829000 - FED OTH REV	976,858	918,771	872,047	(104,811)	(46,724)	(10.7)	(5.1)
	\$976,858	\$918,771	\$872,047	(\$104,811)	(\$46,724)	(10.7)	(5.1)
8100 - 8299 Federal Revenue	\$976,858	\$918,771	\$872,047	(\$104,811)	(\$46,724)	(10.7)	(5.1)
Percent of Total	16.3%	15.6%	15.5%				
8300 - 8599 Other State Revenue							
8590 - All Other State Revenue							
859000 - ST OTHER REVENUE	2,592,345	2,691,241	2,691,240	98,895	(1)	3.8	0.0
	\$2,592,345	\$2,691,241	\$2,691,240	\$98,895	(\$1)	3.8	0.0
8300 - 8599 Other State Revenue	\$2,592,345	\$2,691,241	\$2,691,240	\$98,895	(\$1)	3.8	0.0
Percent of Total	43.2%	45.7%	47.9%				
8600 - 8799 Other Local Revenue							
8660 - Interest							
866000 - LOC INTEREST INCOME/TREAS	30,000	30,000	43,501	13,501	13,501	45.0	45.0
	\$30,000	\$30,000	\$43,501	\$13,501	\$13,501	45.0	45.0
8662 - Net Increase (Decrease) in the Fair Value of Investments							
866200 - NET INC(DEC) FAIR VALUE INVEST	0	0	(148,756)	(148,756)	(148,756)	N/A	N/A
	\$0	\$0	(\$148,756)	(\$148,756)	(\$148,756)	N/A	N/A
8671 - Adult Education Fees							
867100 - LOC ADULT ED FEES	1,149,000	991,000	952,013	(196,987)	(38,987)	(17.1)	(3.9)
	\$1,149,000	\$991,000	\$952,013	(\$196,987)	(\$38,987)	(17.1)	(3.9)
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	302,100	302,025	280,173	(21,927)	(21,852)	(7.3)	(7.2)
869907 - LOC BOOKSTORE TEXTBOOKS	109,000	109,000	81,015	(27,985)	(27,985)	(25.7)	(25.7)
	\$411,100	\$411,025	\$361,188	(\$49,912)	(\$49,837)	(12.1)	(12.1)
8600 - 8799 Other Local Revenue	\$1,590,100	\$1,432,025	\$1,207,946	(\$382,154)	(\$224,079)	(24.0)	(15.6)
Percent of Total	26.5%	24.3%	21.5%				

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

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
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	14.1%	14.4%	15.1%				

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

Fund: 11	Adopted	3rd Quarter		Diff Btwn	Diff Btwn	Pct Chg	
SubFund: -	Budget	Budget	Actuals	Actual & Adpt	Actual & Q3	Actual & Adopted	Actual & Q3
11 - ADULT EDUCATION FUND	\$6,429,885	\$6,455,229	\$5,950,047	(\$479,838)	(\$505,182)	(7.5)	(7.8)
1000 - 1999 Certificated Personnel Salaries							
1100 - Certificated Teachers' Salaries							
110001 - TEACHER SAL	722,183	749,841	721,224	(959)	(28,617)	(0.1)	(3.8)
110005 - TEACHER SAL TC	504,505	517,438	525,765	21,260	8,327	4.2	1.6
110040 - TEACH SAL SUMMER/HOURLY	105,635	108,178	107,933	2,298	(245)	2.2	(0.2)
110050 - TEACH SAL SUB	10,001	8,000	7,293	(2,708)	(707)	(27.1)	(8.8)
110060 - TEACH SAL STIPEND	6,236	6,618	3,500	(2,736)	(3,118)	(43.9)	(47.1)
	\$1,348,560	\$1,390,074	\$1,365,715	\$17,155	(\$24,360)	1.3	(1.8)
1200 - Certificated Pupil Support Salaries							
120002 - GUIDANCE SAL GLS/GIS	252,898	259,166	259,166	6,268	0	2.5	0.0
	\$252,898	\$259,166	\$259,166	\$6,268	\$0	2.5	0.0
1300 - Certificated Supervisors' and Administrators' Salaries							
130001 - PRINCIPAL SAL	122,686	129,433	129,433	6,747	0	5.5	0.0
130002 - COORDINATOR SAL	97,707	103,080	103,080	5,373	0	5.5	0.0
130003 - LEARNING DIRECTOR SAL	105,177	110,961	110,961	5,784	0	5.5	0.0
130008 - DIST ADM SAL	16,154	17,041	17,041	887	0	5.5	0.0
	\$341,724	\$360,515	\$360,515	\$18,791	\$0	5.5	0.0
1900 - Other Certificated Salaries							
190001 - RESOURCE TEACH SAL	0	53,726	53,066	53,066	(660)	N/A	(1.2)
190040 - OTH CERT HOURLY	0	5,314	5,924	5,924	610	N/A	11.5
190060 - OTHER CERTIFICATED STIPEND	15,472	16,153	13,152	(2,320)	(3,001)	(15.0)	(18.6)
	\$15,472	\$75,193	\$72,142	\$56,670	(\$3,051)	366.3	(4.1)
1000 - 1999 Certificated Personnel Salaries	\$1,958,654	\$2,084,949	\$2,057,538	\$98,884	(\$27,411)	5.0	(1.3)
Percent of Total	30.5%	32.3%	34.6%				
2000 - 1999 Classified Personnel Salaries							
2100 - Classified Instructional Salaries							
210001 - INSTR ASSIST/TUTOR	53,962	8,510	14,630	(39,332)	6,120	(72.9)	71.9
210040 - INSTRUCTIONAL HOURLY	1,001	0	0	(1,001)	0	(100.0)	N/A
210050 - INSTR ASSIST SUB	38,001	0	523	(37,478)	523	(98.6)	N/A
	\$92,964	\$8,510	\$15,153	(\$77,811)	\$6,642	(83.7)	78.0
2200 - Classified Support Salaries							
220003 - CUSTODIAL SAL	74,521	80,793	80,793	6,272	0	8.4	0.0
	\$74,521	\$80,793	\$80,793	\$6,272	\$0	8.4	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
2000 - 2999 Classified Personnel Salaries							
2300 - Classified Supervisors' and Administrators' Salaries							
230001 - CLASS MANAGEMENT SA	219,793	236,532	236,532	16,739	0	7.6	0.0
	\$219,793	\$236,532	\$236,532	\$16,739	\$0	7.6	0.0
2400 - Clerical, Technical, and Office Staff Salaries							
240001 - CLASS BUSINESS SUPPORT	897,657	1,007,634	912,656	14,999	(94,977)	1.7	(9.4)
240040 - CLASS BUSINESS SUPPORT HRLY	11,001	4,500	7,240	(3,761)	2,740	(34.2)	60.9
240050 - CLASS BUSINESS SUPPORT SUB	18,500	9,338	9,364	(9,136)	26	(49.4)	0.3
	\$927,158	\$1,021,471	\$929,260	\$2,102	(\$92,211)	0.2	(9.0)
2900 - Other Classified Salaries							
290040 - OTH CL HOURLY	7,100	7,100	9,519	2,419	2,419	34.1	34.1
290070 - OTH CLASSIFIED OT	0	1,000	1,051	1,051	51	N/A	5.1
290090 - OTHER CLASSIFIED SAL	145,001	160,001	171,927	26,926	11,926	18.6	7.5
	\$152,101	\$168,101	\$182,496	\$30,395	\$14,395	20.0	8.6
2000 - 2999 Classified Personnel Salaries	\$1,466,537	\$1,515,408	\$1,444,235	(\$22,302)	(\$71,173)	(1.5)	(4.7)
Percent of Total	22.8%	23.5%	24.3%				
3000 - 3999 Employee Benefits							
3101 - State Teachers' Retirement System, certificated positions							
310100 - STRS CERT	296,468	307,395	299,125	2,657	(8,270)	0.9	(2.7)
310190 - STRS CERT	0	1,869	1,943	1,943	75	N/A	4.0
	\$296,468	\$309,263	\$301,068	\$4,600	(\$8,195)	1.6	(2.6)
3102 - State Teachers' Retirement System, classified positions							
310201 - STRS CLASSIFIED	13,861	18,864	17,724	3,863	(1,139)	27.9	(6.0)
	\$13,861	\$18,864	\$17,724	\$3,863	(\$1,139)	27.9	(6.0)
3201 - Public Employees' Retirement System, certificated positions							
320100 - PERS CERTIFICATED	5,532	26,736	26,683	21,151	(53)	382.3	(0.2)
	\$5,532	\$26,736	\$26,683	\$21,151	(\$53)	382.3	(0.2)
3202 - Public Employees' Retirement System, classified positions							
320200 - PERS CLASSIFIED	300,920	311,714	271,731	(29,189)	(39,983)	(9.7)	(12.8)
320290 - PERS CLASSIFIED	0	341	1,744	1,744	1,403	N/A	411.5
	\$300,920	\$312,055	\$273,476	(\$27,444)	(\$38,579)	(9.1)	(12.4)

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
3000 - 3999 Employee Benefits							
3301 - OASDI/Medicare/Alternative, certificated positions							
330100 - SOCIAL SECURITY CERT	3,242	6,685	6,726	3,484	41	107.5	0.6
330101 - MEDICARE CERT	26,340	26,422	25,959	(381)	(462)	(1.4)	(1.7)
330102 - SUPPLEMENTAL RETIREMENT CERT	0	79	467	467	388	N/A	488.0
330190 - SOCIAL SECURITY CERT	0	497	238	238	(260)	N/A	(52.2)
330191 - MEDICARE CERT	0	434	301	301	(133)	N/A	(30.7)
330192 - SUPPLEMENTAL RETIREMENT CERT	0	23	33	33	10	N/A	45.6
	\$29,582	\$34,140	\$33,724	\$4,142	(\$416)	14.0	(1.2)
3302 - OASDI/Medicare/Alternative, classified positions							
330200 - SOCIAL SECURITY CLASS	82,878	86,969	70,814	(12,064)	(16,155)	(14.6)	(18.6)
330201 - MEDICARE CLASS	20,579	21,808	19,839	(740)	(1,970)	(3.6)	(9.0)
330202 - SUPPLEMENTAL RETIREMENT CLASS	5,763	5,763	4,234	(1,529)	(1,529)	(26.5)	(26.5)
330290 - SOCIAL SECURITY CLASS	0	132	546	546	414	N/A	314.7
330291 - MEDICARE CLASS	0	166	335	335	169	N/A	102.3
330292 - SUPPLEMENTAL RETIREMENT CLASS	0	224	357	357	133	N/A	59.6
	\$109,220	\$115,061	\$96,124	(\$13,096)	(\$18,937)	(12.0)	(16.5)
3401 - Health & Welfare Benefits, certificated positions							
340111 - HEALTH CERT	343,332	318,901	318,620	(24,713)	(281)	(7.2)	(0.1)
340112 - DENTAL CERT	25,912	23,186	23,678	(2,234)	491	(8.6)	2.1
340113 - VISION CERT	4,918	4,330	4,416	(502)	86	(10.2)	2.0
340114 - LIFE INS CERT	2,410	1,577	1,560	(851)	(17)	(35.3)	(1.1)
	\$376,572	\$347,994	\$348,273	(\$28,299)	\$279	(7.5)	0.1
3402 - Health & Welfare Benefits, classified positions							
340211 - HEALTH CLASS	254,662	255,994	244,556	(10,106)	(11,438)	(4.0)	(4.5)
340212 - DENTAL CLASS	19,175	19,268	18,205	(971)	(1,064)	(5.1)	(5.5)
340213 - VISION CLASS	3,585	3,604	3,395	(190)	(209)	(5.3)	(5.8)
340214 - LIFE INS CLASS	1,191	1,180	1,148	(43)	(32)	(3.6)	(2.7)
340216 - DIS CLASS	6,239	4,588	3,601	(2,638)	(987)	(42.3)	(21.5)
	\$284,852	\$284,635	\$270,905	(\$13,947)	(\$13,730)	(4.9)	(4.8)
3501 - State Unemployment Insurance, certificated positions							
350100 - SUI CERT	12,254	9,959	9,922	(2,332)	(37)	(19.0)	(0.4)
350190 - SUI CERT	0	184	105	105	(79)	N/A	(43.1)
	\$12,254	\$10,143	\$10,027	(\$2,227)	(\$116)	(18.2)	(1.1)

Annual Budget Change Report
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Fund: 11	Adopted	3rd Quarter	Actuals	Diff Btwn	Diff Btwn	Pct Chg	Pct Chg
SubFund: -	Budget	Budget		Actual & Adpt	Actual & Q3	Actual & Adopted	Actual & Q3
3000 - 3999 Employee Benefits							
3502 - State Unemployment Insurance, classified positions							
350200 - SUI CLASS	13,914	7,469	6,902	(7,012)	(567)	(50.4)	(7.6)
350290 - SUI CLASS	0	58	116	116	57	N/A	99.0
	\$13,914	\$7,527	\$7,017	(\$6,897)	(\$510)	(49.6)	(6.8)
3601 - Workers' Compensation Insurance, certificated positions							
360100 - W/C CERT	22,937	24,473	24,437	1,500	(35)	6.5	(0.1)
360190 - W/C CERT	0	390	253	253	(137)	N/A	(35.1)
	\$22,937	\$24,863	\$24,690	\$1,753	(\$172)	7.6	(0.7)
3602 - Workers' Compensation Insurance, classified positions							
360200 - W/C CLASS	16,972	18,614	17,053	81	(1,561)	0.5	(8.4)
360290 - W/C CLASS	0	124	259	259	136	N/A	109.6
	\$16,972	\$18,738	\$17,313	\$341	(\$1,425)	2.0	(7.6)
3701 - OPEB, Allocated, certificated positions							
370100 - RETIREE BENEFITS CERT	74,423	72,908	67,559	(6,864)	(5,349)	(9.2)	(7.3)
	\$74,423	\$72,908	\$67,559	(\$6,864)	(\$5,349)	(9.2)	(7.3)
3702 - OPEB, Allocated, classified positions							
370200 - RETIREE BENEFIT CLASSIFIED	43,082	47,090	41,860	(1,222)	(5,229)	(2.8)	(11.1)
	\$43,082	\$47,090	\$41,860	(\$1,222)	(\$5,229)	(2.8)	(11.1)
3901 - Other Benefits, certificated positions							
390103 - SELF INSUR CERT	7,833	8,173	8,161	328	(12)	4.2	(0.1)
390193 - SELF INSUR CERT	0	130	84	84	(46)	N/A	(35.1)
390194 - AB 1522 ACCRUAL	0	58	67	67	9	N/A	14.6
	\$7,833	\$8,362	\$8,312	\$479	(\$49)	6.1	(0.6)
3902 - Other Benefits, classified positions							
390203 - SELF INSUR CLASS	5,671	6,249	5,685	14	(564)	0.2	(9.0)
390204 - AB 1522 ACCRUAL	601	646	1,291	690	645	114.8	99.7
390293 - SELF INSUR CLASS	0	46	92	92	46	N/A	99.2
390294 - AB 1522 ACCRUAL	0	87	143	143	56	N/A	64.1
	\$6,272	\$7,029	\$7,211	\$939	\$182	15.0	2.6
3000 - 3999 Employee Benefits	\$1,614,694	\$1,645,407	\$1,551,966	(\$62,728)	(\$93,441)	(3.9)	(5.7)
Percent of Total	25.1%	25.5%	26.1%				
1000 - 3999 Employee Compensation % of Total	78.4%	81.3%	84.9%				

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
4000 - 4999 Books and Supplies							
4100 - Approved Textbooks and Core Curricula Materials							
410000 - TEXTBOOKS	102,000	102,275	70,696	(31,304)	(31,579)	(30.7)	(30.9)
410001 - BOOKSTORE INV ADJ	0	0	716	716	716	N/A	N/A
	\$102,000	\$102,275	\$71,412	(\$30,588)	(\$30,863)	(30.0)	(30.2)
4300 - Materials and Supplies							
430000 - INSTRUCTIONAL SUPPLIES	42,086	48,456	33,257	(8,829)	(15,199)	(21.0)	(31.4)
430004 - PRINTING/PUBLISHING	93,500	94,252	94,485	985	233	1.1	0.2
430005 - FOOD/IN-HOUSE MEETINGS	5,000	8,883	5,373	373	(3,510)	7.5	(39.5)
430008 - SUPPLIES NON-CLASSROOM	85,354	55,815	44,446	(40,908)	(11,369)	(47.9)	(20.4)
430023 - SALES/USE TAX	0	0	1	1	1	N/A	N/A
430050 - SUPPLIES M&O	7,000	16,000	8,639	1,639	(7,361)	23.4	(46.0)
	\$232,940	\$223,406	\$186,200	(\$46,740)	(\$37,205)	(20.1)	(16.7)
4400 - Noncapitalized Equipment							
440000 - EQUIP \$500-\$24999	164,000	153,146	18,797	(145,203)	(134,349)	(88.5)	(87.7)
	\$164,000	\$153,146	\$18,797	(\$145,203)	(\$134,349)	(88.5)	(87.7)
4000 - 4999 Books and Supplies	\$498,940	\$478,827	\$276,409	(\$222,531)	(\$202,418)	(44.6)	(42.3)
Percent of Total	7.8%	7.4%	4.6%				
5000 - 5999 Services and Other Operating Expenditures							
5200 - Travel and Conferences							
520000 - CONF/TRAVEL	69,950	44,376	24,462	(45,488)	(19,914)	(65.0)	(44.9)
520010 - FIXED MILEAGE ALLOWANCE	500	2,251	1,489	989	(761)	197.9	(33.8)
	\$70,450	\$46,627	\$25,952	(\$44,498)	(\$20,675)	(63.2)	(44.3)
5300 - Dues and Memberships							
530000 - DUES & MEMBERSHIP	5,595	5,595	4,170	(1,425)	(1,425)	(25.5)	(25.5)
	\$5,595	\$5,595	\$4,170	(\$1,425)	(\$1,425)	(25.5)	(25.5)
5500 - Operations and Housekeeping Services							
550030 - WATER/SEWER	7,000	7,000	5,309	(1,691)	(1,691)	(24.2)	(24.2)
550050 - PEST CONTROL	900	900	840	(60)	(60)	(6.7)	(6.7)
550080 - PG&E	100,000	83,302	77,814	(22,186)	(5,488)	(22.2)	(6.6)
	\$107,900	\$91,202	\$83,963	(\$23,937)	(\$7,239)	(22.2)	(7.9)

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

Fund: 11	Adopted	3rd Quarter		Diff Btwn	Diff Btwn	Pct Chg	
SubFund: -	Budget	Budget	Actuals	Actual & Adpt	Actual & Q3	Actual & Adopted	Actual & Q3
5000 - 5999 Services and Other Operating Expenditures							
5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements							
560003 - ALARM SYSTEM	4,000	4,698	4,698	698	0	17.5	0.0
560005 - RENTAL	1,000	1,000	400	(600)	(600)	(60.0)	(60.0)
560006 - REPAIR EQUIP	2,000	1,000	0	(2,000)	(1,000)	(100.0)	(100.0)
560010 - BLDG LEASE/RENTS	2,000	3,000	3,120	1,120	120	56.0	4.0
	\$9,000	\$9,698	\$8,218	(\$782)	(\$1,480)	(8.7)	(15.3)
5710 - Transfers of Direct Costs							
571010 - DIRECT COST/MTCE	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
5750 - Transfers of Direct Costs - Interfund							
575002 - DIRECT COST/CUSD TODAY INTERFN	5,000	1,560	4,680	(320)	3,120	(6.4)	200.0
575010 - DIRECT COST/MTCE INTERFUND	(2,900)	(2,900)	(2,930)	(30)	(30)	1.0	1.0
575020 - DIRECT COST/TRANSP INTERFUND	6,200	3,419	1,077	(5,123)	(2,342)	(82.6)	(68.5)
575040 - DIRECT COST/GAD/INTERF	1,000	1,577	1,397	397	(180)	39.7	(11.4)
575070 - DIRECT COST/TCH CTR INTERFUND	600	737	223	(377)	(513)	(62.8)	(69.7)
575080 - INTER-FUND DIRECT COST FUEL	300	300	333	33	33	10.9	10.9
	\$10,200	\$4,693	\$4,781	(\$5,419)	\$88	(53.1)	1.9
5800 - Professional/Consulting Services and Operating Expenditures							
580001 - CONT FOR PER SERV/INDIVIDUAL	150,000	100,900	32,954	(117,046)	(67,946)	(78.0)	(67.3)
580002 - CONTRACT SERVICES	296,150	234,364	224,973	(71,177)	(9,391)	(24.0)	(4.0)
580005 - LEGAL SERVICES	1,000	1,000	0	(1,000)	(1,000)	(100.0)	(100.0)
580006 - ADVERTISING	21,000	15,400	11,601	(9,399)	(3,799)	(44.8)	(24.7)
580008 - FEES/ADMISSION - STUDENTS	0	64	64	64	0	N/A	0.0
580009 - FEES / OTHER	21,500	13,000	20,220	(1,280)	7,220	(6.0)	55.5
580010 - SOFTWARE LICENSE	43,100	51,382	46,776	3,676	(4,606)	8.5	(9.0)
	\$532,750	\$416,110	\$336,589	(\$196,161)	(\$79,522)	(36.8)	(19.1)
5900 - Communications							
590001 - PHONE CERTIFICATED	2,080	3,517	3,337	1,257	(180)	60.4	(5.1)
590002 - PHONE CLASSIFIED	1,880	2,117	2,117	237	0	12.6	0.0
590005 - COMMUNICATION/POSTAGE	37,050	36,925	36,618	(432)	(307)	(1.2)	(0.8)
	\$41,010	\$42,559	\$42,072	\$1,062	(\$487)	2.6	(1.1)
5000 - 5999 Services and Other Operating Expenditures	\$776,905	\$616,483	\$505,744	(\$271,161)	(\$110,739)	(34.9)	(18.0)
Percent of Total	12.1%	9.6%	8.5%				

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

Fund: 11	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
SubFund: -							
7000 - 7499 Other Outgo							
7350 - Transfers of Indirect Costs - Interfund							
735000 - TRF OF DIRECT COST-INTERFUND	114,155	114,155	114,155	0	0	0.0	0.0
	\$114,155	\$114,155	\$114,155	\$0	\$0	0.0	0.0
7000 - 7499 Other Outgo	\$114,155	\$114,155	\$114,155	\$0	\$0	0.0	0.0
Percent of Total	1.8%	1.8%	1.9%				

Summary of Revisions
2021-2022 Child Development Fund Budget

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

I. 2021-22 Child Development Revenues

A. Federal Revenue

Federal Revenues changed from \$0 at Third Quarter to \$357,000 at Annual, an increase of \$357,000. The increase is due to the California State Preschool Program (CSPP) receiving a one-time COVID relief stipend of \$600 per child enrolled in a subsidized state preschool program.

Change from 3rd Quarter to Annual	\$ 357,000
<u>2021-22 Adopted Budget</u>	<u>2021-22 Annual</u>
\$ 314,213	\$ 357,000
	<u>Increase/(Decrease)</u>
	\$ 42,788

B. State Revenues

State Revenues of \$12,548,889 at Third Quarter changed to \$12,651,455 at Annual, an increase of \$102,566. The increase is due to the Inclusive Early Education Expansion Program (IEEEP) grant funded authorized expenditures. This grant is to increase access for children birth to five years old, including children with disabilities, to inclusive early learning and care programs.

Change from 3rd Quarter to Annual	\$ 102,566
<u>2021-22 Adopted Budget</u>	<u>2021-22 Annual</u>
\$ 5,072,886	\$ 12,561,455
	<u>Increase/(Decrease)</u>
	\$ 7,578,569

C. Local Revenues

Local Revenues changed from \$7,666,815 at Third Quarter to \$6,842,258 at Annual, a decrease of \$824,557. 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. Campus Club also had to refund participants and the program experienced lower enrollment.

Change from 3rd Quarter to Annual		\$ (824,557)
<u>2021-22</u>	<u>2021-22</u>	
<u>Adopted Budget</u>	<u>Annual</u>	<u>Increase/(Decrease)</u>
\$ 8,659,193	\$ 6,842,258	\$ (1,816,935)

Change from 3rd Quarter to Annual		\$ (364,991)
<u>2021-22</u>	<u>2021-22</u>	
<u>Adopted Budget</u>	<u>Annual</u>	<u>Increase/(Decrease)</u>
\$ 14,046,292	\$ 19,850,713	\$ 5,804,421

D. All Other Financing Sources

All Other Financing Sources have remained unchanged with no activity.

Change from 3rd Quarter to Annual		\$ -0-
<u>2021-22</u>	<u>2021-22</u>	
<u>Adopted Budget</u>	<u>Annual</u>	<u>Increase/(Decrease)</u>
\$ -0-	\$ -0-	\$ -0-

E. Total Child Development Fund Revenues

Total Child Development Fund Revenues changed from \$20,215,704 at Third Quarter to \$19,850,713 at Annual, a decrease of \$364,991.

II. 2021-22 Child Development Expenditures

A. Certificated Personnel Salaries

Certificated Personnel Salaries of \$2,484,120 at Third Quarter changed to \$2,435,381, a decrease of \$48,738. The decrease is due to lower than projected teachers' salaries in CSPP due to decreased enrollment.

Change from 3rd Quarter to Annual		\$ (48,738)
<u>2021-22</u>	<u>2021-22</u>	
<u>Adopted Budget</u>	<u>Annual</u>	<u>Increase/(Decrease)</u>
\$ 2,088,914	\$ 2,435,381	\$ 346,467

B. Classified Personnel Salaries

Classified Personnel Salaries of \$5,481,134 at Third Quarter changed to \$5,541,760 at Annual, an increase of \$60,626. The increase is due to a higher need of instructional assistants for California State Pre-School Program (CSPP), Campus Club and the additional instructional assistants for the implementation of Expanded Learning Opportunity Program (ELOP) summer program.

Change from 3rd Quarter to Annual		\$ 60,626
<u>2021-22</u>	<u>2021-22</u>	
<u>Adopted Budget</u>	<u>Annual</u>	<u>Increase/(Decrease)</u>
\$ 6,037,793	\$ 5,541,760	\$ (496,033)

C. Employee Benefits

Employee Benefits of \$2,680,515 at Third Quarter changed to \$2,509,563 at Annual, a decrease of \$170,952. The change is primarily attributed to positions budgeted to incur PERS and Social Security expenditures not meeting the criteria for this type of benefit deduction.

Change from 3rd Quarter to Annual		\$ (170,952)
<u>2021-22</u>	<u>2021-22</u>	
<u>Adopted Budget</u>	<u>Annual</u>	<u>Increase/(Decrease)</u>
\$ 2,901,590	\$ 2,509,563	\$ (392,028)

D. Books,Supplies and Other Materials

Books, Supplies and Other Materials changed from \$863,294 at Third Quarter to \$724,453 at Annual, a decrease of \$138,841. The decrease is from a reduced need for supplies for Campus Club due to enrollment coming in slightly below projections.

<u>Item</u>	<u>Budget Adjustment</u>	
Non-Capitalized Equipment	67,156	
Instructional Supplies	(81,259)	
Supplies Non-Classroom	(124,738)	
Change from 3rd Quarter to Annual	<u>\$ (138,841)</u>	
<u>2021-22</u>	<u>2021-22</u>	
<u>Adopted Budget</u>	<u>Annual</u>	<u>Increase/(Decrease)</u>
\$ 1,383,962	\$ 724,453	\$ (659,509)

E. Contracted Services and Other Operating Expenditures

Contracted Services and Other Operating Expenditures changed from \$825,689 at Third Quarter to \$715,801 at Annual, a decrease of \$109,887. The decrease is primarily related to the lower than projected Campus Club enrollment. This resulted in decreased field trips related costs such as transportation costs and student admission fees. Professional/Consulting Services decreased due to not scheduling anticipated events for Campus Club.

<u>Item</u>	<u>Budget Adjustment</u>	
Transportation Costs	\$	(15,039)
Student Admission Fees		(42,542)
Other Outside Consulting Services		(52,306)
Change from 3rd Quarter to Annual	\$	(109,887)
	<u>2021-22</u>	<u>2021-22</u>
	<u>Adopted Budget</u>	<u>Annual</u>
	\$ 852,640	\$ 715,801
		\$ (136,838)

F. Capital Outlay

Capital Outlay expenditures of \$170,752 at Third Quarter changed to \$102,570 at Annual, a decrease of \$68,182. The decrease is due to playground equipment order but not received. The funds will be available in the upcoming year to cover this purchase.

Change from 3rd Quarter to Annual		\$ (68,182)
	<u>2021-22</u>	<u>2021-22</u>
	<u>Adopted Budget</u>	<u>Annual</u>
	\$ 20,000	\$ 102,570
		\$ 82,570

G. Other Outgo Expenditures

Other Outgo Expenditures of \$835,393 at Third Quarter changed to \$815,855 at Annual, a decrease of \$19,538. The decrease is due to lower indirect costs, a direct reflection from lower expenses incurred.

Change from 3rd Quarter to Annual		\$ (19,538)
	<u>2021-22</u>	<u>2021-22</u>
	<u>Adopted Budget</u>	<u>Annual</u>
	\$ 761,393	\$ 815,855
		\$ 54,462

H. Interfund Transfers Out

Interfund Transfers Out remained unchanged.

Change from 3rd Quarter to Annual		\$ -0-
<u>2021-22 Adopted Budget</u>	<u>2021-22 Annual</u>	<u>Increase/(Decrease)</u>
\$ -0-	\$ -0-	\$ -0-

I. Total Child Development Fund Expenditures

Total Child Development Fund Expenditures changed from \$13,340,898 at Third Quarter to \$12,845,384 at Annual, a decrease of \$495,514.

Change from 3rd Quarter to Annual		\$ (495,514)
<u>2021-22 Adopted Budget</u>	<u>2021-22 Annual</u>	<u>Increase/(Decrease)</u>
\$ 14,046,292	\$ 12,845,384	\$ (1,200,908)

III. Fund Balance

Total revenues are \$19,850,713 and total expenditures are \$12,845,384 at Annual. The projected fund balance for the 2021-22 fiscal year is:

Beginning Fund Balance, Audited 7/1/21	\$ 1,269,326
2021-22 Revenues	\$19,850,713
2021-22 Expenditures	\$12,845,384
Surplus/(Deficit) (1)	<u>7,005,329</u>
Ending Fund Balance, 6/30/22, Unaudited	<u>\$ 8,274,655</u>
Restricted:	
ELOP	\$ 7,087,678
Unrestricted Ending Fund Balance	<u>\$ 1,186,977</u>
Unrestricted Reserve as a % of Expenditure	9.24%
One-Time Items in 2021-22:	
ELOP Carryover	\$ (7,087,678)
One-Time COVID Relief Revenues	(357,000)
One-Time COVID Relief Expenditure	314,213
Portables	<u>252,000</u>
Total One-Time (2)	\$ (6,878,465)
Ongoing Operating Surplus (1+2)	<u>\$ 128,864</u>

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

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	\$14,046,292	\$20,215,704	\$19,850,713	\$5,804,421	(\$364,991)	41.3	(1.8)
8100 - 8299 Federal Revenue							
8290 - All Other Federal Revenue							
829000 - FED OTH REV	314,213	0	357,000	42,788	357,000	13.6	N/A
	\$314,213	\$0	\$357,000	\$42,788	\$357,000	13.6	N/A
8100 - 8299 Federal Revenue	\$314,213	\$0	\$357,000	\$42,788	\$357,000	13.6	N/A
Percent of Total	2.2%	0.0%	1.8%				
8300 - 8599 Other State Revenue							
8590 - All Other State Revenue							
859000 - ST OTHER REVENUE	5,072,886	12,548,889	12,651,455	7,578,569	102,566	149.4	0.8
859001 - ST OTHER REVENUE PR YR	0	0	0	0	0	N/A	N/A
	\$5,072,886	\$12,548,889	\$12,651,455	\$7,578,569	\$102,566	149.4	0.8
8300 - 8599 Other State Revenue	\$5,072,886	\$12,548,889	\$12,651,455	\$7,578,569	\$102,566	149.4	0.8
Percent of Total	36.1%	62.1%	63.7%				
8600 - 8799 Other Local Revenue							
8660 - Interest							
866000 - LOC INTEREST INCOME/TREAS	0	0	37,495	37,495	37,495	N/A	N/A
	\$0	\$0	\$37,495	\$37,495	\$37,495	N/A	N/A
8662 - Net Increase (Decrease) in the Fair Value of Investments							
866200 - NET INC(DEC) FAIR VALUE INVEST	0	0	(351,030)	(351,030)	(351,030)	N/A	N/A
	\$0	\$0	(\$351,030)	(\$351,030)	(\$351,030)	N/A	N/A
8673 - Child Development Parent Fees							
867301 - LOC CHILD DEV PARENT FEES	178,789	166,815	159,325	(19,464)	(7,490)	(10.9)	(4.5)
	\$178,789	\$166,815	\$159,325	(\$19,464)	(\$7,490)	(10.9)	(4.5)
8689 - All Other Fees and Contracts							
868900 - LOC ALL OTH FEES	8,480,405	7,500,000	6,860,468	(1,619,937)	(639,532)	(19.1)	(8.5)
	\$8,480,405	\$7,500,000	\$6,860,468	(\$1,619,937)	(\$639,532)	(19.1)	(8.5)
8699 - All Other Local Revenue							
869900 - LOC OTHER REVENUE	0	0	136,000	136,000	136,000	N/A	N/A
	\$0	\$0	\$136,000	\$136,000	\$136,000	N/A	N/A
8600 - 8799 Other Local Revenue	\$8,659,193	\$7,666,815	\$6,842,258	(\$1,816,935)	(\$824,557)	(21.0)	(10.8)
Percent of Total	61.6%	37.9%	34.5%				

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

Fund: 12	Adopted	3rd Quarter		Diff Btwn	Diff Btwn	Pct Chg	
SubFund: -	Budget	Budget	Actuals	Actual & Adpt	Actual & Q3	Actual & Adopted	Pct Chg Actual & Q3
12 - CHILD DEVELOPMENT FUND	\$14,046,292	\$13,340,898	\$12,845,384	(\$1,200,908)	(\$495,514)	(8.5)	(3.7)
1000 - 1999 Certificated Personnel Salaries							
1100 - Certificated Teachers' Salaries							
110001 - TEACHER SAL	1,573,014	1,749,393	1,679,751	106,737	(69,641)	6.8	(4.0)
110015 - TEACHER ASSIST	20,781	40,778	27,020	6,239	(13,757)	30.0	(33.7)
110040 - TEACH SAL SUMMER/HOURLY	8,500	108,343	137,056	128,556	28,713	1512.4	26.5
110050 - TEACH SAL SUB	41,500	109,608	118,322	76,822	8,715	185.1	8.0
110060 - TEACH SAL STIPEND	6,300	1,300	887	(5,413)	(413)	(85.9)	(31.8)
	\$1,650,096	\$2,009,422	\$1,963,037	\$312,941	(\$46,385)	19.0	(2.3)
1200 - Certificated Pupil Support Salaries							
120004 - NURSE SAL	118,554	125,075	126,537	7,983	1,463	6.7	1.2
120040 - PUPIL SUPPORT HRLY	0	17,258	13,442	13,442	(3,817)	N/A	(22.1)
	\$118,554	\$142,333	\$139,979	\$21,425	(\$2,354)	18.1	(1.7)
1300 - Certificated Supervisors' and Administrators' Salaries							
130008 - DIST ADM SAL	320,264	332,365	332,365	12,101	0	3.8	0.0
	\$320,264	\$332,365	\$332,365	\$12,101	\$0	3.8	0.0
1000 - 1999 Certificated Personnel Salaries	\$2,088,914	\$2,484,120	\$2,435,381	\$346,467	(\$48,738)	16.6	(2.0)
Percent of Total	14.9%	18.6%	19.0%				
2000 - 2999 Classified Personnel Salaries							
2100 - Classified Instructional Salaries							
210001 - INSTR ASSIST/TUTOR	4,691,302	3,874,036	4,061,756	(629,546)	187,720	(13.4)	4.8
210040 - INSTRUCTIONAL HOURLY	0	42,009	56,475	56,475	14,467	N/A	34.4
210050 - INSTR ASSIST SUB	85,000	354,319	294,542	209,542	(59,778)	246.5	(16.9)
210070 - INSTRUCT ASST OT	0	0	964	964	964	N/A	N/A
	\$4,776,302	\$4,270,364	\$4,413,737	(\$362,565)	\$143,373	(7.6)	3.4
2200 - Classified Support Salaries							
220070 - CLASS SUPPORT OT	300	500	0	(300)	(500)	(100.0)	(100.0)
	\$300	\$500	\$0	(\$300)	(\$500)	(100.0)	(100.0)
2300 - Classified Supervisors' and Administrators' Salaries							
230001 - CLASS MANAGEMENT SA	323,401	348,348	341,334	17,933	(7,014)	5.5	(2.0)
	\$323,401	\$348,348	\$341,334	\$17,933	(\$7,014)	5.5	(2.0)

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

Fund: 12	Adopted	3rd Quarter	Actuals	Diff Btwn	Diff Btwn	Pct Chg	Pct Chg
SubFund: -	Budget	Budget		Actual & Adpt	Actual & Q3	Actual & Adopted	Actual & Q3
2000 - 2999 Classified Personnel Salaries							
2400 - Clerical, Technical, and Office Staff Salaries							
240001 - CLASS BUSINESS SUPPORT	469,097	548,281	490,783	21,687	(57,498)	4.6	(10.5)
240050 - CLASS BUSINESS SUPPORT SUB	13,000	2,711	2,821	(10,179)	110	(78.3)	4.1
240070 - CLASS BUSINESS SUPPORT OT	0	200	0	0	(200)	N/A	(100.0)
240090 - CLASS BUSINESS SUPPORT OTHER	200	720	680	480	(40)	240.0	(5.6)
	\$482,297	\$551,912	\$494,284	\$11,988	(\$57,628)	2.5	(10.4)
2900 - Other Classified Salaries							
290040 - OTH CL HOURLY	2,408	2,971	329	(2,079)	(2,643)	(86.3)	(88.9)
290050 - OTHER CLASS SUB	25,138	1,000	0	(25,138)	(1,000)	(100.0)	(100.0)
290060 - CLASSIFIED STIPEND	400	2,000	1,281	881	(719)	220.2	(36.0)
290090 - OTHER CLASSIFIED SAL	427,547	304,039	290,795	(136,751)	(13,243)	(32.0)	(4.4)
	\$455,492	\$310,010	\$292,405	(\$163,088)	(\$17,605)	(35.8)	(5.7)
2000 - 2999 Classified Personnel Salaries	\$6,037,793	\$5,481,134	\$5,541,760	(\$496,033)	\$60,626	(8.2)	1.1
Percent of Total	43.0%	41.1%	43.1%				
3000 - 3999 Employee Benefits							
3101 - State Teachers' Retirement System, certificated positions							
310100 - STRS CERT	283,488	317,216	325,273	41,785	8,057	14.7	2.5
310190 - STRS CERT	11,148	14,322	14,595	3,447	273	30.9	1.9
	\$294,636	\$331,538	\$339,868	\$45,232	\$8,330	15.4	2.5
3102 - State Teachers' Retirement System, classified positions							
310201 - STRS CLASSIFIED	74,972	71,077	74,799	(173)	3,722	(0.2)	5.2
310291 - STRS CLASSIFIED	2,929	342	354	(2,576)	12	(87.9)	3.4
	\$77,902	\$71,419	\$75,153	(\$2,748)	\$3,734	(3.5)	5.2
3201 - Public Employees' Retirement System, certificated positions							
320100 - PERS CERTIFICATED	16,656	2,394	2,525	(14,130)	131	(84.8)	5.5
320190 - PERS CERTIFICATED	8,124	828	860	(7,264)	32	(89.4)	3.9
	\$24,780	\$3,222	\$3,385	(\$21,394)	\$163	(86.3)	5.1
3202 - Public Employees' Retirement System, classified positions							
320200 - PERS CLASSIFIED	1,210,249	949,324	908,310	(301,940)	(41,015)	(24.9)	(4.3)
320290 - PERS CLASSIFIED	4,880	32,323	29,872	24,992	(2,452)	512.2	(7.6)
	\$1,215,129	\$981,648	\$938,181	(\$276,948)	(\$43,467)	(22.8)	(4.4)

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

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							
3301 - OASDI/Medicare/Alternative, certificated positions							
330100 - SOCIAL SECURITY CERT	8,876	11,906	9,120	244	(2,787)	2.8	(23.4)
330101 - MEDICARE CERT	29,891	32,221	33,190	3,299	969	11.0	3.0
330102 - SUPPLEMENTAL RETIREMENT CERT	9,006	9,264	9,503	497	239	5.5	2.6
330190 - SOCIAL SECURITY CERT	1,470	997	1,163	(306)	166	(20.8)	16.7
330191 - MEDICARE CERT	1,142	1,839	1,910	768	71	67.3	3.9
330192 - SUPPLEMENTAL RETIREMENT CERT	15,671	1,152	1,084	(14,587)	(68)	(93.1)	(5.9)
	\$66,055	\$57,380	\$55,971	(\$10,084)	(\$1,409)	(15.3)	(2.5)
3302 - OASDI/Medicare/Alternative, classified positions							
330200 - SOCIAL SECURITY CLASS	288,262	298,529	244,455	(43,807)	(54,074)	(15.2)	(18.1)
330201 - MEDICARE CLASS	85,623	86,352	74,510	(11,113)	(11,842)	(13.0)	(13.7)
330202 - SUPPLEMENTAL RETIREMENT CLASS	37,710	28,109	28,733	(8,978)	624	(23.8)	2.2
330290 - SOCIAL SECURITY CLASS	43	11,123	9,645	9,601	(1,478)	22123.0	(13.3)
330291 - MEDICARE CLASS	500	6,202	5,205	4,705	(997)	941.0	(16.1)
330292 - SUPPLEMENTAL RETIREMENT CLASS	500	8,732	7,422	6,922	(1,310)	1384.4	(15.0)
	\$412,638	\$439,046	\$369,970	(\$42,669)	(\$69,077)	(10.3)	(15.7)
3401 - Health & Welfare Benefits, certificated positions							
340111 - HEALTH CERT	118,392	133,921	133,127	14,735	(794)	12.4	(0.6)
340112 - DENTAL CERT	26,118	21,834	22,848	(3,270)	1,014	(12.5)	4.6
340113 - VISION CERT	5,197	4,072	4,261	(936)	189	(18.0)	4.6
340114 - LIFE INS CERT	667	726	723	56	(3)	8.4	(0.4)
	\$150,374	\$160,553	\$160,959	\$10,584	\$406	7.0	0.3
3402 - Health & Welfare Benefits, classified positions							
340211 - HEALTH CLASS	308,882	316,586	278,559	(30,322)	(38,027)	(9.8)	(12.0)
340212 - DENTAL CLASS	36,216	31,507	30,716	(5,500)	(790)	(15.2)	(2.5)
340213 - VISION CLASS	6,968	5,876	5,729	(1,239)	(147)	(17.8)	(2.5)
340214 - LIFE INS CLASS	1,884	1,829	1,701	(183)	(128)	(9.7)	(7.0)
340216 - DIS CLASS	3,163	2,573	2,197	(967)	(377)	(30.6)	(14.6)
	\$357,113	\$358,371	\$318,902	(\$38,211)	(\$39,469)	(10.7)	(11.0)
3501 - State Unemployment Insurance, certificated positions							
350100 - SUI CERT	24,412	11,169	11,383	(13,028)	214	(53.4)	1.9
350190 - SUI CERT	40	1,021	659	619	(362)	1546.9	(35.5)
	\$24,452	\$12,190	\$12,042	(\$12,410)	(\$148)	(50.8)	(1.2)

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

Fund: 12	Adopted	3rd Quarter		Diff Btwn	Diff Btwn	Pct Chg	
SubFund: -	Budget	Budget	Actuals	Actual & Adpt	Actual & Q3	Actual & Adopted	Pct Chg Actual & Q3
3000 - 3999 Employee Benefits							
3502 - State Unemployment Insurance, classified positions							
350200 - SUI CLASS	72,251	29,717	25,670	(46,581)	(4,047)	(64.5)	(13.6)
350290 - SUI CLASS	400	2,275	1,776	1,376	(499)	343.9	(21.9)
	\$72,651	\$31,992	\$27,446	(\$45,205)	(\$4,546)	(62.2)	(14.2)
3601 - Workers' Compensation Insurance, certificated positions							
360100 - W/C CERT	24,740	26,806	27,643	2,903	837	11.7	3.1
360190 - W/C CERT	50	1,522	1,581	1,531	59	3062.4	3.9
	\$24,790	\$28,329	\$29,225	\$4,435	\$896	17.9	3.2
3602 - Workers' Compensation Insurance, classified positions							
360200 - W/C CLASS	70,821	76,321	62,160	(8,661)	(14,161)	(12.2)	(18.6)
360290 - W/C CLASS	520	5,079	4,233	3,713	(846)	714.0	(16.7)
	\$71,341	\$81,400	\$66,393	(\$4,948)	(\$15,007)	(6.9)	(18.4)
3701 - OPEB, Allocated, certificated positions							
370100 - RETIREE BENEFITS CERT	24,829	27,970	27,673	2,844	(297)	11.5	(1.1)
	\$24,829	\$27,970	\$27,673	\$2,844	(\$297)	11.5	(1.1)
3702 - OPEB, Allocated, classified positions							
370200 - RETIREE BENEFIT CLASSIFIED	52,030	60,002	51,449	(581)	(8,553)	(1.1)	(14.3)
	\$52,030	\$60,002	\$51,449	(\$581)	(\$8,553)	(1.1)	(14.3)
3901 - Other Benefits, certificated positions							
390103 - SELF INSUR CERT	8,246	8,827	9,214	968	387	11.7	4.4
390104 - AB 1522 ACCRUAL	5	0	13	8	13	155.4	N/A
390193 - SELF INSUR CERT	65	508	527	462	20	711.3	3.9
390194 - AB 1522 ACCRUAL	300	120	87	(213)	(33)	(71.0)	(27.4)
	\$8,616	\$9,455	\$9,841	\$1,225	\$387	14.2	4.1
3902 - Other Benefits, classified positions							
390203 - SELF INSUR CLASS	23,680	21,109	20,746	(2,933)	(362)	(12.4)	(1.7)
390204 - AB 1522 ACCRUAL	511	1,506	8	(504)	(1,499)	(98.5)	(99.5)
390293 - SELF INSUR CLASS	0	1,660	1,421	1,421	(239)	N/A	(14.4)
390294 - AB 1522 ACCRUAL	63	1,725	930	867	(795)	1372.4	(46.1)
	\$24,254	\$26,000	\$23,104	(\$1,150)	(\$2,896)	(4.7)	(11.1)
3000 - 3999 Employee Benefits	\$2,901,590	\$2,680,515	\$2,509,563	(\$392,028)	(\$170,952)	(13.5)	(6.4)
Percent of Total	20.7%	20.1%	19.5%				
1000 - 3999 Employee Compensation % of Total	78.5%	79.8%	81.6%				

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

Fund: 12	Adopted	3rd Quarter		Diff Btwn	Diff Btwn	Pct Chg	
SubFund: -	Budget	Budget	Actuals	Actual & Adpt	Actual & Q3	Actual & Adopted	Pct Chg Actual & Q3
4000 - 4999 Books and Supplies							
4300 - Materials and Supplies							
430000 - INSTRUCTIONAL SUPPLIES	958,039	512,950	431,691	(526,348)	(81,259)	(54.9)	(15.8)
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	8,550	14,800	13,135	4,585	(1,665)	53.6	(11.2)
430008 - SUPPLIES NON-CLASSROOM	329,631	259,214	136,141	(193,490)	(123,073)	(58.7)	(47.5)
	\$1,296,220	\$786,964	\$580,967	(\$715,253)	(\$205,997)	(55.2)	(26.2)
4400 - Noncapitalized Equipment							
440000 - EQUIP \$500-\$24999	87,742	76,330	143,486	55,744	67,156	63.5	88.0
	\$87,742	\$76,330	\$143,486	\$55,744	\$67,156	63.5	88.0
4000 - 4999 Books and Supplies	\$1,383,962	\$863,294	\$724,453	(\$659,509)	(\$138,841)	(47.7)	(16.1)
Percent of Total	9.9%	6.5%	5.6%				
5000 - 5999 Services and Other Operating Expenditures							
5200 - Travel and Conferences							
520000 - CONF/TRAVEL	33,902	28,457	31,584	(2,318)	3,127	(6.8)	11.0
520010 - FIXED MILEAGE ALLOWANCE	5,860	4,435	4,435	(1,425)	0	(24.3)	0.0
	\$39,762	\$32,892	\$36,019	(\$3,743)	\$3,127	(9.4)	9.5
5300 - Dues and Memberships							
530000 - DUES & MEMBERSHIP	1,576	1,576	1,249	(327)	(327)	(20.7)	(20.7)
	\$1,576	\$1,576	\$1,249	(\$327)	(\$327)	(20.7)	(20.7)
5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements							
560001 - NONCAPITALIZED IMPROVEMENTS	157,000	215,748	229,273	72,273	13,526	46.0	6.3
560002 - MAINTENANCE AGREEMENTS	1,000	1,000	0	(1,000)	(1,000)	(100.0)	(100.0)
560005 - RENTAL	16,200	34,944	25,913	9,713	(9,031)	60.0	(25.8)
560006 - REPAIR EQUIP	7,000	7,500	4,015	(2,985)	(3,485)	(42.6)	(46.5)
	\$181,200	\$259,191	\$259,201	\$78,001	\$10	43.0	0.0

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

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							
5750 - Transfers of Direct Costs - Interfund							
575002 - DIRECT COST/CUSD TODAY INTERFN	0	9,350	4,675	4,675	(4,675)	N/A	(50.0)
575003 - DIRECT COST/UTILITY INTERFUND	175,000	185,000	185,000	10,000	0	5.7	0.0
575005 - DIRECT COST CUSTODIAL INTERFUN	89,102	89,102	89,102	0	0	0.0	0.0
575010 - DIRECT COST/MTCE INTERFUND	16,932	14,631	10,048	(6,884)	(4,583)	(40.7)	(31.3)
575020 - DIRECT COST/TRANSP INTERFUND	29,350	25,850	10,811	(18,539)	(15,039)	(63.2)	(58.2)
575030 - DIRECT COST/FOOD SVC INTERFUND	30,000	0	0	(30,000)	0	(100.0)	N/A
575040 - DIRECT COST/GAD/INTERF	15,500	15,500	8,102	(7,398)	(7,398)	(47.7)	(47.7)
575050 - DIRECT COST/COPIER INTERFUND	5,500	5,500	4,134	(1,366)	(1,366)	(24.8)	(24.8)
575052 - DIRECT COST/SCANBACK INTERFUND	2,750	3,050	979	(1,771)	(2,071)	(64.4)	(67.9)
575070 - DIRECT COST/TCH CTR INTERFUND	30,931	25,670	13,372	(17,559)	(12,298)	(56.8)	(47.9)
575080 - INTER-FUND DIRECT COST FUEL	1,300	3,000	4,372	3,072	1,372	236.3	45.7
	\$396,365	\$376,653	\$330,596	(\$65,770)	(\$46,057)	(16.6)	(12.2)
5800 - Professional/Consulting Services and Operating Expenditures							
580001 - CONT FOR PER SERV/INDIVIDUAL	2,130	2,130	2,835	705	705	33.1	33.1
580002 - CONTRACT SERVICES	116,330	51,820	43,086	(73,244)	(8,734)	(63.0)	(16.9)
580006 - ADVERTISING	8,700	(100)	0	(8,700)	100	(100.0)	(100.0)
580008 - FEES/ADMISSION - STUDENTS	41,878	46,878	4,350	(37,528)	(42,528)	(89.6)	(90.7)
580009 - FEES / OTHER	19,048	10,798	4,794	(14,254)	(6,004)	(74.8)	(55.6)
580010 - SOFTWARE LICENSE	10,000	10,200	8,300	(1,700)	(1,900)	(17.0)	(18.6)
	\$198,086	\$121,726	\$63,365	(\$134,722)	(\$58,362)	(68.0)	(47.9)
5900 - Communications							
590001 - PHONE CERTIFICATED	3,660	2,970	2,970	(690)	0	(18.9)	0.0
590002 - PHONE CLASSIFIED	13,190	11,880	12,240	(950)	360	(7.2)	3.0
590005 - COMMUNICATION/POSTAGE	18,800	18,800	10,162	(8,638)	(8,638)	(45.9)	(45.9)
	\$35,650	\$33,650	\$25,372	(\$10,278)	(\$8,278)	(28.8)	(24.6)
5000 - 5999 Services and Other Operating Expenditures	\$852,640	\$825,689	\$715,801	(\$136,838)	(\$109,887)	(16.0)	(13.3)
Percent of Total	6.1%	6.2%	5.6%				
6000 - 6999 Capital Outlay							
6170 - Land Improvements							
617000 - LAND IMPROVEMENTS	20,000	150,752	0	(20,000)	(150,752)	(100.0)	(100.0)
	\$20,000	\$150,752	\$0	(\$20,000)	(\$150,752)	(100.0)	(100.0)

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

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
6000 - 6999 Capital Outlay							
6200 - Buildings and Improvements of Buildings							
620000 - BLDG/IMPRV OF BLDG	0	20,000	102,570	102,570	82,570	N/A	412.9
	\$0	\$20,000	\$102,570	\$102,570	\$82,570	N/A	412.9
6000 - 6999 Capital Outlay	\$20,000	\$170,752	\$102,570	\$82,570	(\$68,182)	412.9	(39.9)
Percent of Total	0.1%	1.3%	0.8%				
7000 - 7499 Other Outgo							
7350 - Transfers of Indirect Costs - Interfund							
735000 - TRF OF DIRECT COST-INTERFUND	656,393	667,393	563,855	(92,538)	(103,538)	(14.1)	(15.5)
	\$656,393	\$667,393	\$563,855	(\$92,538)	(\$103,538)	(14.1)	(15.5)
7439 - Other Debt Service - Principal							
743900 - DEBT SERVICE/PRINCIPAL	105,000	168,000	252,000	147,000	84,000	140.0	50.0
	\$105,000	\$168,000	\$252,000	\$147,000	\$84,000	140.0	50.0
7000 - 7499 Other Outgo	\$761,393	\$835,393	\$815,855	\$54,462	(\$19,538)	7.2	(2.3)
Percent of Total	5.4%	6.3%	6.4%				

Summary of Revisions
2021-2022 Campus Catering Fund Budget

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

I. 2021-22 Campus Catering Fund Revenues

A. Federal Revenues

Federal Revenues changed from \$20,651,923 at Third Quarter to \$20,478,755 at Annual, a decrease of \$173,168. The decrease is due to lower than projected participation in both the National School Lunch and School Breakfast Programs. This was offset by higher Federal commodities than anticipated received, along with receiving one-time pandemic EBT relief.

<u>Item</u>	<u>Budget Adjustment</u>	
Decreased participation	\$ (375,688)	
Commodities received	196,706	
Pandemic EBT Relief	5,814	
Change from 3rd Quarter to Annual	<u>\$ (173,168)</u>	
	<u>2021-22</u>	<u>2021-22</u>
<u>Adopted Budget</u>	<u>Annual</u>	<u>Increase/(Decrease)</u>
\$ 11,888,920	\$ 20,478,755	\$ 8,589,835

B. State Revenues

State Revenues changed from \$1,192,974 at Third Quarter to \$1,393,673 at Annual, an increase of \$200,699. The increase is primarily due to receiving the 2020-21 Kitchen Infrastructure and Training (KIT) Grant totaling \$216,832, offset by lower than projected participation in both the National School Lunch and School Breakfast programs.

<u>Item</u>	<u>Budget Adjustment</u>	
KIT Grant	\$ 216,832	
Payment of one-time increase	<u>(16,133)</u>	
Change from 3rd Quarter to Annual	<u>\$ 200,699</u>	
	<u>2021-22</u>	<u>2021-22</u>
<u>Adopted Budget</u>	<u>Annual</u>	<u>Increase/(Decrease)</u>
\$ 749,523	\$ 1,393,673	\$ 644,150

C. Local Revenues

Local Revenues changed from \$316,325 at Third Quarter to \$123,354 at Annual, a decrease of \$192,971. 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>	
Food Service sales	\$	10,392
Interest		8,574
Fair Market Value		(211,937)
Change from 3rd Quarter to Annual	\$	(192,971)
	2021-22	2021-22
	<u>Adopted Budget</u>	<u>Annual</u>
	\$ 3,958,431	\$ 123,354
		<u>Increase/(Decrease)</u>
		\$ (3,835,077)

D. Total Campus Catering Fund Revenues

Total Campus Catering Fund Revenues changed from \$22,161,222 at Third Quarter to \$21,995,782 at Annual, a decrease of \$165,440.

Change from 3rd Quarter to Annual		\$ (165,440)
	2021-22	2021-22
	<u>Adopted Budget</u>	<u>Annual</u>
	\$ 16,596,874	\$ 21,995,782
		<u>Increase/(Decrease)</u>
		\$ 5,398,908

II. 2021-22 Campus Catering Fund Expenditures

A. Classified Personnel Salaries

Classified Personnel Salaries changed from \$5,376,975 at Third Quarter to \$5,384,208 at Annual, an increase of \$7,232.

<u>Item</u>	<u>Budget Adjustment</u>	
Classified support and other salaries	\$	(367)
Classified supervisor salaries		7,599
Change from 3rd Quarter to Annual	\$	7,232
	2021-22	2021-22
	<u>Adopted Budget</u>	<u>Annual</u>
	\$ 5,733,536	\$ 5,384,208
		<u>Increase/(Decrease)</u>
		\$ (349,328)

B. Employee Benefits

Employee Benefits changed from \$3,166,281 at Third Quarter to \$3,169,297 at Annual, an increase of \$3,016. Employee Benefits changed primarily due to adjustments to the classified salaries previously noted.

<u>Item</u>	<u>Budget Adjustment</u>	
Health and welfare	\$	5,707
Other		288
CalPERS		(2,979)
Change from 3rd Quarter to Annual	\$	3,016
	<u>2021-22</u>	<u>2021-22</u>
	<u>Adopted Budget</u>	<u>Annual</u>
	\$ 3,440,080	\$ 3,169,297
		<u>Increase/(Decrease)</u>
		\$ (270,783)

C. Books, Supplies and Other Materials

Books, Supplies and Other Materials changed from \$7,865,732 at Third Quarter to \$7,323,557 at Annual, a decrease of \$542,174. The decrease is primarily due to postponing noncapitalized equipment purchases for the year. Supply chain issues have impacted the availability of equipment. Menus were adjusted to utilize food on hand at the warehouse and available federal commodities to mitigate the impact inflation has had on the price of food.

<u>Item</u>	<u>Budget Adjustment</u>	
Materials and supplies	\$	(33,938)
Food		(38,554)
Noncapitalized equipment		(469,682)
Change from 3rd Quarter to Annual	\$	(542,174)
	<u>2021-22</u>	<u>2021-22</u>
	<u>Adopted Budget</u>	<u>Annual</u>
	\$ 7,394,879	\$ 7,323,557
		<u>Increase/(Decrease)</u>
		\$ (71,322)

D. Contracted Services and Other Operating Expenditures

Contracted Services and Other Operating Expenditures changed from \$266,499 at Third Quarter to \$219,544 at Annual, a decrease of \$46,955. The decrease is primarily due to decreased utilities, advertising, and equipment repair.

<u>Item</u>	<u>Budget Adjustment</u>	
Other		\$ (915)
Transfers of direct costs		(5,655)
Advertising		(6,910)
Rentals, repairs and other		(8,875)
Utilities		(24,600)
Change from 3rd Quarter to Annual		<u>\$ (46,955)</u>
	<u>2021-22</u>	<u>2021-22</u>
	<u>Adopted Budget</u>	<u>Annual</u>
	\$ 638,832	\$ 219,544
		\$ (419,288)

E. Capital Outlay Expenditures

Capital Outlay Expenditures changed from \$287,000 at Third Quarter to \$22,200 at Annual, a decrease of \$264,800. The decrease is due to a freezer project taking longer than anticipated. The project will be complete in the upcoming year.

Change from 3rd Quarter to Annual		\$ (264,800)
	<u>2021-22</u>	<u>2021-22</u>
	<u>Adopted Budget</u>	<u>Annual</u>
	\$ -0-	\$ 22,200
		\$ 22,200

F. Other Outgo Expenditures

Other Outgo Expenditures changed from \$447,222 at Third Quarter to \$421,395 at Annual, a decrease of \$25,827. The decrease is due to changes in expenditures applicable to indirect cost charges.

Change from 3rd Quarter to Annual		\$ (25,827)
	<u>2021-22</u>	<u>2021-22</u>
	<u>Adopted Budget</u>	<u>Annual</u>
	\$ 495,151	\$ 421,395
		\$ (73,756)

G. Total Campus Catering Fund Expenditures

Total Campus Catering Fund Expenditures changed from \$17,409,709 at Third Quarter to \$16,540,201 at Annual, a decrease of \$869,508.

Change from 3rd Quarter to Annual		\$ (869,508)
	<u>2021-22</u>	<u>2021-22</u>
	<u>Adopted Budget</u>	<u>Annual</u>
	\$ 17,702,478	\$ 16,540,201
		\$ (1,162,277)

III. Campus Catering Fund Balance

Total revenues are \$21,995,782 and total expenditures are \$16,540,201 at Annual. This result in a surplus of \$5,445,581 and a reserve of 37.6%. Students returning on site and being offered free meals, regardless of their eligibility status, resulted in a significant increase in meals served. During the 2021-22 school year a total of 4,731,971 meals were served compared to 3,077,685 during 2020-21. In addition, the federal reimbursement rates increased temporarily. Breakfast increased from \$2.26 to \$2.6050 and for lunch from \$3.53 to \$4.5625. For the 2022-23 school year breakfast reimbursements return to \$2.26 and lunch will drop slightly to \$4.41. California is the first state to authorize Universal Meals for all students. This means that regardless of eligibility status all students will be offered two free meals a day ongoing. Meals served and revenues received will be monitored closed over the next year. The healthy surplus realized in the 2021-22 fiscal year will allow Campus Catering to move forward with the implementation of the Salary Market Study.

The projected fund balance for the 2021-22 fiscal year is:

Beginning Fund Balance Audited 7/1/21	\$ 5,940,950
2021-22 Revenues	21,995,782
2021-22 Expenditures	<u>16,540,201</u>
Surplus/(Deficit) (1)	<u>5,455,581</u>
Ending Fund Balance, 6/30/22 Unaudited	<u>\$ 11,396,531</u>
Assigned:	
 New Building Lease	<u>5,169,800</u>
Unassigned	<u>\$ 6,226,731</u>
General Reserve Percentage	37.6%
One-Time costs in 2021-22:	
 ECR Grant Funds	\$ (276,510)
 Unfilled Positions	(620,111)
 One-Time COVID relief contribution	<u>(280,000)</u>
Total One-Time Costs (3)	\$ (1,176,621)
Ongoing Surplus/(Deficit) (1 + 2)	<u>\$ 4,278,960</u>

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

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	\$16,596,874	\$22,161,222	\$21,995,782	\$5,398,908	(\$165,440)	32.5	(0.7)
8100 - 8299 Federal Revenue							
8220 - Child Nutrition Programs							
822000 - FED CHILD NUTRITION	10,788,920	19,551,923	19,176,234	8,387,314	(375,688)	77.7	(1.9)
	\$10,788,920	\$19,551,923	\$19,176,234	\$8,387,314	(\$375,688)	77.7	(1.9)
8221 - Donated Food Commodities							
822100 - FED DONATED FOOD COMMODITIES	1,100,000	1,100,000	1,296,706	196,706	196,706	17.9	17.9
	\$1,100,000	\$1,100,000	\$1,296,706	\$196,706	\$196,706	17.9	17.9
8290 - All Other Federal Revenue							
829000 - FED OTH REV	0	0	5,814	5,814	5,814	N/A	N/A
	\$0	\$0	\$5,814	\$5,814	\$5,814	N/A	N/A
8100 - 8299 Federal Revenue	\$11,888,920	\$20,651,923	\$20,478,755	\$8,589,835	(\$173,168)	72.3	(0.8)
Percent of Total	71.6%	93.2%	93.1%				
8300 - 8599 Other State Revenue							
8520 - Child Nutrition							
852000 - ST CHILD NUTRITION	749,523	1,192,974	1,393,673	644,150	200,699	85.9	16.8
	\$749,523	\$1,192,974	\$1,393,673	\$644,150	\$200,699	85.9	16.8
8300 - 8599 Other State Revenue	\$749,523	\$1,192,974	\$1,393,673	\$644,150	\$200,699	85.9	16.8
Percent of Total	4.5%	5.4%	6.3%				
8600 - 8799 Other Local Revenue							
8634 - Food Service Sales							
863401 - FS STUDENT FOOD SALES/LUNCH	2,711,648	0	(4)	(2,711,652)	(4)	(100.0)	N/A
863402 - FS STUDENT FOOD SALES/BKFT	249,422	0	0	(249,422)	0	(100.0)	N/A
863404 - FS STUDENT ALA CARTE	723,791	167,498	202,777	(521,014)	35,279	(72.0)	21.1
863405 - FS ADULT ALA CARTE	65,008	8,307	9,830	(55,178)	1,523	(84.9)	18.3
863406 - FS SPECIAL EVENT INCOME	112,940	32,030	44,452	(68,488)	12,422	(60.6)	38.8
863407 - FS OTHER INCOME	20,304	18,896	37,444	17,140	18,548	84.4	98.2
863408 - FS OVER/SHORT	49,103	49,103	(8,274)	(57,377)	(57,377)	(116.8)	(116.8)
	\$3,932,216	\$275,834	\$286,226	(\$3,645,990)	\$10,392	(92.7)	3.8
8660 - Interest							
866000 - LOC INTEREST INCOME/TREAS	26,215	40,491	49,065	22,850	8,574	87.2	21.2
	\$26,215	\$40,491	\$49,065	\$22,850	\$8,574	87.2	21.2

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

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							
8662 - Net Increase (Decrease) in the Fair Value of Investments							
866200 - NET INC(DEC) FAIR VALUE INVEST	0	0	(211,937)	(211,937)	(211,937)	N/A	N/A
	\$0	\$0	(\$211,937)	(\$211,937)	(\$211,937)	N/A	N/A
8600 - 8799 Other Local Revenue	\$3,958,431	\$316,325	\$123,354	(\$3,835,077)	(\$192,971)	(96.9)	(61.0)
Percent of Total	23.9%	1.4%	0.6%				

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

Fund: 13	Adopted	3rd Quarter		Diff Btwn	Diff Btwn	Pct Chg	
SubFund: -	Budget	Budget	Actuals	Actual & Adpt	Actual & Q3	Actual & Adopted	Pct Chg Actual & Q3
13 - CAFETERIA FUND	\$17,702,478	\$17,409,709	\$16,540,201	(\$1,162,277)	(\$869,508)	(6.6)	(5.0)
2000 - 2999 Classified Personnel Salaries							
2200 - Classified Support Salaries							
220006 - WAREHOUSE SAL	127,633	139,706	139,542	11,909	(164)	9.3	(0.1)
220007 - MAINTENANCE SAL	145,684	160,882	160,882	15,198	0	10.4	0.0
220020 - FOOD SERVICE SAL	3,377,103	3,287,949	3,297,114	(79,989)	9,165	(2.4)	0.3
220040 - CLASS SUPPORT HOURLY	310,586	198,424	182,379	(128,207)	(16,045)	(41.3)	(8.1)
220050 - CLASS SUPPORT SUB	195,955	7,132	13,230	(182,726)	6,098	(93.2)	85.5
220070 - CLASS SUPPORT OT	800	0	0	(800)	0	(100.0)	N/A
	\$4,157,761	\$3,794,093	\$3,793,146	(\$364,615)	(\$946)	(8.8)	0.0
2300 - Classified Supervisors' and Administrators' Salaries							
230001 - CLASS MANAGEMENT SA	1,391,143	1,426,583	1,434,182	43,039	7,599	3.1	0.5
	\$1,391,143	\$1,426,583	\$1,434,182	\$43,039	\$7,599	3.1	0.5
2400 - Clerical, Technical, and Office Staff Salaries							
240001 - CLASS BUSINESS SUPPORT	151,327	144,482	144,687	(6,640)	205	(4.4)	0.1
	\$151,327	\$144,482	\$144,687	(\$6,640)	\$205	(4.4)	0.1
2900 - Other Classified Salaries							
290090 - OTHER CLASSIFIED SAL	33,305	11,818	12,193	(21,112)	375	(63.4)	3.2
	\$33,305	\$11,818	\$12,193	(\$21,112)	\$375	(63.4)	3.2
2000 - 2999 Classified Personnel Salaries	\$5,733,536	\$5,376,975	\$5,384,208	(\$349,328)	\$7,232	(6.1)	0.1
Percent of Total	32.4%	30.9%	32.6%				
3000 - 3999 Employee Benefits							
3202 - Public Employees' Retirement System, classified positions							
320200 - PERS CLASSIFIED	1,014,536	1,047,747	1,047,419	32,883	(329)	3.2	0.0
320290 - PERS CLASSIFIED	152,802	28,721	26,071	(126,731)	(2,650)	(82.9)	(9.2)
	\$1,167,338	\$1,076,469	\$1,073,490	(\$93,848)	(\$2,979)	(8.0)	(0.3)
3302 - OASDI/Medicare/Alternative, classified positions							
330200 - SOCIAL SECURITY CLASS	273,073	269,092	268,767	(4,306)	(325)	(1.6)	(0.1)
330201 - MEDICARE CLASS	75,296	71,495	71,662	(3,634)	166	(4.8)	0.2
330202 - SUPPLEMENTAL RETIREMENT CLASS	30,426	21,906	22,621	(7,805)	715	(25.7)	3.3
330290 - SOCIAL SECURITY CLASS	47,409	8,139	7,340	(40,069)	(799)	(84.5)	(9.8)
330291 - MEDICARE CLASS	7,930	2,979	2,836	(5,094)	(143)	(64.2)	(4.8)
330292 - SUPPLEMENTAL RETIREMENT CLASS	6,893	2,783	2,765	(4,128)	(18)	(59.9)	(0.6)
	\$441,027	\$376,393	\$375,990	(\$65,037)	(\$403)	(14.7)	(0.1)

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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							
3402 - Health & Welfare Benefits, classified positions							
340211 - HEALTH CLASS	1,361,399	1,307,032	1,312,443	(48,956)	5,411	(3.6)	0.4
340212 - DENTAL CLASS	104,480	99,581	99,787	(4,693)	206	(4.5)	0.2
340213 - VISION CLASS	19,594	18,573	18,611	(983)	38	(5.0)	0.2
340214 - LIFE INS CLASS	6,787	6,508	6,530	(257)	22	(3.8)	0.3
340216 - DIS CLASS	15,980	11,054	11,085	(4,895)	31	(30.6)	0.3
	\$1,508,240	\$1,442,747	\$1,448,455	(\$59,785)	\$5,707	(4.0)	0.4
3502 - State Unemployment Insurance, classified positions							
350200 - SUI CLASS	63,871	24,859	24,943	(38,928)	83	(60.9)	0.3
350290 - SUI CLASS	7,906	1,028	978	(6,928)	(50)	(87.6)	(4.9)
	\$71,777	\$25,887	\$25,921	(\$45,856)	\$33	(63.9)	0.1
3602 - Workers' Compensation Insurance, classified positions							
360200 - W/C CLASS	62,317	62,032	62,238	(79)	206	(0.1)	0.3
360290 - W/C CLASS	7,849	2,431	2,326	(5,523)	(105)	(70.4)	(4.3)
	\$70,166	\$64,463	\$64,564	(\$5,602)	\$101	(8.0)	0.2
3702 - OPEB, Allocated, classified positions							
370200 - RETIREE BENEFIT CLASSIFIED	153,969	158,623	159,087	5,118	464	3.3	0.3
	\$153,969	\$158,623	\$159,087	\$5,118	\$464	3.3	0.3
3902 - Other Benefits, classified positions							
390203 - SELF INSUR CLASS	20,774	20,685	20,754	(20)	69	(0.1)	0.3
390204 - AB 1522 ACCRUAL	0	118	122	122	4	N/A	3.2
390293 - SELF INSUR CLASS	4,831	823	782	(4,049)	(40)	(83.8)	(4.9)
390294 - AB 1522 ACCRUAL	1,958	71	133	(1,825)	61	(93.2)	86.1
	\$27,563	\$21,698	\$21,791	(\$5,772)	\$94	(20.9)	0.4
3000 - 3999 Employee Benefits	\$3,440,080	\$3,166,281	\$3,169,297	(\$270,783)	\$3,016	(7.9)	0.1
Percent of Total	19.4%	18.2%	19.2%				
1000 - 3999 Employee Compensation % of Total	51.8%	49.1%	51.7%				
4000 - 4999 Books and Supplies							
4300 - Materials and Supplies							
430008 - SUPPLIES NON-CLASSROOM	250,400	250,400	216,462	(33,938)	(33,938)	(13.6)	(13.6)
	\$250,400	\$250,400	\$216,462	(\$33,938)	(\$33,938)	(13.6)	(13.6)

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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
4000 - 4999 Books and Supplies							
4400 - Noncapitalized Equipment							
440000 - EQUIP \$500-\$24999	295,960	572,471	102,789	(193,171)	(469,682)	(65.3)	(82.0)
	\$295,960	\$572,471	\$102,789	(\$193,171)	(\$469,682)	(65.3)	(82.0)
4700 - Food							
470000 - FOOD	5,292,203	5,524,203	5,155,620	(136,583)	(368,583)	(2.6)	(6.7)
470001 - FOOD SVC SUPPLY COST	393,508	418,658	551,981	158,473	133,323	40.3	31.8
470002 - FOOD FED DONATED	1,100,000	1,100,000	1,296,706	196,706	196,706	17.9	17.9
470023 - FOOD EARNED MEALS	62,808	0	0	(62,808)	0	(100.0)	N/A
	\$6,848,519	\$7,042,861	\$7,004,307	\$155,788	(\$38,554)	2.3	(0.5)
4000 - 4999 Books and Supplies	\$7,394,879	\$7,865,732	\$7,323,557	(\$71,322)	(\$542,174)	(1.0)	(6.9)
Percent of Total	41.8%	45.2%	44.3%				
5000 - 5999 Services and Other Operating Expenditures							
5200 - Travel and Conferences							
520000 - CONF/TRAVEL	23,000	12,000	11,502	(11,498)	(498)	(50.0)	(4.1)
	\$23,000	\$12,000	\$11,502	(\$11,498)	(\$498)	(50.0)	(4.1)
5300 - Dues and Memberships							
530000 - DUES & MEMBERSHIP	4,000	3,762	3,762	(238)	0	(6.0)	0.0
	\$4,000	\$3,762	\$3,762	(\$238)	\$0	(6.0)	0.0
5500 - Operations and Housekeeping Services							
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	10,718	11,294	11,294	576	(1)	5.4	0.0
560006 - REPAIR EQUIP	151,748	66,767	57,893	(93,855)	(8,874)	(61.8)	(13.3)
560010 - BLDG LEASE/RENTS	395,600	395,600	395,600	0	0	0.0	0.0
	\$558,066	\$473,661	\$464,787	(\$93,279)	(\$8,875)	(16.7)	(1.9)

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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							
5750 - Transfers of Direct Costs - Interfund							
575000 - DIRECT COST/INTERFUND TRF	0	(280,000)	(280,000)	(280,000)	0	N/A	0.0
575002 - DIRECT COST/CUSD TODAY INTERFN	9,000	9,000	2,090	(6,910)	(6,910)	(76.8)	(76.8)
575010 - DIRECT COST/MTCE INTERFUND	0	0	60	60	60	N/A	N/A
575020 - DIRECT COST/TRANSP INTERFUND	950	950	741	(209)	(209)	(22.0)	(22.0)
575030 - DIRECT COST/FOOD SVC INTERFUND	(30,000)	0	0	30,000	0	(100.0)	N/A
575040 - DIRECT COST/GAD/INTERF	19,000	5,000	881	(18,119)	(4,119)	(95.4)	(82.4)
575050 - DIRECT COST/COPIER INTERFUND	300	300	682	382	382	127.4	127.4
575052 - DIRECT COST/SCANBACK INTERFUND	200	200	21	(179)	(179)	(89.6)	(89.6)
575080 - INTER-FUND DIRECT COST FUEL	11,000	11,000	9,411	(1,589)	(1,589)	(14.4)	(14.4)
	\$10,450	(\$253,550)	(\$266,115)	(\$276,565)	(\$12,565)	(2646.6)	5.0
5800 - Professional/Consulting Services and Operating Expenditures							
580002 - CONTRACT SERVICES	4,000	0	0	(4,000)	0	(100.0)	N/A
580005 - LEGAL SERVICES	700	0	0	(700)	0	(100.0)	N/A
580009 - FEES / OTHER	0	0	144	144	144	N/A	N/A
	\$4,700	\$0	\$144	(\$4,556)	\$144	(96.9)	N/A
5900 - Communications							
590002 - PHONE CLASSIFIED	5,616	5,526	5,364	(252)	(162)	(4.5)	(2.9)
590005 - COMMUNICATION/POSTAGE	8,400	500	101	(8,299)	(399)	(98.8)	(79.9)
	\$14,016	\$6,026	\$5,465	(\$8,551)	(\$561)	(61.0)	(9.3)
5000 - 5999 Services and Other Operating Expenditures	\$638,832	\$266,499	\$219,544	(\$419,288)	(\$46,955)	(65.6)	(17.6)
Percent of Total	3.6%	1.5%	1.3%				
6000 - 6999 Capital Outlay							
6200 - Buildings and Improvements of Buildings							
620000 - BLDG/IMPRV OF BLDG	0	287,000	22,200	22,200	(264,800)	N/A	(92.3)
	\$0	\$287,000	\$22,200	\$22,200	(\$264,800)	N/A	(92.3)
6000 - 6999 Capital Outlay	\$0	\$287,000	\$22,200	\$22,200	(\$264,800)	N/A	(92.3)
Percent of Total	0.0%	1.6%	0.1%				

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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
7000 - 7499 Other Outgo							
7350 - Transfers of Indirect Costs - Interfund							
735000 - TRF OF DIRECT COST-INTERFUND	495,151	447,222	421,395	(73,756)	(25,827)	(14.9)	(5.8)
	\$495,151	\$447,222	\$421,395	(\$73,756)	(\$25,827)	(14.9)	(5.8)
7000 - 7499 Other Outgo	\$495,151	\$447,222	\$421,395	(\$73,756)	(\$25,827)	(14.9)	(5.8)
Percent of Total	2.8%	2.6%	2.5%				

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Fund: 08 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
08 - STUDENT ACTIVITY SPECIAL REVEN	\$0	\$0	\$6,748,158	\$6,748,158	\$6,748,158	N/A	N/A
8600 - 8799 Other Local Revenue							
8699 - All Other Local Revenue							
869900 - LOC OTHER REVENUE	0	0	6,748,158	6,748,158	6,748,158	N/A	N/A
	\$0	\$0	\$6,748,158	\$6,748,158	\$6,748,158	N/A	N/A
8600 - 8799 Other Local Revenue	\$0	\$0	\$6,748,158	\$6,748,158	\$6,748,158	N/A	N/A
Percent of Total	#Error	#Error	100.0%				

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Fund: 08 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
08 - STUDENT ACTIVITY SPECIAL REVEN	\$0	\$0	\$5,526,081	\$5,526,081	\$5,526,081	N/A	N/A
4000 - 4999 Books and Supplies							
4300 - Materials and Supplies							
430008 - SUPPLIES NON-CLASSROOM	0	0	5,526,081	5,526,081	5,526,081	N/A	N/A
	\$0	\$0	\$5,526,081	\$5,526,081	\$5,526,081	N/A	N/A
4000 - 4999 Books and Supplies	\$0	\$0	\$5,526,081	\$5,526,081	\$5,526,081	N/A	N/A
Percent of Total	#Error	#Error	100.0%				

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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	\$2,818,435	\$2,809,085	\$8,085	(\$9,350)	0.3	(0.3)
8600 - 8799 Other Local Revenue							
8660 - Interest							
866000 - LOC INTEREST INCOME/TREAS	1,000	18,435	26,854	25,854	8,419	2585.4	45.7
	\$1,000	\$18,435	\$26,854	\$25,854	\$8,419	2585.4	45.7
8662 - Net Increase (Decrease) in the Fair Value of Investments							
866200 - NET INC(DEC) FAIR VALUE INVEST	0	0	(42,769)	(42,769)	(42,769)	N/A	N/A
	\$0	\$0	(\$42,769)	(\$42,769)	(\$42,769)	N/A	N/A
8600 - 8799 Other Local Revenue	\$1,000	\$18,435	(\$15,915)	(\$16,915)	(\$34,350)	(1691.5)	(186.3)
Percent of Total	0.0%	0.7%	-0.6%				
8900 - 8929 Interfund Transfers In							
8919 - Other Authorized Interfund Transfers In							
891901 - OTH INTERFUND TRANSFER IN	2,800,000	2,800,000	2,825,000	25,000	25,000	0.9	0.9
	\$2,800,000	\$2,800,000	\$2,825,000	\$25,000	\$25,000	0.9	0.9
8900 - 8929 Interfund Transfers In	\$2,800,000	\$2,800,000	\$2,825,000	\$25,000	\$25,000	0.9	0.9
Percent of Total	100.0%	99.3%	100.6%				

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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	\$3,477,076	\$3,456,954	\$655,954	(\$20,121)	23.4	(0.6)
5000 - 5999 Services and Other Operating Expenditures							
5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements							
560001 - NONCAPITALIZED IMPROVEMENTS	2,801,000	1,645,361	1,210,275	(1,590,725)	(435,086)	(56.8)	(26.4)
	\$2,801,000	\$1,645,361	\$1,210,275	(\$1,590,725)	(\$435,086)	(56.8)	(26.4)
5000 - 5999 Services and Other Operating Expenditures	\$2,801,000	\$1,645,361	\$1,210,275	(\$1,590,725)	(\$435,086)	(56.8)	(26.4)
Percent of Total	100.0%	47.3%	35.0%				
6000 - 6999 Capital Outlay							
6170 - Land Improvements							
617000 - LAND IMPROVEMENTS	0	124,665	1,206,006	1,206,006	1,081,341	N/A	867.4
	\$0	\$124,665	\$1,206,006	\$1,206,006	\$1,081,341	N/A	867.4
6200 - Buildings and Improvements of Buildings							
620000 - BLDG/IMPRV OF BLDG	0	707,050	40,674	40,674	(666,376)	N/A	(94.2)
	\$0	\$707,050	\$40,674	\$40,674	(\$666,376)	N/A	(94.2)
6000 - 6999 Capital Outlay	\$0	\$831,715	\$1,246,680	\$1,246,680	\$414,965	N/A	49.9
Percent of Total	0.0%	23.9%	36.1%				
7600 - 7629 Interfund Transfers Out							
7619 - Other Authorized Interfund Transfers Out							
761994 - TRANSFER TO BLDG FUND	0	1,000,000	1,000,000	1,000,000	0	N/A	0.0
	\$0	\$1,000,000	\$1,000,000	\$1,000,000	\$0	N/A	0.0
7600 - 7629 Interfund Transfers Out	\$0	\$1,000,000	\$1,000,000	\$1,000,000	\$0	N/A	0.0
Percent of Total	0.0%	28.8%	28.9%				

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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
21 - BUILDING FUND	\$3,837,088	\$5,054,221	\$6,022,519	\$2,185,432	\$968,298	57.0	19.2
8600 - 8799 Other Local Revenue							
8660 - Interest							
866000 - LOC INTEREST INCOME/TREAS	10,000	225,000	699,549	689,549	474,549	6895.5	210.9
	\$10,000	\$225,000	\$699,549	\$689,549	\$474,549	6895.5	210.9
8662 - Net Increase (Decrease) in the Fair Value of Investments							
866200 - NET INC(DEC) FAIR VALUE INVEST	0	0	(2,035,472)	(2,035,472)	(2,035,472)	N/A	N/A
	\$0	\$0	(\$2,035,472)	(\$2,035,472)	(\$2,035,472)	N/A	N/A
8600 - 8799 Other Local Revenue	\$10,000	\$225,000	(\$1,335,922)	(\$1,345,922)	(\$1,560,922)	(13459.2)	(693.7)
Percent of Total	0.3%	4.5%	-22.2%				
8900 - 8929 Interfund Transfers In							
8919 - Other Authorized Interfund Transfers In							
891901 - OTH INTERFUND TRANSFER IN	1,327,088	4,829,221	7,358,433	6,031,345	2,529,212	454.5	52.4
	\$1,327,088	\$4,829,221	\$7,358,433	\$6,031,345	\$2,529,212	454.5	52.4
8900 - 8929 Interfund Transfers In	\$1,327,088	\$4,829,221	\$7,358,433	\$6,031,345	\$2,529,212	454.5	52.4
Percent of Total	34.6%	95.5%	122.2%				
8930 - 8979 All Other Financing Sources							
8971 - Proceeds from Certificates of Participation							
897100 - PROCEEDS FROM COP'S	2,500,000	0	9	(2,499,991)	9	(100.0)	N/A
	\$2,500,000	\$0	\$9	(\$2,499,991)	\$9	(100.0)	N/A
8930 - 8979 All Other Financing Sources	\$2,500,000	\$0	\$9	(\$2,499,991)	\$9	(100.0)	N/A
Percent of Total	65.2%	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%				

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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
21 - BUILDING FUND	\$4,327,088	\$49,562,898	\$25,686,757	\$21,359,669	(\$23,876,142)	493.6	(48.2)
2000 - 2999 Classified Personnel Salaries							
2300 - Classified Supervisors' and Administrators' Salaries							
230001 - CLASS MANAGEMENT SA	0	0	248,326	248,326	248,326	N/A	N/A
	\$0	\$0	\$248,326	\$248,326	\$248,326	N/A	N/A
2000 - 2999 Classified Personnel Salaries	\$0	\$0	\$248,326	\$248,326	\$248,326	N/A	N/A
Percent of Total	0.0%	0.0%	1.0%				
3000 - 3999 Employee Benefits							
3102 - State Teachers' Retirement System, classified positions							
310201 - STRS CLASSIFIED	0	0	24,440	24,440	24,440	N/A	N/A
	\$0	\$0	\$24,440	\$24,440	\$24,440	N/A	N/A
3202 - Public Employees' Retirement System, classified positions							
320200 - PERS CLASSIFIED	0	0	23,799	23,799	23,799	N/A	N/A
	\$0	\$0	\$23,799	\$23,799	\$23,799	N/A	N/A
3302 - OASDI/Medicare/Alternative, classified positions							
330200 - SOCIAL SECURITY CLASS	0	0	6,411	6,411	6,411	N/A	N/A
330201 - MEDICARE CLASS	0	0	3,564	3,564	3,564	N/A	N/A
	\$0	\$0	\$9,975	\$9,975	\$9,975	N/A	N/A
3402 - Health & Welfare Benefits, classified positions							
340211 - HEALTH CLASS	0	0	26,786	26,786	26,786	N/A	N/A
340212 - DENTAL CLASS	0	0	2,016	2,016	2,016	N/A	N/A
340213 - VISION CLASS	0	0	376	376	376	N/A	N/A
340214 - LIFE INS CLASS	0	0	216	216	216	N/A	N/A
	\$0	\$0	\$29,394	\$29,394	\$29,394	N/A	N/A
3502 - State Unemployment Insurance, classified positions							
350200 - SUI CLASS	0	0	1,216	1,216	1,216	N/A	N/A
	\$0	\$0	\$1,216	\$1,216	\$1,216	N/A	N/A
3602 - Workers' Compensation Insurance, classified positions							
360200 - W/C CLASS	0	0	2,980	2,980	2,980	N/A	N/A
	\$0	\$0	\$2,980	\$2,980	\$2,980	N/A	N/A
3702 - OPEB, Allocated, classified positions							
370200 - RETIREE BENEFIT CLASSIFIED	0	0	10,057	10,057	10,057	N/A	N/A
	\$0	\$0	\$10,057	\$10,057	\$10,057	N/A	N/A

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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
3000 - 3999 Employee Benefits							
3902 - Other Benefits, classified positions							
390203 - SELF INSUR CLASS	0	0	993	993	993	N/A	N/A
	\$0	\$0	\$993	\$993	\$993	N/A	N/A
3000 - 3999 Employee Benefits	\$0	\$0	\$102,854	\$102,854	\$102,854	N/A	N/A
Percent of Total	0.0%	0.0%	0.4%				
1000 - 3999 Employee Compensation % of Total	0.0%	0.0%	1.4%				
4000 - 4999 Books and Supplies							
4300 - Materials and Supplies							
430008 - SUPPLIES NON-CLASSROOM	0	30,000	39,722	39,722	9,722	N/A	32.4
	\$0	\$30,000	\$39,722	\$39,722	\$9,722	N/A	32.4
4400 - Noncapitalized Equipment							
440000 - EQUIP \$500-\$24999	0	32,927	9,153	9,153	(23,774)	N/A	(72.2)
	\$0	\$32,927	\$9,153	\$9,153	(\$23,774)	N/A	(72.2)
4000 - 4999 Books and Supplies	\$0	\$62,927	\$48,875	\$48,875	(\$14,052)	N/A	(22.3)
Percent of Total	0.0%	0.1%	0.2%				
5000 - 5999 Services and Other Operating Expenditures							
5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements							
560001 - NONCAPITALIZED IMPROVEMENTS	0	80,000	75,691	75,691	(4,309)	N/A	(5.4)
	\$0	\$80,000	\$75,691	\$75,691	(\$4,309)	N/A	(5.4)
5800 - Professional/Consulting Services and Operating Expenditures							
580002 - CONTRACT SERVICES	0	28,000	58,806	58,806	30,806	N/A	110.0
580036 - COST OF ISSUANCE MISC	0	0	10,680	10,680	10,680	N/A	N/A
	\$0	\$28,000	\$69,486	\$69,486	\$41,486	N/A	148.2

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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
5000 - 5999 Services and Other Operating Expenditures							
5900 - Communications							
590002 - PHONE CLASSIFIED	0	0	2,160	2,160	2,160	N/A	N/A
	\$0	\$0	\$2,160	\$2,160	\$2,160	N/A	N/A
5000 - 5999 Services and Other Operating Expenditures	\$0	\$108,000	\$147,337	\$147,337	\$39,337	N/A	36.4
Percent of Total	0.0%	0.2%	0.6%				
6000 - 6999 Capital Outlay							
6200 - Buildings and Improvements of Buildings							
620000 - BLDG/IMPRV OF BLDG	0	46,564,883	23,282,477	23,282,477	(23,282,406)	N/A	(50.0)
	\$0	\$46,564,883	\$23,282,477	\$23,282,477	(\$23,282,406)	N/A	(50.0)
6000 - 6999 Capital Outlay	\$0	\$46,564,883	\$23,282,477	\$23,282,477	(\$23,282,406)	N/A	(50.0)
Percent of Total	0.0%	94.0%	90.6%				
7000 - 7499 Other Outgo							
7438 - Debt Service - Interest							
743801 - COP REPAY INTEREST	470,200	470,200	0	(470,200)	(470,200)	(100.0)	(100.0)
743810 - COP '10 INTEREST	8,700	8,700	8,700	0	0	0.0	0.0
743811 - COP '11 INTEREST	103,188	103,188	103,187	(1)	(1)	0.0	0.0
	\$582,088	\$582,088	\$111,887	(\$470,201)	(\$470,201)	(80.8)	(80.8)
7439 - Other Debt Service - Principal							
743910 - COP '10 PRINCIPAL	435,000	435,000	435,000	0	0	0.0	0.0
743911 - COP '11 PRINCIPAL	310,000	310,000	310,000	0	0	0.0	0.0
	\$745,000	\$745,000	\$745,000	\$0	\$0	0.0	0.0
7000 - 7499 Other Outgo	\$1,327,088	\$1,327,088	\$856,887	(\$470,201)	(\$470,201)	(35.4)	(35.4)
Percent of Total	30.7%	2.7%	3.3%				

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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
7600 - 7629 Interfund Transfers Out							
7619 - Other Authorized Interfund Transfers Out							
761900 - TRANSFER TO GENERAL FUND	3,000,000	500,000	0	(3,000,000)	(500,000)	(100.0)	(100.0)
761994 - TRANSFER TO BLDG FUND	0	1,000,000	1,000,000	1,000,000	0	N/A	0.0
	\$3,000,000	\$1,500,000	\$1,000,000	(\$2,000,000)	(\$500,000)	(66.7)	(33.3)
7600 - 7629 Interfund Transfers Out	\$3,000,000	\$1,500,000	\$1,000,000	(\$2,000,000)	(\$500,000)	(66.7)	(33.3)
Percent of Total	69.3%	3.0%	3.9%				

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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
25 - CAPITAL FACILITIES FUND	\$12,095,000	\$16,787,000	\$22,990,716	\$10,895,716	\$6,203,716	90.1	37.0
8600 - 8799 Other Local Revenue							
8660 - Interest							
866000 - LOC INTEREST INCOME/TREAS	90,000	465,000	682,225	592,225	217,225	658.0	46.7
	\$90,000	\$465,000	\$682,225	\$592,225	\$217,225	658.0	46.7
8662 - Net Increase (Decrease) in the Fair Value of Investments							
866200 - NET INC(DEC) FAIR VALUE INVEST	0	0	(2,616,803)	(2,616,803)	(2,616,803)	N/A	N/A
	\$0	\$0	(\$2,616,803)	(\$2,616,803)	(\$2,616,803)	N/A	N/A
8681 - Mitigation/Developer Fees							
868100 - LOC DEV FEES	12,000,000	16,317,000	24,604,775	12,604,775	8,287,775	105.0	50.8
	\$12,000,000	\$16,317,000	\$24,604,775	\$12,604,775	\$8,287,775	105.0	50.8
8699 - All Other Local Revenue							
869900 - LOC OTHER REVENUE	5,000	5,000	5,135	135	135	2.7	2.7
	\$5,000	\$5,000	\$5,135	\$135	\$135	2.7	2.7
8600 - 8799 Other Local Revenue	\$12,095,000	\$16,787,000	\$22,675,332	\$10,580,332	\$5,888,332	87.5	35.1
Percent of Total	100.0%	100.0%	98.6%				
8900 - 8929 Interfund Transfers In							
8919 - Other Authorized Interfund Transfers In							
891901 - OTH INTERFUND TRANSFER IN	0	0	315,384	315,384	315,384	N/A	N/A
	\$0	\$0	\$315,384	\$315,384	\$315,384	N/A	N/A
8900 - 8929 Interfund Transfers In	\$0	\$0	\$315,384	\$315,384	\$315,384	N/A	N/A
Percent of Total	0.0%	0.0%	1.4%				

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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
25 - CAPITAL FACILITIES FUND	\$12,095,000	\$16,787,000	\$11,915,608	(\$179,392)	(\$4,871,392)	(1.5)	(29.0)
2000 - 2999 Classified Personnel Salaries							
2300 - Classified Supervisors' and Administrators' Salaries							
230001 - CLASS MANAGEMENT SA	464,131	489,659	489,659	25,528	0	5.5	0.0
	\$464,131	\$489,659	\$489,659	\$25,528	\$0	5.5	0.0
2400 - Clerical, Technical, and Office Staff Salaries							
240001 - CLASS BUSINESS SUPPORT	154,463	163,080	156,537	2,074	(6,543)	1.3	(4.0)
	\$154,463	\$163,080	\$156,537	\$2,074	(\$6,543)	1.3	(4.0)
2000 - 2999 Classified Personnel Salaries	\$618,594	\$652,739	\$646,196	\$27,602	(\$6,543)	4.5	(1.0)
Percent of Total	5.1%	3.9%	5.4%				
3000 - 3999 Employee Benefits							
3102 - State Teachers' Retirement System, classified positions							
310201 - STRS CLASSIFIED	21,556	24,170	24,170	2,614	0	12.1	0.0
	\$21,556	\$24,170	\$24,170	\$2,614	\$0	12.1	0.0
3202 - Public Employees' Retirement System, classified positions							
320200 - PERS CLASSIFIED	111,135	116,816	115,317	4,182	(1,499)	3.8	(1.3)
	\$111,135	\$116,816	\$115,317	\$4,182	(\$1,499)	3.8	(1.3)
3302 - OASDI/Medicare/Alternative, classified positions							
330200 - SOCIAL SECURITY CLASS	29,958	31,737	30,573	615	(1,164)	2.1	(3.7)
330201 - MEDICARE CLASS	8,970	9,507	9,190	220	(317)	2.5	(3.3)
	\$38,928	\$41,244	\$39,763	\$835	(\$1,482)	2.1	(3.6)
3402 - Health & Welfare Benefits, classified positions							
340211 - HEALTH CLASS	89,733	89,733	87,055	(2,679)	(2,679)	(3.0)	(3.0)
340212 - DENTAL CLASS	6,754	6,754	6,250	(504)	(504)	(7.5)	(7.5)
340213 - VISION CLASS	1,260	1,260	1,166	(94)	(94)	(7.5)	(7.5)
340214 - LIFE INS CLASS	570	570	559	(11)	(11)	(1.9)	(1.9)
340216 - DIS CLASS	1,039	749	676	(363)	(73)	(35.0)	(9.7)
	\$99,356	\$99,065	\$95,704	(\$3,652)	(\$3,360)	(3.7)	(3.4)
3502 - State Unemployment Insurance, classified positions							
350200 - SUI CLASS	7,609	3,264	3,156	(4,453)	(108)	(58.5)	(3.3)
	\$7,609	\$3,264	\$3,156	(\$4,453)	(\$108)	(58.5)	(3.3)

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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							
3602 - Workers' Compensation Insurance, classified positions							
360200 - W/C CLASS	7,423	7,833	7,754	331	(79)	4.5	(1.0)
	\$7,423	\$7,833	\$7,754	\$331	(\$79)	4.5	(1.0)
3702 - OPEB, Allocated, classified positions							
370200 - RETIREE BENEFIT CLASSIFIED	25,053	26,436	25,957	904	(479)	3.6	(1.8)
	\$25,053	\$26,436	\$25,957	\$904	(\$479)	3.6	(1.8)
3902 - Other Benefits, classified positions							
390203 - SELF INSUR CLASS	2,474	2,611	2,585	111	(26)	4.5	(1.0)
	\$2,474	\$2,611	\$2,585	\$111	(\$26)	4.5	(1.0)
3000 - 3999 Employee Benefits	\$313,534	\$321,439	\$314,405	\$871	(\$7,033)	0.3	(2.2)
Percent of Total	2.6%	1.9%	2.6%				
1000 - 3999 Employee Compensation % of Total	7.7%	5.8%	8.1%				
4000 - 4999 Books and Supplies							
4300 - Materials and Supplies							
430000 - INSTRUCTIONAL SUPPLIES	55,000	45,000	18,473	(36,527)	(26,527)	(66.4)	(58.9)
430008 - SUPPLIES NON-CLASSROOM	0	25,000	0	0	(25,000)	N/A	(100.0)
	\$55,000	\$70,000	\$18,473	(\$36,527)	(\$51,527)	(66.4)	(73.6)
4400 - Noncapitalized Equipment							
440000 - EQUIP \$500-\$24999	13,500	23,500	19,849	6,349	(3,651)	47.0	(15.5)
	\$13,500	\$23,500	\$19,849	\$6,349	(\$3,651)	47.0	(15.5)
4000 - 4999 Books and Supplies	\$68,500	\$93,500	\$38,323	(\$30,177)	(\$55,177)	(44.1)	(59.0)
Percent of Total	0.6%	0.6%	0.3%				
5000 - 5999 Services and Other Operating Expenditures							
5200 - Travel and Conferences							
520000 - CONF/TRAVEL	10,000	10,000	3,772	(6,228)	(6,228)	(62.3)	(62.3)
520010 - FIXED MILEAGE ALLOWANCE	500	500	0	(500)	(500)	(100.0)	(100.0)
	\$10,500	\$10,500	\$3,772	(\$6,728)	(\$6,728)	(64.1)	(64.1)
5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements							
560001 - NONCAPITALIZED IMPROVEMENTS	100,000	2,103,975	2,080,924	1,980,924	(23,051)	1980.9	(1.1)
	\$100,000	\$2,103,975	\$2,080,924	\$1,980,924	(\$23,051)	1980.9	(1.1)

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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							
5750 - Transfers of Direct Costs - Interfund							
575050 - DIRECT COST/COPIER INTERFUND	0	677	1,231	1,231	555	N/A	81.9
	\$0	\$677	\$1,231	\$1,231	\$555	N/A	81.9
5800 - Professional/Consulting Services and Operating Expenditures							
580002 - CONTRACT SERVICES	180,000	180,000	95,729	(84,271)	(84,271)	(46.8)	(46.8)
580005 - LEGAL SERVICES	180,000	180,000	44,042	(135,958)	(135,958)	(75.5)	(75.5)
580006 - ADVERTISING	200	200	390	190	190	95.0	95.0
580009 - FEES / OTHER	0	150	150	150	0	N/A	0.0
580010 - SOFTWARE LICENSE	63,500	63,500	54,400	(9,100)	(9,100)	(14.3)	(14.3)
580090 - BUDGET RESERVE	159,000	159,000	0	(159,000)	(159,000)	(100.0)	(100.0)
	\$582,700	\$582,850	\$194,711	(\$387,989)	(\$388,139)	(66.6)	(66.6)
5900 - Communications							
590002 - PHONE CLASSIFIED	2,160	2,916	2,916	756	0	35.0	0.0
	\$2,160	\$2,916	\$2,916	\$756	\$0	35.0	0.0
5000 - 5999 Services and Other Operating Expenditures	\$695,360	\$2,700,918	\$2,283,554	\$1,588,194	(\$417,364)	228.4	(15.5)
Percent of Total	5.7%	16.1%	19.2%				
6000 - 6999 Capital Outlay							
6100 - Land							
610000 - SITE PURCHASE	0	15,350	3,043	3,043	(12,307)	N/A	(80.2)
	\$0	\$15,350	\$3,043	\$3,043	(\$12,307)	N/A	(80.2)
6200 - Buildings and Improvements of Buildings							
620000 - BLDG/IMPRV OF BLDG	10,063,012	12,547,338	22,764	(10,040,248)	(12,524,574)	(99.8)	(99.8)
	\$10,063,012	\$12,547,338	\$22,764	(\$10,040,248)	(\$12,524,574)	(99.8)	(99.8)
6000 - 6999 Capital Outlay	\$10,063,012	\$12,562,688	\$25,807	(\$10,037,205)	(\$12,536,881)	(99.7)	(99.8)
Percent of Total	83.2%	74.8%	0.2%				
7000 - 7499 Other Outgo							
7438 - Debt Service - Interest							
743800 - DEBT SERVICE/INTEREST	0	119,717	1,556,323	1,556,323	1,436,606	N/A	1200.0
	\$0	\$119,717	\$1,556,323	\$1,556,323	\$1,436,606	N/A	1200.0

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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
7000 - 7499 Other Outgo							
7439 - Other Debt Service - Principal							
743900 - DEBT SERVICE/PRINCIPAL	0	0	3,715,000	3,715,000	3,715,000	N/A	N/A
	\$0	\$0	\$3,715,000	\$3,715,000	\$3,715,000	N/A	N/A
7000 - 7499 Other Outgo	\$0	\$119,717	\$5,271,323	\$5,271,323	\$5,151,606	N/A	4303.1
Percent of Total	0.0%	0.7%	44.2%				
7600 - 7629 Interfund Transfers Out							
7619 - Other Authorized Interfund Transfers Out							
761900 - TRANSFER TO GENERAL FUND	336,000	336,000	336,000	0	0	0.0	0.0
761994 - TRANSFER TO BLDG FUND	0	0	3,000,000	3,000,000	3,000,000	N/A	N/A
	\$336,000	\$336,000	\$3,336,000	\$3,000,000	\$3,000,000	892.9	892.9
7600 - 7629 Interfund Transfers Out	\$336,000	\$336,000	\$3,336,000	\$3,000,000	\$3,000,000	892.9	892.9
Percent of Total	2.8%	2.0%	28.0%				

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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	\$0	\$10,599,786	\$9,034,555	\$9,034,555	(\$1,565,231)	N/A	(14.8)
8300 - 8599 Other State Revenue							
8545 - School Facilities Apportionments							
854500 - ST SCHOOL FAC APPORT	0	10,099,786	10,772,957	10,772,957	673,171	N/A	6.7
	\$0	\$10,099,786	\$10,772,957	\$10,772,957	\$673,171	N/A	6.7
8300 - 8599 Other State Revenue	\$0	\$10,099,786	\$10,772,957	\$10,772,957	\$673,171	N/A	6.7
Percent of Total	#Error	95.3%	119.2%				
8600 - 8799 Other Local Revenue							
8660 - Interest							
866000 - LOC INTEREST INCOME/TREAS	0	500,000	680,898	680,898	180,898	N/A	36.2
	\$0	\$500,000	\$680,898	\$680,898	\$180,898	N/A	36.2
8662 - Net Increase (Decrease) in the Fair Value of Investments							
866200 - NET INC(DEC) FAIR VALUE INVEST	0	0	(2,419,300)	(2,419,300)	(2,419,300)	N/A	N/A
	\$0	\$0	(\$2,419,300)	(\$2,419,300)	(\$2,419,300)	N/A	N/A
8600 - 8799 Other Local Revenue	\$0	\$500,000	(\$1,738,402)	(\$1,738,402)	(\$2,238,402)	N/A	(447.7)
Percent of Total	#Error	4.7%	-19.2%				
8980 - 8999 Contributions							
8980 - Contributions from Unrestricted Revenues							
898000 - CONTRIB FR UNRESTRICTED REV	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8980 - 8999 Contributions	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	#Error	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	\$0	\$50,901,810	\$4,519,261	\$4,519,261	(\$46,382,549)	N/A	(91.1)
4000 - 4999 Books and Supplies							
4300 - Materials and Supplies							
430000 - INSTRUCTIONAL SUPPLIES	0	9,913	9,913	9,913	0	N/A	0.0
	\$0	\$9,913	\$9,913	\$9,913	\$0	N/A	0.0
4400 - Noncapitalized Equipment							
440000 - EQUIP \$500-\$24999	0	52,700	53,248	53,248	549	N/A	1.0
	\$0	\$52,700	\$53,248	\$53,248	\$549	N/A	1.0
4000 - 4999 Books and Supplies	\$0	\$62,612	\$63,161	\$63,161	\$549	N/A	0.9
Percent of Total	#Error	0.1%	1.4%				
6000 - 6999 Capital Outlay							
6200 - Buildings and Improvements of Buildings							
620000 - BLDG/IMPRV OF BLDG	0	50,821,206	4,030,518	4,030,518	(46,790,688)	N/A	(92.1)
	\$0	\$50,821,206	\$4,030,518	\$4,030,518	(\$46,790,688)	N/A	(92.1)
6400 - Equipment							
640090 - EQUIPMENT \$25,000+	0	17,991	17,991	17,991	0	N/A	0.0
	\$0	\$17,991	\$17,991	\$17,991	\$0	N/A	0.0
6000 - 6999 Capital Outlay	\$0	\$50,839,197	\$4,048,509	\$4,048,509	(\$46,790,688)	N/A	(92.0)
Percent of Total	#Error	99.9%	89.6%				
7600 - 7629 Interfund Transfers Out							
7619 - Other Authorized Interfund Transfers Out							
761914 - TRANSFER TO SPEC RES/CAP PROJ	0	0	407,590	407,590	407,590	N/A	N/A
	\$0	\$0	\$407,590	\$407,590	\$407,590	N/A	N/A
7600 - 7629 Interfund Transfers Out	\$0	\$0	\$407,590	\$407,590	\$407,590	N/A	N/A
Percent of Total	#Error	0.0%	9.0%				

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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	\$976,100	\$3,077,291	\$109,206,873	\$108,230,773	\$106,129,583	11088.1	3448.8
8600 - 8799 Other Local Revenue							
8650 - Leases and Rentals							
865000 - LOC LEASES & RENTAL	20,000	20,000	26,235	6,235	6,235	31.2	31.2
	\$20,000	\$20,000	\$26,235	\$6,235	\$6,235	31.2	31.2
8660 - Interest							
866000 - LOC INTEREST INCOME/TREAS	6,100	6,100	100,048	93,948	93,948	1540.1	1540.1
	\$6,100	\$6,100	\$100,048	\$93,948	\$93,948	1540.1	1540.1
8662 - Net Increase (Decrease) in the Fair Value of Investments							
866200 - NET INC(DEC) FAIR VALUE INVEST	0	0	(198,375)	(198,375)	(198,375)	N/A	N/A
	\$0	\$0	(\$198,375)	(\$198,375)	(\$198,375)	N/A	N/A
8699 - All Other Local Revenue							
869900 - LOC OTHER REVENUE	0	0	14,393	14,393	14,393	N/A	N/A
	\$0	\$0	\$14,393	\$14,393	\$14,393	N/A	N/A
8600 - 8799 Other Local Revenue	\$26,100	\$26,100	(\$57,700)	(\$83,800)	(\$83,800)	(321.1)	(321.1)
Percent of Total	2.7%	0.8%	-0.1%				
8900 - 8929 Interfund Transfers In							
8912 - Between General Fund and Special Reserve Fund							
891201 - TRANSFER BETWEEN GF AND SRF	950,000	3,051,191	6,321,983	5,371,983	3,270,792	565.5	107.2
	\$950,000	\$3,051,191	\$6,321,983	\$5,371,983	\$3,270,792	565.5	107.2
8919 - Other Authorized Interfund Transfers In							
891901 - OTH INTERFUND TRANSFER IN	0	0	407,590	407,590	407,590	N/A	N/A
	\$0	\$0	\$407,590	\$407,590	\$407,590	N/A	N/A
8900 - 8929 Interfund Transfers In	\$950,000	\$3,051,191	\$6,729,573	\$5,779,573	\$3,678,382	608.4	120.6
Percent of Total	97.3%	99.2%	6.2%				
8930 - 8979 All Other Financing Sources							
8971 - Proceeds from Certificates of Participation							
897100 - PROCEEDS FROM COP'S	0	0	102,535,000	102,535,000	102,535,000	N/A	N/A
	\$0	\$0	\$102,535,000	\$102,535,000	\$102,535,000	N/A	N/A
8930 - 8979 All Other Financing Sources	\$0	\$0	\$102,535,000	\$102,535,000	\$102,535,000	N/A	N/A
Percent of Total	0.0%	0.0%	93.9%				

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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	\$776,100	\$3,588,519	\$3,702,732	\$2,926,632	\$114,214	377.1	3.2
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
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
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
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

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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							
390203 - SELF INSUR CLASS	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3000 - 3999 Employee Benefits	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				
1000 - 3999 Employee Compensation % of Total	0.0%	0.0%	0.0%				
4000 - 4999 Books and Supplies							
4300 - Materials and Supplies							
430000 - INSTRUCTIONAL SUPPLIES	0	125,000	100,907	100,907	(24,093)	N/A	(19.3)
430008 - SUPPLIES NON-CLASSROOM	0	35,000	28,217	28,217	(6,783)	N/A	(19.4)
	\$0	\$160,000	\$129,124	\$129,124	(\$30,876)	N/A	(19.3)
4400 - Noncapitalized Equipment							
440000 - EQUIP \$500-\$24999	0	75,000	53,491	53,491	(21,509)	N/A	(28.7)
	\$0	\$75,000	\$53,491	\$53,491	(\$21,509)	N/A	(28.7)
4000 - 4999 Books and Supplies	\$0	\$235,000	\$182,615	\$182,615	(\$52,385)	N/A	(22.3)
Percent of Total	0.0%	6.5%	4.9%				
5000 - 5999 Services and Other Operating Expenditures							
5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements							
560001 - NONCAPITALIZED IMPROVEMENTS	776,100	895,708	132,326	(643,774)	(763,382)	(82.9)	(85.2)
	\$776,100	\$895,708	\$132,326	(\$643,774)	(\$763,382)	(82.9)	(85.2)
5800 - Professional/Consulting Services and Operating Expenditures							
580002 - CONTRACT SERVICES	0	0	10,500	10,500	10,500	N/A	N/A
	\$0	\$0	\$10,500	\$10,500	\$10,500	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
5000 - 5999 Services and Other Operating Expenditures							
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	\$895,708	\$142,826	(\$633,274)	(\$752,882)	(81.6)	(84.1)
Percent of Total	100.0%	25.0%	3.9%				
6000 - 6999 Capital Outlay							
6170 - Land Improvements							
617000 - LAND IMPROVEMENTS	0	0	664,640	664,640	664,640	N/A	N/A
	\$0	\$0	\$664,640	\$664,640	\$664,640	N/A	N/A
6200 - Buildings and Improvements of Buildings							
620000 - BLDG/IMPRV OF BLDG	0	2,457,811	180,770	180,770	(2,277,041)	N/A	(92.6)
	\$0	\$2,457,811	\$180,770	\$180,770	(\$2,277,041)	N/A	(92.6)
6000 - 6999 Capital Outlay	\$0	\$2,457,811	\$845,410	\$845,410	(\$1,612,401)	N/A	(65.6)
Percent of Total	0.0%	68.5%	22.8%				
7000 - 7499 Other Outgo							
7438 - Debt Service - Interest							
743800 - DEBT SERVICE/INTEREST	0	0	2,531,882	2,531,882	2,531,882	N/A	N/A
	\$0	\$0	\$2,531,882	\$2,531,882	\$2,531,882	N/A	N/A
7000 - 7499 Other Outgo	\$0	\$0	\$2,531,882	\$2,531,882	\$2,531,882	N/A	N/A
Percent of Total	0.0%	0.0%	68.4%				

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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	\$47,509,368	(\$434,512)	(\$434,512)	(0.9)	(0.9)
8300 - 8599 Other State Revenue							
8571 - Voted Indebtedness Levies, Homeowners' Exemptions							
857100 - VOTED INDEBT HOMEOWN EXEMPT	315,000	315,000	306,600	(8,400)	(8,400)	(2.7)	(2.7)
	\$315,000	\$315,000	\$306,600	(\$8,400)	(\$8,400)	(2.7)	(2.7)
8572 - Voted Indebtedness Levies, Other Subventions/In-Lieu Taxes							
857200 - VOTED INDEBT OTH SUBVENTIONS	0	0	3,991	3,991	3,991	N/A	N/A
	\$0	\$0	\$3,991	\$3,991	\$3,991	N/A	N/A
8300 - 8599 Other State Revenue	\$315,000	\$315,000	\$310,591	(\$4,409)	(\$4,409)	(1.4)	(1.4)
Percent of Total	0.7%	0.7%	0.7%				
8600 - 8799 Other Local Revenue							
8611 - Voted Indebtedness Levies, Secured Roll							
861100 - SECURED ROLL/BOND INT & RED	46,078,880	46,078,880	47,398,369	1,319,489	1,319,489	2.9	2.9
	\$46,078,880	\$46,078,880	\$47,398,369	\$1,319,489	\$1,319,489	2.9	2.9
8612 - Voted Indebtedness Levies, Unsecured Roll							
861200 - UNSECURED ROLL/BOND INT & RED	800,000	800,000	885,539	85,539	85,539	10.7	10.7
	\$800,000	\$800,000	\$885,539	\$85,539	\$85,539	10.7	10.7
8613 - Voted Indebtedness Levies, Prior Years' Taxes							
861300 - PRIOR YRS TAXES/BOND INT & RED	75,000	75,000	50,630	(24,370)	(24,370)	(32.5)	(32.5)
	\$75,000	\$75,000	\$50,630	(\$24,370)	(\$24,370)	(32.5)	(32.5)
8614 - Voted Indebtedness Levies, Supplemental Taxes							
861400 - SUPPLEMENTAL TAXES/BOND INT	375,000	375,000	1,209,290	834,290	834,290	222.5	222.5
	\$375,000	\$375,000	\$1,209,290	\$834,290	\$834,290	222.5	222.5
8660 - Interest							
866000 - LOC INTEREST INCOME/TREAS	300,000	300,000	510,771	210,771	210,771	70.3	70.3
	\$300,000	\$300,000	\$510,771	\$210,771	\$210,771	70.3	70.3
8662 - Net Increase (Decrease) in the Fair Value of Investments							
866200 - NET INC(DEC) FAIR VALUE INVEST	0	0	(2,856,914)	(2,856,914)	(2,856,914)	N/A	N/A
	\$0	\$0	(\$2,856,914)	(\$2,856,914)	(\$2,856,914)	N/A	N/A
8600 - 8799 Other Local Revenue	\$47,628,880	\$47,628,880	\$47,197,686	(\$431,194)	(\$431,194)	(0.9)	(0.9)
Percent of Total	99.3%	99.3%	99.3%				

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

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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	\$45,662,934	(\$2,280,946)	(\$2,280,946)	(4.8)	(4.8)
7000 - 7499 Other Outgo							
7433 - Bond Redemptions							
743300 - BOND REDEMPTIONS	36,391,927	36,391,927	35,583,928	(807,999)	(807,999)	(2.2)	(2.2)
	\$36,391,927	\$36,391,927	\$35,583,928	(\$807,999)	(\$807,999)	(2.2)	(2.2)
7434 - Bond Interest and Other Service Charges							
743400 - BOND INT/OTH SVC CHARGES	11,551,953	11,551,953	10,078,411	(1,473,542)	(1,473,542)	(12.8)	(12.8)
	\$11,551,953	\$11,551,953	\$10,078,411	(\$1,473,542)	(\$1,473,542)	(12.8)	(12.8)
7000 - 7499 Other Outgo	\$47,943,880	\$47,943,880	\$45,662,339	(\$2,281,541)	(\$2,281,541)	(4.8)	(4.8)
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	594	594	594	N/A	N/A
	\$0	\$0	\$594	\$594	\$594	N/A	N/A
7600 - 7629 Interfund Transfers Out	\$0	\$0	\$594	\$594	\$594	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				

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

Fund: 52 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
52 - DEBT SERVICE-BLENDED COMP UNIT	\$0	\$949	(\$234)	(\$234)	(\$1,182)	N/A	(124.6)
8600 - 8799 Other Local Revenue							
8660 - Interest							
866000 - LOC INTEREST INCOME/TREAS	0	949	951	951	3	N/A	0.3
	\$0	\$949	\$951	\$951	\$3	N/A	0.3
8662 - Net Increase (Decrease) in the Fair Value of Investments							
866200 - NET INC(DEC) FAIR VALUE INVEST	0	0	(1,185)	(1,185)	(1,185)	N/A	N/A
	\$0	\$0	(\$1,185)	(\$1,185)	(\$1,185)	N/A	N/A
8600 - 8799 Other Local Revenue	\$0	\$949	(\$234)	(\$234)	(\$1,182)	N/A	(124.6)
Percent of Total	#Error	100.0%	100.0%				

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

Fund: 52 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
52 - DEBT SERVICE-BLENDED COMP UNIT	\$0	\$2,134	\$951	\$951	(\$1,182)	N/A	(55.4)
7600 - 7629 Interfund Transfers Out							
7619 - Other Authorized Interfund Transfers Out							
761900 - TRANSFER TO GENERAL FUND	0	2,134	951	951	(1,182)	N/A	(55.4)
	\$0	\$2,134	\$951	\$951	(\$1,182)	N/A	(55.4)
7600 - 7629 Interfund Transfers Out	\$0	\$2,134	\$951	\$951	(\$1,182)	N/A	(55.4)
Percent of Total	#Error	100.0%	100.0%				

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

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	\$80,085,700	\$80,843,993	\$78,786,996	(\$1,298,704)	(\$2,056,997)	(1.6)	(2.5)
8600 - 8799 Other Local Revenue							
8662 - Net Increase (Decrease) in the Fair Value of Investments							
866200 - NET INC(DEC) FAIR VALUE INVEST	0	0	(2,525,736)	(2,525,736)	(2,525,736)	N/A	N/A
	\$0	\$0	(\$2,525,736)	(\$2,525,736)	(\$2,525,736)	N/A	N/A
8699 - All Other Local Revenue							
869900 - LOC OTHER REVENUE	12,000	153,000	156,725	144,725	3,725	1206.0	2.4
869952 - EMPLOYER PAID HEALTH DEDUCTION	49,563,748	50,207,879	50,539,825	976,077	331,946	2.0	0.7
869953 - EMPLOYER PAID DENTAL DEDUCTION	3,735,366	3,733,446	3,748,550	13,184	15,105	0.4	0.4
869954 - EMPLOYER PAID VISION DEDUCTION	696,675	696,317	699,097	2,422	2,780	0.3	0.4
869956 - EMPLOYER PAID DISABILITY DEDCT	170,000	95,000	95,445	(74,555)	445	(43.9)	0.5
869957 - RETIREE DEDUCTION (%-FROM PR)	9,949,905	10,667,842	10,741,553	791,648	73,711	8.0	0.7
869958 - HEALTH & WELFARE PREMIUMS	15,958,006	14,690,509	14,731,537	(1,226,469)	41,028	(7.7)	0.3
	\$80,085,700	\$80,243,993	\$80,712,732	\$627,032	\$468,739	0.8	0.6
8600 - 8799 Other Local Revenue	\$80,085,700	\$80,243,993	\$78,186,996	(\$1,898,704)	(\$2,056,997)	(2.4)	(2.6)
Percent of Total	100.0%	99.3%	99.2%				
8900 - 8929 Interfund Transfers In							
8919 - Other Authorized Interfund Transfers In							
891901 - OTH INTERFUND TRANSFER IN	0	600,000	600,000	600,000	0	N/A	0.0
	\$0	\$600,000	\$600,000	\$600,000	\$0	N/A	0.0
8900 - 8929 Interfund Transfers In	\$0	\$600,000	\$600,000	\$600,000	\$0	N/A	0.0
Percent of Total	0.0%	0.7%	0.8%				

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

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	\$80,085,700	\$80,843,993	\$77,992,331	(\$2,093,369)	(\$2,851,662)	(2.6)	(3.5)
2000 - 2999 Classified Personnel Salaries							
2300 - Classified Supervisors' and Administrators' Salaries							
230001 - CLASS MANAGEMENT SA	139,353	69,494	69,654	(69,699)	159	(50.0)	0.2
230070 - OVERTIME CL MGMNT	0	0	1,028	1,028	1,028	N/A	N/A
	\$139,353	\$69,494	\$70,681	(\$68,671)	\$1,187	(49.3)	1.7
2400 - Clerical, Technical, and Office Staff Salaries							
240001 - CLASS BUSINESS SUPPORT	99,848	105,340	63,999	(35,849)	(41,340)	(35.9)	(39.2)
240050 - CLASS BUSINESS SUPPORT SUB	0	0	4,153	4,153	4,153	N/A	N/A
	\$99,848	\$105,340	\$68,152	(\$31,696)	(\$37,188)	(31.7)	(35.3)
2000 - 2999 Classified Personnel Salaries	\$239,201	\$174,834	\$138,833	(\$100,367)	(\$36,000)	(42.0)	(20.6)
Percent of Total	0.3%	0.2%	0.2%				
3000 - 3999 Employee Benefits							
3202 - Public Employees' Retirement System, classified positions							
320200 - PERS CLASSIFIED	55,016	40,054	30,620	(24,396)	(9,435)	(44.3)	(23.6)
	\$55,016	\$40,054	\$30,620	(\$24,396)	(\$9,435)	(44.3)	(23.6)
3302 - OASDI/Medicare/Alternative, classified positions							
330200 - SOCIAL SECURITY CLASS	14,830	10,840	7,896	(6,935)	(2,944)	(46.8)	(27.2)
330201 - MEDICARE CLASS	3,468	2,535	1,847	(1,622)	(688)	(46.8)	(27.2)
330290 - SOCIAL SECURITY CLASS	0	0	64	64	64	N/A	N/A
330291 - MEDICARE CLASS	0	0	75	75	75	N/A	N/A
330292 - SUPPLEMENTAL RETIREMENT CLASS	0	0	156	156	156	N/A	N/A
	\$18,299	\$13,375	\$10,037	(\$8,262)	(\$3,338)	(45.1)	(25.0)
3402 - Health & Welfare Benefits, classified positions							
340211 - HEALTH CLASS	46,876	38,147	28,125	(18,750)	(10,022)	(40.0)	(26.3)
340212 - DENTAL CLASS	3,528	2,871	2,117	(1,411)	(754)	(40.0)	(26.3)
340213 - VISION CLASS	658	535	395	(263)	(141)	(40.0)	(26.3)
340214 - LIFE INS CLASS	270	200	162	(108)	(38)	(40.0)	(18.8)
340216 - DIS CLASS	683	506	313	(370)	(193)	(54.2)	(38.1)
	\$52,015	\$42,259	\$31,112	(\$20,903)	(\$11,147)	(40.2)	(26.4)
3502 - State Unemployment Insurance, classified positions							
350200 - SUI CLASS	2,942	874	641	(2,301)	(233)	(78.2)	(26.6)
350290 - SUI CLASS	0	0	26	26	26	N/A	N/A
	\$2,942	\$874	\$667	(\$2,275)	(\$207)	(77.3)	(23.7)

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

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							
3602 - Workers' Compensation Insurance, classified positions							
360200 - W/C CLASS	2,870	2,098	1,604	(1,267)	(494)	(44.1)	(23.6)
360290 - W/C CLASS	0	0	50	50	50	N/A	N/A
	\$2,870	\$2,098	\$1,654	(\$1,217)	(\$444)	(42.4)	(21.2)
3702 - OPEB, Allocated, classified positions							
370200 - RETIREE BENEFIT CLASSIFIED	9,688	7,081	5,413	(4,275)	(1,668)	(44.1)	(23.6)
	\$9,688	\$7,081	\$5,413	(\$4,275)	(\$1,668)	(44.1)	(23.6)
3902 - Other Benefits, classified positions							
390203 - SELF INSUR CLASS	957	699	535	(422)	(165)	(44.1)	(23.6)
390293 - SELF INSUR CLASS	0	0	21	21	21	N/A	N/A
390294 - AB 1522 ACCRUAL	0	0	42	42	42	N/A	N/A
	\$957	\$699	\$597	(\$360)	(\$102)	(37.6)	(14.7)
3000 - 3999 Employee Benefits	\$141,787	\$106,440	\$80,099	(\$61,687)	(\$26,341)	(43.5)	(24.7)
Percent of Total	0.2%	0.1%	0.1%				
1000 - 3999 Employee Compensation % of Total	0.5%	0.3%	0.3%				
4000 - 4999 Books and Supplies							
4300 - Materials and Supplies							
430005 - FOOD/IN-HOUSE MEETINGS	500	0	0	(500)	0	(100.0)	N/A
430008 - SUPPLIES NON-CLASSROOM	801,735	802,735	706,588	(95,147)	(96,147)	(11.9)	(12.0)
	\$802,235	\$802,735	\$706,588	(\$95,647)	(\$96,147)	(11.9)	(12.0)
4000 - 4999 Books and Supplies	\$802,235	\$802,735	\$706,588	(\$95,647)	(\$96,147)	(11.9)	(12.0)
Percent of Total	1.0%	1.0%	0.9%				
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							
575040 - DIRECT COST/GAD/INTERF	500	0	0	(500)	0	(100.0)	N/A
	\$500	\$0	\$0	(\$500)	\$0	(100.0)	N/A

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

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							
5800 - Professional/Consulting Services and Operating Expenditures							
580002 - CONTRACT SERVICES	1,300,265	1,345,880	1,362,488	62,223	16,608	4.8	1.2
580005 - LEGAL SERVICES	0	0	89	89	89	N/A	N/A
580010 - SOFTWARE LICENSE	0	1,000	524	524	(476)	N/A	(47.6)
580041 - HEALTH CONTRACT/MEDICAL/RX	17,531,335	16,776,397	16,740,155	(791,180)	(36,242)	(4.5)	(0.2)
580042 - HEALTH CONTRACT/HEALTH	54,556,481	53,889,778	54,441,538	(114,943)	551,761	(0.2)	1.0
580043 - HEALTH CONTRACT/DENTAL	4,020,214	3,903,341	3,700,194	(320,020)	(203,147)	(8.0)	(5.2)
580044 - HEALTH CONTRACT/VISION	813,693	810,788	784,174	(29,519)	(26,614)	(3.6)	(3.3)
580046 - CONTRACT/DISABILITY	91,659	52,500	36,048	(55,611)	(16,452)	(60.7)	(31.3)
580047 - HEALTH EXP - LIABILITY ADJ	586,121	2,978,900	0	(586,121)	(2,978,900)	(100.0)	(100.0)
	\$78,899,768	\$79,758,584	\$77,065,211	(\$1,834,557)	(\$2,693,373)	(2.3)	(3.4)
5900 - Communications							
590002 - PHONE CLASSIFIED	810	0	0	(810)	0	(100.0)	N/A
590005 - COMMUNICATION/POSTAGE	1,400	1,400	1,600	200	200	14.3	14.3
	\$2,210	\$1,400	\$1,600	(\$610)	\$200	(27.6)	14.3
5000 - 5999 Services and Other Operating Expenditures	\$78,902,478	\$79,759,984	\$77,066,811	(\$1,835,667)	(\$2,693,174)	(2.3)	(3.4)
Percent of Total	98.5%	98.7%	98.8%				