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CLOVIS UNIFIED SCHOOL DISTRICT

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Eimear O'Brien Ed.D.

District Superintendent

Introduction

For the past twenty-nine (29) fiscal years, quarterly financial reports have been prepared by the Administration for review by the Board which reflects updated financial data relative to the General Fund and other District funds. The quarterly reports consist of First Interim, Second Interim, and Third Quarter. The First and Second Interim reports are prepared based on budget and actuals as of October 31 and January 31 of each fiscal year respectively, as required by Education Code Section 46704.33. The Third Quarter and Annual Financial Reports are prepared on a year to date basis as of March 31 and June 30, respectively. The Annual Financial Report (Fourth Quarter) is prepared for review by the Board prior to the completion of the audited financial statements.

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

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

Separate financial reports have been prepared for the General Fund, Charter School Fund, Adult Education Fund, Child Development Fund and the Cafeteria Fund which compares the Adopted Budget as approved by the Governing Board, with the Second Interim budgeted revenues and expenditures for the 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 \$411,514,358 at First Interim to \$411,626,768 at Second Interim, an increase of \$112,410. The LCFF Supplemental grants are based on a three-year average of the Unduplicated Pupil Percentage (UPP). At First Interim a 48.85% UPP was projected. The certified UPP for 2021-22 is 49.3%, resulting in a three-year rolling average of 47.13%. This change resulted in an additional \$112,412 in LCFF Supplemental Grants.

Change from 1st Interim to 2nd Interim		\$ 112,410
<u>2021-22 Adopted Budget</u>	<u>2021-22 2nd Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 416,909,623	\$ 411,626,768	\$ (5,282,855)

B. Federal Revenues

Federal Revenues changed from \$117,000,880 at First Interim to \$117,128,110 at Second Interim, an increase of \$127,229. This increase was primarily due to a new allocation of COVID relief funds for homeless students. Receipt of Medi-Cal Administrative Activities (MAA) was offset by a decrease to the Title I/II apportionment projection. The adjustments to Federal Revenues are as follows:

<u>Item</u>	<u>Budget Adjustment</u>	
COVID Relief Funds	\$ 269,953	
Med-Cal/MAA	195,640	
Title I/II	<u>(338,364)</u>	
Change from 1st Interim to 2nd Interim	<u>\$ 127,229</u>	
	<u>2021-22 Adopted Budget</u>	<u>2021-22 2nd Int. Budget</u>
	\$ 97,777,377	\$ 117,128,110
		<u>Increase/(Decrease)</u>
		\$ 19,350,733

C. Other State Revenues

Other State Revenues changed from \$91,338,197 at First Interim to \$98,603,110 at Second Interim, an increase of \$ 7,264,913. The increase is the result of a new program, Expanded Learning Opportunity Program (ELO-P). ELO-P provides funding for afterschool and summer school enrichment programs for transition kindergarten through sixth grade. The District is currently developing a plan to be implemented in the 2022-23 school year. Following are the areas of change:

Change from 1st Interim to 2nd Interim	\$ 7,264,913	
	<u>2021-22 Adopted Budget</u>	<u>2021-22 2nd Int. Budget</u>
	\$ 87,538,643	\$ 98,603,110
		<u>Increase/(Decrease)</u>
		\$ 11,064,468

D. Local Revenues

Local Revenues changed from \$14,811,447 at First Interim to \$14,774,984 at Second Interim, a decrease of \$36,463. The relaxing of mandates related to the pandemic have allowed for sites to return to the theaters. This resulted in an increased revenue projection for the VAPA department. CUSD Today and some local grants increased slightly. These increases were offset by a decrease in local revenues from Sports and Recreation programs still impacted by pandemic restrictions. The adjustments to Local Revenues follow:

<u>Item</u>	<u>Budget Adjustment</u>	
VAPA		\$ 27,350
Local Grants		8,945
CUSD Today		6,088
Fee Based Programs		(78,846)
Change from 1st Interim to 2nd Interim		\$ 36,463

<u>2021-22 Adopted Budget</u>	<u>2021-22 2nd Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 13,669,580	\$ 14,774,984	\$ 1,105,404

E. Other Transfers In

Other Transfers In of \$ 836,000 at First Interim are unchanged as of Second Interim.

Change from 1st Interim to 2nd Interim		\$ -0-
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<u>2021-22 Adopted Budget</u>	<u>2021-22 2nd Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 3,336,000	\$ 836,000	\$ (2,500,000)

F. Other Financing Sources

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

Change from 1st Interim to 2nd Interim		\$ -0-
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<u>2021-22 Adopted Budget</u>	<u>2021-22 2nd Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 1,700,000	\$ 1,700,000	\$ -0-

G. Total General Fund Revenues

Total General Fund Revenues changed from \$637,200,883 at First Interim to \$644,668,972 at Second Interim, an increase of \$7,468,089.

Change from 1st Interim to 2nd Interim		\$ 7,468,089
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<u>2021-22 Adopted Budget</u>	<u>2021-22 2nd Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 620,931,222	\$ 644,668,972	\$ 23,737,750

II. 2021-22 EXPENDITURES

A. Certificated Personnel Salaries

Certificated Personnel Salaries changed from \$222,520,479 at First Interim to \$227,239,158 at Second Interim, an increase of \$4,718,679. In December the Board approved the Educator Effectiveness Block Grant Plan. The Plan added temporary teaching positions to assist with coverage at school sites while teachers attend professional learning events. School sites continue to deal with employee absences directly related to the pandemic. Due to the lack of substitutes sub rates were increased and a class coverage stipend for elementary school sites was approved to compensate teachers willing to teach additional students on a given day to unfilled substitute jobs. Following are the areas of change:

<u>Item</u>	<u>Budget Adjustment</u>	
Educator Effectiveness Block Grant	\$ 2,829,679	
Substitutes	626,049	
Class Coverage	567,880	
Teacher Hourly	384,795	
Nurses	313,304	
Other Certificated Salaries	(3,028)	
Change from 1st Interim to 2nd Interim	\$ 4,718,679	
	<u>2021-22 Adopted Budget</u>	<u>2021-22 2nd Int. Budget</u>
	\$ 202,510,507	\$ 227,239,158
	<u>Increase/(Decrease)</u>	
	\$ 24,728,650	

B. Classified Personnel Salaries

Classified Personnel Salaries changed from \$96,862,503 at First Interim to \$97,766,624 at Second Interim, an increase of \$904,121. The change is due to an adjustment to the special education instructional assistant staffing formula. The adjustment transitioned several positions into benefitted positions to assist with recruiting and retention. As the District continues to deal with the impact of the pandemic, additional COVID relief dollars were allocated to temporary COVID Assistant positions, extra time and overtime pay for site office staff assisting with new independent study laws. A decrease to District enrollment, resulted in a one-time decrease to classified salaries previous allocated to 34+1 Aides for grades 4-6. Following are the areas of change:

<u>Item</u>	<u>Budget Adjustment</u>	
SPED Instructional Assistants	\$ 884,871	
COVID Response	569,778	
Other Classified Salaries	(99,419)	
34+1 Aides	<u>(451,109)</u>	
Change from 1st Interim to 2nd Interim	\$ 904,121	
	<u>2021-22 Adopted Budget</u>	<u>2021-22 2nd Int. Budget</u>
	\$ 87,735,508	\$ 97,766,624
	<u>Increase/(Decrease)</u>	
	\$ 10,031,116	

C. Employee Benefits

Employee Benefits changed from \$156,662,767 at First Interim to \$157,903,444 at Second Interim, an increase of \$1,240,677. This is primarily due to the increased salaries mentioned above and increased positions with health benefits. Some of the new benefitted positions are temporary contracts related to the Educator Effectiveness Block Grant and Special Education Instructional Assistants. Following are the areas of change:

<u>Item</u>	<u>Budget Adjustment</u>	
Other Statutory Benefits	\$ 653,444	
Health Benefits	587,233	
Change from 1st Interim to 2nd Interim	\$ 1,240,677	
	<u>2021-22</u>	<u>2021-22</u>
<u>Adopted Budget</u>	<u>2nd Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 148,677,802	\$ 157,903,444	\$ 9,225,641

D. Books, Supplies and Other Materials

Books, Supplies and Other Materials changed from \$146,991,132 at First Interim to \$142,405,626 at Second Interim, a decrease of \$4,585,506. The supply holding account was increased by an amount equal to the projected revenues for the new, ongoing Expanded Learning Opportunity Program. Upon Board approval of the plan, the funds will be allocated to the appropriate expenditure classification. The increase was offset by a decrease resulting from the reallocation of prior year carryover to other expenditure classifications and Educator Effectiveness Block Grant budget, previously placed in a supply holding account, being allocated to the appropriate expenditure classification. Following are the areas of change:

<u>Item</u>	<u>Budget Adjustment</u>	
ELO-P	\$ 7,270,412	
Educator Effectiveness Block Grant	(4,541,222)	
Re-allocated Carryover	(7,314,696)	
Change from 1st Interim to 2nd Interim	\$ (4,585,506)	
	<u>2021-22</u>	<u>2021-22</u>
<u>Adopted Budget</u>	<u>2nd Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 132,311,519	\$ 142,405,626	\$ 10,094,107

E. Contracted Services and Other Operating Expenditures

Contracted Services and Other Operating Expenditures changed from \$44,154,197 at First Interim to \$46,878,919 at Second Interim, an increase of \$2,724,721. This is due to re-allocation of funds from a COVID relief supply holding account to non-capitalized improvements to support the District’s HVAC upgrade project. There has been an increased need for external legal counsel this year, budget was adjusted to account for the projected annual increase. It is anticipated to continue at this level for at least one more fiscal year. Expenditures are as follows:

<u>Item</u>	<u>Budget Adjustment</u>		
Non-Capitalized Improvement	\$ 1,923,079		
Legal	500,000		
Software Licenses	165,347		
Other Operating Expenditures	<u>136,295</u>		
Change from 1st Interim to 2nd Interim	<u>\$ 2,724,721</u>		
	<u>2021-22 Adopted Budget</u>	<u>2021-22 2nd Int. Budget</u>	<u>Increase/(Decrease)</u>
	\$ 35,049,488	\$ 46,878,919	\$ 11,829,431

F. Capital Outlay

Capital Outlay changed from \$14,491,945 at First Interim to \$17,105,550 at Second Interim, an increase of \$2,613,605. The increase is primarily due to carryover from CARES funding sources being allocated to capital projects such as new portables and HVAC improvements. CTE grant carryover was allocated to capitalized equipment for various pathways. Expenditures are as follows:

<u>Item</u>	<u>Budget Adjustment</u>		
HVAC Improvements	\$ 1,810,700		
CTE Equipment	774,704		
Other Capital Improvements	<u>28,201</u>		
Change from 1st Interim to 2nd Interim	<u>\$ 2,613,605</u>		
	<u>2021-22 Adopted Budget</u>	<u>2021-22 2nd Int. Budget</u>	<u>Increase/(Decrease)</u>
	\$ 914,877	\$ 17,105,550	\$ 16,190,661

G. Other Outgo Expenditures

Other Outgo Expenditures changed from \$764,558 at First Interim to \$921,174 at Second Interim, an increase of \$156,616. The increase is primarily due to an addendum to the CART JPA Agreement between Clovis and Fresno Unified School Districts. An agreement was made to purchase new student and staff chairs for CART. The cost was split equally amongst the two member districts. Transfers related to Indirect Costs increased slightly. Expenditures are as follows:

<u>Item</u>	<u>Budget Adjustment</u>	
CART Chair Refresh		\$ 120,505
Indirect Cost Adjustments		28,201
Change from 1st Interim to 2nd Interim		\$ 156,616
	<u>2021-22 Adopted Budget</u>	<u>2021-22 2nd Int. Budget</u>
	\$ 594,019	\$ 921,174
		<u>Increase/(Decrease)</u>
		\$ 327,155

H. Inter-fund Transfers Out

Inter-fund Transfers Out of \$6,523,968 at First Interim are unchanged at Second Interim.

Change from 1st Interim to 2nd Interim		\$ -0-
	<u>2021-22 Adopted Budget</u>	<u>2021-22 2nd Int. Budget</u>
	\$ 5,923,968	\$ 6,523,968
		<u>Increase/(Decrease)</u>
		\$ 600,000

III. Total General Fund Expenditures

Total General Fund Expenditures changed from \$688,971,549 at First Interim to \$696,744,463 at Second Interim, an increase of \$7,772,914.

Change from 1st Interim to 2nd Interim		\$ 7,772,914
	<u>2021-22 Adopted Budget</u>	<u>2021-22 2nd Int. Budget</u>
	\$ 613,717,700	\$ 696,744,463
		<u>Increase/(Decrease)</u>
		\$ 83,026,763

IV. Fund Balance

Total revenues are \$644,668,972 and total expenditures are \$696,744,463, at Second Interim. This results in a deficit of \$52,075,491, an operating deficit of \$6,468,227, and an estimated general reserve percentage of 14.69%.

Beginning Fund Balance, Unaudited 7/1/21	\$ 163,342,731
2021-22 Revenues	644,668,972
2021-22 Expenditures	<u>696,744,463</u>
Surplus/(Deficit) (1)	<u>(52,075,491)</u>
Ending Fund Balance, 6/30/22, Projected	<u>\$ 111,267,240</u>
Components of Fund Balance:	
Non-Spendable:	
Revolving Cash Reserve	144,000
Store's Inventory Reserve	2,383,166
Fair Market Value Adj	<u>2,413,996</u>
Assigned:	
LCAP Carryover (Unallocated)	3,965,799
Subtotal of Components	<u>8,906,961</u>
Estimated General Reserve 6/30/22	<u>\$ 102,360,279</u>
General Reserve as % of Expenditures	14.69%
<u>One-Time Items</u>	
CARES Carryover	\$ 15,399,763
Textbook Carryover	9,340,414
Site/Department Carryover	7,589,376
State Grant Carryover	5,108,779
LCAP Carryover	3,860,428
Student Refresh Carryover	3,105,579
One-time Revenue Decrease	<u>1,202,925</u>
Total One-Time (2)	\$ 45,607,264
Ongoing Operating Deficit (1 + 2)	<u>\$ (6,468,227)</u>

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

Fund: 01 SubFund: -	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
01 - GENERAL FUND	\$620,931,222	\$637,200,883	\$644,668,972	\$23,737,750	\$7,468,089	3.8	1.2
8010 - 8099 Revenue Limit Sources							
8011 - LCFF State Aid - Current Year							
801100 - REVENUE LIMIT STATE AID	244,224,580	221,312,852	192,529,613	(51,694,967)	(28,783,239)	(21.2)	(13.0)
	\$244,224,580	\$221,312,852	\$192,529,613	(\$51,694,967)	(\$28,783,239)	(21.2)	(13.0)
8012 - Education Protection Account State Aid - Current Year							
801200 - EDUCATIONAL PROTECTION ACCT.	83,570,782	103,256,995	130,506,170	46,935,388	27,249,175	56.2	26.4
	\$83,570,782	\$103,256,995	\$130,506,170	\$46,935,388	\$27,249,175	56.2	26.4
8019 - LCFF/Revenue Limit State Aid - Prior Years							
801900 - RL ST AID PRIOR YEAR	0	(2,229,580)	(2,229,580)	(2,229,580)	0	N/A	0.0
	\$0	(\$2,229,580)	(\$2,229,580)	(\$2,229,580)	\$0	N/A	0.0
8021 - Homeowners' Exemptions							
802100 - RL HOMEOWNERS	670,494	670,494	670,494	0	0	0.0	0.0
	\$670,494	\$670,494	\$670,494	\$0	\$0	0.0	0.0
8029 - Other Subventions/In-Lieu Taxes							
802900 - RL CTY OTH IN-LIEU TAXES	9,231	9,231	9,231	0	0	0.0	0.0
	\$9,231	\$9,231	\$9,231	\$0	\$0	0.0	0.0
8041 - Secured Roll Taxes							
804100 - RL SECURED ROLL TAXES	87,339,132	87,339,132	87,339,132	0	0	0.0	0.0
	\$87,339,132	\$87,339,132	\$87,339,132	\$0	\$0	0.0	0.0
8042 - Unsecured Roll Taxes							
804200 - RL UNSECURED ROLL TAXES	4,744,297	4,744,297	4,744,297	0	0	0.0	0.0
	\$4,744,297	\$4,744,297	\$4,744,297	\$0	\$0	0.0	0.0
8043 - Prior Years' Taxes							
804300 - RL PRIOR YRS TAXES	75,594	75,594	75,594	0	0	0.0	0.0
	\$75,594	\$75,594	\$75,594	\$0	\$0	0.0	0.0
8044 - Supplemental Taxes							
804400 - RL SUPPLEMENTAL TAXES	1,012,709	1,012,709	1,012,709	0	0	0.0	0.0
	\$1,012,709	\$1,012,709	\$1,012,709	\$0	\$0	0.0	0.0
8045 - Education Revenue Augmentation Fund (ERAF)							
804500 - RL ERAF	(2,965,551)	(2,965,551)	(2,965,551)	0	0	0.0	0.0
	(\$2,965,551)	(\$2,965,551)	(\$2,965,551)	\$0	\$0	0.0	0.0

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

Fund: 01
SubFund: -

	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
8010 - 8099 Revenue Limit Sources							
8047 - Community Redevelopment Funds							
804700 - RL COMM REDEVL FUNDS	0	0	1,723,810	1,723,810	1,723,810	N/A	N/A
	\$0	\$0	\$1,723,810	\$1,723,810	\$1,723,810	N/A	N/A
8082 - Other In-Lieu Taxes							
808200 - RL OTH IN-LIEU TAXES	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8089 - Less: Non-LCFF (50 Percent) Adjustment							
808900 - RL LESS NON-RL 50% ADJUSTMENT	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8091 - LCFF Transfers - Current Year							
809101 - RL COMMUNITY DAY TRANSFER	0	0	0	0	0	N/A	N/A
809115 - RL SPEC ED ADA TRANSFER	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8096 - Transfers to Charter Schools in Lieu of Property Taxes							
809600 - IN LIEU PROPERTY TAX TRANSFER	(1,771,645)	(1,711,815)	(1,789,151)	(17,506)	(77,336)	1.0	4.5
	(\$1,771,645)	(\$1,711,815)	(\$1,789,151)	(\$17,506)	(\$77,336)	1.0	4.5
8010 - 8099 Revenue Limit Sources	\$416,909,623	\$411,514,358	\$411,626,768	(\$5,282,855)	\$112,410	(1.3)	0.0
Percent of Total	67.1%	64.6%	63.9%				

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

Fund: 01 SubFund: -	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
8100 - 8299 Federal Revenue							
8181 - Special Education - Entitlement							
818100 - FED SP ED ENTITLEMENT	6,877,595	6,877,595	6,877,595	0	0	0.0	0.0
	\$6,877,595	\$6,877,595	\$6,877,595	\$0	\$0	0.0	0.0
8182 - Special Education - Discretionary Grants							
818200 - FED SP ED DISCRETIONARY GRANTS	700,159	700,159	700,159	0	0	0.0	0.0
818201 - FEDERAL DEF REVENUE	0	68,431	68,431	68,431	0	N/A	0.0
	\$700,159	\$768,590	\$768,590	\$68,431	\$0	9.8	0.0
8281 - FEMA							
828100 - FEMA REVENUES	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8285 - Interagency Contracts Between LEAs							
828500 - FED INTERAGENCY CONTRACTS ARRA	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8287 - Pass-Through Revenues from Federal Sources							
828700 - FED PASS-THROUGH REVENUE	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8290 - All Other Federal Revenue							
821000 - FED DEFERRED REVENUE	0	869,353	869,353	869,353	0	N/A	0.0
829000 - FED OTH REV	90,199,623	103,628,108	104,018,065	13,818,443	389,957	15.3	0.4
829001 - PRIOR YEAR FEDERAL REVENUE	0	4,857,234	4,594,506	4,594,506	(262,728)	N/A	(5.4)
	\$90,199,623	\$109,354,695	\$109,481,924	\$19,282,302	\$127,229	21.4	0.1
8100 - 8299 Federal Revenue	\$97,777,377	\$117,000,880	\$117,128,110	\$19,350,733	\$127,229	19.8	0.1
Percent of Total	15.7%	18.4%	18.2%				

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

Fund: 01 SubFund: -	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
8300 - 8599 Other State Revenue							
8311 - Other State Apportionments - Current Year							
831100 - ST OTH APPORTIONMENTS	30,264,069	32,987,452	32,987,452	2,723,383	0	9.0	0.0
	\$30,264,069	\$32,987,452	\$32,987,452	\$2,723,383	\$0	9.0	0.0
8319 - Other State Apportionments - Prior Years							
831900 - ST OTH APPORT PR YR	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8550 - Mandated Cost Reimbursements							
855000 - ST MANDATED REIMB	1,741,026	1,741,026	1,741,026	0	0	0.0	0.0
	\$1,741,026	\$1,741,026	\$1,741,026	\$0	\$0	0.0	0.0
8560 - State Lottery Revenue							
856000 - ST LOTTERY	8,637,674	9,896,431	9,896,431	1,258,757	0	14.6	0.0
856001 - ST LOTTERY PR YR	0	0	0	0	0	N/A	N/A
	\$8,637,674	\$9,896,431	\$9,896,431	\$1,258,757	\$0	14.6	0.0
8590 - All Other State Revenue							
851000 - ST DEFERRED REVENUE	0	2,922,967	2,922,967	2,922,967	0	N/A	0.0
859000 - ST OTHER REVENUE	46,895,874	42,036,307	49,301,220	2,405,347	7,264,913	5.1	17.3
859001 - ST OTHER REVENUE PR YR	0	1,754,014	1,754,014	1,754,014	0	N/A	0.0
	\$46,895,874	\$46,713,289	\$53,978,202	\$7,082,328	\$7,264,913	15.1	15.6
8300 - 8599 Other State Revenue	\$87,538,643	\$91,338,197	\$98,603,110	\$11,064,468	\$7,264,913	12.6	8.0
Percent of Total	14.1%	14.3%	15.3%				
8600 - 8799 Other Local Revenue							
8631 - Sale of Equipment and Supplies							
863100 - LOC SALE OF EQUIP	25,000	25,000	25,000	0	0	0.0	0.0
	\$25,000	\$25,000	\$25,000	\$0	\$0	0.0	0.0
8639 - All Other Sales							
863900 - LOC ALL OTH SALES	95,232	95,232	95,232	0	0	0.0	0.0
863910 - LOC CONCESSION SALES	38,000	38,000	38,000	0	0	0.0	0.0
863911 - LOC GATE/TICKET SALES	108,560	108,560	108,560	0	0	0.0	0.0
863912 - LOC FUNDRAISING	0	0	0	0	0	N/A	N/A
863922 - LOC TEACHER CENTER SALES	0	0	0	0	0	N/A	N/A
	\$241,792	\$241,792	\$241,792	\$0	\$0	0.0	0.0

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

Fund: 01
SubFund: -

	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
8600 - 8799 Other Local Revenue							
8650 - Leases and Rentals							
865000 - LOC LEASES & RENTAL	36,000	36,000	36,000	0	0	0.0	0.0
	\$36,000	\$36,000	\$36,000	\$0	\$0	0.0	0.0
8660 - Interest							
866000 - LOC INTEREST INCOME/TREAS	925,000	925,000	925,000	0	0	0.0	0.0
	\$925,000	\$925,000	\$925,000	\$0	\$0	0.0	0.0
8662 - Net Increase (Decrease) in the Fair Value of Investments							
866200 - NET INC(DEC) FAIR VALUE INVEST	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8677 - Interagency Services Between LEAs							
867700 - LOC INTERAGENCY	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8689 - All Other Fees and Contracts							
868900 - LOC ALL OTH FEES	3,466,878	3,851,047	3,898,724	431,846	47,677	12.5	1.2
868901 - LOC SHOP CRD DIR#1	1,800	3,151	4,522	2,722	1,371	151.2	43.5
868902 - LOC SHOP CRD DIR#2	3,700	8,095	12,314	8,614	4,219	232.8	52.1
868903 - LOC SHOP CRD DIR#3	0	0	2,940	2,940	2,940	N/A	N/A
868904 - LOC SHOP CRD DIR#4	0	0	160	160	160	N/A	N/A
868905 - LOC SHOP CRD DIR#5	0	413	413	413	0	N/A	0.0
868906 - LOC SHOP CRD DIR#6	0	0	0	0	0	N/A	N/A
868909 - LOC SPORTS & REC ELEM ATH	0	0	0	0	0	N/A	N/A
868914 - LOC SPONSORS	32,500	32,500	32,500	0	0	0.0	0.0
868940 - LOC SOS EXTERNAL FEES	1,584,876	1,345,359	1,345,359	(239,517)	0	(15.1)	0.0
868941 - LOC SOS CUSD FEES	590,000	690,778	690,778	100,778	0	17.1	0.0
	\$5,679,754	\$5,931,343	\$5,987,710	\$307,956	\$56,367	5.4	1.0
8691 - Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment							
869100 - NON-REV LIMIT 50% / IN-LIEU	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8699 - All Other Local Revenue							
861000 - LOC DEF REVENUE	0	0	0	0	0	N/A	N/A
861001 - LOCAL PY REVENUE	0	258,598	258,598	258,598	0	N/A	0.0
869900 - LOC OTHER REVENUE	2,966,216	2,978,043	2,879,937	(86,279)	(98,106)	(2.9)	(3.3)
869905 - PREPAYMENTS/DEPOSITS	0	0	0	0	0	N/A	N/A

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

Fund: 01 SubFund: -	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
8600 - 8799 Other Local Revenue							
8699 - All Other Local Revenue							
869910 - LOC REBATE-CCARD	90,000	90,000	90,000	0	0	0.0	0.0
869915 - REIMB REVENUE	100,000	100,000	100,000	0	0	0.0	0.0
869917 - BENEFIT REBATES	0	0	0	0	0	N/A	N/A
869919 - E-RATE REVENUE	0	0	0	0	0	N/A	N/A
869920 - NEIGHBORHOOD REV	0	0	0	0	0	N/A	N/A
869930 - DONATION	0	280,863	286,138	286,138	5,275	N/A	1.9
869941 - CVRC/EARLY INTER SUPPL	1,905,867	2,070,134	2,070,134	164,267	0	8.6	0.0
869942 - CLOVIS YOUTH	0	0	0	0	0	N/A	N/A
869943 - SP ED SEMINARS	1,000	1,000	1,000	0	0	0.0	0.0
869944 - FAMILY RESOURCE CENTER	0	0	0	0	0	N/A	N/A
869945 - MISC SPED GRANTS	0	0	0	0	0	N/A	N/A
869946 - LOCAL MISC REVENUE	250	0	0	(250)	0	(100.0)	N/A
869982 - 1ST FIVE GRANT	0	0	0	0	0	N/A	N/A
869985 - TRANSITIONAL KINDERGARTEN	0	0	0	0	0	N/A	N/A
869990 - 21ST CENTURY	394,847	415,890	415,890	21,043	0	5.3	0.0
	\$5,458,180	\$6,194,528	\$6,101,697	\$643,517	(\$92,831)	11.8	(1.5)
8783 - All Other Transfers from JPAs							
878300 - TRANSFER FROM JPA	1,303,854	1,457,785	1,457,785	153,930	0	11.8	0.0
	\$1,303,854	\$1,457,785	\$1,457,785	\$153,930	\$0	11.8	0.0
8600 - 8799 Other Local Revenue	\$13,669,580	\$14,811,447	\$14,774,984	\$1,105,404	(\$36,463)	8.1	(0.2)
Percent of Total	2.2%	2.3%	2.3%				
8900 - 8929 Interfund Transfers In							
8912 - Between General Fund and Special Reserve Fund							
891209 - TRANSFER FR SELF INS FUND	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8919 - Other Authorized Interfund Transfers In							
891901 - OTH INTERFUND TRANSFER IN	3,336,000	836,000	836,000	(2,500,000)	0	(74.9)	0.0
891902 - GF TRANSFER FROM RCA	0	0	0	0	0	N/A	N/A
891998 - FROM SFP TO OTHER FUNDS	0	0	0	0	0	N/A	N/A
	\$3,336,000	\$836,000	\$836,000	(\$2,500,000)	\$0	(74.9)	0.0
8900 - 8929 Interfund Transfers In	\$3,336,000	\$836,000	\$836,000	(\$2,500,000)	\$0	(74.9)	0.0
Percent of Total	0.5%	0.1%	0.1%				

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

Fund: 01 SubFund: -	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
8930 - 8979 All Other Financing Sources							
8972 - Proceeds from Leases							
897200 - PROCEEDS FROM CAPITAL LEASES	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%				

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

Fund: 01 SubFund: -	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
01 - GENERAL FUND	\$613,717,700	\$688,971,549	\$696,744,463	\$83,026,763	\$7,772,914	13.5	1.1
1000 - 1999 Certificated Personnel Salaries							
1100 - Certificated Teachers' Salaries							
110001 - TEACHER SAL	147,934,175	158,881,440	161,896,165	13,961,990	3,014,725	9.4	1.9
110040 - TEACH SAL SUMMER/HOURLY	2,119,677	3,812,460	4,197,255	2,077,578	384,795	98.0	10.1
110050 - TEACH SAL SUB	1,891,859	2,327,447	2,741,674	849,816	414,228	44.9	17.8
110051 - TEACH SAL SCH BUS SUB	1,204,368	1,650,975	1,862,796	658,429	211,821	54.7	12.8
110055 - TEACH SAL SUB DISTRICT PAID	0	0	0	0	0	N/A	N/A
110060 - TEACH SAL STIPEND	6,686,697	7,899,688	7,990,278	1,303,581	90,591	19.5	1.1
110065 - CERT CLASS COVERAGE STIPEND	65,803	69,422	637,301	571,499	567,879	868.5	818.0
110070 - TEACH SAL XTRA PD	3,181,794	5,485,087	5,079,091	1,897,298	(405,995)	59.6	(7.4)
110099 - TEACHER REIMBURSABLE	0	0	0	0	0	N/A	N/A
	\$163,084,371	\$180,126,518	\$184,404,561	\$21,320,189	\$4,278,043	13.1	2.4
1200 - Certificated Pupil Support Salaries							
120001 - LIBRARIAN SAL	316,706	334,124	334,124	17,417	0	5.5	0.0
120002 - GUIDANCE SAL GLS/GIS	8,668,783	8,752,017	8,805,845	137,062	53,828	1.6	0.6
120003 - PSYCH/MENTAL HEALTH SP SAL	6,970,020	7,554,908	7,604,703	634,682	49,794	9.1	0.7
120004 - NURSE SAL	3,525,682	3,919,911	4,233,215	707,534	313,304	20.1	8.0
120040 - PUPIL SUPPORT HRLY	30,000	30,550	29,655	(345)	(895)	(1.2)	(2.9)
120050 - PUPIL SUPPORT SUB	120,000	123,648	126,043	6,043	2,395	5.0	1.9
120090 - Pupil Support Extra Time	1,200	1,200	1,200	0	0	0.0	0.0
	\$19,632,391	\$20,716,359	\$21,134,785	\$1,502,394	\$418,427	7.7	2.0
1300 - Certificated Supervisors' and Administrators' Salaries							
130001 - PRINCIPAL SAL	5,362,256	5,668,042	5,668,042	305,786	0	5.7	0.0
130002 - COORDINATOR SAL	231,479	240,898	240,898	9,419	0	4.1	0.0
130003 - LEARNING DIRECTOR SAL	4,071,365	4,158,276	4,157,424	86,059	(851)	2.1	0.0
130005 - DEPUTY PRINCIPAL SAL	855,619	890,441	890,441	34,822	0	4.1	0.0
130007 - DIRECTORS ACTI/ATHL/ASST SAL	646,176	719,583	719,583	73,407	0	11.4	0.0
130008 - DIST ADM SAL	4,176,822	4,511,507	4,534,532	357,710	23,026	8.6	0.5
130050 - CERT ADMIN SUB	0	0	0	0	0	N/A	N/A
130060 - CERT SUP & ADM STIPEND	0	0	0	0	0	N/A	N/A
	\$15,343,717	\$16,188,746	\$16,210,920	\$867,203	\$22,174	5.7	0.1

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

Fund: 01 SubFund: -	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
1000 - 1999 Certificated Personnel Salaries							
1900 - Other Certificated Salaries							
190001 - RESOURCE TEACH SAL	776,560	806,242	806,242	29,682	0	3.8	0.0
190003 - TRANSITION COORDINATORS	1,650,372	2,549,284	2,532,813	882,441	(16,471)	53.5	(0.6)
190005 - PROGRAM SPECIALIST	1,901,020	2,035,453	2,035,453	134,433	0	7.1	0.0
190040 - OTH CERT HOURLY	0	881	881	881	0	N/A	0.0
190050 - OTH CERT SUB	0	0	18,507	18,507	18,507	N/A	N/A
190060 - OTHER CERTIFICATED STIPEND	92,080	67,000	65,000	(27,080)	(2,000)	(29.4)	(3.0)
190090 - CERT OTH SAL	29,996	29,996	29,996	0	0	0.0	0.0
190099 - CERT REIMB SAL	0	0	0	0	0	N/A	N/A
	\$4,450,028	\$5,488,856	\$5,488,892	\$1,038,864	\$35	23.3	0.0
1000 - 1999 Certificated Personnel Salaries	\$202,510,507	\$222,520,479	\$227,239,158	\$24,728,650	\$4,718,679	12.2	2.1
Percent of Total	33.0%	32.3%	32.6%				
2000 - 1999 Classified Personnel Salaries							
2100 - Classified Instructional Salaries							
210001 - INSTR ASSIST/TUTOR	20,040,714	19,742,108	20,093,804	53,090	351,695	0.3	1.8
210002 - EDUCATIONAL INTERPRETER	774,557	793,325	796,572	22,016	3,248	2.8	0.4
210003 - INSTR ASSIST/TUTOR 1:1	0	0	0	0	0	N/A	N/A
210040 - INSTRUCTIONAL HOURLY	227,806	178,424	183,055	(44,751)	4,631	(19.6)	2.6
210050 - INSTR ASSIST SUB	609,531	644,761	646,937	37,406	2,176	6.1	0.3
210070 - INSTRUCT ASST OT	0	2,500	2,500	2,500	0	N/A	0.0
210090 - OTHER INSTR CLASSIFIED	0	0	0	0	0	N/A	N/A
210099 - INSTRUCTIONAL ASST. REIMB.	0	0	0	0	0	N/A	N/A
	\$21,652,607	\$21,361,118	\$21,722,868	\$70,261	\$361,750	0.3	1.7

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

Fund: 01
 SubFund: -

	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
2000 - 2999 Classified Personnel Salaries							
2200 - Classified Support Salaries							
220001 - HEALTH AIDE/OCCUP THERAPIST	4,357,062	5,309,240	5,200,175	843,113	(109,065)	19.4	(2.1)
220002 - INSTR MEDIA/LIBRARY	1,443,092	1,553,148	1,553,148	110,056	0	7.6	0.0
220003 - CUSTODIAL SAL	7,279,307	7,895,180	7,850,841	571,534	(44,339)	7.9	(0.6)
220005 - GROUNDS SAL	2,819,074	3,022,028	3,022,028	202,954	0	7.2	0.0
220006 - WAREHOUSE SAL	298,578	325,909	325,909	27,331	0	9.2	0.0
220007 - MAINTENANCE SAL	3,453,766	3,781,372	3,781,372	327,607	0	9.5	0.0
220008 - COMMUNITY LIAISON	46,667	95,029	88,810	42,143	(6,218)	90.3	(6.5)
220010 - ATTENDANCE OFFICER SAL	268,574	292,143	325,075	56,501	32,932	21.0	11.3
220020 - FOOD SERVICE SAL	298,035	308,128	308,128	10,093	0	3.4	0.0
220030 - TRANSPORTATION OTHER	1,015,619	1,063,720	1,063,720	48,100	0	4.7	0.0
220031 - BUS DRIVER SAL	3,509,910	3,791,706	3,782,537	272,626	(9,169)	7.8	(0.2)
220040 - CLASS SUPPORT HOURLY	208,200	329,211	179,915	(28,285)	(149,296)	(13.6)	(45.3)
220050 - CLASS SUPPORT SUB	1,558,915	1,525,053	1,549,525	(9,390)	24,473	(0.6)	1.6
220060 - FOOD SERVICE STIPEND	12,350	12,350	12,350	0	0	0.0	0.0
220070 - CLASS SUPPORT OT	648,204	721,434	744,554	96,350	23,120	14.9	3.2
220090 - CLASSIFIED SUPPORT OTHER	64,501	66,237	66,986	2,484	748	3.9	1.1
220099 - M&O REIMB SAL	0	0	0	0	0	N/A	N/A
	\$27,281,856	\$30,091,887	\$29,855,073	\$2,573,217	(\$236,814)	9.4	(0.8)
2300 - Classified Supervisors' and Administrators' Salaries							
230001 - CLASS MANAGEMENT SA	10,358,650	11,236,778	11,107,694	749,044	(129,084)	7.2	(1.1)
230016 - BOARD MEMBER SAL	63,000	63,000	63,000	0	0	0.0	0.0
230050 - CLASS SUPV/ADMIN SUB	0	0	0	0	0	N/A	N/A
230070 - OVERTIME CL MGMNT	29,832	28,832	30,080	248	1,248	0.8	4.3
	\$10,451,482	\$11,328,610	\$11,200,774	\$749,292	(\$127,836)	7.2	(1.1)
2400 - Clerical, Technical, and Office Staff Salaries							
240001 - CLASS BUSINESS SUPPORT	17,281,912	18,909,153	19,245,622	1,963,710	336,470	11.4	1.8
240040 - CLASS BUSINESS SUPPORT HRLY	6,500	6,710	18,140	11,640	11,430	179.1	170.3
240050 - CLASS BUSINESS SUPPORT SUB	329,487	366,673	401,379	71,892	34,706	21.8	9.5
240070 - CLASS BUSINESS SUPPORT OT	35,831	58,519	166,158	130,327	107,639	363.7	183.9
240090 - CLASS BUSINESS SUPPORT OTHER	40,437	40,437	37,077	(3,360)	(3,360)	(8.3)	(8.3)
	\$17,694,167	\$19,381,491	\$19,868,376	\$2,174,209	\$486,885	12.3	2.5
2900 - Other Classified Salaries							
290001 - RECREATION SAL	329,520	336,426	336,426	6,906	0	2.1	0.0
290002 - CAMPUS MONITOR SAL	971,627	1,019,826	1,042,414	70,787	22,588	7.3	2.2
290004 - MGMT-SCHL RES OFFCR	89,841	94,776	94,776	4,935	0	5.5	0.0
290005 - RESOURCE OFFICER SAL	761,436	800,647	837,254	75,817	36,607	10.0	4.6

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Fund: 01 SubFund: -	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
2000 - 2999 Classified Personnel Salaries							
2900 - Other Classified Salaries							
290006 - STUDENT LIAISON	2,757,801	3,048,894	3,046,763	288,961	(2,131)	10.5	(0.1)
290011 - CLASSIFIED TEACHER/THEATRE	449,702	474,436	474,436	24,734	0	5.5	0.0
290040 - OTH CL HOURLY	770,265	726,753	767,996	(2,270)	41,243	(0.3)	5.7
290050 - OTHER CLASS SUB	135,134	139,841	139,841	4,706	0	3.5	0.0
290060 - CLASSIFIED STIPEND	4,240,923	7,918,179	8,227,936	3,987,013	309,757	94.0	3.9
290070 - OTH CLASSIFIED OT	21,827	25,480	41,875	20,049	16,395	91.9	64.3
290090 - OTHER CLASSIFIED SAL	127,318	114,139	109,817	(17,501)	(4,322)	(13.7)	(3.8)
290099 - CLASSIFIED REIMB	0	0	0	0	0	N/A	N/A
	\$10,655,396	\$14,699,396	\$15,119,533	\$4,464,138	\$420,137	41.9	2.9
2000 - 2999 Classified Personnel Salaries	\$87,735,508	\$96,862,503	\$97,766,624	\$10,031,116	\$904,121	11.4	0.9
Percent of Total	14.3%	14.1%	14.0%				
3000 - 3999 Employee Benefits							
3101 - State Teachers' Retirement System, certificated positions							
310100 - STRS CERT	51,420,801	55,632,661	56,326,947	4,906,146	694,286	9.5	1.2
310190 - STRS CERT	530,454	733,283	810,377	279,923	77,095	52.8	10.5
	\$51,951,255	\$56,365,943	\$57,137,324	\$5,186,069	\$771,380	10.0	1.4
3102 - State Teachers' Retirement System, classified positions							
310201 - STRS CLASSIFIED	662,273	732,423	731,025	68,752	(1,398)	10.4	(0.2)
310291 - STRS CLASSIFIED	3,432	2,053	4,758	1,326	2,705	38.7	131.7
	\$665,705	\$734,476	\$735,783	\$70,078	\$1,307	10.5	0.2
3201 - Public Employees' Retirement System, certificated positions							
320100 - PERS CERTIFICATED	395,499	451,683	476,958	81,459	25,274	20.6	5.6
320190 - PERS CERTIFICATED	0	0	(33)	(33)	(33)	N/A	N/A
	\$395,499	\$451,683	\$476,925	\$81,426	\$25,242	20.6	5.6
3202 - Public Employees' Retirement System, classified positions							
320200 - PERS CLASSIFIED	16,459,641	18,225,844	17,912,428	1,452,787	(313,416)	8.8	(1.7)
320290 - PERS CLASSIFIED	463,973	507,317	518,423	54,450	11,106	11.7	2.2
	\$16,923,614	\$18,733,161	\$18,430,851	\$1,507,237	(\$302,310)	8.9	(1.6)

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

Fund: 01 SubFund: -	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
3000 - 3999 Employee Benefits							
3301 - OASDI/Medicare/Alternative, certificated positions							
330100 - SOCIAL SECURITY CERT	377,960	217,374	225,460	(152,501)	8,085	(40.3)	3.7
330101 - MEDICARE CERT	2,836,235	3,072,387	3,134,149	297,914	61,762	10.5	2.0
330102 - SUPPLEMENTAL RETIREMENT CERT	5,992	6,371	5,714	(278)	(657)	(4.6)	(10.3)
330190 - SOCIAL SECURITY CERT	312	938	2,135	1,822	1,196	583.3	127.5
330191 - MEDICARE CERT	47,843	64,124	70,712	22,869	6,588	47.8	10.3
330192 - SUPPLEMENTAL RETIREMENT CERT	670	1,304	2,491	1,821	1,187	271.8	91.0
	\$3,269,012	\$3,362,498	\$3,440,660	\$171,648	\$78,162	5.3	2.3
3302 - OASDI/Medicare/Alternative, classified positions							
330200 - SOCIAL SECURITY CLASS	4,553,299	5,012,057	4,954,726	401,427	(57,332)	8.8	(1.1)
330201 - MEDICARE CLASS	1,165,093	1,273,039	1,264,220	99,127	(8,819)	8.5	(0.7)
330202 - SUPPLEMENTAL RETIREMENT CLASS	172,063	163,551	173,798	1,735	10,247	1.0	6.3
330290 - SOCIAL SECURITY CLASS	187,184	200,487	204,853	17,668	4,365	9.4	2.2
330291 - MEDICARE CLASS	69,615	73,258	73,420	3,805	162	5.5	0.2
330292 - SUPPLEMENTAL RETIREMENT CLASS	44,993	46,129	51,653	6,660	5,524	14.8	12.0
	\$6,192,248	\$6,768,522	\$6,722,669	\$530,422	(\$45,853)	8.6	(0.7)
3401 - Health & Welfare Benefits, certificated positions							
340111 - HEALTH CERT	31,104,510	31,721,669	32,261,005	1,156,496	539,336	3.7	1.7
340112 - DENTAL CERT	2,333,460	2,356,585	2,391,439	57,979	34,854	2.5	1.5
340113 - VISION CERT	436,216	439,544	446,044	9,829	6,501	2.3	1.5
340114 - LIFE INS CERT	153,363	152,765	154,992	1,629	2,227	1.1	1.5
	\$34,027,549	\$34,670,562	\$35,253,481	\$1,225,932	\$582,919	3.6	1.7
3402 - Health & Welfare Benefits, classified positions							
340211 - HEALTH CLASS	16,296,675	16,641,472	16,652,221	355,546	10,749	2.2	0.1
340212 - DENTAL CLASS	1,257,051	1,269,965	1,266,188	9,136	(3,778)	0.7	(0.3)
340213 - VISION CLASS	235,023	236,960	236,193	1,170	(767)	0.5	(0.3)
340214 - LIFE INS CLASS	74,715	76,311	76,521	1,805	210	2.4	0.3
340216 - DIS CLASS	275,599	221,101	219,001	(56,598)	(2,100)	(20.5)	(0.9)
	\$18,139,063	\$18,445,808	\$18,450,123	\$311,059	\$4,314	1.7	0.0
3501 - State Unemployment Insurance, certificated positions							
350100 - SUI CERT	2,400,450	1,132,978	1,113,271	(1,287,179)	(19,707)	(53.6)	(1.7)
350190 - SUI CERT	18,758	23,840	25,590	6,833	1,750	36.4	7.3
	\$2,419,207	\$1,156,817	\$1,138,861	(\$1,280,346)	(\$17,957)	(52.9)	(1.6)

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

Fund: 01
SubFund: -

	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
3000 - 3999 Employee Benefits							
3502 - State Unemployment Insurance, classified positions							
350200 - SUI CLASS	926,603	457,255	451,910	(474,693)	(5,345)	(51.2)	(1.2)
350290 - SUI CLASS	41,797	27,950	26,775	(15,022)	(1,175)	(35.9)	(4.2)
	\$968,399	\$485,205	\$478,685	(\$489,715)	(\$6,520)	(50.6)	(1.3)
3601 - Workers' Compensation Insurance, certificated positions							
360100 - W/C CERT	1,746,211	2,550,808	2,601,838	855,627	51,030	49.0	2.0
360190 - W/C CERT	44,422	57,030	59,727	15,305	2,697	34.5	4.7
	\$1,790,633	\$2,607,838	\$2,661,565	\$870,932	\$53,727	48.6	2.1
3602 - Workers' Compensation Insurance, classified positions							
360200 - W/C CLASS	965,965	1,050,110	1,045,281	79,316	(4,829)	8.2	(0.5)
360290 - W/C CLASS	54,402	56,256	51,286	(3,116)	(4,969)	(5.7)	(8.8)
	\$1,020,367	\$1,106,366	\$1,096,567	\$76,200	(\$9,798)	7.5	(0.9)
3701 - OPEB, Allocated, certificated positions							
370100 - RETIREE BENEFITS CERT	7,384,669	7,924,662	8,044,100	659,432	119,438	8.9	1.5
	\$7,384,669	\$7,924,662	\$8,044,100	\$659,432	\$119,438	8.9	1.5
3702 - OPEB, Allocated, classified positions							
370200 - RETIREE BENEFIT CLASSIFIED	2,345,745	2,562,929	2,525,578	179,833	(37,352)	7.7	(1.5)
	\$2,345,745	\$2,562,929	\$2,525,578	\$179,833	(\$37,352)	7.7	(1.5)
3801 - PERS Reduction, certificated positions							
380190 - PERS REV LIM REDUC CERT	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3802 - PERS Reduction, classified positions							
380100 - PERS REV LIM REDUC CERT	0	0	0	0	0	N/A	N/A
380200 - PERS REV LIM REDUC CLASS	0	0	0	0	0	N/A	N/A
380290 - PERS REV LIM REDUC CLASS	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A

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

Fund: 01 SubFund: -	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
3000 - 3999 Employee Benefits							
3901 - Other Benefits, certificated positions							
390100 - OTH BEN CERT	0	0	0	0	0	N/A	N/A
390102 - OTH BEN CE TUITION REIMB	0	0	0	0	0	N/A	N/A
390103 - SELF INSUR CERT	789,916	852,635	867,505	77,589	14,870	9.8	1.7
390104 - AB 1522 ACCRUAL	4,729	10,536	14,287	9,557	3,750	202.1	35.6
390105 - PARS CERT GOLDEN HANDSHAKE	0	0	0	0	0	N/A	N/A
390193 - SELF INSUR CERT	13,024	17,436	19,335	6,311	1,899	48.5	10.9
390194 - AB 1522 ACCRUAL	3,878	8,623	13,103	9,225	4,480	237.9	52.0
	\$811,547	\$889,230	\$914,230	\$102,682	\$25,000	12.7	2.8
3902 - Other Benefits, classified positions							
390201 - OTH BEN CLASS	0	0	0	0	0	N/A	N/A
390202 - OTH BEN-CL TUITION REIMB	0	0	0	0	0	N/A	N/A
390203 - SELF INSUR CLASS	319,576	347,300	347,206	27,630	(94)	8.6	0.0
390204 - AB 1522 ACCRUAL	8,474	4,323	4,368	(4,106)	45	(48.5)	1.0
390206 - PARS GOLDEN HANDSHAKE	0	0	0	0	0	N/A	N/A
390293 - SELF INSUR CLASS	18,360	19,271	19,374	1,015	103	5.5	0.5
390294 - AB 1522 ACCRUAL	26,883	26,172	25,095	(1,788)	(1,077)	(6.7)	(4.1)
	\$373,292	\$397,066	\$396,043	\$22,751	(\$1,023)	6.1	(0.3)
3000 - 3999 Employee Benefits	\$148,677,802	\$156,662,767	\$157,903,444	\$9,225,641	\$1,240,677	6.2	0.8
Percent of Total	24.2%	22.7%	22.7%				
1000 - 3999 Employee Compensation % of Total	71.5%	69.1%	69.3%				
4000 - 4999 Books and Supplies							
4100 - Approved Textbooks and Core Curricula Materials							
410000 - TEXTBOOKS	5,351,219	11,724,522	11,737,323	6,386,104	12,801	119.3	0.1
	\$5,351,219	\$11,724,522	\$11,737,323	\$6,386,104	\$12,801	119.3	0.1
4200 - Books and Other Reference Materials							
420000 - OTH BOOKS/LIBRARY	289,062	256,449	264,861	(24,201)	8,412	(8.4)	3.3
420099 - BOOKS REIMB	0	0	0	0	0	N/A	N/A
	\$289,062	\$256,449	\$264,861	(\$24,201)	\$8,412	(8.4)	3.3
4300 - Materials and Supplies							
430000 - INSTRUCTIONAL SUPPLIES	6,772,592	24,659,320	26,058,476	19,285,884	1,399,157	284.8	5.7
430001 - SUPPLIES CARRYOVER	12,500	31,372,001	16,529,444	16,516,944	(14,842,557)	132135.6	(47.3)
430002 - HOLDING INSTR SUPP	103,907,072	54,480,474	53,572,642	(50,334,431)	(907,832)	(48.4)	(1.7)
430004 - PRINTING/PUBLISHING	50,000	48,000	48,000	(2,000)	0	(4.0)	0.0
430005 - FOOD/IN-HOUSE MEETINGS	422,942	570,085	641,857	218,915	71,772	51.8	12.6

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Fund: 01 SubFund: -	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
4000 - 4999 Books and Supplies							
4300 - Materials and Supplies							
430006 - FOOD SUP SIERRA OUTDOOR	251,757	261,757	261,757	10,000	0	4.0	0.0
430007 - SUPPLIES/SOFTWARE	6,302	6,302	6,302	0	0	0.0	0.0
430008 - SUPPLIES NON-CLASSROOM	3,659,921	6,562,689	7,430,240	3,770,318	867,551	103.0	13.2
430010 - SUPPLIES IMMUNIZATION	0	0	0	0	0	N/A	N/A
430011 - BLUEPRINTS/BIDS	0	0	0	0	0	N/A	N/A
430012 - ERGONOMICS/PURCHASING	10,000	10,000	10,000	0	0	0.0	0.0
430016 - SOFTWARE REIMBURSEMENT	0	0	0	0	0	N/A	N/A
430023 - SALES/USE TAX	3,000	3,000	3,000	0	0	0.0	0.0
430026 - FACILITY USE SUPPLIES	11,500	11,500	11,500	0	0	0.0	0.0
430031 - VANDALISM	151,000	151,000	151,000	0	0	0.0	0.0
430038 - UNIFORMS	158,288	158,288	158,288	0	0	0.0	0.0
430050 - SUPPLIES M&O	1,874,880	1,874,880	1,858,807	(16,073)	(16,073)	(0.9)	(0.9)
430051 - SMALL TOOLS M&O	500	750	750	250	0	50.0	0.0
430052 - ASBESTOS/CONCRETE M&O	0	0	0	0	0	N/A	N/A
430053 - LAMP REPLACEMENT M&O	0	0	0	0	0	N/A	N/A
430054 - SUPP M&O SAFETY	1,000	1,200	1,200	200	0	20.0	0.0
430055 - SUPPLIES POOL	325,000	325,000	325,000	0	0	0.0	0.0
430060 - SUPPLIES GROUNDS	375,000	375,000	346,800	(28,200)	(28,200)	(7.5)	(7.5)
430061 - SUPPLIES HAZARDOUS WASTE	0	0	0	0	0	N/A	N/A
430062 - SUPPLIES FIBAR M&O	50,000	50,000	50,000	0	0	0.0	0.0
430063 - SUPPLIES IRRIGATION	165,000	165,000	165,000	0	0	0.0	0.0
430064 - CHEMICAL PRE-EMERGENT	20,000	20,000	20,000	0	0	0.0	0.0
430065 - SUPP VARSITY FIELD	65,000	65,000	65,000	0	0	0.0	0.0
430066 - SUPP BASEBALL FIELD ELEM	0	0	0	0	0	N/A	N/A
430070 - SUPPLIES/TRANSP	131,196	204,954	204,954	73,758	0	56.2	0.0
430071 - SHOP TOOLS	9,848	9,848	9,848	0	0	0.0	0.0
430072 - GAS	317,800	317,800	317,800	0	0	0.0	0.0
430073 - DIESEL	658,695	658,695	658,695	0	0	0.0	0.0
430074 - SUPP OIL & GR TRANSP	120,205	120,205	120,205	0	0	0.0	0.0
430075 - TIRES/OTH VEHICLES	276,357	273,557	273,557	(2,800)	0	(1.0)	0.0
430076 - REPAIR SUPP TRANSP	950,424	950,424	950,424	0	0	0.0	0.0
430082 - INVENTORY ADJUSTMENT	5,204	5,204	5,204	0	0	0.0	0.0
430091 - OFFSET FOR 5700 OBJECTS	0	10,000	204,145	204,145	194,145	N/A	1941.4
430092 - PURCHASING BIDS	0	0	0	0	0	N/A	N/A
430099 - REIMB SUPPLY	0	0	0	0	0	N/A	N/A
	\$120,762,985	\$123,721,934	\$110,459,896	(\$10,303,090)	(\$13,262,038)	(8.5)	(10.7)

Second Interim Budget Change Report
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Fund: 01 SubFund: -	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
4000 - 4999 Books and Supplies							
4400 - Noncapitalized Equipment							
440000 - EQUIP \$500-\$24999	5,908,253	11,288,228	19,943,546	14,035,293	8,655,318	237.6	76.7
440005 - EQ REPL NON-CAP EQUIP	0	0	0	0	0	N/A	N/A
440099 - REIMB NON-CAP EQUIP \$500-24999	0	0	0	0	0	N/A	N/A
	\$5,908,253	\$11,288,228	\$19,943,546	\$14,035,293	\$8,655,318	237.6	76.7
4000 - 4999 Books and Supplies	\$132,311,519	\$146,991,132	\$142,405,626	\$10,094,107	(\$4,585,506)	7.6	(3.1)
Percent of Total	21.6%	21.3%	20.4%				
5000 - 5999 Services and Other Operating Expenditures							
5100 - Subagreements for Services							
510000 - SUBAGREEMENTS FOR SERVICES	3,723,249	4,743,673	4,990,071	1,266,822	246,398	34.0	5.2
	\$3,723,249	\$4,743,673	\$4,990,071	\$1,266,822	\$246,398	34.0	5.2
5200 - Travel and Conferences							
520000 - CONF/TRAVEL	1,332,876	1,599,374	1,909,344	576,467	309,969	43.2	19.4
520010 - FIXED MILEAGE ALLOWANCE	233,572	242,371	247,477	13,905	5,105	6.0	2.1
520012 - FIXED MILEAGE/CLASSIFIED	42,000	42,000	42,000	0	0	0.0	0.0
520099 - CONF/TRAVEL REIM	0	0	0	0	0	N/A	N/A
	\$1,608,449	\$1,883,746	\$2,198,820	\$590,372	\$315,075	36.7	16.7
5300 - Dues and Memberships							
530000 - DUES & MEMBERSHIP	57,290	77,560	79,515	22,225	1,955	38.8	2.5
	\$57,290	\$77,560	\$79,515	\$22,225	\$1,955	38.8	2.5
5400 - Insurance							
545001 - PROPERTY INS	1,039,362	1,039,362	1,039,362	0	0	0.0	0.0
545002 - LIABILITY INS	2,862,628	2,862,628	2,862,628	0	0	0.0	0.0
545003 - OTHER INS	49,607	49,607	49,607	0	0	0.0	0.0
545004 - SELF INS CREDIT FR PROGRAMS	(1,272,571)	(1,330,376)	(1,330,376)	(57,805)	0	4.5	0.0
	\$2,679,026	\$2,621,221	\$2,621,221	(\$57,805)	\$0	(2.2)	0.0

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Fund: 01 SubFund: -	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
5000 - 5999 Services and Other Operating Expenditures							
5500 - Operations and Housekeeping Services							
550030 - WATER/SEWER	1,683,401	1,685,401	1,685,401	2,000	0	0.1	0.0
550040 - GARBAGE	580,500	580,500	578,500	(2,000)	(2,000)	(0.3)	(0.3)
550050 - PEST CONTROL	90,000	90,000	92,000	2,000	2,000	2.2	2.2
550060 - TOWEL SERVICE	0	1,000	3,500	3,500	2,500	N/A	250.0
550061 - DUST MOP SERVICE	18,000	18,000	18,000	0	0	0.0	0.0
550070 - FUEL OIL UTILITY	108,000	108,000	108,000	0	0	0.0	0.0
550080 - PG&E	7,226,658	7,226,658	7,226,658	0	0	0.0	0.0
550085 - SPURR	1,200,000	1,200,000	1,200,000	0	0	0.0	0.0
	\$10,906,559	\$10,909,559	\$10,912,059	\$5,500	\$2,500	0.1	0.0
5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements							
560001 - NONCAPITALIZED IMPROVEMENTS	756,663	781,819	2,704,898	1,948,235	1,923,079	257.5	246.0
560002 - MAINTENANCE AGREEMENTS	3,238,696	3,326,351	3,394,895	156,199	68,543	4.8	2.1
560003 - ALARM SYSTEM	379,075	379,075	379,075	0	0	0.0	0.0
560004 - ALARM ADDITIONAL CHARGES	5,080	5,105	5,105	25	0	0.5	0.0
560005 - RENTAL	171,864	180,271	181,871	10,007	1,600	5.8	0.9
560006 - REPAIR EQUIP	210,420	215,350	223,126	12,706	7,776	6.0	3.6
560007 - MUSIC REPAIR	112,500	114,581	114,581	2,081	0	1.9	0.0
560009 - FIRE EXT SERV	42,400	42,400	42,400	0	0	0.0	0.0
560010 - BLDG LEASE/RENTS	56,400	56,400	56,400	0	0	0.0	0.0
560031 - REPAIR VANDALISM	5,000	5,000	5,000	0	0	0.0	0.0
560050 - REPAIR EQ M&O	792,500	1,053,150	1,100,280	307,780	47,130	38.8	4.5
560051 - REPAIR EQ, POOL	35,000	35,000	35,000	0	0	0.0	0.0
560070 - OUT SERVICE TRANSP	83,150	83,150	83,150	0	0	0.0	0.0
560071 - OUT SERV MECHANICAL	521,435	521,435	521,435	0	0	0.0	0.0
560072 - EQ REPAIR/TRANSP	0	0	0	0	0	N/A	N/A
560085 - REP/EQ GAD DEPT	0	0	0	0	0	N/A	N/A
560099 - NON/CAPITAL/RENTAL REIMB	0	0	0	0	0	N/A	N/A
	\$6,410,182	\$6,799,087	\$8,847,215	\$2,437,033	\$2,048,129	38.0	30.1
5710 - Transfers of Direct Costs							
571000 - DIRECT COST/TRF OF SERVICE	0	0	0	0	0	N/A	N/A
571002 - DIRECT COST CUSD TODAY	0	0	0	0	0	N/A	N/A
571003 - DIRECT COST/UTILITIES	0	0	0	0	0	N/A	N/A
571004 - DIRECT COST SPORTS REC	0	0	0	0	0	N/A	N/A
571005 - DIRECT COST CUSTODIAL	0	0	0	0	0	N/A	N/A
571010 - DIRECT COST/MTCE	0	0	0	0	0	N/A	N/A
571015 - DIRECT COST/ADMIN FEES	0	0	0	0	0	N/A	N/A
571020 - DIRECT COST/TRANSPORTATION	0	0	0	0	0	N/A	N/A

Second Interim Budget Change Report
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Fund: 01
 SubFund: -

	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
5000 - 5999 Services and Other Operating Expenditures							
5710 - Transfers of Direct Costs							
571040 - DIRECT COST/GAD	0	0	0	0	0	N/A	N/A
571047 - DIRECT COST/ED SEMINARS	0	0	0	0	0	N/A	N/A
571050 - DIRECT COST/COPIER	0	0	0	0	0	N/A	N/A
571052 - DIRECT COST/SCANBACK	0	0	0	0	0	N/A	N/A
571060 - DIRECT COST/TECHNOLOGY	0	0	0	0	0	N/A	N/A
571070 - DIRECT COST/TEACH CTR	0	0	0	0	0	N/A	N/A
571080 - DIRECT COST/FUEL	0	0	0	0	0	N/A	N/A
571081 - DIRECT COST/MET PAC	0	0	0	0	0	N/A	N/A
571085 - DIRECT COST/SIERRA OUTDOOR SCH	0	0	0	0	0	N/A	N/A
571090 - DIRECT COST FINGERPRINTS	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
5750 - Transfers of Direct Costs - Interfund							
575000 - DIRECT COST/INTERFUND TRF	0	280,000	280,000	280,000	0	N/A	0.0
575002 - DIRECT COST/CUSD TODAY INTERFN	(14,000)	(13,250)	(13,250)	750	0	(5.4)	0.0
575003 - DIRECT COST/UTILITY INTERFUND	(175,000)	(185,000)	(185,000)	(10,000)	0	5.7	0.0
575005 - DIRECT COST CUSTODIAL INTERFUND	(89,102)	(89,102)	(89,102)	0	0	0.0	0.0
575010 - DIRECT COST/MTCE INTERFUND	(14,107)	(8,675)	(11,806)	2,301	(3,131)	(16.3)	36.1
575020 - DIRECT COST/TRANSP INTERFUND	(37,900)	(34,400)	(31,400)	6,500	3,000	(17.2)	(8.7)
575030 - DIRECT COST/FOOD SVC INTERFUND	0	0	0	0	0	N/A	N/A
575040 - DIRECT COST/GAD/INTERF	(38,300)	(30,300)	(26,400)	11,900	3,900	(31.1)	(12.9)
575047 - DIRECT COST/SEMINARS INTERFUND	(175)	(175)	(175)	0	0	0.0	0.0
575050 - DIRECT COST/COPIER INTERFUND	(6,525)	(7,025)	(7,025)	(500)	0	7.7	0.0
575052 - DIRECT COST/SCANBACK INTERFUND	(3,270)	(3,270)	(3,270)	0	0	0.0	0.0
575060 - DIRECT COST/TECH INTERFUND	0	0	0	0	0	N/A	N/A
575070 - DIRECT COST/TCH CTR INTERFUND	(31,586)	(31,325)	(31,325)	261	0	(0.8)	0.0
575080 - INTER-FUND DIRECT COST FUEL	(12,600)	(13,300)	(13,300)	(700)	0	5.6	0.0
575081 - DIRECT COST/MET PAC INTERFUND	0	0	0	0	0	N/A	N/A
	(\$422,565)	(\$135,822)	(\$132,053)	\$290,512	\$3,769	(68.7)	(2.8)
5800 - Professional/Consulting Services and Operating Expenditures							
580001 - CONT FOR PER SERV/INDIVIDUAL	425,450	350,163	383,049	(42,401)	32,886	(10.0)	9.4
580002 - CONTRACT SERVICES	3,823,288	6,957,895	6,108,252	2,284,964	(849,643)	59.8	(12.2)
580003 - CHARTER BUS	784,600	784,600	792,600	8,000	8,000	1.0	1.0
580005 - LEGAL SERVICES	1,240,558	1,120,558	1,620,558	380,000	500,000	30.6	44.6
580006 - ADVERTISING	50,437	50,437	52,437	2,000	2,000	4.0	4.0
580007 - FEES/ADMINISTRATIVE	29,427	34,177	34,177	4,750	0	16.1	0.0
580008 - FEES/ADMISSION - STUDENTS	490,114	512,593	518,139	28,024	5,545	5.7	1.1
580009 - FEES / OTHER	644,946	666,439	676,055	31,109	9,616	4.8	1.4

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

Fund: 01 SubFund: -	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
5000 - 5999 Services and Other Operating Expenditures							
5800 - Professional/Consulting Services and Operating Expenditures							
580010 - SOFTWARE LICENSE	1,092,475	2,086,910	2,085,572	993,096	(1,339)	90.9	(0.1)
580011 - FCOE STRS PENALTIES	1,000	1,000	1,000	0	0	0.0	0.0
580012 - SOFTWARE LICENSE CURRICULUM	27,499	2,333,908	2,499,254	2,471,756	165,347	8988.7	7.1
580021 - LEGAL SETTLEMENTS	100,000	200,000	200,000	100,000	0	100.0	0.0
580023 - CONS FEE TRANS/QZAB	0	0	0	0	0	N/A	N/A
580024 - CONS FEE TRUSTEE	0	0	0	0	0	N/A	N/A
580025 - CONS FEE/ CCELC	0	0	0	0	0	N/A	N/A
580032 - UNDERWRITER'S FEES	0	0	0	0	0	N/A	N/A
580036 - COST OF ISSUANCE MISC	0	0	0	0	0	N/A	N/A
580050 - ACTUARIAL ADJUST	0	0	0	0	0	N/A	N/A
580090 - BUDGET RESERVE	488,559	1,168,820	1,400,801	912,242	231,981	186.7	19.8
580099 - CONTRACT REIMB	0	0	0	0	0	N/A	N/A
	\$9,198,353	\$16,267,501	\$16,371,894	\$7,173,541	\$104,393	78.0	0.6
5900 - Communications							
590001 - PHONE CERTIFICATED	451,482	544,938	549,065	97,584	4,127	21.6	0.8
590002 - PHONE CLASSIFIED	163,792	170,356	172,232	8,440	1,876	5.2	1.1
590005 - COMMUNICATION/POSTAGE	273,673	272,380	268,880	(4,793)	(3,500)	(1.8)	(1.3)
590009 - TELEPHONE/E-RATE/DAS	0	0	0	0	0	N/A	N/A
590099 - COMMUNICATIONS REIMBURSABLE	0	0	0	0	0	N/A	N/A
	\$888,946	\$987,674	\$990,177	\$101,231	\$2,503	11.4	0.3
5000 - 5999 Services and Other Operating Expenditures	\$35,049,488	\$44,154,197	\$46,878,919	\$11,829,431	\$2,724,721	33.8	6.2
Percent of Total	5.7%	6.4%	6.7%				

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

Fund: 01
SubFund: -

	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
6000 - 6999 Capital Outlay							
6170 - Land Improvements							
617000 - LAND IMPROVEMENTS	100,000	100,000	128,200	28,200	28,200	28.2	28.2
617006 - SITE IMPRV CONSTRUCTION	0	0	0	0	0	N/A	N/A
617014 - SITE IMPRV OTH CONSTRUCTION	0	0	0	0	0	N/A	N/A
617099 - LAND IMPRV REIMB	0	0	0	0	0	N/A	N/A
	\$100,000	\$100,000	\$128,200	\$28,200	\$28,200	28.2	28.2
6200 - Buildings and Improvements of Buildings							
620000 - BLDG/IMPRV OF BLDG	0	13,056,452	14,867,153	14,867,153	1,810,701	N/A	13.9
620006 - CONSTRUCTION	0	0	0	0	0	N/A	N/A
620099 - BLDG/IMPRV OF BLDG REIMB	0	0	0	0	0	N/A	N/A
	\$0	\$13,056,452	\$14,867,153	\$14,867,153	\$1,810,701	N/A	13.9
6400 - Equipment							
640090 - EQUIPMENT \$25,000+	814,889	1,335,493	2,110,197	1,295,308	774,704	159.0	58.0
640099 - EQUIP REIMB \$25,000 +	0	0	0	0	0	N/A	N/A
	\$814,889	\$1,335,493	\$2,110,197	\$1,295,308	\$774,704	159.0	58.0
6000 - 6999 Capital Outlay	\$914,889	\$14,491,945	\$17,105,550	\$16,190,661	\$2,613,605	1769.7	18.0
Percent of Total	0.1%	2.1%	2.5%				

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

Fund: 01
SubFund: -

	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
7000 - 7499 Other Outgo							
7130 - State Special Schools							
713000 - STATE SP SCH	20,000	20,000	20,000	0	0	0.0	0.0
	\$20,000	\$20,000	\$20,000	\$0	\$0	0.0	0.0
7283 - All Other Transfers to JPAs							
722300 - TRANSFER OUT TO JPA CART	1,276,610	1,318,996	1,439,501	162,890	120,505	12.8	9.1
	\$1,276,610	\$1,318,996	\$1,439,501	\$162,890	\$120,505	12.8	9.1
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)	(1,417,496)	(1,381,385)	164,265	36,111	(10.6)	(2.5)
	(\$1,545,650)	(\$1,417,496)	(\$1,381,385)	\$164,265	\$36,111	(10.6)	(2.5)
7438 - Debt Service - Interest							
743800 - DEBT SERVICE/INTEREST	13,567	13,567	13,567	0	0	0.0	0.0
	\$13,567	\$13,567	\$13,567	\$0	\$0	0.0	0.0
7439 - Other Debt Service - Principal							
743900 - DEBT SERVICE/PRINCIPAL	829,492	829,492	829,492	0	0	0.0	0.0
	\$829,492	\$829,492	\$829,492	\$0	\$0	0.0	0.0
7000 - 7499 Other Outgo	\$594,019	\$764,558	\$921,174	\$327,155	\$156,616	55.1	20.5
Percent of Total	0.1%	0.1%	0.1%				

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

Fund: 01
SubFund: -

	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
7600 - 7629 Interfund Transfers Out							
7611 - From General Fund to Child Development Fund							
761101 - TRANSFER TO CHILD DEVELOPMENT	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
7612 - Between General Fund and Special Reserve Fund							
761200 - TRANSFER GF TO SRF/RCA	0	0	0	0	0	N/A	N/A
761237 - TRANSFER GF TO SRCPF	950,000	950,000	950,000	0	0	0.0	0.0
	\$950,000	\$950,000	\$950,000	\$0	\$0	0.0	0.0
7619 - Other Authorized Interfund Transfers Out							
761903 - TRANSFER TO ADULT FUND	846,880	846,880	846,880	0	0	0.0	0.0
761904 - TRANSFER TO COP	1,327,088	1,327,088	1,327,088	0	0	0.0	0.0
761905 - TRANSFER TO RCA	0	0	0	0	0	N/A	N/A
761906 - TRANSFER TO SFP	0	0	0	0	0	N/A	N/A
761911 - TRANSFER TO DEV FEES II	0	0	0	0	0	N/A	N/A
761914 - TRANSFER TO SPEC RES/CAP PROJ	0	0	0	0	0	N/A	N/A
761999 - TRANSFER TO ALL OTHR FUNDS	2,800,000	3,400,000	3,400,000	600,000	0	21.4	0.0
	\$4,973,968	\$5,573,968	\$5,573,968	\$600,000	\$0	12.1	0.0
7600 - 7629 Interfund Transfers Out	\$5,923,968	\$6,523,968	\$6,523,968	\$600,000	\$0	10.1	0.0
Percent of Total	1.0%	0.9%	0.9%				

Summary of Revisions
2021-2022 Charter School Fund Budget

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

I. 2021-22 Charter School Revenues

A. Local Control Funding Formula (LCFF)

LCFF changed from \$6,704,270 at First Interim to \$7,286,517 at Second Interim, an increase of \$582,247. The change is due to an increase in the ADA projection. An ADA projection of 650 was used for the First Interim Budget. At Second Interim the ADA projection has been increased by 50 based on year to date attendance, resulting in a projection of 700 ADA for this fiscal year.

Change from 1st Interim to 2nd Interim		\$ 582,247
<u>2021-22 Adopted Budget</u>	<u>2021-22 2nd Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 7,030,449	\$ 7,286,517	\$ 256,068

B. Federal Revenues

Federal Revenues changed from \$146,135 at First Interim to \$146,214 at Second Interim, an increase of \$79. This increase is due to a minor adjustments to COVID relief dollars.

Change from 1st Interim to 2nd Interim		\$ 79
<u>2021-22 Adopted Budget</u>	<u>2021-22 2nd Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ -0-	\$ 146,214	\$ 146,214

C. State Revenues

State Revenues changed from \$262,180 at First Interim to \$275,774 at Second Interim, an increase of \$13,594. The change is due to additional Lottery funds from the previous fiscal year, offset by a minor State funding adjustment.

<u>Item</u>	<u>Budget Adjustment</u>		
Lottery	\$ 13,595		
Other	<u>(1)</u>		
Change from 1st Interim to 2nd Interim	<u>\$ 13,594</u>		
	<u>2021-22 Adopted Budget</u>	<u>2021-22 2nd Int. Budget</u>	<u>Increase/(Decrease)</u>
	\$ 327,721	\$ 275,774	\$ (51,947)

D. Local Revenues

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

Change from 1st Interim to 2nd Interim	\$ -0-		
	<u>2021-22 Adopted Budget</u>	<u>2021-22 2nd Int. Budget</u>	<u>Increase/(Decrease)</u>
	\$ 120,785	\$ 120,785	\$ -0-

E. Total Charter School Revenues

Total Charter School Revenues changed from \$7,233,370 at First Interim to \$7,829,290 at Second Interim, an increase of \$595,920.

Change from 1st Interim to 2nd Interim	\$ 595,920		
	<u>2021-22 Adopted Budget</u>	<u>2021-22 2nd Int. Budget</u>	<u>Increase/(Decrease)</u>
	\$ 7,478,955	\$ 7,829,290	\$ 350,335

II. 2021-22 Charter School Fund Expenditures

A. Certificated Personnel Salaries

Certificated Personnel Salaries changed from \$2,971,753 at First Interim to \$2,945,740 at Second Interim, a decrease of \$26,013. This change is due to minor adjustments in projections from the previous reporting period.

<u>Item</u>	<u>Budget Adjustment</u>		
Teacher Salaries	\$(29,516)		
Supervisor Salaries	<u>3,503</u>		
Change from 1st Interim to 2nd Interim	<u>\$ (26,013)</u>		
	<u>2021-22 Adopted Budget</u>	<u>2021-22 2nd Int. Budget</u>	<u>Increase/(Decrease)</u>
	\$ 3,369,871	\$ 2,945,740	\$ (424,131)

B. Classified Personnel Salaries

Classified Personnel Salaries changed from \$473,984 at First Interim to \$485,224 at Second Interim, an increase of \$11,240. This change is due to employees placed in new positions.

<u>Item</u>	<u>Budget Adjustment</u>	
Instructional Salaries	\$ (48,169)	
Clerical Salaries	<u>59,409</u>	
Change from 1st Interim to 2nd Interim	<u>\$ 11,240</u>	
	<u>2021-22 Adopted Budget</u>	<u>2021-22 2nd Int. Budget</u>
	\$ 474,265	\$ 485,224
		<u>Increase/(Decrease)</u>
		\$ 10,959

C. Employee Benefits

Employee Benefits changed from \$1,374,435 at First Interim to \$1,372,405 at Second Interim, a decrease of \$ 2,030. This change was due to previously mentioned staffing adjustments during the Second Interim reporting period.

<u>Item</u>	<u>Budget Adjustment</u>	
STRS Retirement	\$ (27,370)	
PERS Retirement	11,249	
Health & Welfare Benefits	13,724	
Other	<u>367</u>	
Change from 1st Interim to 2nd Interim	<u>\$ (2,030)</u>	
	<u>2021-22 Adopted Budget</u>	<u>2021-22 2nd Int. Budget</u>
	\$ 1,089,592	\$ 1,372,405
		<u>Increase/(Decrease)</u>
		\$ 282,813

D. Books, Supplies and Other Materials

Books Supplies and Other Materials changed from \$977,094 at First Interim to \$1,004,798 at Second Interim, an increase of \$27,704. This net increase is primarily due to the adjustments of State lottery funds received from the prior fiscal year allocated to supplies.

Change from 1st Interim to 2nd Interim	\$ 27,704	
	<u>2021-22 Adopted Budget</u>	<u>2021-22 2nd Int. Budget</u>
	\$ 900,446	\$ 1,004,798
		<u>Increase/(Decrease)</u>
		\$ 104,352

E. Contracted Services and Other Operating Expenditures

Contracted Services and Other Operating Expenditures changed from \$509,224 at First Interim to \$609,524 at Second Interim, an increase of \$100,300. This increase was due to additional purchases of instructional educational technology related to the enrollment growth since the First Interim budget.

Change from 1st Interim to 2nd Interim		\$ 100,300
<u>2021-22 Adopted Budget</u>	<u>2021-22 2nd Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 252,816	\$ 609,524	\$ 356,708

F. Capital Outlay

Capital Outlay Expenditures changed from \$108,600 at First Interim to \$188,442 at Second Interim, an increase of \$79,842. The change is due to capital improvements to accommodate added staff and students.

Change from 1st Interim to 2nd Interim		\$ 79,842
<u>2021-22 Adopted Budget</u>	<u>2021-22 2nd Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ -0-	\$ 188,442	\$ 188,442

G. Other Outgo Expenditures

Other Outgo Expenditures changed from \$150,015 at First Interim to \$134,480 at Second Interim, a decrease of \$15,535. This was due to changes in expenditures applicable to indirect cost charges.

Change from 1st Interim to 2nd Interim		\$ (15,535)
<u>2021-22 Adopted Budget</u>	<u>2021-22 2nd Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 279,951	\$ 134,480	\$ (145,471)

H. Total Charter School Fund Expenditures

Total Charter School Fund Expenditures changed from \$6,565,105 at First Interim to \$6,740,613 at Second Interim, an increase of \$175,508.

Change from 1st Interim to 2nd Interim		\$ 175,508
2021-22 Adopted Budget	2021-22 2nd Int. Budget	Increase/(Decrease)
\$ 6,366,941	\$ 6,740,613	\$ 373,672

III. Charter School Fund Balance

Total revenues are \$7,829,290 and total expenditures are \$6,740,613 at Second Interim, resulting in a surplus of \$1,088,677. The projected ending fund balance for the 2021-22 fiscal year is:

Beginning Fund Balance, Unaudited 7/1/21	\$ 7,195,075
2021-22 Revenues	7,829,290
2021-22 Expenditures	<u>6,740,613</u>
Surplus/(Deficit) (1)	<u>1,088,677</u>
Ending Fund Balance, 6/30/22, Projected	<u>\$ 8,283,752</u>
Assigned:	
Capital Improvements	<u>\$ 7,946,721</u>
General Reserve 6/30/22	<u>\$ 337,031</u>
General Reserve as a % of Expenditures	5.0%
One-Time Items in 2021-22:	
Building and Improvements	\$ 188,442
Grant Carryover	<u>198,799</u>
Total One-Time Items (2)	<u>\$ 387,241</u>
Ongoing Operating Surplus (1+2)	<u>\$ 1,475,918</u>

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

Fund: 09 SubFund: -	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
09 - CHARTER SCHOOLS	\$7,478,955	\$7,233,370	\$7,829,290	\$350,335	\$595,920	4.7	8.2
8010 - 8099 Revenue Limit Sources							
8011 - LCFF State Aid - Current Year							
801100 - REVENUE LIMIT STATE AID	5,259,346	2,756,734	2,916,463	(2,342,883)	159,729	(44.5)	5.8
	\$5,259,346	\$2,756,734	\$2,916,463	(\$2,342,883)	\$159,729	(44.5)	5.8
8012 - Education Protection Account State Aid - Current Year							
801200 - EDUCATIONAL PROTECTION ACCT.	789,490	2,574,578	2,997,096	2,207,606	422,518	279.6	16.4
	\$789,490	\$2,574,578	\$2,997,096	\$2,207,606	\$422,518	279.6	16.4
8015 - Charter Schools General Purpose Entitlement - State Aid							
801500 - RL CHARTER SCHOOL APPORT	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8019 - LCFF/Revenue Limit State Aid - Prior Years							
801900 - RL ST AID PRIOR YEAR	0	(24,354)	(24,354)	(24,354)	0	N/A	0.0
	\$0	(\$24,354)	(\$24,354)	(\$24,354)	\$0	N/A	0.0
8091 - LCFF Transfers - Current Year							
809100 - RL TRANSFER - CHARTER	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8096 - Transfers to Charter Schools in Lieu of Property Taxes							
809600 - IN LIEU PROPERTY TAX TRANSFER	981,613	1,397,312	1,397,312	415,699	0	42.3	0.0
	\$981,613	\$1,397,312	\$1,397,312	\$415,699	\$0	42.3	0.0
8099 - LCFF/Revenue Limit Transfers - Prior Years							
809900 - RL TRANSFER PY CHARTER	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8010 - 8099 Revenue Limit Sources	\$7,030,449	\$6,704,270	\$7,286,517	\$256,068	\$582,247	3.6	8.7
Percent of Total	94.0%	92.7%	93.1%				
8100 - 8299 Federal Revenue							
8290 - All Other Federal Revenue							
829000 - FED OTH REV	0	146,135	146,214	146,214	79	N/A	0.1
	\$0	\$146,135	\$146,214	\$146,214	\$79	N/A	0.1
8100 - 8299 Federal Revenue	\$0	\$146,135	\$146,214	\$146,214	\$79	N/A	0.1
Percent of Total	0.0%	2.0%	1.9%				

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

Fund: 09 SubFund: -	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
8300 - 8599 Other State Revenue							
8550 - Mandated Cost Reimbursements							
855000 - ST MANDATED REIMB	26,865	26,865	26,865	0	0	0.0	0.0
	\$26,865	\$26,865	\$26,865	\$0	\$0	0.0	0.0
8560 - State Lottery Revenue							
856000 - ST LOTTERY	135,320	135,320	159,600	24,280	24,280	17.9	17.9
856001 - ST LOTTERY PR YR	0	29,521	18,836	18,836	(10,685)	N/A	(36.2)
	\$135,320	\$164,841	\$178,436	\$43,116	\$13,595	31.9	8.2
8590 - All Other State Revenue							
859000 - ST OTHER REVENUE	165,536	70,474	70,473	(95,063)	(1)	(57.4)	0.0
859001 - ST OTHER REVENUE PR YR	0	0	0	0	0	N/A	N/A
	\$165,536	\$70,474	\$70,473	(\$95,063)	(\$1)	(57.4)	0.0
8300 - 8599 Other State Revenue	\$327,721	\$262,180	\$275,774	(\$51,947)	\$13,594	(15.9)	5.2
Percent of Total	4.4%	3.6%	3.5%				
8600 - 8799 Other Local Revenue							
8660 - Interest							
866000 - LOC INTEREST INCOME/TREAS	108,000	108,000	108,000	0	0	0.0	0.0
	\$108,000	\$108,000	\$108,000	\$0	\$0	0.0	0.0
8662 - Net Increase (Decrease) in the Fair Value of Investments							
866200 - NET INC(DEC) FAIR VALUE INVEST	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8689 - All Other Fees and Contracts							
868900 - LOC ALL OTH FEES	12,785	12,785	12,785	0	0	0.0	0.0
	\$12,785	\$12,785	\$12,785	\$0	\$0	0.0	0.0
8600 - 8799 Other Local Revenue	\$120,785	\$120,785	\$120,785	\$0	\$0	0.0	0.0
Percent of Total	1.6%	1.7%	1.5%				

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

Fund: 09
SubFund: -

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

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

Fund: 09 SubFund: -	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
09 - CHARTER SCHOOLS	\$6,366,941	\$6,565,105	\$6,740,613	\$373,672	\$175,508	5.9	2.7
1000 - 1999 Certificated Personnel Salaries							
1100 - Certificated Teachers' Salaries							
110001 - TEACHER SAL	2,513,709	2,124,558	2,095,042	(418,667)	(29,516)	(16.7)	(1.4)
110040 - TEACH SAL SUMMER/HOURLY	86,553	86,553	86,553	0	0	0.0	0.0
110051 - TEACH SAL SCH BUS SUB	1,500	1,500	1,500	0	0	0.0	0.0
110060 - TEACH SAL STIPEND	224,939	186,718	186,718	(38,221)	0	(17.0)	0.0
110070 - TEACH SAL XTRA PD	0	0	0	0	0	N/A	N/A
	\$2,826,701	\$2,399,329	\$2,369,813	(\$456,888)	(\$29,516)	(16.2)	(1.2)
1200 - Certificated Pupil Support Salaries							
120002 - GUIDANCE SAL GLS/GIS	295,509	311,763	311,763	16,254	0	5.5	0.0
120003 - PSYCH/MENTAL HEALTH SP SAL	78,322	78,322	78,322	0	0	0.0	0.0
120040 - PUPIL SUPPORT HRLY	10,018	13,291	13,291	3,273	0	32.7	0.0
120050 - PUPIL SUPPORT SUB	0	0	0	0	0	N/A	N/A
	\$383,849	\$403,376	\$403,376	\$19,527	\$0	5.1	0.0
1300 - Certificated Supervisors' and Administrators' Salaries							
130001 - PRINCIPAL SAL	101,274	109,022	112,525	11,251	3,503	11.1	3.2
130003 - LEARNING DIRECTOR SAL	0	0	0	0	0	N/A	N/A
130008 - DIST ADM SAL	35,981	37,960	37,960	1,979	0	5.5	0.0
	\$137,255	\$146,982	\$150,485	\$13,230	\$3,503	9.6	2.4
1900 - Other Certificated Salaries							
190003 - TRANSITION COORDINATORS	22,066	22,066	22,066	0	0	0.0	0.0
190040 - OTH CERT HOURLY	0	0	0	0	0	N/A	N/A
	\$22,066	\$22,066	\$22,066	\$0	\$0	0.0	0.0
1000 - 1999 Certificated Personnel Salaries	\$3,369,871	\$2,971,753	\$2,945,740	(\$424,131)	(\$26,013)	(12.6)	(0.9)
Percent of Total	52.9%	45.3%	43.7%				

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

Fund: 09
SubFund: -

	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
2000 - 2999 Classified Personnel Salaries							
2100 - Classified Instructional Salaries							
210001 - INSTR ASSIST/TUTOR	130,633	184,935	136,766	6,133	(48,169)	4.7	(26.0)
210040 - INSTRUCTIONAL HOURLY	0	0	0	0	0	N/A	N/A
210050 - INSTR ASSIST SUB	77	733	733	656	0	851.9	0.0
	\$130,710	\$185,668	\$137,499	\$6,789	(\$48,169)	5.2	(25.9)
2300 - Classified Supervisors' and Administrators' Salaries							
230001 - CLASS MANAGEMENT SA	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
2400 - Clerical, Technical, and Office Staff Salaries							
240001 - CLASS BUSINESS SUPPORT	247,961	178,373	237,782	(10,179)	59,409	(4.1)	33.3
240040 - CLASS BUSINESS SUPPORT HRLY	0	0	0	0	0	N/A	N/A
240050 - CLASS BUSINESS SUPPORT SUB	14,813	14,813	14,813	0	0	0.0	0.0
240070 - CLASS BUSINESS SUPPORT OT	1,784	11,784	11,784	10,000	0	560.5	0.0
	\$264,558	\$204,970	\$264,379	(\$179)	\$59,409	(0.1)	29.0
2900 - Other Classified Salaries							
290005 - RESOURCE OFFICER SAL	0	0	0	0	0	N/A	N/A
290006 - STUDENT LIAISON	78,997	83,346	83,346	4,349	0	5.5	0.0
290011 - CLASSIFIED TEACHER/THEATRE	0	0	0	0	0	N/A	N/A
290040 - OTH CL HOURLY	0	0	0	0	0	N/A	N/A
290060 - CLASSIFIED STIPEND	0	0	0	0	0	N/A	N/A
290070 - OTH CLASSIFIED OT	0	0	0	0	0	N/A	N/A
290090 - OTHER CLASSIFIED SAL	0	0	0	0	0	N/A	N/A
	\$78,997	\$83,346	\$83,346	\$4,349	\$0	5.5	0.0
2000 - 2999 Classified Personnel Salaries	\$474,265	\$473,984	\$485,224	\$10,959	\$11,240	2.3	2.4
Percent of Total	7.4%	7.2%	7.2%				
3000 - 3999 Employee Benefits							
3101 - State Teachers' Retirement System, certificated positions							
310100 - STRS CERT	330,919	473,778	445,988	115,069	(27,790)	34.8	(5.9)
310190 - STRS CERT	2,459	2,459	2,879	420	420	17.1	17.1
	\$333,378	\$476,237	\$448,867	\$115,489	(\$27,370)	34.6	(5.7)
3102 - State Teachers' Retirement System, classified positions							
310201 - STRS CLASSIFIED	5,901	6,617	6,617	716	0	12.1	0.0
	\$5,901	\$6,617	\$6,617	\$716	\$0	12.1	0.0

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

Fund: 09
SubFund: -

	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
3000 - 3999 Employee Benefits							
3201 - Public Employees' Retirement System, certificated positions							
320100 - PERS CERTIFICATED	0	0	10,398	10,398	10,398	N/A	N/A
	\$0	\$0	\$10,398	\$10,398	\$10,398	N/A	N/A
3202 - Public Employees' Retirement System, classified positions							
320200 - PERS CLASSIFIED	63,839	90,172	91,023	27,184	851	42.6	0.9
320290 - PERS CLASSIFIED	91	2,428	2,428	2,337	0	2568.1	0.0
	\$63,930	\$92,600	\$93,451	\$29,521	\$851	46.2	0.9
3301 - OASDI/Medicare/Alternative, certificated positions							
330100 - SOCIAL SECURITY CERT	0	147	2,814	2,814	2,667	N/A	1814.3
330101 - MEDICARE CERT	30,140	40,701	37,675	7,535	(3,026)	25.0	(7.4)
330102 - SUPPLEMENTAL RETIREMENT CERT	0	0	0	0	0	N/A	N/A
330191 - MEDICARE CERT	220	220	256	36	36	16.4	16.4
330192 - SUPPLEMENTAL RETIREMENT CERT	0	0	0	0	0	N/A	N/A
	\$30,360	\$41,068	\$40,745	\$10,385	(\$323)	34.2	(0.8)
3302 - OASDI/Medicare/Alternative, classified positions							
330200 - SOCIAL SECURITY CLASS	17,209	23,915	24,550	7,341	635	42.7	2.7
330201 - MEDICARE CLASS	4,562	7,231	6,526	1,964	(705)	43.1	(9.7)
330202 - SUPPLEMENTAL RETIREMENT CLASS	216	827	827	611	0	282.9	0.0
330290 - SOCIAL SECURITY CLASS	158	791	791	633	0	400.6	0.0
330291 - MEDICARE CLASS	37	193	193	156	0	421.6	0.0
330292 - SUPPLEMENTAL RETIREMENT CLASS	0	0	0	0	0	N/A	N/A
	\$22,182	\$32,957	\$32,887	\$10,705	(\$70)	48.3	(0.2)
3401 - Health & Welfare Benefits, certificated positions							
340111 - HEALTH CERT	323,582	359,610	383,717	60,135	24,107	18.6	6.7
340112 - DENTAL CERT	24,354	28,074	26,440	2,086	(1,634)	8.6	(5.8)
340113 - VISION CERT	4,542	5,237	4,931	389	(306)	8.6	(5.8)
340114 - LIFE INS CERT	1,573	1,681	1,779	206	98	13.1	5.8
	\$354,051	\$394,602	\$416,867	\$62,816	\$22,265	17.7	5.6
3402 - Health & Welfare Benefits, classified positions							
340211 - HEALTH CLASS	103,133	133,100	125,901	22,768	(7,199)	22.1	(5.4)
340212 - DENTAL CLASS	7,762	11,025	9,778	2,016	(1,247)	26.0	(11.3)
340213 - VISION CLASS	1,457	1,888	1,823	366	(65)	25.1	(3.4)
340214 - LIFE INS CLASS	416	537	507	91	(30)	21.9	(5.6)
340216 - DIS CLASS	1,979	1,294	1,294	(685)	0	(34.6)	0.0

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

Fund: 09
SubFund: -

	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
3000 - 3999 Employee Benefits	\$114,747	\$147,844	\$139,303	\$24,556	(\$8,541)	21.4	(5.8)
3501 - State Unemployment Insurance, certificated positions							
350100 - SUI CERT	25,567	14,007	12,975	(12,592)	(1,032)	(49.3)	(7.4)
350190 - SUI CERT	7	67	79	72	12	1028.6	17.9
	\$25,574	\$14,074	\$13,054	(\$12,520)	(\$1,020)	(49.0)	(7.2)
3502 - State Unemployment Insurance, classified positions							
350200 - SUI CLASS	3,870	2,491	2,248	(1,622)	(243)	(41.9)	(9.8)
350290 - SUI CLASS	1	55	55	54	0	5400.0	0.0
	\$3,871	\$2,546	\$2,303	(\$1,568)	(\$243)	(40.5)	(9.5)
3601 - Workers' Compensation Insurance, certificated positions							
360100 - W/C CERT	24,944	33,608	31,831	6,887	(1,777)	27.6	(5.3)
360190 - W/C CERT	183	183	213	30	30	16.4	16.4
	\$25,127	\$33,791	\$32,044	\$6,917	(\$1,747)	27.5	(5.2)
3602 - Workers' Compensation Insurance, classified positions							
360200 - W/C CLASS	3,776	5,979	5,395	1,619	(584)	42.9	(9.8)
360290 - W/C CLASS	5	134	134	129	0	2580.0	0.0
	\$3,781	\$6,113	\$5,529	\$1,748	(\$584)	46.2	(9.6)
3701 - OPEB, Allocated, certificated positions							
370100 - RETIREE BENEFITS CERT	84,185	97,709	102,833	18,648	5,124	22.2	5.2
	\$84,185	\$97,709	\$102,833	\$18,648	\$5,124	22.2	5.2
3702 - OPEB, Allocated, classified positions							
370200 - RETIREE BENEFIT CLASSIFIED	12,742	14,891	14,671	1,929	(220)	15.1	(1.5)
	\$12,742	\$14,891	\$14,671	\$1,929	(\$220)	15.1	(1.5)
3901 - Other Benefits, certificated positions							
390103 - SELF INSUR CERT	8,315	11,206	10,612	2,297	(594)	27.6	(5.3)
390104 - AB 1522 ACCRUAL	0	63	254	254	191	N/A	303.2
390193 - SELF INSUR CERT	61	61	71	10	10	16.4	16.4
390194 - AB 1522 ACCRUAL	4	4	25	21	21	525.0	525.0
	\$8,380	\$11,334	\$10,962	\$2,582	(\$372)	30.8	(3.3)

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

Fund: 09 SubFund: -	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
3000 - 3999 Employee Benefits							
3902 - Other Benefits, classified positions							
390203 - SELF INSUR CLASS	1,259	1,993	1,799	540	(194)	42.9	(9.7)
390204 - AB 1522 ACCRUAL	114	0	0	(114)	0	(100.0)	N/A
390293 - SELF INSUR CLASS	10	53	53	43	0	430.0	0.0
390294 - AB 1522 ACCRUAL	0	6	22	22	16	N/A	266.7
	\$1,383	\$2,052	\$1,874	\$491	(\$178)	35.5	(8.7)
3000 - 3999 Employee Benefits	\$1,089,592	\$1,374,435	\$1,372,405	\$282,813	(\$2,030)	26.0	(0.1)
Percent of Total	17.1%	20.9%	20.4%				
1000 - 3999 Employee Compensation % of Total	77.5%	73.4%	71.3%				
4000 - 4999 Books and Supplies							
4100 - Approved Textbooks and Core Curricula Materials							
410000 - TEXTBOOKS	0	4,200	4,200	4,200	0	N/A	0.0
	\$0	\$4,200	\$4,200	\$4,200	\$0	N/A	0.0
4300 - Materials and Supplies							
430000 - INSTRUCTIONAL SUPPLIES	246,145	318,151	344,776	98,631	26,625	40.1	8.4
430001 - SUPPLIES CARRYOVER	0	0	0	0	0	N/A	N/A
430002 - HOLDING INSTR SUPP	165,536	292,149	292,228	126,692	79	76.5	0.0
430005 - FOOD/IN-HOUSE MEETINGS	3,998	5,889	6,889	2,891	1,000	72.3	17.0
430008 - SUPPLIES NON-CLASSROOM	2,920	27,920	27,920	25,000	0	856.2	0.0
	\$418,599	\$644,109	\$671,813	\$253,214	\$27,704	60.5	4.3
4400 - Noncapitalized Equipment							
440000 - EQUIP \$500-\$24999	481,847	328,785	328,785	(153,062)	0	(31.8)	0.0
	\$481,847	\$328,785	\$328,785	(\$153,062)	\$0	(31.8)	0.0
4000 - 4999 Books and Supplies	\$900,446	\$977,094	\$1,004,798	\$104,352	\$27,704	11.6	2.8
Percent of Total	14.1%	14.9%	14.9%				
5000 - 5999 Services and Other Operating Expenditures							
5200 - Travel and Conferences							
520000 - CONF/TRAVEL	26,665	26,665	26,665	0	0	0.0	0.0
520010 - FIXED MILEAGE ALLOWANCE	0	998	998	998	0	N/A	0.0
	\$26,665	\$27,663	\$27,663	\$998	\$0	3.7	0.0

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

Fund: 09
SubFund: -

	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
5000 - 5999 Services and Other Operating Expenditures							
5300 - Dues and Memberships							
530000 - DUES & MEMBERSHIP	1,970	1,970	1,970	0	0	0.0	0.0
	\$1,970	\$1,970	\$1,970	\$0	\$0	0.0	0.0
5500 - Operations and Housekeeping Services							
550030 - WATER/SEWER	3,000	3,000	3,000	0	0	0.0	0.0
550080 - PG&E	20,000	30,000	30,000	10,000	0	50.0	0.0
	\$23,000	\$33,000	\$33,000	\$10,000	\$0	43.5	0.0
5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements							
560001 - NONCAPITALIZED IMPROVEMENTS	1,180	1,219	1,219	39	0	3.3	0.0
560003 - ALARM SYSTEM	1,100	1,100	1,100	0	0	0.0	0.0
560004 - ALARM ADDITIONAL CHARGES	0	0	0	0	0	N/A	N/A
560005 - RENTAL	1,600	1,600	1,600	0	0	0.0	0.0
560010 - BLDG LEASE/RENTS	34,800	34,800	34,800	0	0	0.0	0.0
	\$38,680	\$38,719	\$38,719	\$39	\$0	0.1	0.0
5710 - Transfers of Direct Costs							
571000 - DIRECT COST/TRF OF SERVICE	0	0	0	0	0	N/A	N/A
571047 - DIRECT COST/ED SEMINARS	0	0	0	0	0	N/A	N/A
571070 - DIRECT COST/TEACH CTR	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
5750 - Transfers of Direct Costs - Interfund							
575000 - DIRECT COST/INTERFUND TRF	0	0	0	0	0	N/A	N/A
575003 - DIRECT COST/UTILITY INTERFUND	0	0	0	0	0	N/A	N/A
575010 - DIRECT COST/MTCE INTERFUND	75	75	75	0	0	0.0	0.0
575020 - DIRECT COST/TRANSP INTERFUND	1,400	1,400	1,400	0	0	0.0	0.0
575040 - DIRECT COST/GAD/INTERF	2,300	2,300	2,300	0	0	0.0	0.0
575047 - DIRECT COST/SEMINARS INTERFUND	175	175	175	0	0	0.0	0.0
575050 - DIRECT COST/COPIER INTERFUND	725	725	725	0	0	0.0	0.0
575052 - DIRECT COST/SCANBACK INTERFUND	320	320	320	0	0	0.0	0.0
575070 - DIRECT COST/TCH CTR INTERFUND	55	55	55	0	0	0.0	0.0
	\$5,050	\$5,050	\$5,050	\$0	\$0	0.0	0.0
5800 - Professional/Consulting Services and Operating Expenditures							
580001 - CONT FOR PER SERV/INDIVIDUAL	0	0	0	0	0	N/A	N/A
580002 - CONTRACT SERVICES	75	7,500	7,500	7,425	0	9900.0	0.0
580006 - ADVERTISING	30,000	0	0	(30,000)	0	(100.0)	N/A

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

Fund: 09 SubFund: -	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
5000 - 5999 Services and Other Operating Expenditures							
5800 - Professional/Consulting Services and Operating Expenditures							
580008 - FEES/ADMISSION - STUDENTS	1,022	1,022	1,022	0	0	0.0	0.0
580009 - FEES / OTHER	0	0	0	0	0	N/A	N/A
580010 - SOFTWARE LICENSE	92,495	359,867	460,167	367,672	100,300	397.5	27.9
580090 - BUDGET RESERVE	0	0	0	0	0	N/A	N/A
	\$123,592	\$368,389	\$468,689	\$345,097	\$100,300	279.2	27.2
5900 - Communications							
590001 - PHONE CERTIFICATED	26,559	26,809	26,809	250	0	0.9	0.0
590002 - PHONE CLASSIFIED	4,500	4,824	4,824	324	0	7.2	0.0
590005 - COMMUNICATION/POSTAGE	2,800	2,800	2,800	0	0	0.0	0.0
	\$33,859	\$34,433	\$34,433	\$574	\$0	1.7	0.0
5000 - 5999 Services and Other Operating Expenditures	\$252,816	\$509,224	\$609,524	\$356,708	\$100,300	141.1	19.7
Percent of Total	4.0%	7.8%	9.0%				
6000 - 6999 Capital Outlay							
6200 - Buildings and Improvements of Buildings							
620000 - BLDG/IMPRV OF BLDG	0	108,600	188,442	188,442	79,842	N/A	73.5
	\$0	\$108,600	\$188,442	\$188,442	\$79,842	N/A	73.5
6000 - 6999 Capital Outlay	\$0	\$108,600	\$188,442	\$188,442	\$79,842	N/A	73.5
Percent of Total	0.0%	1.7%	2.8%				
7000 - 7499 Other Outgo							
7350 - Transfers of Indirect Costs - Interfund							
735000 - TRF OF DIRECT COST-INTERFUND	279,951	150,015	134,480	(145,471)	(15,535)	(52.0)	(10.4)
	\$279,951	\$150,015	\$134,480	(\$145,471)	(\$15,535)	(52.0)	(10.4)
7000 - 7499 Other Outgo	\$279,951	\$150,015	\$134,480	(\$145,471)	(\$15,535)	(52.0)	(10.4)
Percent of Total	4.4%	2.3%	2.0%				
7600 - 7629 Interfund Transfers Out							
7619 - Other Authorized Interfund Transfers Out							
761914 - TRANSFER TO SPEC RES/CAP PROJ	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
7600 - 7629 Interfund Transfers Out	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				

Summary of Revisions
2021-2022 Adult Fund Budget

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

I. 2021-22 Adult Fund Revenues

A. Federal Revenues

Federal Revenues changed from \$1,018,771 at First Interim to \$918,771 at Second Interim, a decrease of \$100,000. This decrease is due to the reduction of planned Pell grant awards. Clovis Adult Education (CAE) is a clock hour school; all Pell grant awards for new students at a clock hour school were suspended in fiscal year 2021. Although the Pell grant award process has been reinstated for clock hour schools in fiscal year 2022, the reduced student population due to COVID has contributed to less Pell grant authorizations.

Change from 1st Interim to 2nd Interim		\$ (100,000)
<u>2021-22 Adopted Budget</u>	<u>2021-22 2nd Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 976,858	\$ 918,771	\$ (58,087)

B. State Revenues

State Revenues changed from \$2,693,690 at First Interim to \$2,691,241 at Second Interim, a decrease of \$2,449. This decrease is due to reduced CalWORKs grant funding.

Change from 1st Interim to 2nd Interim		\$ (2,449)
<u>2021-22 Adopted Budget</u>	<u>2021-22 2nd Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 2,592,345	\$ 2,691,241	\$ 98,896

C. Local Revenues

Local Revenues changed from \$1,528,100 at First Interim to \$1,432,025 at Second Interim, a decrease of \$96,075. This decrease is primarily due to the reduction of planned revenue from Career Technical Education (CTE) classes in the Business and Nursing programs. Although CAE is one of the few adult schools in our area to remain open during the pandemic, student enrollment in the CTE programs have been significantly slower to recover to pre-pandemic numbers.

Change from 1st Interim to 2nd Interim		\$ (96,075)
<u>2021-22</u>	<u>2021-22</u>	
<u>Adopted Budget</u>	<u>2nd Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 1,590,100	\$ 1,432,025	\$ (158,075)

Change from 1st Interim to 2nd Interim		\$ (198,524)
<u>2021-22</u>	<u>2021-22</u>	
<u>Adopted Budget</u>	<u>2nd Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 6,006,183	\$ 5,888,917	\$ (117,266)

D. Other Transfers In

Other Transfers In are unchanged at Second Interim.

Change from 1st Interim to 2nd Interim		\$ -0-
<u>2021-22</u>	<u>2021-22</u>	
<u>Adopted Budget</u>	<u>2nd Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 846,880	\$ 846,880	\$ -0-

E. Total Adult Fund Revenues

Total Adult Fund Revenues changed from \$6,087,441 at First Interim to \$5,888,917 at Second Interim, a decrease of \$198,524.

II. 2021-22 Adult Fund Expenditures

A. Certificated Personnel Salaries

Certificated Personnel Salaries changed from \$2,069,955 at First Interim to \$2,081,974 at Second Interim, an increase of \$12,019. The increase is primarily due to adding budget for CTE teacher hourly pay for a substitute to cover a leave of absence.

Change from 1st Interim to 2nd Interim		\$ 12,019
<u>2021-22</u>	<u>2021-22</u>	
<u>Adopted Budget</u>	<u>2nd Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 1,958,654	\$ 2,081,974	\$ 123,320

B. Classified Personnel Salaries

Classified Personnel Salaries changed from \$1,566,391 at First Interim to \$1,537,627 at Second Interim, a decrease of \$28,764. The decrease is primarily due to removing the planned hours for a sign language interpreter. CAE academic programs do not currently have any students in need of these services.

Change from 1st Interim to 2nd Interim		\$ (28,764)
<u>2021-22 Adopted Budget</u>	<u>2021-22 2nd Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 1,466,537	\$ 1,537,627	\$ 71,090

C. Employee Benefits

Employee Benefits changed from \$1,662,246 at First Interim to \$1,633,529 at Second Interim, a decrease of \$28,717. The decrease is primarily due to the salary adjustments noted.

Change from 1st Interim to 2nd Interim		\$ (28,717)
<u>2021-22 Adopted Budget</u>	<u>2021-22 2nd Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 1,614,694	\$ 1,633,529	\$ 18,835

D. Books, Supplies and Other Materials

Books, Supplies and Other Materials changed from \$496,398 at First Interim to \$471,810 at Second Interim, a decrease of \$24,588. The decrease is due to a reduced need for classroom supplies and equipment due to decreased enrollment.

Change from 1st Interim to 2nd Interim		\$ (24,588)
<u>2021-22 Adopted Budget</u>	<u>2021-22 2nd Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 498,940	\$ 471,810	\$ (27,130)

E. Contracted Services and Other Operating Expenditures

Contracted Services and Other Operating Expenditures changed from \$769,511 at First Interim to \$598,514 at Second Interim, a decrease of \$170,997. The decrease is primarily due to the \$100,000 reduction of Pell grant revenue resulting in a decrease to student reimbursements. Employee travel for professional development has not returned to pre-pandemic levels. Utilities, advertising, and other contracted service budgets were adjusted based on year to date expenditures.

<u>Item</u>	<u>Budget Adjustment</u>		
Pell Grant Awards/contracts	\$ (110,200)		
Travel	(18,950)		
Software/Advertising/Fees	(25,149)		
Utilities	<u>(16,698)</u>		
Change from 1st Interim to 2nd Interim	<u>\$ (170,997)</u>		
	<u>2021-22 Adopted Budget</u>	<u>2021-22 2nd Int. Budget</u>	<u>Increase/(Decrease)</u>
	\$ 776,905	\$ 598,514	\$ (178,391)

F. Capital Outlay

Capital Outlay expenditures are unchanged at Second Interim.

Change from 1st Interim to 2nd Interim	\$ -0-		
	<u>2021-22 Adopted Budget</u>	<u>2021-22 2nd Int. Budget</u>	<u>Increase/(Decrease)</u>
	\$ 0	\$ 0	\$ -0-

G. Other Outgo Expenditures

Other Outgo Expenditures are unchanged at Second Interim.

Change from 1st Interim to 2nd Interim	\$ -0-		
	<u>2021-22 Adopted Budget</u>	<u>2021-22 2nd Int. Budget</u>	<u>Increase/(Decrease)</u>
	\$ 114,155	\$ 114,155	\$ -0-

H. Total Adult Fund Expenditures

Total Adult Fund Expenditures changed from \$6,678,656 at First Interim to \$6,437,610 at Second Interim, a decrease of \$241,047.

Change from 1st Interim to 2nd Interim		\$ (241,047)
2021-22 Adopted Budget	2021-22 2nd Int. Budget	Increase/(Decrease)
\$ 6,429,885	\$ 6,437,610	\$ 7,725

III. Fund Balance

Total revenues are \$5,888,917 and total expenditures are \$6,437,610 at Second Interim, a deficit of \$548,693. The projected fund balance for the 2021-22 fiscal year is as follows:

Beginning Fund Balance-Unaudited 7/1/21	\$ 3,610,212
2021-22 Revenues	5,888,917
2021-22 Expenditures	<u>6,437,610</u>
Surplus/(Deficit)	<u>(548,693)</u>
Ending Fund Balance, 6/30/22, Projected	<u>\$ 3,061,519</u>
Components of Fund Balance:	
Non-spendable:	
Book Store Inventory	47,014
Revolving Fund	3,500
Assigned fund Balance:	
Capital Improvements	2,500,000
Unassigned Fund Balance:	<u>\$ 511,005</u>
General Reserve Percentage	7.9%

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

Fund: 11 SubFund: -	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
11 - ADULT EDUCATION FUND	\$6,006,183	\$6,087,441	\$5,888,917	(\$117,266)	(\$198,524)	(2.0)	(3.3)
8100 - 8299 Federal Revenue							
8285 - Interagency Contracts Between LEAs							
828500 - FED INTERAGENCY CONTRACTS ARRA	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8290 - All Other Federal Revenue							
829000 - FED OTH REV	976,858	1,018,771	918,771	(58,087)	(100,000)	(5.9)	(9.8)
	\$976,858	\$1,018,771	\$918,771	(\$58,087)	(\$100,000)	(5.9)	(9.8)
8100 - 8299 Federal Revenue	\$976,858	\$1,018,771	\$918,771	(\$58,087)	(\$100,000)	(5.9)	(9.8)
Percent of Total	16.3%	16.7%	15.6%				
8300 - 8599 Other State Revenue							
8311 - Other State Apportionments - Current Year							
831100 - ST OTH APPORTIONMENTS	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8319 - Other State Apportionments - Prior Years							
831900 - ST OTH APPORT PR YR	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8590 - All Other State Revenue							
850018 - ST CALWORKS	0	0	0	0	0	N/A	N/A
859000 - ST OTHER REVENUE	2,592,345	2,693,690	2,691,241	98,896	(2,449)	3.8	(0.1)
	\$2,592,345	\$2,693,690	\$2,691,241	\$98,896	(\$2,449)	3.8	(0.1)
8300 - 8599 Other State Revenue	\$2,592,345	\$2,693,690	\$2,691,241	\$98,896	(\$2,449)	3.8	(0.1)
Percent of Total	43.2%	44.2%	45.7%				

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

Fund: 11 SubFund: -	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
8600 - 8799 Other Local Revenue							
8660 - Interest							
866000 - LOC INTEREST INCOME/TREAS	30,000	30,000	30,000	0	0	0.0	0.0
	\$30,000	\$30,000	\$30,000	\$0	\$0	0.0	0.0
8662 - Net Increase (Decrease) in the Fair Value of Investments							
866200 - NET INC(DEC) FAIR VALUE INVEST	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8671 - Adult Education Fees							
867100 - LOC ADULT ED FEES	1,149,000	1,087,000	991,000	(158,000)	(96,000)	(13.8)	(8.8)
	\$1,149,000	\$1,087,000	\$991,000	(\$158,000)	(\$96,000)	(13.8)	(8.8)
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	302,100	302,025	(75)	(75)	0.0	0.0
869907 - LOC BOOKSTORE TEXTBOOKS	109,000	109,000	109,000	0	0	0.0	0.0
	\$411,100	\$411,100	\$411,025	(\$75)	(\$75)	0.0	0.0
8600 - 8799 Other Local Revenue	\$1,590,100	\$1,528,100	\$1,432,025	(\$158,075)	(\$96,075)	(9.9)	(6.3)
Percent of Total	26.5%	25.1%	24.3%				
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%	13.9%	14.4%				
8980 - 8999 Contributions							
8980 - Contributions from Unrestricted Revenues							
898000 - CONTRIB FR UNRESTRICTED REV	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8980 - 8999 Contributions	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				

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

Fund: 11 SubFund: -	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
11 - ADULT EDUCATION FUND	\$6,429,885	\$6,678,656	\$6,437,610	\$7,725	(\$241,047)	0.1	(3.6)
1000 - 1999 Certificated Personnel Salaries							
1100 - Certificated Teachers' Salaries							
110001 - TEACHER SAL	722,183	794,127	805,369	83,186	11,242	11.5	1.4
110005 - TEACHER SAL TC	504,505	504,505	516,637	12,132	12,132	2.4	2.4
110040 - TEACH SAL SUMMER/HOURLY	105,635	125,371	114,016	8,381	(11,355)	7.9	(9.1)
110050 - TEACH SAL SUB	10,001	7,001	7,001	(3,000)	0	(30.0)	0.0
110060 - TEACH SAL STIPEND	6,236	3,118	3,118	(3,118)	0	(50.0)	0.0
	\$1,348,560	\$1,434,121	\$1,446,140	\$97,580	\$12,019	7.2	0.8
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
130040 - SUPV ADM HRLY	0	0	0	0	0	N/A	N/A
130050 - CERT ADMIN SUB	0	0	0	0	0	N/A	N/A
	\$341,724	\$360,515	\$360,515	\$18,791	\$0	5.5	0.0
1900 - Other Certificated Salaries							
190001 - RESOURCE TEACH SAL	0	0	0	0	0	N/A	N/A
190040 - OTH CERT HOURLY	0	0	0	0	0	N/A	N/A
190060 - OTHER CERTIFICATED STIPEND	15,472	16,153	16,153	681	0	4.4	0.0
190090 - CERT OTH SAL	0	0	0	0	0	N/A	N/A
	\$15,472	\$16,153	\$16,153	\$681	\$0	4.4	0.0
1000 - 1999 Certificated Personnel Salaries	\$1,958,654	\$2,069,955	\$2,081,974	\$123,320	\$12,019	6.3	0.6
Percent of Total	30.5%	31.0%	32.3%				

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

Fund: 11
SubFund: -

	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
2000 - 2999 Classified Personnel Salaries							
2100 - Classified Instructional Salaries							
210001 - INSTR ASSIST/TUTOR	53,962	37,762	30,839	(23,123)	(6,923)	(42.8)	(18.3)
210040 - INSTRUCTIONAL HOURLY	1,001	1,001	1,001	0	0	0.0	0.0
210050 - INSTR ASSIST SUB	38,001	38,001	0	(38,001)	(38,001)	(100.0)	(100.0)
	\$92,964	\$76,764	\$31,840	(\$61,124)	(\$44,924)	(65.7)	(58.5)
2200 - Classified Support Salaries							
220003 - CUSTODIAL SAL	74,521	80,793	80,793	6,272	0	8.4	0.0
220050 - CLASS SUPPORT SUB	0	0	0	0	0	N/A	N/A
220070 - CLASS SUPPORT OT	0	0	0	0	0	N/A	N/A
	\$74,521	\$80,793	\$80,793	\$6,272	\$0	8.4	0.0
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	980,699	1,005,767	108,110	25,067	12.0	2.6
240040 - CLASS BUSINESS SUPPORT HRLY	11,001	11,001	5,500	(5,501)	(5,501)	(50.0)	(50.0)
240050 - CLASS BUSINESS SUPPORT SUB	18,500	13,500	10,094	(8,406)	(3,406)	(45.4)	(25.2)
240090 - CLASS BUSINESS SUPPORT OTHER	0	0	0	0	0	N/A	N/A
	\$927,158	\$1,005,200	\$1,021,360	\$94,202	\$16,160	10.2	1.6
2900 - Other Classified Salaries							
290005 - RESOURCE OFFICER SAL	0	0	0	0	0	N/A	N/A
290011 - CLASSIFIED TEACHER/THEATRE	0	0	0	0	0	N/A	N/A
290040 - OTH CL HOURLY	7,100	7,100	7,100	0	0	0.0	0.0
290060 - CLASSIFIED STIPEND	0	0	0	0	0	N/A	N/A
290070 - OTH CLASSIFIED OT	0	0	0	0	0	N/A	N/A
290090 - OTHER CLASSIFIED SAL	145,001	160,001	160,001	15,000	0	10.3	0.0
	\$152,101	\$167,101	\$167,101	\$15,000	\$0	9.9	0.0
2000 - 2999 Classified Personnel Salaries	\$1,466,537	\$1,566,391	\$1,537,627	\$71,090	(\$28,764)	4.8	(1.8)
Percent of Total	22.8%	23.5%	23.9%				
3000 - 3999 Employee Benefits							
3101 - State Teachers' Retirement System, certificated positions							
310100 - STRS CERT	296,468	302,967	307,883	11,415	4,915	3.9	1.6
310190 - STRS CERT	0	1,772	1,772	1,772	0	N/A	0.0
	\$296,468	\$304,739	\$309,655	\$13,187	\$4,915	4.4	1.6

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

Fund: 11
SubFund: -

	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
3000 - 3999 Employee Benefits							
3102 - State Teachers' Retirement System, classified positions							
310201 - STRS CLASSIFIED	13,861	15,319	18,864	5,003	3,545	36.1	23.1
310291 - STRS CLASSIFIED	0	0	0	0	0	N/A	N/A
	\$13,861	\$15,319	\$18,864	\$5,003	\$3,545	36.1	23.1
3201 - Public Employees' Retirement System, certificated positions							
320100 - PERS CERTIFICATED	5,532	26,736	26,736	21,204	0	383.3	0.0
320190 - PERS CERTIFICATED	0	0	0	0	0	N/A	N/A
	\$5,532	\$26,736	\$26,736	\$21,204	\$0	383.3	0.0
3202 - Public Employees' Retirement System, classified positions							
320200 - PERS CLASSIFIED	300,920	318,249	299,585	(1,335)	(18,665)	(0.4)	(5.9)
320290 - PERS CLASSIFIED	0	0	20	20	20	N/A	N/A
	\$300,920	\$318,249	\$299,604	(\$1,316)	(\$18,645)	(0.4)	(5.9)
3301 - OASDI/Medicare/Alternative, certificated positions							
330100 - SOCIAL SECURITY CERT	3,242	7,161	7,161	3,919	0	120.9	0.0
330101 - MEDICARE CERT	26,340	26,495	26,588	248	93	0.9	0.4
330102 - SUPPLEMENTAL RETIREMENT CERT	0	0	0	0	0	N/A	N/A
330190 - SOCIAL SECURITY CERT	0	497	497	497	0	N/A	0.0
330191 - MEDICARE CERT	0	400	353	353	(47)	N/A	(11.8)
330192 - SUPPLEMENTAL RETIREMENT CERT	0	23	23	23	0	N/A	0.0
	\$29,582	\$34,576	\$34,622	\$5,040	\$46	17.0	0.1
3302 - OASDI/Medicare/Alternative, classified positions							
330200 - SOCIAL SECURITY CLASS	82,878	87,730	88,199	5,321	470	6.4	0.5
330201 - MEDICARE CLASS	20,579	21,794	20,483	(96)	(1,311)	(0.5)	(6.0)
330202 - SUPPLEMENTAL RETIREMENT CLASS	5,763	5,763	5,763	0	0	0.0	0.0
330290 - SOCIAL SECURITY CLASS	0	0	5	5	5	N/A	N/A
330291 - MEDICARE CLASS	0	0	15	15	15	N/A	N/A
330292 - SUPPLEMENTAL RETIREMENT CLASS	0	0	0	0	0	N/A	N/A
	\$109,220	\$115,287	\$114,466	\$5,246	(\$821)	4.8	(0.7)
3401 - Health & Welfare Benefits, certificated positions							
340111 - HEALTH CERT	343,332	325,516	323,194	(20,138)	(2,322)	(5.9)	(0.7)
340112 - DENTAL CERT	25,912	23,492	23,429	(2,483)	(63)	(9.6)	(0.3)
340113 - VISION CERT	4,918	4,382	4,371	(547)	(11)	(11.1)	(0.2)
340114 - LIFE INS CERT	2,410	1,965	1,901	(509)	(65)	(21.1)	(3.3)
	\$376,572	\$355,355	\$352,894	(\$23,678)	(\$2,461)	(6.3)	(0.7)

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

Fund: 11
SubFund: -

	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
3000 - 3999 Employee Benefits							
3402 - Health & Welfare Benefits, classified positions							
340211 - HEALTH CLASS	254,662	268,055	251,984	(2,678)	(16,071)	(1.1)	(6.0)
340212 - DENTAL CLASS	19,175	20,183	18,973	(202)	(1,210)	(1.1)	(6.0)
340213 - VISION CLASS	3,585	3,773	3,547	(38)	(226)	(1.0)	(6.0)
340214 - LIFE INS CLASS	1,191	1,245	1,180	(11)	(65)	(0.9)	(5.2)
340216 - DIS CLASS	6,239	5,522	4,588	(1,651)	(934)	(26.5)	(16.9)
	\$284,852	\$298,778	\$280,273	(\$4,579)	(\$18,505)	(1.6)	(6.2)
3501 - State Unemployment Insurance, certificated positions							
350100 - SUI CERT	12,254	7,792	9,875	(2,379)	2,083	(19.4)	26.7
350190 - SUI CERT	0	159	175	175	16	N/A	10.3
	\$12,254	\$7,951	\$10,050	(\$2,204)	\$2,099	(18.0)	26.4
3502 - State Unemployment Insurance, classified positions							
350200 - SUI CLASS	13,914	7,467	7,717	(6,197)	249	(44.5)	3.3
350290 - SUI CLASS	0	0	21	21	21	N/A	N/A
	\$13,914	\$7,467	\$7,738	(\$6,176)	\$271	(44.4)	3.6
3601 - Workers' Compensation Insurance, certificated positions							
360100 - W/C CERT	22,937	24,571	24,617	1,680	45	7.3	0.2
360190 - W/C CERT	0	390	390	390	0	N/A	0.0
	\$22,937	\$24,961	\$25,006	\$2,069	\$45	9.0	0.2
3602 - Workers' Compensation Insurance, classified positions							
360200 - W/C CLASS	16,972	18,476	18,550	1,578	74	9.3	0.4
360290 - W/C CLASS	0	0	52	52	52	N/A	N/A
	\$16,972	\$18,476	\$18,601	\$1,630	\$126	9.6	0.7
3701 - OPEB, Allocated, certificated positions							
370100 - RETIREE BENEFITS CERT	74,423	71,476	71,472	(2,951)	(4)	(4.0)	0.0
	\$74,423	\$71,476	\$71,472	(\$2,951)	(\$4)	(4.0)	0.0
3702 - OPEB, Allocated, classified positions							
370200 - RETIREE BENEFIT CLASSIFIED	43,082	47,566	48,035	4,953	468	11.5	1.0
	\$43,082	\$47,566	\$48,035	\$4,953	\$468	11.5	1.0

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

Fund: 11
SubFund: -

	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
3000 - 3999 Employee Benefits							
3901 - Other Benefits, certificated positions							
390103 - SELF INSUR CERT	7,833	8,244	8,221	388	(23)	5.0	(0.3)
390104 - AB 1522 ACCRUAL	0	0	0	0	0	N/A	N/A
390105 - PARS CERT GOLDEN HANDSHAKE	0	0	0	0	0	N/A	N/A
390193 - SELF INSUR CERT	0	130	130	130	0	N/A	0.0
390194 - AB 1522 ACCRUAL	0	163	163	163	0	N/A	0.0
	\$7,833	\$8,537	\$8,514	\$681	(\$23)	8.7	(0.3)
3902 - Other Benefits, classified positions							
390203 - SELF INSUR CLASS	5,671	6,171	6,340	669	169	11.8	2.7
390204 - AB 1522 ACCRUAL	601	601	646	45	45	7.6	7.6
390206 - PARS GOLDEN HANDSHAKE	0	0	0	0	0	N/A	N/A
390293 - SELF INSUR CLASS	0	0	3	3	3	N/A	N/A
390294 - AB 1522 ACCRUAL	0	0	9	9	9	N/A	N/A
	\$6,272	\$6,772	\$6,999	\$727	\$227	11.6	3.3
3000 - 3999 Employee Benefits	\$1,614,694	\$1,662,246	\$1,633,529	\$18,835	(\$28,717)	1.2	(1.7)
Percent of Total	25.1%	24.9%	25.4%				
1000 - 3999 Employee Compensation % of Total	78.4%	79.3%	81.6%				

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

Fund: 11 SubFund: -	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
4000 - 4999 Books and Supplies							
4100 - Approved Textbooks and Core Curricula Materials							
410000 - TEXTBOOKS	102,000	102,000	102,432	432	432	0.4	0.4
410001 - BOOKSTORE INV ADJ	0	0	0	0	0	N/A	N/A
	\$102,000	\$102,000	\$102,432	\$432	\$432	0.4	0.4
4300 - Materials and Supplies							
430000 - INSTRUCTIONAL SUPPLIES	42,086	42,086	42,766	680	680	1.6	1.6
430004 - PRINTING/PUBLISHING	93,500	93,500	93,500	0	0	0.0	0.0
430005 - FOOD/IN-HOUSE MEETINGS	5,000	5,200	5,900	900	700	18.0	13.5
430008 - SUPPLIES NON-CLASSROOM	85,354	82,612	62,212	(23,142)	(20,400)	(27.1)	(24.7)
430023 - SALES/USE TAX	0	0	0	0	0	N/A	N/A
430038 - UNIFORMS	0	0	0	0	0	N/A	N/A
430050 - SUPPLIES M&O	7,000	7,000	16,000	9,000	9,000	128.6	128.6
	\$232,940	\$230,398	\$220,378	(\$12,562)	(\$10,020)	(5.4)	(4.3)
4400 - Noncapitalized Equipment							
440000 - EQUIP \$500-\$24999	164,000	164,000	149,000	(15,000)	(15,000)	(9.1)	(9.1)
	\$164,000	\$164,000	\$149,000	(\$15,000)	(\$15,000)	(9.1)	(9.1)
4000 - 4999 Books and Supplies	\$498,940	\$496,398	\$471,810	(\$27,130)	(\$24,588)	(5.4)	(5.0)
Percent of Total	7.8%	7.4%	7.3%				
5000 - 5999 Services and Other Operating Expenditures							
5200 - Travel and Conferences							
520000 - CONF/TRAVEL	69,950	59,950	41,000	(28,950)	(18,950)	(41.4)	(31.6)
520010 - FIXED MILEAGE ALLOWANCE	500	1,489	1,489	989	0	197.9	0.0
	\$70,450	\$61,439	\$42,489	(\$27,961)	(\$18,950)	(39.7)	(30.8)
5300 - Dues and Memberships							
530000 - DUES & MEMBERSHIP	5,595	5,595	5,595	0	0	0.0	0.0
	\$5,595	\$5,595	\$5,595	\$0	\$0	0.0	0.0
5500 - Operations and Housekeeping Services							
550030 - WATER/SEWER	7,000	7,000	7,000	0	0	0.0	0.0
550050 - PEST CONTROL	900	900	900	0	0	0.0	0.0
550080 - PG&E	100,000	100,000	83,302	(16,698)	(16,698)	(16.7)	(16.7)
	\$107,900	\$107,900	\$91,202	(\$16,698)	(\$16,698)	(15.5)	(15.5)

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

Fund: 11
SubFund: -

	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
5000 - 5999 Services and Other Operating Expenditures							
5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements							
560001 - NONCAPITALIZED IMPROVEMENTS	0	0	0	0	0	N/A	N/A
560002 - MAINTENANCE AGREEMENTS	0	0	0	0	0	N/A	N/A
560003 - ALARM SYSTEM	4,000	4,000	5,698	1,698	1,698	42.5	42.5
560004 - ALARM ADDITIONAL CHARGES	0	0	0	0	0	N/A	N/A
560005 - RENTAL	1,000	1,000	1,000	0	0	0.0	0.0
560006 - REPAIR EQUIP	2,000	2,000	1,000	(1,000)	(1,000)	(50.0)	(50.0)
560010 - BLDG LEASE/RENTS	2,000	2,000	2,000	0	0	0.0	0.0
	\$9,000	\$9,000	\$9,698	\$698	\$698	7.8	7.8
5710 - Transfers of Direct Costs							
571010 - DIRECT COST/MTCE	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
5750 - Transfers of Direct Costs - Interfund							
575000 - DIRECT COST/INTERFUND TRF	0	0	0	0	0	N/A	N/A
575002 - DIRECT COST/CUSD TODAY INTERFN	5,000	0	0	(5,000)	0	(100.0)	N/A
575010 - DIRECT COST/MTCE INTERFUND	(2,900)	(2,900)	(2,900)	0	0	0.0	0.0
575020 - DIRECT COST/TRANSP INTERFUND	6,200	6,200	3,200	(3,000)	(3,000)	(48.4)	(48.4)
575030 - DIRECT COST/FOOD SVC INTERFUND	0	0	0	0	0	N/A	N/A
575040 - DIRECT COST/GAD/INTERF	1,000	1,000	1,100	100	100	10.0	10.0
575060 - DIRECT COST/TECH INTERFUND	0	0	0	0	0	N/A	N/A
575070 - DIRECT COST/TCH CTR INTERFUND	600	600	600	0	0	0.0	0.0
575080 - INTER-FUND DIRECT COST FUEL	300	300	300	0	0	0.0	0.0
575081 - DIRECT COST/MET PAC INTERFUND	0	0	0	0	0	N/A	N/A
	\$10,200	\$5,200	\$2,300	(\$7,900)	(\$2,900)	(77.5)	(55.8)
5800 - Professional/Consulting Services and Operating Expenditures							
580001 - CONT FOR PER SERV/INDIVIDUAL	150,000	150,000	100,000	(50,000)	(50,000)	(33.3)	(33.3)
580002 - CONTRACT SERVICES	296,150	298,200	238,000	(58,150)	(60,200)	(19.6)	(20.2)
580005 - LEGAL SERVICES	1,000	1,000	1,000	0	0	0.0	0.0
580006 - ADVERTISING	21,000	21,000	11,000	(10,000)	(10,000)	(47.6)	(47.6)
580008 - FEES/ADMISSION - STUDENTS	0	0	0	0	0	N/A	N/A
580009 - FEES / OTHER	21,500	21,500	14,000	(7,500)	(7,500)	(34.9)	(34.9)
580010 - SOFTWARE LICENSE	43,100	45,842	40,242	(2,858)	(5,600)	(6.6)	(12.2)
	\$532,750	\$537,542	\$404,242	(\$128,508)	(\$133,300)	(24.1)	(24.8)

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

Fund: 11 SubFund: -	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
5000 - 5999 Services and Other Operating Expenditures							
5900 - Communications							
590001 - PHONE CERTIFICATED	2,080	2,257	3,517	1,437	1,260	69.1	55.8
590002 - PHONE CLASSIFIED	1,880	2,117	2,117	237	0	12.6	0.0
590005 - COMMUNICATION/POSTAGE	37,050	38,461	37,354	304	(1,107)	0.8	(2.9)
	\$41,010	\$42,835	\$42,988	\$1,978	\$153	4.8	0.4
5000 - 5999 Services and Other Operating Expenditures	\$776,905	\$769,511	\$598,514	(\$178,391)	(\$170,997)	(23.0)	(22.2)
Percent of Total	12.1%	11.5%	9.3%				
6000 - 6999 Capital Outlay							
6170 - Land Improvements							
617000 - LAND IMPROVEMENTS	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
6200 - Buildings and Improvements of Buildings							
620006 - CONSTRUCTION	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
6000 - 6999 Capital Outlay	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				
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%	1.7%	1.8%				
7600 - 7629 Interfund Transfers Out							
7619 - Other Authorized Interfund Transfers Out							
761900 - TRANSFER TO GENERAL FUND	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
7600 - 7629 Interfund Transfers Out	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				

Summary of Revisions
2021-2022 Child Development Fund Budget

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

I. 2021-22 Child Development Revenues

A. Federal Revenues

Federal Revenues remain unchanged from First Interim to Second Interim.

Change from 1st Interim to 2nd Interim		\$ -0-
<u>2021-22 Adopted Budget</u>	<u>2021-22 2nd Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 314,213	\$ 0	\$ (314,213)

B. State Revenues

State Revenues remain unchanged from First Interim to Second Interim.

Change from 1st Interim to 2nd Interim		\$ -0-
<u>2021-22 Adopted Budget</u>	<u>2021-22 2nd Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 5,072,886	\$ 5,278,477	\$ 205,591

C. Local Revenues

Local Revenues changed from \$8,655,895 at First Interim to \$7,668,971 at Second Interim, a decrease of \$986,924. The continuing impacts of the pandemic have resulted in decreased enrollment and closures related to COVID. Revenue projections were evaluated based on year to date results and utilizing a more conservative projection model for the balance of the year.

Change from 1st Interim to 2nd Interim		\$ (986,924)
2021-22 Adopted Budget	2021-22 2nd Int. Budget	Increase/(Decrease)
\$ 8,659,193	\$ 7,668,971	\$ (990,222)

D. Total Child Development Fund Revenues

Total Child Development Fund Revenues changed from \$13,934,372 at First Interim to \$12,947,448 at Second Interim, a decrease of \$986,924.

Change from 1st Interim to 2nd Interim		\$ (986,924)
2021-22 Adopted Budget	2021-22 2nd Int. Budget	Increase/(Decrease)
\$ 14,046,292	\$ 12,947,448	\$ (1,098,843)

II. 2021-22 Child Development Expenditures

A. Certificated Personnel Salaries

Certificated Personnel Salaries changed from \$2,405,110 at First Interim to \$2,481,820 at Second Interim, an increase of \$76,710. The increase is due to the increase in demand for substitutes, hourly teacher pay and pupil support due to pandemic related absences.

<u>Item</u>	<u>Budget Adjustment</u>	
Teacher Salary Subs	\$ 68,108	
Pupil Support Hourly	10,258	
Teacher Hourly	3,344	
Teacher Salary Stipend	(5,000)	
Change from 1st Interim to 2nd Interim	<u>\$ 76,710</u>	
2021-22 Adopted Budget	2021-22 2nd Int. Budget	Increase/(Decrease)
\$ 2,088,914	\$ 2,481,820	\$ 392,906

B. Classified Personnel Salaries

Classified Personnel Salaries changed from \$6,291,249 at First Interim to \$5,455,316 at Second Interim, a decrease of \$835,933. The decrease is due to decreased Campus Club enrollment and a higher need for sub and hourly coverage due to pandemic related absences.

<u>Item</u>	<u>Budget Adjustment</u>		
Classified Substitutes	\$ 168,892		
Classified Hourly	1,360		
Other	520		
Classified Salaries	<u>(1,006,705)</u>		
Change from 1st Interim to 2nd Interim	<u>\$ (835,933)</u>		
	<u>2021-22 Adopted Budget</u>	<u>2021-22 2nd Int. Budget</u>	<u>Increase/(Decrease)</u>
	\$ 6,037,793	\$ 5,455,316	\$ (582,477)

C. Employee Benefits

Employee Benefits changed from \$ 2,896,237 at First Interim to \$ 2,665,397 at Second Interim, a decrease of \$ 230,840. The decrease is due to Campus Club having less employees who work over the PERS threshold, four hours per day, than projected at First Interim. Other benefit budgets were adjusted due to previously mentioned salary budget adjustments.

<u>Item</u>	<u>Budget Adjustment</u>		
Other Benefits	\$ (41,035)		
PERS	<u>(189,805)</u>		
Change from 1st Interim to 2nd Interim	<u>\$ (230,840)</u>		
	<u>2021-22 Adopted Budget</u>	<u>2021-22 2nd Int. Budget</u>	<u>Increase/(Decrease)</u>
	\$ 2,901,590	\$ 2,665,397	\$ (236,193)

D. Books, Supplies and Other Materials

Books, Supplies and Other Materials changed from \$1,091,085 at First Interim to \$968,094 at Second Interim, a decrease of \$122,991. The decrease is primarily due to the moving of COVID relief carryover from a supplies holding account into substitute salaries and benefit accounts. .

<u>Item</u>	<u>Budget Adjustment</u>	
Supplies	\$ 106,633	
Noncapitalized Equipment	84,588	
COVID Relief Carryover	<u>(314,212)</u>	
Change from 1st Interim to 2nd Interim	<u>\$ (122,991)</u>	
	<u>2021-22 Adopted Budget</u>	<u>2021-22 2nd Int. Budget</u>
	\$ 1,383,962	\$ 968,094
	<u>Increase/(Decrease)</u>	
	\$ (415,868)	

E. Contracted Services and Other Operating Expenditures

Contracted Services and Other Operating Expenditures changed from \$685,510 at First Interim to \$711,641 at Second Interim, an increase of \$26,131. The increase is due to a higher need for noncapitalized improvements in Campus Club and CSPP facilities due to repairs. An increase was needed for rentals for larger facilities for professional development.

<u>Item</u>	<u>Budget Adjustment</u>	
Noncapitalized Improvements	\$ 21,000	
Rentals	10,000	
Other Contracted Services	<u>(4,869)</u>	
Change from 1st Interim to 2nd Interim	<u>\$ 26,131</u>	
	<u>2021-22 Adopted Budget</u>	<u>2021-22 2nd Int. Budget</u>
	\$ 852,640	\$ 711,641
	<u>Increase/(Decrease)</u>	
	\$ (140,998)	

F. Capital Outlay

Capital Outlay expenditures changed from \$55,000 at First Interim to \$155,000 at Second Interim, an increase of \$100,000. The increase is due to planned installations of play structures.

Change from 1st Interim to 2nd Interim	\$ 100,000	
	<u>2021-22 Adopted Budget</u>	<u>2021-22 2nd Int. Budget</u>
	\$ 20,000	\$ 155,000
	<u>Increase/(Decrease)</u>	
	\$ 135,000	

G. Other Outgo Expenditures

Other Outgo Expenditures remain unchanged from First Interim to Second Interim.

Change from 1st Interim to 2nd Interim		\$ -0-
2021-22 <u>Adopted Budget</u>	2021-22 <u>2nd Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 761,393	\$ 824,393	\$ 63,000

H. Total Child Development Fund Expenditures

Total Child Development Fund Expenditures changed from \$14,248,585 , at First Interim to \$13,261,661 at Second Interim, a decrease of \$986,924.

Change from 1st Interim to 2nd Interim		\$ (986,924)
2021-22 <u>Adopted Budget</u>	2021-22 <u>2nd Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 14,046,292	\$ 13,261,661	\$ (784,631)

III. Fund Balance

Total revenues are \$12,947,448 and total expenditures are \$13,261,661 at Second Interim. The projected fund balance for the 2021-22 fiscal year is:

Beginning Fund Balance, Unaudited 7/1/21	\$ 1,269,326
2021-22 Revenues	\$ 12,947,448
2021-22 Expenditures	\$ 13,261,661
Surplus/(Deficit)	\$ (314,213)
Ending Fund Balance, 6/30/22, Projected	\$ 955,113
One-Time Items in 2021-22:	
One-Time COVID relief C/O	\$ 314,213
Total One-Time	\$ 314,213
Ongoing Operating Surplus/(Deficit)	\$ -0-

Second Interim Budget Change Report

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

Fund: 12 SubFund: -	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
12 - CHILD DEVELOPMENT FUND	\$14,046,292	\$13,934,372	\$12,947,448	(\$1,098,843)	(\$986,924)	(7.8)	(7.1)
8100 - 8299 Federal Revenue							
8290 - All Other Federal Revenue							
829000 - FED OTH REV	314,213	0	0	(314,213)	0	(100.0)	N/A
	\$314,213	\$0	\$0	(\$314,213)	\$0	(100.0)	N/A
8100 - 8299 Federal Revenue	\$314,213	\$0	\$0	(\$314,213)	\$0	(100.0)	N/A
Percent of Total	2.2%	0.0%	0.0%				
8300 - 8599 Other State Revenue							
8590 - All Other State Revenue							
851000 - ST DEFERRED REVENUE	0	0	0	0	0	N/A	N/A
859000 - ST OTHER REVENUE	5,072,886	5,278,477	5,278,477	205,591	0	4.1	0.0
859001 - ST OTHER REVENUE PR YR	0	0	0	0	0	N/A	N/A
	\$5,072,886	\$5,278,477	\$5,278,477	\$205,591	\$0	4.1	0.0
8300 - 8599 Other State Revenue	\$5,072,886	\$5,278,477	\$5,278,477	\$205,591	\$0	4.1	0.0
Percent of Total	36.1%	37.9%	40.8%				

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

Fund: 12
SubFund: -

	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
8600 - 8799 Other Local Revenue							
8660 - Interest							
866000 - LOC INTEREST INCOME/TREAS	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8662 - Net Increase (Decrease) in the Fair Value of Investments							
866200 - NET INC(DEC) FAIR VALUE INVEST	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8673 - Child Development Parent Fees							
867301 - LOC CHILD DEV PARENT FEES	178,789	175,491	168,971	(9,817)	(6,519)	(5.5)	(3.7)
	\$178,789	\$175,491	\$168,971	(\$9,817)	(\$6,519)	(5.5)	(3.7)
8689 - All Other Fees and Contracts							
868900 - LOC ALL OTH FEES	8,480,405	8,480,405	7,500,000	(980,405)	(980,405)	(11.6)	(11.6)
	\$8,480,405	\$8,480,405	\$7,500,000	(\$980,405)	(\$980,405)	(11.6)	(11.6)
8699 - All Other Local Revenue							
861000 - LOC DEF REVENUE	0	0	0	0	0	N/A	N/A
869900 - LOC OTHER REVENUE	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8600 - 8799 Other Local Revenue	\$8,659,193	\$8,655,895	\$7,668,971	(\$990,222)	(\$986,924)	(11.4)	(11.4)
Percent of Total	61.6%	62.1%	59.2%				
8900 - 8929 Interfund Transfers In							
8911 - To Child Development Fund from General Fund							
891101 - TRANSFER FR GF TO CD	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8919 - Other Authorized Interfund Transfers In							
891901 - OTH INTERFUND TRANSFER IN	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8900 - 8929 Interfund Transfers In	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				

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

Fund: 12
SubFund: -

	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn 12 & Adpt	Diff Btwn 12 & 11	Pct Chg 12 & Adpt	Pct Chg 11 & 12
8930 - 8979 All Other Financing Sources							
8979 - All Other Financing Sources							
897901 - CH DEV LOANS	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8930 - 8979 All Other Financing Sources							
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				
8980 - 8999 Contributions							
8980 - Contributions from Unrestricted Revenues							
898000 - CONTRIB FR UNRESTRICTED REV	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8990 - Contributions from Restricted Revenues							
899000 - CONTRIB FR RESTRICTED REVENUE	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8980 - 8999 Contributions							
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				

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

Fund: 12 SubFund: -	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
12 - CHILD DEVELOPMENT FUND	\$14,046,292	\$14,248,585	\$13,261,661	(\$784,631)	(\$986,924)	(5.6)	(6.9)
1000 - 1999 Certificated Personnel Salaries							
1100 - Certificated Teachers' Salaries							
110001 - TEACHER SAL	1,573,014	1,749,393	1,749,393	176,378	0	11.2	0.0
110015 - TEACHER ASSIST	20,781	38,478	38,478	17,696	0	85.2	0.0
110040 - TEACH SAL SUMMER/HOURLY	8,500	105,000	108,343	99,843	3,343	1174.6	3.2
110050 - TEACH SAL SUB	41,500	41,500	109,608	68,108	68,108	164.1	164.1
110060 - TEACH SAL STIPEND	6,300	6,300	1,300	(5,000)	(5,000)	(79.4)	(79.4)
	\$1,650,096	\$1,940,670	\$2,007,122	\$357,026	\$66,451	21.6	3.4
1200 - Certificated Pupil Support Salaries							
120004 - NURSE SAL	118,554	125,075	125,075	6,521	0	5.5	0.0
120040 - PUPIL SUPPORT HRLY	0	7,000	17,258	17,258	10,258	N/A	146.5
120050 - PUPIL SUPPORT SUB	0	0	0	0	0	N/A	N/A
	\$118,554	\$132,075	\$142,333	\$23,779	\$10,258	20.1	7.8
1300 - Certificated Supervisors' and Administrators' Salaries							
130002 - COORDINATOR SAL	0	0	0	0	0	N/A	N/A
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	\$2,405,110	\$2,481,820	\$392,906	\$76,710	18.8	3.2
Percent of Total	14.9%	16.9%	18.7%				

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

Fund: 12
SubFund: -

	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
2000 - 2999 Classified Personnel Salaries							
2100 - Classified Instructional Salaries							
210001 - INSTR ASSIST/TUTOR	4,691,302	5,041,471	3,856,347	(834,956)	(1,185,124)	(17.8)	(23.5)
210040 - INSTRUCTIONAL HOURLY	0	41,000	41,889	41,889	889	N/A	2.2
210050 - INSTR ASSIST SUB	85,000	176,138	352,319	267,319	176,181	314.5	100.0
	\$4,776,302	\$5,258,609	\$4,250,555	(\$525,748)	(\$1,008,054)	(11.0)	(19.2)
2200 - Classified Support Salaries							
220050 - CLASS SUPPORT SUB	0	0	0	0	0	N/A	N/A
220070 - CLASS SUPPORT OT	300	500	500	200	0	66.7	0.0
	\$300	\$500	\$500	\$200	\$0	66.7	0.0
2300 - Classified Supervisors' and Administrators' Salaries							
230001 - CLASS MANAGEMENT SA	323,401	332,338	332,338	8,937	0	2.8	0.0
	\$323,401	\$332,338	\$332,338	\$8,937	\$0	2.8	0.0
2400 - Clerical, Technical, and Office Staff Salaries							
240001 - CLASS BUSINESS SUPPORT	469,097	548,281	548,281	79,185	0	16.9	0.0
240050 - CLASS BUSINESS SUPPORT SUB	13,000	10,000	2,711	(10,289)	(7,289)	(79.1)	(72.9)
240070 - CLASS BUSINESS SUPPORT OT	0	200	200	200	0	N/A	0.0
240090 - CLASS BUSINESS SUPPORT OTHER	200	200	720	520	520	260.0	260.0
	\$482,297	\$558,681	\$551,912	\$69,616	(\$6,769)	14.4	(1.2)
2900 - Other Classified Salaries							
290040 - OTH CL HOURLY	2,408	2,500	2,971	564	471	23.4	18.9
290050 - OTHER CLASS SUB	25,138	1,000	1,000	(24,138)	0	(96.0)	0.0
290060 - CLASSIFIED STIPEND	400	2,000	2,000	1,600	0	400.0	0.0
290090 - OTHER CLASSIFIED SAL	427,547	135,621	314,039	(113,508)	178,418	(26.5)	131.6
	\$455,492	\$141,121	\$320,010	(\$135,482)	\$178,890	(29.7)	126.8
2000 - 2999 Classified Personnel Salaries	\$6,037,793	\$6,291,249	\$5,455,316	(\$582,477)	(\$835,933)	(9.6)	(13.3)
Percent of Total	43.0%	44.2%	41.1%				
3000 - 3999 Employee Benefits							
3101 - State Teachers' Retirement System, certificated positions							
310100 - STRS CERT	283,488	317,216	317,216	33,728	0	11.9	0.0
310190 - STRS CERT	11,148	12,586	14,322	3,174	1,736	28.5	13.8
	\$294,636	\$329,802	\$331,538	\$36,902	\$1,736	12.5	0.5

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

Fund: 12
SubFund: -

	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
3000 - 3999 Employee Benefits							
3102 - State Teachers' Retirement System, classified positions							
310201 - STRS CLASSIFIED	74,972	71,077	71,077	(3,895)	0	(5.2)	0.0
310291 - STRS CLASSIFIED	2,929	224	292	(2,637)	68	(90.0)	30.6
	\$77,902	\$71,301	\$71,369	(\$6,532)	\$68	(8.4)	0.1
3201 - Public Employees' Retirement System, certificated positions							
320100 - PERS CERTIFICATED	16,656	21,273	2,394	(14,261)	(18,878)	(85.6)	(88.7)
320190 - PERS CERTIFICATED	8,124	66	828	(7,296)	761	(89.8)	1146.7
	\$24,780	\$21,339	\$3,222	(\$21,557)	(\$18,117)	(87.0)	(84.9)
3202 - Public Employees' Retirement System, classified positions							
320200 - PERS CLASSIFIED	1,210,249	1,104,962	941,991	(268,258)	(162,971)	(22.2)	(14.7)
320290 - PERS CLASSIFIED	4,880	41,040	32,323	27,444	(8,717)	562.4	(21.2)
	\$1,215,129	\$1,146,003	\$974,315	(\$240,814)	(\$171,688)	(19.8)	(15.0)
3301 - OASDI/Medicare/Alternative, certificated positions							
330100 - SOCIAL SECURITY CERT	8,876	11,906	11,906	3,031	0	34.1	0.0
330101 - MEDICARE CERT	29,891	32,221	32,221	2,330	0	7.8	0.0
330102 - SUPPLEMENTAL RETIREMENT CERT	9,006	9,264	9,264	258	0	2.9	0.0
330190 - SOCIAL SECURITY CERT	1,470	301	997	(473)	696	(32.2)	231.1
330191 - MEDICARE CERT	1,142	1,243	1,839	697	596	61.1	48.0
330192 - SUPPLEMENTAL RETIREMENT CERT	15,671	428	1,152	(14,519)	724	(92.6)	168.9
	\$66,055	\$55,364	\$57,380	(\$8,675)	\$2,016	(13.1)	3.6
3302 - OASDI/Medicare/Alternative, classified positions							
330200 - SOCIAL SECURITY CLASS	288,262	303,145	296,545	8,283	(6,600)	2.9	(2.2)
330201 - MEDICARE CLASS	85,623	85,934	85,934	311	0	0.4	0.0
330202 - SUPPLEMENTAL RETIREMENT CLASS	37,710	26,457	26,457	(11,254)	0	(29.8)	0.0
330290 - SOCIAL SECURITY CLASS	43	11,449	11,123	11,079	(327)	25528.2	(2.9)
330291 - MEDICARE CLASS	500	4,900	6,178	5,678	1,278	1135.5	26.1
330292 - SUPPLEMENTAL RETIREMENT CLASS	500	9,557	8,684	8,184	(873)	1636.8	(9.1)
	\$412,638	\$441,442	\$434,920	\$22,282	(\$6,522)	5.4	(1.5)
3401 - Health & Welfare Benefits, certificated positions							
340111 - HEALTH CERT	118,392	133,921	133,921	15,529	0	13.1	0.0
340112 - DENTAL CERT	26,118	21,834	21,834	(4,284)	0	(16.4)	0.0
340113 - VISION CERT	5,197	4,072	4,072	(1,125)	0	(21.7)	0.0
340114 - LIFE INS CERT	667	726	726	59	0	8.9	0.0
	\$150,374	\$160,553	\$160,553	\$10,178	\$0	6.8	0.0

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

Fund: 12
SubFund: -

	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
3000 - 3999 Employee Benefits							
3402 - Health & Welfare Benefits, classified positions							
340211 - HEALTH CLASS	308,882	346,376	314,354	5,472	(32,023)	1.8	(9.2)
340212 - DENTAL CLASS	36,216	35,748	31,339	(4,878)	(4,409)	(13.5)	(12.3)
340213 - VISION CLASS	6,968	6,667	5,845	(1,123)	(822)	(16.1)	(12.3)
340214 - LIFE INS CLASS	1,884	2,018	1,798	(87)	(220)	(4.6)	(10.9)
340216 - DIS CLASS	3,163	2,520	2,520	(643)	0	(20.3)	0.0
	\$357,113	\$393,329	\$355,855	(\$1,258)	(\$37,474)	(0.4)	(9.5)
3501 - State Unemployment Insurance, certificated positions							
350100 - SUI CERT	24,412	11,169	11,169	(13,243)	0	(54.2)	0.0
350190 - SUI CERT	40	429	1,021	981	592	2451.6	138.0
	\$24,452	\$11,598	\$12,190	(\$12,262)	\$592	(50.1)	5.1
3502 - State Unemployment Insurance, classified positions							
350200 - SUI CLASS	72,251	29,573	29,573	(42,678)	0	(59.1)	0.0
350290 - SUI CLASS	400	867	2,265	1,865	1,398	466.2	161.2
	\$72,651	\$30,440	\$31,838	(\$40,813)	\$1,398	(56.2)	4.6
3601 - Workers' Compensation Insurance, certificated positions							
360100 - W/C CERT	24,740	26,806	26,806	2,066	0	8.4	0.0
360190 - W/C CERT	50	1,029	1,522	1,472	493	2944.8	47.9
	\$24,790	\$27,835	\$28,329	\$3,539	\$493	14.3	1.8
3602 - Workers' Compensation Insurance, classified positions							
360200 - W/C CLASS	70,821	75,976	75,976	5,154	0	7.3	0.0
360290 - W/C CLASS	520	3,651	5,058	4,538	1,407	872.7	38.5
	\$71,341	\$79,627	\$81,034	\$9,693	\$1,407	13.6	1.8
3701 - OPEB, Allocated, certificated positions							
370100 - RETIREE BENEFITS CERT	24,829	27,970	27,970	3,141	0	12.6	0.0
	\$24,829	\$27,970	\$27,970	\$3,141	\$0	12.6	0.0
3702 - OPEB, Allocated, classified positions							
370200 - RETIREE BENEFIT CLASSIFIED	52,030	59,552	59,552	7,522	0	14.5	0.0
	\$52,030	\$59,552	\$59,552	\$7,522	\$0	14.5	0.0

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

Fund: 12 SubFund: -	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
3000 - 3999 Employee Benefits							
3901 - Other Benefits, certificated positions							
390103 - SELF INSUR CERT	8,246	8,935	8,827	581	(108)	7.0	(1.2)
390104 - AB 1522 ACCRUAL	5	0	0	(5)	0	(100.0)	N/A
390105 - PARS CERT GOLDEN HANDSHAKE	0	0	0	0	0	N/A	N/A
390193 - SELF INSUR CERT	65	343	508	443	165	681.2	48.0
390194 - AB 1522 ACCRUAL	300	87	120	(180)	33	(60.1)	38.3
	\$8,616	\$9,365	\$9,455	\$839	\$90	9.7	1.0
3902 - Other Benefits, classified positions							
390203 - SELF INSUR CLASS	23,680	26,288	20,993	(2,686)	(5,294)	(11.3)	(20.1)
390204 - AB 1522 ACCRUAL	511	1,506	1,506	995	0	194.6	0.0
390206 - PARS GOLDEN HANDSHAKE	0	0	0	0	0	N/A	N/A
390293 - SELF INSUR CLASS	0	1,184	1,653	1,653	469	N/A	39.6
390294 - AB 1522 ACCRUAL	63	1,739	1,725	1,662	(14)	2632.0	(0.8)
	\$24,254	\$30,717	\$25,878	\$1,624	(\$4,839)	6.7	(15.8)
3000 - 3999 Employee Benefits	\$2,901,590	\$2,896,237	\$2,665,397	(\$236,193)	(\$230,840)	(8.1)	(8.0)
Percent of Total	20.7%	20.3%	20.1%				
1000 - 3999 Employee Compensation % of Total	78.5%	81.4%	79.9%				
4000 - 4999 Books and Supplies							
4300 - Materials and Supplies							
430000 - INSTRUCTIONAL SUPPLIES	958,039	437,579	573,450	(384,589)	135,871	(40.1)	31.1
430001 - SUPPLIES CARRYOVER	0	314,213	0	0	(314,213)	N/A	(100.0)
430005 - FOOD/IN-HOUSE MEETINGS	8,550	12,800	12,800	4,250	0	49.7	0.0
430007 - SUPPLIES/SOFTWARE	0	0	0	0	0	N/A	N/A
430008 - SUPPLIES NON-CLASSROOM	329,631	283,752	254,514	(75,117)	(29,238)	(22.8)	(10.3)
	\$1,296,220	\$1,048,343	\$840,764	(\$455,456)	(\$207,579)	(35.1)	(19.8)
4400 - Noncapitalized Equipment							
440000 - EQUIP \$500-\$24999	87,742	42,742	127,330	39,588	84,588	45.1	197.9
	\$87,742	\$42,742	\$127,330	\$39,588	\$84,588	45.1	197.9
4000 - 4999 Books and Supplies	\$1,383,962	\$1,091,085	\$968,094	(\$415,868)	(\$122,991)	(30.0)	(11.3)
Percent of Total	9.9%	7.7%	7.3%				
5000 - 5999 Services and Other Operating Expenditures							
5200 - Travel and Conferences							
520000 - CONF/TRAVEL	33,902	25,957	25,957	(7,945)	0	(23.4)	0.0

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

Fund: 12
 SubFund: -

	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
5000 - 5999 Services and Other Operating Expenditures							
5200 - Travel and Conferences							
520010 - FIXED MILEAGE ALLOWANCE	5,860	4,435	4,435	(1,425)	0	(24.3)	0.0
	\$39,762	\$30,392	\$30,392	(\$9,370)	\$0	(23.6)	0.0
5300 - Dues and Memberships							
530000 - DUES & MEMBERSHIP	1,576	1,576	1,576	0	0	0.0	0.0
	\$1,576	\$1,576	\$1,576	\$0	\$0	0.0	0.0
5500 - Operations and Housekeeping Services							
550050 - PEST CONTROL	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements							
560001 - NONCAPITALIZED IMPROVEMENTS	157,000	90,000	111,000	(46,000)	21,000	(29.3)	23.3
560002 - MAINTENANCE AGREEMENTS	1,000	1,000	1,000	0	0	0.0	0.0
560003 - ALARM SYSTEM	0	0	0	0	0	N/A	N/A
560005 - RENTAL	16,200	24,944	34,944	18,744	10,000	115.7	40.1
560006 - REPAIR EQUIP	7,000	7,500	7,500	500	0	7.1	0.0
	\$181,200	\$123,444	\$154,444	(\$26,756)	\$31,000	(14.8)	25.1
5750 - Transfers of Direct Costs - Interfund							
575000 - DIRECT COST/INTERFUND TRF	0	0	0	0	0	N/A	N/A
575002 - DIRECT COST/CUSD TODAY INTERFN	0	4,250	4,250	4,250	0	N/A	0.0
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	11,500	14,631	(2,301)	3,131	(13.6)	27.2
575020 - DIRECT COST/TRANSP INTERFUND	29,350	25,850	25,850	(3,500)	0	(11.9)	0.0
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	15,500	0	0	0.0	0.0
575050 - DIRECT COST/COPIER INTERFUND	5,500	5,500	5,500	0	0	0.0	0.0
575052 - DIRECT COST/SCANBACK INTERFUND	2,750	2,750	2,750	0	0	0.0	0.0
575060 - DIRECT COST/TECH INTERFUND	0	0	0	0	0	N/A	N/A
575070 - DIRECT COST/TCH CTR INTERFUND	30,931	30,670	30,670	(261)	0	(0.8)	0.0
575080 - INTER-FUND DIRECT COST FUEL	1,300	2,000	2,000	700	0	53.8	0.0
	\$396,365	\$372,122	\$375,253	(\$21,112)	\$3,131	(5.3)	0.8
5800 - Professional/Consulting Services and Operating Expenditures							
580001 - CONT FOR PER SERV/INDIVIDUAL	2,130	2,130	2,130	0	0	0.0	0.0
580002 - CONTRACT SERVICES	116,330	46,320	46,320	(70,010)	0	(60.2)	0.0

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

Fund: 12 SubFund: -	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
5000 - 5999 Services and Other Operating Expenditures							
5800 - Professional/Consulting Services and Operating Expenditures							
580006 - ADVERTISING	8,700	5,000	5,000	(3,700)	0	(42.5)	0.0
580007 - FEES/ADMINISTRATIVE	0	0	0	0	0	N/A	N/A
580008 - FEES/ADMISSION - STUDENTS	41,878	41,878	41,878	0	0	0.0	0.0
580009 - FEES / OTHER	19,048	18,798	10,798	(8,250)	(8,000)	(43.3)	(42.6)
580010 - SOFTWARE LICENSE	10,000	10,200	10,200	200	0	2.0	0.0
580090 - BUDGET RESERVE	0	0	0	0	0	N/A	N/A
	\$198,086	\$124,326	\$116,326	(\$81,760)	(\$8,000)	(41.3)	(6.4)
5900 - Communications							
590001 - PHONE CERTIFICATED	3,660	2,970	2,970	(690)	0	(18.9)	0.0
590002 - PHONE CLASSIFIED	13,190	11,880	11,880	(1,310)	0	(9.9)	0.0
590005 - COMMUNICATION/POSTAGE	18,800	18,800	18,800	0	0	0.0	0.0
	\$35,650	\$33,650	\$33,650	(\$2,000)	\$0	(5.6)	0.0
5000 - 5999 Services and Other Operating Expenditures	\$852,640	\$685,510	\$711,641	(\$140,998)	\$26,131	(16.5)	3.8
Percent of Total	6.1%	4.8%	5.4%				
6000 - 6999 Capital Outlay							
6170 - Land Improvements							
617000 - LAND IMPROVEMENTS	20,000	35,000	135,000	115,000	100,000	575.0	285.7
	\$20,000	\$35,000	\$135,000	\$115,000	\$100,000	575.0	285.7
6200 - Buildings and Improvements of Buildings							
620000 - BLDG/IMPRV OF BLDG	0	20,000	20,000	20,000	0	N/A	0.0
	\$0	\$20,000	\$20,000	\$20,000	\$0	N/A	0.0
6400 - Equipment							
640090 - EQUIPMENT \$25,000+	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
6000 - 6999 Capital Outlay	\$20,000	\$55,000	\$155,000	\$135,000	\$100,000	675.0	181.8
Percent of Total	0.1%	0.4%	1.2%				

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

Fund: 12 SubFund: -	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
7000 - 7499 Other Outgo							
7350 - Transfers of Indirect Costs - Interfund							
735000 - TRF OF DIRECT COST-INTERFUND	656,393	656,393	656,393	0	0	0.0	0.0
	\$656,393	\$656,393	\$656,393	\$0	\$0	0.0	0.0
7439 - Other Debt Service - Principal							
743900 - DEBT SERVICE/PRINCIPAL	105,000	168,000	168,000	63,000	0	60.0	0.0
	\$105,000	\$168,000	\$168,000	\$63,000	\$0	60.0	0.0
7000 - 7499 Other Outgo	\$761,393	\$824,393	\$824,393	\$63,000	\$0	8.3	0.0
Percent of Total	5.4%	5.8%	6.2%				
7600 - 7629 Interfund Transfers Out							
7619 - Other Authorized Interfund Transfers Out							
761900 - TRANSFER TO GENERAL FUND	0	0	0	0	0	N/A	N/A
761906 - TRANSFER TO SFP	0	0	0	0	0	N/A	N/A
761914 - TRANSFER TO SPEC RES/CAP PROJ	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
7600 - 7629 Interfund Transfers Out	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				

Summary of Revisions
2021-2022 Cafeteria Fund Budget

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

I. 2021-22 Cafeteria Fund Revenues

A. Federal Revenues

Federal Revenues changed from \$17,799,862 at First Interim to \$ 18,553,967 as of Second Interim, an increase of \$ 754,105. The increase is due to increased participation in the National School Lunch Program meals.

Change from 1st Interim to 2nd Interim		\$ 754,105
<u>2021-22</u>	<u>2021-22</u>	
<u>Adopted Budget</u>	<u>2nd Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 11,888,920	\$ 18,553,967	\$ 6,665,047

B. State Revenues

State Revenues changed from \$1,070,696 at First Interim to \$1,138,367 as of Second Interim, an increase of \$67,671. The increase is also due to increased participation in the National School Lunch Program.

Change from 1st Interim to 2nd Interim		\$ 67,671
<u>2021-22</u>	<u>2021-22</u>	
<u>Adopted Budget</u>	<u>2nd Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 749,523	\$ 1,138,367	\$ 388,844

C. Local Revenues

Local Revenues changed from \$548,570 at First Interim to \$336,122 at Second Interim, a net decrease of \$212,448. Pandemic related waivers provide free meals to all students regardless of status. This along with staffing shortages have also made it difficult for secondary schools to offer a la carte items and when offered sales are minimal.

<u>Item</u>	<u>Budget Adjustment</u>	
Special events	\$	25,560
Other income		(5,000)
Student ala carte sales		(233,008)
Change from 1st Interim to 2nd Interim	\$	(212,448)
2021-22	2021-22	
<u>Adopted Budget</u>	<u>2nd Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 3,958,431	\$ 336,122	\$ (3,622,309)

D. Total Cafeteria Fund Revenues

Total Cafeteria Fund Revenues changed from \$19,419,128 at First Interim to \$20,028,456 at Second Interim, an increase of \$609,328.

Change from 1st Interim to 2nd Interim	\$	609,328
2021-22	2021-22	
<u>Adopted Budget</u>	<u>2nd Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 16,596,874	\$ 20,028,456	\$ 3,431,582

II. 2021-22 Cafeteria Fund Expenditures

A. Classified Personnel Salaries

Classified Personnel Salaries changed from \$5,991,411 at First Interim to \$5,784,403 at Second Interim, a decrease of \$207,008. The change is directly related to the inability to find substitute employees available to cover pandemic related employee absences.

<u>Item</u>	<u>Budget Adjustment</u>	
Classified supervisor salaries	\$	(8,852)
Classified office/other salaries		(11,868)
Classified substitute/hourly		(186,288)
Change from 1st Interim to 2nd Interim	\$	(207,008)
2021-22	2021-22	
<u>Adopted Budget</u>	<u>2nd Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 5,733,536	\$ 5,784,403	\$ 50,867

B. Employee Benefits

Employee Benefits changed from \$3,486,572 at First Interim to \$3,283,959 at Second Interim, a decrease of \$202,613. Less than projected employees met the four hour per day minimum for CalPERS eligibility, budgets were adjusted accordingly. Other employee benefits changed primarily due to adjustments to the classified salaries previously noted.

<u>Item</u>	<u>Budget Adjustment</u>		
CalPERS	\$ (155,140)		
Social Security/Medicare	(41,263)		
Other	<u>(6,210)</u>		
Change from 1st Interim to 2nd Interim	<u>\$ (202,613)</u>		
	<u>2021-22 Adopted Budget</u>	<u>2021-22 2nd Int. Budget</u>	<u>Increase/(Decrease)</u>
	\$ 3,440,080	\$ 3,283,959	\$ (156,121)

C. Books, Supplies and Other Materials

Books, Supplies and Other Materials changed from \$7,414,071 at First Interim to \$7,589,221 at Second Interim, an increase of \$175,150. The change is due to increased food costs related to increased student participation, supply chain issues, and inflation.

Change from 1st Interim to 2nd Interim	\$ 175,150	
	<u>2021-22 Adopted Budget</u>	<u>2021-22 2nd Int. Budget</u>
	\$ 7,394,879	\$ 7,589,221
		\$ 194,342

D. Contracted Services and Other Operating Expenditures

Contracted Services and Other Operating Expenditures changed from \$ 371,759 at First Interim to \$ 350,921 at Second Interim, a decrease of \$ 20,838. The change is largely due to decreased travel costs projected through the end of the year.

<u>Item</u>	<u>Budget Adjustment</u>	
Conference and travel	\$ (11,000)	
Other	<u>(9,838)</u>	
Change from 1st Interim to 2nd Interim	<u>\$ (20,838)</u>	
	<u>2021-22 Adopted Budget</u>	<u>2021-22 2nd Int. Budget</u>
	\$ 638,832	\$ 350,921
	<u>Increase/(Decrease)</u>	
	\$ (287,911)	

E. Capital Outlay Expenditures

Capital Outlay Expenditures are unchanged from the First Interim Budget. The capital outlay budget will cover a built-in freezer project at Buchanan High School.

Change from 1st Interim to 2nd Interim	\$ -0-	
	<u>2021-22 Adopted Budget</u>	<u>2021-22 2nd Int. Budget</u>
	\$ -0-	\$ 287,000
	<u>Increase/(Decrease)</u>	
	\$ 287,000	

F. Other Outgo Expenditures

Other Outgo Expenditures changed from \$496,933 at First Interim to \$476,357 a decrease of \$20,576. This was due to changes in expenditures applicable to indirect cost charges.

Change from 1st Interim to 2nd Interim	\$ (20,576)	
	<u>2021-22 Adopted Budget</u>	<u>2021-22 2nd Int. Budget</u>
	\$ 495,151	\$ 476,357
	<u>Increase/(Decrease)</u>	
	\$ (18,794)	

G. Total Cafeteria Fund Expenditures

Total Cafeteria Fund Expenditures changed from \$18,047,746, at First Interim to \$17,771,861 a decrease of \$275,885.

Change from 1st Interim to 2nd Interim	\$ (275,885)	
	<u>2021-22 Adopted Budget</u>	<u>2021-22 2nd Int. Budget</u>
	\$ 17,702,478	\$ 17,771,861
	<u>Increase/(Decrease)</u>	
	\$ 69,383	

III. Cafeteria Fund Balance

Total revenues are \$20,028,456 and total expenditures are \$17,771,861 at Second Interim. The projected fund balance for the 2021-22 fiscal year is:

Beginning Fund Balance Unaudited 7/1/21	\$ 5,940,950
2021-22 Revenues	20,028,456
2021-22 Expenditures	<u>17,771,861</u>
Surplus/(Deficit) (1)	<u>2,256,595</u>
Ending Fund Balance, 6/30/22, Projected	<u>\$ 8,197,545</u>
Assigned:	
New Building Lease	<u>7,308,952</u>
Unassigned	<u>\$ 888,593</u>
General Reserve Percentage	5%
One-Time changes since Adopted:	
Revenue increase	\$ (3,277,477)
Expenditures decrease	<u>(790,062)</u>
Sub-Total One-Time (2)	<u>\$ (2,487,415)</u>
One-Time costs in 2021-22:	
Built-in Freezer Project (3)	\$ 287,000
Total Net One-Time	<u>(2,200,415)</u>
Ongoing Surplus/(Deficit) (1 + 2 + 3)	<u>\$ 56,180</u>

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

Fund: 13 SubFund: -	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
13 - CAFETERIA FUND	\$16,596,874	\$19,419,128	\$20,028,456	\$3,431,582	\$609,328	20.7	3.1
8100 - 8299 Federal Revenue							
8220 - Child Nutrition Programs							
822000 - FED CHILD NUTRITION	10,788,920	16,699,862	17,453,967	6,665,047	754,105	61.8	4.5
	\$10,788,920	\$16,699,862	\$17,453,967	\$6,665,047	\$754,105	61.8	4.5
8221 - Donated Food Commodities							
822100 - FED DONATED FOOD COMMODITIES	1,100,000	1,100,000	1,100,000	0	0	0.0	0.0
	\$1,100,000	\$1,100,000	\$1,100,000	\$0	\$0	0.0	0.0
8100 - 8299 Federal Revenue	\$11,888,920	\$17,799,862	\$18,553,967	\$6,665,047	\$754,105	56.1	4.2
Percent of Total	71.6%	91.7%	92.6%				
8300 - 8599 Other State Revenue							
8520 - Child Nutrition							
852000 - ST CHILD NUTRITION	749,523	1,070,696	1,138,367	388,844	67,671	51.9	6.3
	\$749,523	\$1,070,696	\$1,138,367	\$388,844	\$67,671	51.9	6.3
8300 - 8599 Other State Revenue	\$749,523	\$1,070,696	\$1,138,367	\$388,844	\$67,671	51.9	6.3
Percent of Total	4.5%	5.5%	5.7%				

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

Fund: 13 SubFund: -	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
8600 - 8799 Other Local Revenue							
8634 - Food Service Sales							
863401 - FS STUDENT FOOD SALES/LUNCH	2,711,648	0	0	(2,711,648)	0	(100.0)	N/A
863402 - FS STUDENT FOOD SALES/BKFT	249,422	0	0	(249,422)	0	(100.0)	N/A
863403 - FS CHILD CARE INC	0	0	0	0	0	N/A	N/A
863404 - FS STUDENT ALA CARTE	723,791	375,000	197,000	(526,791)	(178,000)	(72.8)	(47.5)
863405 - FS ADULT ALA CARTE	65,008	65,008	10,000	(55,008)	(55,008)	(84.6)	(84.6)
863406 - FS SPECIAL EVENT INCOME	112,940	12,940	38,500	(74,440)	25,560	(65.9)	197.5
863407 - FS OTHER INCOME	20,304	20,304	15,304	(5,000)	(5,000)	(24.6)	(24.6)
863408 - FS OVER/SHORT	49,103	49,103	49,103	0	0	0.0	0.0
	\$3,932,216	\$522,355	\$309,907	(\$3,622,309)	(\$212,448)	(92.1)	(40.7)
8660 - Interest							
866000 - LOC INTEREST INCOME/TREAS	26,215	26,215	26,215	0	0	0.0	0.0
	\$26,215	\$26,215	\$26,215	\$0	\$0	0.0	0.0
8662 - Net Increase (Decrease) in the Fair Value of Investments							
866200 - NET INC(DEC) FAIR VALUE INVEST	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8600 - 8799 Other Local Revenue	\$3,958,431	\$548,570	\$336,122	(\$3,622,309)	(\$212,448)	(91.5)	(38.7)
Percent of Total	23.9%	2.8%	1.7%				

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

Fund: 13 SubFund: -	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
13 - CAFETERIA FUND	\$17,702,478	\$18,047,746	\$17,771,861	\$69,383	(\$275,885)	0.4	(1.5)
2000 - 2999 Classified Personnel Salaries							
2200 - Classified Support Salaries							
220006 - WAREHOUSE SAL	127,633	139,278	139,278	11,645	0	9.1	0.0
220007 - MAINTENANCE SAL	145,684	160,882	160,882	15,198	0	10.4	0.0
220020 - FOOD SERVICE SAL	3,377,103	3,621,098	3,623,242	246,139	2,144	7.3	0.1
220040 - CLASS SUPPORT HOURLY	310,586	267,596	201,639	(108,947)	(65,957)	(35.1)	(24.6)
220050 - CLASS SUPPORT SUB	195,955	137,168	14,693	(181,262)	(122,475)	(92.5)	(89.3)
220070 - CLASS SUPPORT OT	800	560	560	(240)	0	(30.0)	0.0
220090 - CLASSIFIED SUPPORT OTHER	0	0	0	0	0	N/A	N/A
	\$4,157,761	\$4,326,582	\$4,140,294	(\$17,467)	(\$186,288)	(0.4)	(4.3)
2300 - Classified Supervisors' and Administrators' Salaries							
230001 - CLASS MANAGEMENT SA	1,391,143	1,479,317	1,470,465	79,322	(8,852)	5.7	(0.6)
	\$1,391,143	\$1,479,317	\$1,470,465	\$79,322	(\$8,852)	5.7	(0.6)
2400 - Clerical, Technical, and Office Staff Salaries							
240001 - CLASS BUSINESS SUPPORT	151,327	162,199	162,199	10,872	0	7.2	0.0
240050 - CLASS BUSINESS SUPPORT SUB	0	0	0	0	0	N/A	N/A
240070 - CLASS BUSINESS SUPPORT OT	0	0	0	0	0	N/A	N/A
	\$151,327	\$162,199	\$162,199	\$10,872	\$0	7.2	0.0
2900 - Other Classified Salaries							
290090 - OTHER CLASSIFIED SAL	33,305	23,313	11,445	(21,860)	(11,868)	(65.6)	(50.9)
	\$33,305	\$23,313	\$11,445	(\$21,860)	(\$11,868)	(65.6)	(50.9)
2000 - 2999 Classified Personnel Salaries	\$5,733,536	\$5,991,411	\$5,784,403	\$50,867	(\$207,008)	0.9	(3.5)
Percent of Total	32.4%	33.2%	32.5%				
3000 - 3999 Employee Benefits							
3102 - State Teachers' Retirement System, classified positions							
310201 - STRS CLASSIFIED	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3202 - Public Employees' Retirement System, classified positions							
320200 - PERS CLASSIFIED	1,014,536	1,136,634	1,075,402	60,866	(61,232)	6.0	(5.4)
320290 - PERS CLASSIFIED	152,802	117,836	23,928	(128,874)	(93,908)	(84.3)	(79.7)
	\$1,167,338	\$1,254,470	\$1,099,330	(\$68,008)	(\$155,140)	(5.8)	(12.4)

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

Fund: 13
SubFund: -

	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
3000 - 3999 Employee Benefits							
3302 - OASDI/Medicare/Alternative, classified positions							
330200 - SOCIAL SECURITY CLASS	273,073	307,950	291,308	18,235	(16,642)	6.7	(5.4)
330201 - MEDICARE CLASS	75,296	80,677	80,298	5,002	(379)	6.6	(0.5)
330202 - SUPPLEMENTAL RETIREMENT CLASS	30,426	22,390	31,530	1,104	9,140	3.6	40.8
330290 - SOCIAL SECURITY CLASS	47,409	36,140	7,865	(39,544)	(28,275)	(83.4)	(78.2)
330291 - MEDICARE CLASS	7,930	6,278	2,959	(4,971)	(3,319)	(62.7)	(52.9)
330292 - SUPPLEMENTAL RETIREMENT CLASS	6,893	4,918	3,130	(3,763)	(1,788)	(54.6)	(36.4)
	\$441,027	\$458,353	\$417,090	(\$23,937)	(\$41,263)	(5.4)	(9.0)
3402 - Health & Welfare Benefits, classified positions							
340211 - HEALTH CLASS	1,361,399	1,337,961	1,344,657	(16,742)	6,696	(1.2)	0.5
340212 - DENTAL CLASS	104,480	102,715	102,666	(1,814)	(49)	(1.7)	0.0
340213 - VISION CLASS	19,594	19,157	19,149	(445)	(8)	(2.3)	0.0
340214 - LIFE INS CLASS	6,787	6,662	6,661	(126)	(1)	(1.9)	0.0
340216 - DIS CLASS	15,980	11,381	11,471	(4,509)	90	(28.2)	0.8
	\$1,508,240	\$1,477,876	\$1,484,604	(\$23,636)	\$6,728	(1.6)	0.5
3502 - State Unemployment Insurance, classified positions							
350200 - SUI CLASS	63,871	27,793	27,666	(36,205)	(127)	(56.7)	(0.5)
350290 - SUI CLASS	7,906	5,370	1,052	(6,854)	(4,318)	(86.7)	(80.4)
	\$71,777	\$33,163	\$28,718	(\$43,059)	(\$4,445)	(60.0)	(13.4)
3602 - Workers' Compensation Insurance, classified positions							
360200 - W/C CLASS	62,317	66,701	66,400	4,083	(301)	6.6	(0.5)
360290 - W/C CLASS	7,849	6,094	2,629	(5,220)	(3,465)	(66.5)	(56.9)
	\$70,166	\$72,795	\$69,029	(\$1,137)	(\$3,766)	(1.6)	(5.2)
3702 - OPEB, Allocated, classified positions							
370200 - RETIREE BENEFIT CLASSIFIED	153,969	162,730	161,919	7,950	(811)	5.2	(0.5)
	\$153,969	\$162,730	\$161,919	\$7,950	(\$811)	5.2	(0.5)
3802 - PERS Reduction, classified positions							
380200 - PERS REV LIM REDUC CLASS	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3902 - Other Benefits, classified positions							
390202 - OTH BEN-CL TUITION REIMB	0	0	0	0	0	N/A	N/A
390203 - SELF INSUR CLASS	20,774	22,233	22,135	1,361	(98)	6.6	(0.4)
390204 - AB 1522 ACCRUAL	0	0	95	95	95	N/A	N/A
390206 - PARS GOLDEN HANDSHAKE	0	0	0	0	0	N/A	N/A
390293 - SELF INSUR CLASS	4,831	3,583	883	(3,948)	(2,700)	(81.7)	(75.4)

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

Fund: 13 SubFund: -	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
3000 - 3999 Employee Benefits							
3902 - Other Benefits, classified positions							
390294 - AB 1522 ACCRUAL	1,958	1,369	156	(1,802)	(1,213)	(92.0)	(88.6)
	\$27,563	\$27,185	\$23,269	(\$4,294)	(\$3,916)	(15.6)	(14.4)
3000 - 3999 Employee Benefits	\$3,440,080	\$3,486,572	\$3,283,959	(\$156,121)	(\$202,613)	(4.5)	(5.8)
Percent of Total	19.4%	19.3%	18.5%				
1000 - 3999 Employee Compensation % of Total	51.8%	52.5%	51.0%				
4000 - 4999 Books and Supplies							
4300 - Materials and Supplies							
430007 - SUPPLIES/SOFTWARE	0	0	0	0	0	N/A	N/A
430008 - SUPPLIES NON-CLASSROOM	250,400	250,400	250,400	0	0	0.0	0.0
430072 - GAS	0	0	0	0	0	N/A	N/A
430082 - INVENTORY ADJUSTMENT	0	0	0	0	0	N/A	N/A
	\$250,400	\$250,400	\$250,400	\$0	\$0	0.0	0.0
4400 - Noncapitalized Equipment							
440000 - EQUIP \$500-\$24999	295,960	295,960	295,960	0	0	0.0	0.0
	\$295,960	\$295,960	\$295,960	\$0	\$0	0.0	0.0
4700 - Food							
470000 - FOOD	5,292,203	5,374,203	5,524,203	232,000	150,000	4.4	2.8
470001 - FOOD SVC SUPPLY COST	393,508	393,508	418,658	25,150	25,150	6.4	6.4
470002 - FOOD FED DONATED	1,100,000	1,100,000	1,100,000	0	0	0.0	0.0
470023 - FOOD EARNED MEALS	62,808	0	0	(62,808)	0	(100.0)	N/A
	\$6,848,519	\$6,867,711	\$7,042,861	\$194,342	\$175,150	2.8	2.6
4000 - 4999 Books and Supplies	\$7,394,879	\$7,414,071	\$7,589,221	\$194,342	\$175,150	2.6	2.4
Percent of Total	41.8%	41.1%	42.7%				
5000 - 5999 Services and Other Operating Expenditures							
5200 - Travel and Conferences							
520000 - CONF/TRAVEL	23,000	23,000	12,000	(11,000)	(11,000)	(47.8)	(47.8)
	\$23,000	\$23,000	\$12,000	(\$11,000)	(\$11,000)	(47.8)	(47.8)
5300 - Dues and Memberships							
530000 - DUES & MEMBERSHIP	4,000	4,000	3,762	(238)	(238)	(6.0)	(6.0)
	\$4,000	\$4,000	\$3,762	(\$238)	(\$238)	(6.0)	(6.0)

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

Fund: 13
SubFund: -

	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
5000 - 5999 Services and Other Operating Expenditures							
5500 - Operations and Housekeeping Services							
550030 - WATER/SEWER	0	0	0	0	0	N/A	N/A
550080 - PG&E	24,600	24,600	24,600	0	0	0.0	0.0
	\$24,600	\$24,600	\$24,600	\$0	\$0	0.0	0.0
5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements							
560002 - MAINTENANCE AGREEMENTS	10,718	10,735	10,735	17	0	0.2	0.0
560005 - RENTAL	0	0	0	0	0	N/A	N/A
560006 - REPAIR EQUIP	151,748	151,748	151,748	0	0	0.0	0.0
560010 - BLDG LEASE/RENTS	395,600	395,600	395,600	0	0	0.0	0.0
	\$558,066	\$558,083	\$558,083	\$17	\$0	0.0	0.0
5710 - Transfers of Direct Costs							
571000 - DIRECT COST/TRF OF SERVICE	0	0	0	0	0	N/A	N/A
571060 - DIRECT COST/TECHNOLOGY	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
5750 - Transfers of Direct Costs - Interfund							
575000 - DIRECT COST/INTERFUND TRF	0	(280,000)	(280,000)	(280,000)	0	N/A	0.0
575002 - DIRECT COST/CUSD TODAY INTERFN	9,000	9,000	9,000	0	0	0.0	0.0
575010 - DIRECT COST/MTCE INTERFUND	0	0	0	0	0	N/A	N/A
575020 - DIRECT COST/TRANSP INTERFUND	950	950	950	0	0	0.0	0.0
575030 - DIRECT COST/FOOD SVC INTERFUND	(30,000)	0	0	30,000	0	(100.0)	N/A
575040 - DIRECT COST/GAD/INTERF	19,000	9,000	5,000	(14,000)	(4,000)	(73.7)	(44.4)
575050 - DIRECT COST/COPIER INTERFUND	300	300	300	0	0	0.0	0.0
575052 - DIRECT COST/SCANBACK INTERFUND	200	200	200	0	0	0.0	0.0
575080 - INTER-FUND DIRECT COST FUEL	11,000	11,000	11,000	0	0	0.0	0.0
	\$10,450	(\$249,550)	(\$253,550)	(\$264,000)	(\$4,000)	(2526.3)	1.6
5800 - Professional/Consulting Services and Operating Expenditures							
580001 - CONT FOR PER SERV/INDIVIDUAL	0	0	0	0	0	N/A	N/A
580002 - CONTRACT SERVICES	4,000	4,000	0	(4,000)	(4,000)	(100.0)	(100.0)
580005 - LEGAL SERVICES	700	700	0	(700)	(700)	(100.0)	(100.0)
580009 - FEES / OTHER	0	0	0	0	0	N/A	N/A
	\$4,700	\$4,700	\$0	(\$4,700)	(\$4,700)	(100.0)	(100.0)
5900 - Communications							
590001 - PHONE CERTIFICATED	0	0	0	0	0	N/A	N/A
590002 - PHONE CLASSIFIED	5,616	5,526	5,526	(90)	0	(1.6)	0.0
590005 - COMMUNICATION/POSTAGE	8,400	1,400	500	(7,900)	(900)	(94.0)	(64.3)

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

Fund: 13 SubFund: -	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
5000 - 5999 Services and Other Operating Expenditures							
	\$14,016	\$6,926	\$6,026	(\$7,990)	(\$900)	(57.0)	(13.0)
5000 - 5999 Services and Other Operating Expenditures	\$638,832	\$371,759	\$350,921	(\$287,911)	(\$20,838)	(45.1)	(5.6)
Percent of Total	3.6%	2.1%	2.0%				
6000 - 6999 Capital Outlay							
6200 - Buildings and Improvements of Buildings							
620000 - BLDG/IMPRV OF BLDG	0	287,000	287,000	287,000	0	N/A	0.0
	\$0	\$287,000	\$287,000	\$287,000	\$0	N/A	0.0
6400 - Equipment							
640090 - EQUIPMENT \$25,000+	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
6000 - 6999 Capital Outlay	\$0	\$287,000	\$287,000	\$287,000	\$0	N/A	0.0
Percent of Total	0.0%	1.6%	1.6%				
7000 - 7499 Other Outgo							
7350 - Transfers of Indirect Costs - Interfund							
735000 - TRF OF DIRECT COST-INTERFUND	495,151	496,933	476,357	(18,794)	(20,576)	(3.8)	(4.1)
	\$495,151	\$496,933	\$476,357	(\$18,794)	(\$20,576)	(3.8)	(4.1)
7438 - Debt Service - Interest							
743800 - DEBT SERVICE/INTEREST	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
7439 - Other Debt Service - Principal							
743900 - DEBT SERVICE/PRINCIPAL	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
7000 - 7499 Other Outgo	\$495,151	\$496,933	\$476,357	(\$18,794)	(\$20,576)	(3.8)	(4.1)
Percent of Total	2.8%	2.8%	2.7%				
7600 - 7629 Interfund Transfers Out							
7619 - Other Authorized Interfund Transfers Out							
761914 - TRANSFER TO SPEC RES/CAP PROJ	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
7600 - 7629 Interfund Transfers Out	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				

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

Fund: 14 SubFund: -	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
14 - DEFERRED MAINTENANCE FUND	\$2,801,000	\$2,801,000	\$2,801,000	\$0	\$0	0.0	0.0
8600 - 8799 Other Local Revenue							
8660 - Interest							
866000 - LOC INTEREST INCOME/TREAS	1,000	1,000	1,000	0	0	0.0	0.0
	\$1,000	\$1,000	\$1,000	\$0	\$0	0.0	0.0
8662 - Net Increase (Decrease) in the Fair Value of Investments							
866200 - NET INC(DEC) FAIR VALUE INVEST	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8699 - All Other Local Revenue							
869900 - LOC OTHER REVENUE	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8600 - 8799 Other Local Revenue	\$1,000	\$1,000	\$1,000	\$0	\$0	0.0	0.0
Percent of Total	0.0%	0.0%	0.0%				
8900 - 8929 Interfund Transfers In							
8919 - Other Authorized Interfund Transfers In							
891901 - OTH INTERFUND TRANSFER IN	2,800,000	2,800,000	2,800,000	0	0	0.0	0.0
	\$2,800,000	\$2,800,000	\$2,800,000	\$0	\$0	0.0	0.0
8900 - 8929 Interfund Transfers In	\$2,800,000	\$2,800,000	\$2,800,000	\$0	\$0	0.0	0.0
Percent of Total	100.0%	100.0%	100.0%				

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

Fund: 14 SubFund: -	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
14 - DEFERRED MAINTENANCE FUND	\$2,801,000	\$3,459,640	\$3,459,640	\$658,640	\$0	23.5	0.0
2000 - 2999 Classified Personnel Salaries							
2200 - Classified Support Salaries							
220007 - MAINTENANCE SAL	0	0	0	0	0	N/A	N/A
220070 - CLASS SUPPORT OT	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
2000 - 2999 Classified Personnel Salaries	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				

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

Fund: 14
SubFund: -

	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
3000 - 3999 Employee Benefits							
3202 - Public Employees' Retirement System, classified positions							
320200 - PERS CLASSIFIED	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3302 - OASDI/Medicare/Alternative, classified positions							
330200 - SOCIAL SECURITY CLASS	0	0	0	0	0	N/A	N/A
330201 - MEDICARE CLASS	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3402 - Health & Welfare Benefits, classified positions							
340216 - DIS CLASS	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3502 - State Unemployment Insurance, classified positions							
350200 - SUI CLASS	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3602 - Workers' Compensation Insurance, classified positions							
360200 - W/C CLASS	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3702 - OPEB, Allocated, classified positions							
370200 - RETIREE BENEFIT CLASSIFIED	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3902 - Other Benefits, classified positions							
390203 - SELF INSUR CLASS	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3000 - 3999 Employee Benefits	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				
1000 - 3999 Employee Compensation % of Total	0.0%	0.0%	0.0%				
4000 - 4999 Books and Supplies							
4400 - Noncapitalized Equipment							
440000 - EQUIP \$500-\$24999	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
4000 - 4999 Books and Supplies	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				

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

Fund: 14
SubFund: -

	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
5000 - 5999 Services and Other Operating Expenditures							
5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements							
560001 - NONCAPITALIZED IMPROVEMENTS	2,801,000	3,459,640	3,459,640	658,640	0	23.5	0.0
	\$2,801,000	\$3,459,640	\$3,459,640	\$658,640	\$0	23.5	0.0
5710 - Transfers of Direct Costs							
571040 - DIRECT COST/GAD	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
5750 - Transfers of Direct Costs - Interfund							
575040 - DIRECT COST/GAD/INTERF	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
5000 - 5999 Services and Other Operating Expenditures	\$2,801,000	\$3,459,640	\$3,459,640	\$658,640	\$0	23.5	0.0
Percent of Total	100.0%	100.0%	100.0%				
6000 - 6999 Capital Outlay							
6170 - Land Improvements							
617000 - LAND IMPROVEMENTS	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
6200 - Buildings and Improvements of Buildings							
620000 - BLDG/IMPRV OF BLDG	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
6000 - 6999 Capital Outlay	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				
7600 - 7629 Interfund Transfers Out							
7619 - Other Authorized Interfund Transfers Out							
761906 - TRANSFER TO SFP	0	0	0	0	0	N/A	N/A
761994 - TRANSFER TO BLDG FUND	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
7600 - 7629 Interfund Transfers Out	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				

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

Fund: 21 SubFund: -	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
21 - BUILDING FUND	\$3,837,088	\$3,837,088	\$3,837,088	\$0	\$0	0.0	0.0
8600 - 8799 Other Local Revenue							
8625 - Community Redevelopment Funds Not Subject to LCFF Deduction							
862500 - COMM REDEV FUNDS	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8660 - Interest							
866000 - LOC INTEREST INCOME/TREAS	10,000	10,000	10,000	0	0	0.0	0.0
	\$10,000	\$10,000	\$10,000	\$0	\$0	0.0	0.0
8662 - Net Increase (Decrease) in the Fair Value of Investments							
866200 - NET INC(DEC) FAIR VALUE INVEST	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8699 - All Other Local Revenue							
869900 - LOC OTHER REVENUE	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8600 - 8799 Other Local Revenue	\$10,000	\$10,000	\$10,000	\$0	\$0	0.0	0.0
Percent of Total	0.3%	0.3%	0.3%				
8900 - 8929 Interfund Transfers In							
8919 - Other Authorized Interfund Transfers In							
891901 - OTH INTERFUND TRANSFER IN	1,327,088	1,327,088	1,327,088	0	0	0.0	0.0
891933 - FROM BOND	0	0	0	0	0	N/A	N/A
891998 - FROM SFP TO OTHER FUNDS	0	0	0	0	0	N/A	N/A
	\$1,327,088	\$1,327,088	\$1,327,088	\$0	\$0	0.0	0.0
8900 - 8929 Interfund Transfers In	\$1,327,088	\$1,327,088	\$1,327,088	\$0	\$0	0.0	0.0
Percent of Total	34.6%	34.6%	34.6%				

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

Fund: 21
SubFund: -

	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
8930 - 8979 All Other Financing Sources							
8951 - Proceeds from Sale of Bonds							
895100 - PROCEEDS FROM SALE OF BONDS	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8971 - Proceeds from Certificates of Participation							
897100 - PROCEEDS FROM COP'S	2,500,000	2,500,000	2,500,000	0	0	0.0	0.0
	\$2,500,000	\$2,500,000	\$2,500,000	\$0	\$0	0.0	0.0
8972 - Proceeds from Leases							
897200 - PROCEEDS FROM CAPITAL LEASES	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8930 - 8979 All Other Financing Sources	\$2,500,000	\$2,500,000	\$2,500,000	\$0	\$0	0.0	0.0
Percent of Total	65.2%	65.2%	65.2%				
8980 - 8999 Contributions							
8980 - Contributions from Unrestricted Revenues							
898000 - CONTRIB FR UNRESTRICTED REV	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8980 - 8999 Contributions	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				

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

Fund: 21 SubFund: -	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
21 - BUILDING FUND	\$4,327,088	\$48,136,747	\$48,260,213	\$43,933,125	\$123,466	1015.3	0.3
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
2400 - Clerical, Technical, and Office Staff Salaries							
240001 - CLASS BUSINESS SUPPORT	0	0	0	0	0	N/A	N/A
240040 - CLASS BUSINESS SUPPORT HRLY	0	0	0	0	0	N/A	N/A
240050 - CLASS BUSINESS SUPPORT SUB	0	0	0	0	0	N/A	N/A
240070 - CLASS BUSINESS SUPPORT OT	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
2000 - 2999 Classified Personnel Salaries	\$0	\$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
330202 - SUPPLEMENTAL RETIREMENT CLASS	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3402 - Health & Welfare Benefits, classified positions							
340211 - HEALTH CLASS	0	0	0	0	0	N/A	N/A
340212 - DENTAL CLASS	0	0	0	0	0	N/A	N/A
340213 - VISION CLASS	0	0	0	0	0	N/A	N/A
340214 - LIFE INS CLASS	0	0	0	0	0	N/A	N/A
340216 - DIS CLASS	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A

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

Fund: 21
SubFund: -

	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
3000 - 3999 Employee Benefits							
3502 - State Unemployment Insurance, classified positions							
350200 - SUI CLASS	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3602 - Workers' Compensation Insurance, classified positions							
360200 - W/C CLASS	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3702 - OPEB, Allocated, classified positions							
370200 - RETIREE BENEFIT CLASSIFIED	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3802 - PERS Reduction, classified positions							
380200 - PERS REV LIM REDUC CLASS	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
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	0	0	0	0	N/A	N/A
430008 - SUPPLIES NON-CLASSROOM	0	30,000	30,000	30,000	0	N/A	0.0
430076 - REPAIR SUPP TRANSP	0	0	0	0	0	N/A	N/A
	\$0	\$30,000	\$30,000	\$30,000	\$0	N/A	0.0
4400 - Noncapitalized Equipment							
440000 - EQUIP \$500-\$24999	0	32,927	32,927	32,927	0	N/A	0.0
	\$0	\$32,927	\$32,927	\$32,927	\$0	N/A	0.0
4000 - 4999 Books and Supplies	\$0	\$62,927	\$62,927	\$62,927	\$0	N/A	0.0
Percent of Total	0.0%	0.1%	0.1%				

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

Fund: 21
SubFund: -

	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
5000 - 5999 Services and Other Operating Expenditures							
5200 - Travel and Conferences							
520000 - CONF/TRAVEL	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements							
560001 - NONCAPITALIZED IMPROVEMENTS	0	0	80,000	80,000	80,000	N/A	N/A
560002 - MAINTENANCE AGREEMENTS	0	0	0	0	0	N/A	N/A
560010 - BLDG LEASE/RENTS	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$80,000	\$80,000	\$80,000	N/A	N/A
5710 - Transfers of Direct Costs							
571060 - DIRECT COST/TECHNOLOGY	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
5750 - Transfers of Direct Costs - Interfund							
575000 - DIRECT COST/INTERFUND TRF	0	0	0	0	0	N/A	N/A
575030 - DIRECT COST/FOOD SVC INTERFUND	0	0	0	0	0	N/A	N/A
575040 - DIRECT COST/GAD/INTERF	0	0	0	0	0	N/A	N/A
575050 - DIRECT COST/COPIER INTERFUND	0	0	0	0	0	N/A	N/A
575052 - DIRECT COST/SCANBACK INTERFUND	0	0	0	0	0	N/A	N/A
575060 - DIRECT COST/TECH INTERFUND	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
5800 - Professional/Consulting Services and Operating Expenditures							
580002 - CONTRACT SERVICES	0	0	0	0	0	N/A	N/A
580005 - LEGAL SERVICES	0	0	0	0	0	N/A	N/A
580006 - ADVERTISING	0	0	0	0	0	N/A	N/A
580036 - COST OF ISSUANCE MISC	0	0	0	0	0	N/A	N/A
580090 - BUDGET RESERVE	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
5900 - Communications							
590002 - PHONE CLASSIFIED	0	0	0	0	0	N/A	N/A
590005 - COMMUNICATION/POSTAGE	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
5000 - 5999 Services and Other Operating Expenditures	\$0	\$0	\$80,000	\$80,000	\$80,000	N/A	N/A
Percent of Total	0.0%	0.0%	0.2%				

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

Fund: 21
SubFund: -

	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
6000 - 6999 Capital Outlay							
6100 - Land							
610000 - SITE PURCHASE	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
6170 - Land Improvements							
617000 - LAND IMPROVEMENTS	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
6200 - Buildings and Improvements of Buildings							
620000 - BLDG/IMPRV OF BLDG	0	46,246,732	46,290,198	46,290,198	43,466	N/A	0.1
620019 - CONSTRUCTION CONTINGENCY	0	0	0	0	0	N/A	N/A
	\$0	\$46,246,732	\$46,290,198	\$46,290,198	\$43,466	N/A	0.1
6400 - Equipment							
640090 - EQUIPMENT \$25,000+	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
6000 - 6999 Capital Outlay	\$0	\$46,246,732	\$46,290,198	\$46,290,198	\$43,466	N/A	0.1
Percent of Total	0.0%	96.1%	95.9%				

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

Fund: 21
SubFund: -

	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
7000 - 7499 Other Outgo							
7283 - All Other Transfers to JPAs							
722300 - TRANSFER OUT TO JPA CART	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
7438 - Debt Service - Interest							
743801 - COP REPAY INTEREST	470,200	470,200	470,200	0	0	0.0	0.0
743804 - COP '04 INTEREST	0	0	0	0	0	N/A	N/A
743806 - COP '06 INTEREST	0	0	0	0	0	N/A	N/A
743810 - COP '10 INTEREST	8,700	8,700	8,700	0	0	0.0	0.0
743811 - COP '11 INTEREST	103,188	103,188	103,188	0	0	0.0	0.0
	\$582,088	\$582,088	\$582,088	\$0	\$0	0.0	0.0
7439 - Other Debt Service - Principal							
743900 - DEBT SERVICE/PRINCIPAL	0	0	0	0	0	N/A	N/A
743904 - COP '04 PRINCIPAL	0	0	0	0	0	N/A	N/A
743906 - COP '06 PRINCIPAL	0	0	0	0	0	N/A	N/A
743910 - COP '10 PRINCIPAL	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	\$1,327,088	\$0	\$0	0.0	0.0
Percent of Total	30.7%	2.8%	2.7%				
7600 - 7629 Interfund Transfers Out							
7613 - To State School Building Fund/County School Facilities Fund from All Other Funds							
761300 - DIST SH/SFP PROJECT	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
7619 - Other Authorized Interfund Transfers Out							
761900 - TRANSFER TO GENERAL FUND	3,000,000	500,000	500,000	(2,500,000)	0	(83.3)	0.0
761904 - TRANSFER TO COP	0	0	0	0	0	N/A	N/A
761911 - TRANSFER TO DEV FEES II	0	0	0	0	0	N/A	N/A
761914 - TRANSFER TO SPEC RES/CAP PROJ	0	0	0	0	0	N/A	N/A
761999 - TRANSFER TO ALL OTHR FUNDS	0	0	0	0	0	N/A	N/A
	\$3,000,000	\$500,000	\$500,000	(\$2,500,000)	\$0	(83.3)	0.0
7600 - 7629 Interfund Transfers Out	\$3,000,000	\$500,000	\$500,000	(\$2,500,000)	\$0	(83.3)	0.0
Percent of Total	69.3%	1.0%	1.0%				

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

Fund: 25 SubFund: -	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
25 - CAPITAL FACILITIES FUND	\$12,095,000	\$12,095,000	\$12,095,000	\$0	\$0	0.0	0.0
8600 - 8799 Other Local Revenue							
8660 - Interest							
866000 - LOC INTEREST INCOME/TREAS	90,000	90,000	90,000	0	0	0.0	0.0
	\$90,000	\$90,000	\$90,000	\$0	\$0	0.0	0.0
8662 - Net Increase (Decrease) in the Fair Value of Investments							
866200 - NET INC(DEC) FAIR VALUE INVEST	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8681 - Mitigation/Developer Fees							
868100 - LOC DEV FEES	12,000,000	12,000,000	12,000,000	0	0	0.0	0.0
	\$12,000,000	\$12,000,000	\$12,000,000	\$0	\$0	0.0	0.0
8699 - All Other Local Revenue							
869900 - LOC OTHER REVENUE	5,000	5,000	5,000	0	0	0.0	0.0
	\$5,000	\$5,000	\$5,000	\$0	\$0	0.0	0.0
8600 - 8799 Other Local Revenue	\$12,095,000	\$12,095,000	\$12,095,000	\$0	\$0	0.0	0.0
Percent of Total	100.0%	100.0%	100.0%				
8900 - 8929 Interfund Transfers In							
8919 - Other Authorized Interfund Transfers In							
891919 - FROM DEV FEES	0	0	0	0	0	N/A	N/A
891933 - FROM BOND	0	0	0	0	0	N/A	N/A
891998 - FROM SFP TO OTHER FUNDS	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8900 - 8929 Interfund Transfers In	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				

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

Fund: 25
SubFund: -

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

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

Fund: 25 SubFund: -	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
25 - CAPITAL FACILITIES FUND	\$12,095,000	\$12,095,000	\$12,098,975	\$3,975	\$3,975	0.0	0.0
1000 - 1999 Certificated Personnel Salaries							
1300 - Certificated Supervisors' and Administrators' Salaries							
130008 - DIST ADM SAL	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
1900 - Other Certificated Salaries							
190090 - CERT OTH SAL	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
1000 - 1999 Certificated Personnel Salaries	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				
2000 - 2999 Classified Personnel Salaries							
2300 - Classified Supervisors' and Administrators' Salaries							
230001 - CLASS MANAGEMENT SA	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	163,080	8,617	0	5.6	0.0
240050 - CLASS BUSINESS SUPPORT SUB	0	0	0	0	0	N/A	N/A
	\$154,463	\$163,080	\$163,080	\$8,617	\$0	5.6	0.0
2000 - 2999 Classified Personnel Salaries	\$618,594	\$652,739	\$652,739	\$34,145	\$0	5.5	0.0
Percent of Total	5.1%	5.4%	5.4%				
3000 - 3999 Employee Benefits							
3101 - State Teachers' Retirement System, certificated positions							
310100 - STRS CERT	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3102 - State Teachers' Retirement System, classified positions							
310201 - STRS CLASSIFIED	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	116,816	5,681	0	5.1	0.0
	\$111,135	\$116,816	\$116,816	\$5,681	\$0	5.1	0.0

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

Fund: 25
SubFund: -

	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
3000 - 3999 Employee Benefits							
3301 - OASDI/Medicare/Alternative, certificated positions							
330101 - MEDICARE CERT	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3302 - OASDI/Medicare/Alternative, classified positions							
330200 - SOCIAL SECURITY CLASS	29,958	31,737	31,737	1,779	0	5.9	0.0
330201 - MEDICARE CLASS	8,970	9,507	9,507	537	0	6.0	0.0
330202 - SUPPLEMENTAL RETIREMENT CLASS	0	0	0	0	0	N/A	N/A
	\$38,928	\$41,244	\$41,244	\$2,316	\$0	5.9	0.0
3401 - Health & Welfare Benefits, certificated positions							
340111 - HEALTH CERT	0	0	0	0	0	N/A	N/A
340112 - DENTAL CERT	0	0	0	0	0	N/A	N/A
340113 - VISION CERT	0	0	0	0	0	N/A	N/A
340114 - LIFE INS CERT	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3402 - Health & Welfare Benefits, classified positions							
340211 - HEALTH CLASS	89,733	89,733	89,733	0	0	0.0	0.0
340212 - DENTAL CLASS	6,754	5,746	5,746	(1,008)	0	(14.9)	0.0
340213 - VISION CLASS	1,260	1,072	1,072	(188)	0	(15.0)	0.0
340214 - LIFE INS CLASS	570	570	570	0	0	0.0	0.0
340216 - DIS CLASS	1,039	749	749	(290)	0	(27.9)	0.0
	\$99,356	\$97,869	\$97,869	(\$1,487)	\$0	(1.5)	0.0
3501 - State Unemployment Insurance, certificated positions							
350100 - SUI CERT	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3502 - State Unemployment Insurance, classified positions							
350200 - SUI CLASS	7,609	3,264	3,264	(4,345)	0	(57.1)	0.0
	\$7,609	\$3,264	\$3,264	(\$4,345)	\$0	(57.1)	0.0
3601 - Workers' Compensation Insurance, certificated positions							
360100 - W/C CERT	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A

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

Fund: 25
SubFund: -

	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
3000 - 3999 Employee Benefits							
3602 - Workers' Compensation Insurance, classified positions							
360200 - W/C CLASS	7,423	7,833	7,833	410	0	5.5	0.0
	\$7,423	\$7,833	\$7,833	\$410	\$0	5.5	0.0
3701 - OPEB, Allocated, certificated positions							
370100 - RETIREE BENEFITS CERT	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3702 - OPEB, Allocated, classified positions							
370200 - RETIREE BENEFIT CLASSIFIED	25,053	26,436	26,436	1,383	0	5.5	0.0
	\$25,053	\$26,436	\$26,436	\$1,383	\$0	5.5	0.0
3901 - Other Benefits, certificated positions							
390103 - SELF INSUR CERT	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3902 - Other Benefits, classified positions							
390203 - SELF INSUR CLASS	2,474	2,611	2,611	137	0	5.5	0.0
390204 - AB 1522 ACCRUAL	0	0	0	0	0	N/A	N/A
	\$2,474	\$2,611	\$2,611	\$137	\$0	5.5	0.0
3000 - 3999 Employee Benefits	\$313,534	\$320,243	\$320,243	\$6,709	\$0	2.1	0.0
Percent of Total	2.6%	2.6%	2.6%				
1000 - 3999 Employee Compensation % of Total	7.7%	8.0%	8.0%				

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

Fund: 25
SubFund: -

	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
4000 - 4999 Books and Supplies							
4300 - Materials and Supplies							
430000 - INSTRUCTIONAL SUPPLIES	55,000	45,000	45,000	(10,000)	0	(18.2)	0.0
430005 - FOOD/IN-HOUSE MEETINGS	0	0	0	0	0	N/A	N/A
430008 - SUPPLIES NON-CLASSROOM	0	0	0	0	0	N/A	N/A
	\$55,000	\$45,000	\$45,000	(\$10,000)	\$0	(18.2)	0.0
4400 - Noncapitalized Equipment							
440000 - EQUIP \$500-\$24999	13,500	23,500	23,500	10,000	0	74.1	0.0
	\$13,500	\$23,500	\$23,500	\$10,000	\$0	74.1	0.0
4000 - 4999 Books and Supplies	\$68,500	\$68,500	\$68,500	\$0	\$0	0.0	0.0
Percent of Total	0.6%	0.6%	0.6%				
5000 - 5999 Services and Other Operating Expenditures							
5200 - Travel and Conferences							
520000 - CONF/TRAVEL	10,000	10,000	10,000	0	0	0.0	0.0
520010 - FIXED MILEAGE ALLOWANCE	500	500	500	0	0	0.0	0.0
	\$10,500	\$10,500	\$10,500	\$0	\$0	0.0	0.0
5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements							
560001 - NONCAPITALIZED IMPROVEMENTS	100,000	2,100,000	2,103,975	2,003,975	3,975	2004.0	0.2
560002 - MAINTENANCE AGREEMENTS	0	0	0	0	0	N/A	N/A
560003 - ALARM SYSTEM	0	0	0	0	0	N/A	N/A
560010 - BLDG LEASE/RENTS	0	0	0	0	0	N/A	N/A
	\$100,000	\$2,100,000	\$2,103,975	\$2,003,975	\$3,975	2004.0	0.2
5710 - Transfers of Direct Costs							
571020 - DIRECT COST/TRANSPORTATION	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
5750 - Transfers of Direct Costs - Interfund							
575000 - DIRECT COST/INTERFUND TRF	0	0	0	0	0	N/A	N/A
575020 - DIRECT COST/TRANSP INTERFUND	0	0	0	0	0	N/A	N/A
575030 - DIRECT COST/FOOD SVC INTERFUND	0	0	0	0	0	N/A	N/A
575040 - DIRECT COST/GAD/INTERF	0	0	0	0	0	N/A	N/A
575050 - DIRECT COST/COPIER INTERFUND	0	500	500	500	0	N/A	0.0
575052 - DIRECT COST/SCANBACK INTERFUND	0	0	0	0	0	N/A	N/A
	\$0	\$500	\$500	\$500	\$0	N/A	0.0

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

Fund: 25 SubFund: -	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
5000 - 5999 Services and Other Operating Expenditures							
5800 - Professional/Consulting Services and Operating Expenditures							
580002 - CONTRACT SERVICES	180,000	180,000	180,000	0	0	0.0	0.0
580005 - LEGAL SERVICES	180,000	180,000	180,000	0	0	0.0	0.0
580006 - ADVERTISING	200	200	200	0	0	0.0	0.0
580009 - FEES / OTHER	0	0	0	0	0	N/A	N/A
580010 - SOFTWARE LICENSE	63,500	63,500	63,500	0	0	0.0	0.0
580090 - BUDGET RESERVE	159,000	159,000	159,000	0	0	0.0	0.0
	\$582,700	\$582,700	\$582,700	\$0	\$0	0.0	0.0
5900 - Communications							
590001 - PHONE CERTIFICATED	0	0	0	0	0	N/A	N/A
590002 - PHONE CLASSIFIED	2,160	2,916	2,916	756	0	35.0	0.0
590005 - COMMUNICATION/POSTAGE	0	0	0	0	0	N/A	N/A
	\$2,160	\$2,916	\$2,916	\$756	\$0	35.0	0.0
5000 - 5999 Services and Other Operating Expenditures	\$695,360	\$2,696,616	\$2,700,591	\$2,005,231	\$3,975	288.4	0.1
Percent of Total	5.7%	22.3%	22.3%				
6000 - 6999 Capital Outlay							
6100 - Land							
610000 - SITE PURCHASE	0	15,000	15,000	15,000	0	N/A	0.0
	\$0	\$15,000	\$15,000	\$15,000	\$0	N/A	0.0
6200 - Buildings and Improvements of Buildings							
620000 - BLDG/IMPRV OF BLDG	10,063,012	8,005,903	8,005,903	(2,057,109)	0	(20.4)	0.0
	\$10,063,012	\$8,005,903	\$8,005,903	(\$2,057,109)	\$0	(20.4)	0.0
6000 - 6999 Capital Outlay	\$10,063,012	\$8,020,903	\$8,020,903	(\$2,042,109)	\$0	(20.3)	0.0
Percent of Total	83.2%	66.3%	66.3%				

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

Fund: 25
SubFund: -

	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
7000 - 7499 Other Outgo							
7438 - Debt Service - Interest							
743800 - DEBT SERVICE/INTEREST	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
7439 - Other Debt Service - Principal							
743900 - DEBT SERVICE/PRINCIPAL	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
7000 - 7499 Other Outgo	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				
7600 - 7629 Interfund Transfers Out							
7613 - To State School Building Fund/County School Facilities Fund from All Other Funds							
761300 - DIST SH/SFP PROJECT	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
7619 - Other Authorized Interfund Transfers Out							
761900 - TRANSFER TO GENERAL FUND	336,000	336,000	336,000	0	0	0.0	0.0
761904 - TRANSFER TO COP	0	0	0	0	0	N/A	N/A
761911 - TRANSFER TO DEV FEES II	0	0	0	0	0	N/A	N/A
761994 - TRANSFER TO BLDG FUND	0	0	0	0	0	N/A	N/A
	\$336,000	\$336,000	\$336,000	\$0	\$0	0.0	0.0
7600 - 7629 Interfund Transfers Out	\$336,000	\$336,000	\$336,000	\$0	\$0	0.0	0.0
Percent of Total	2.8%	2.8%	2.8%				

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

Fund: 35 SubFund: -	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
35 - COUNTY SCHOOL FACILITIES FUND	\$0	\$0	\$10,599,786	\$10,599,786	\$10,599,786	N/A	N/A
8300 - 8599 Other State Revenue							
8545 - School Facilities Apportionments							
854500 - ST SCHOOL FAC APPORT	0	0	10,099,786	10,099,786	10,099,786	N/A	N/A
	\$0	\$0	\$10,099,786	\$10,099,786	\$10,099,786	N/A	N/A
8300 - 8599 Other State Revenue	\$0	\$0	\$10,099,786	\$10,099,786	\$10,099,786	N/A	N/A
Percent of Total	N/A	N/A	95.3%				
8600 - 8799 Other Local Revenue							
8660 - Interest							
866000 - LOC INTEREST INCOME/TREAS	0	0	500,000	500,000	500,000	N/A	N/A
	\$0	\$0	\$500,000	\$500,000	\$500,000	N/A	N/A
8662 - Net Increase (Decrease) in the Fair Value of Investments							
866200 - NET INC(DEC) FAIR VALUE INVEST	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8699 - All Other Local Revenue							
869900 - LOC OTHER REVENUE	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8600 - 8799 Other Local Revenue	\$0	\$0	\$500,000	\$500,000	\$500,000	N/A	N/A
Percent of Total	N/A	N/A	4.7%				
8900 - 8929 Interfund Transfers In							
8913 - To State School Building Fund/County School Facilities Fund from All Other Funds							
891300 - DIST SH/SFP PROJECT	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8919 - Other Authorized Interfund Transfers In							
891901 - OTH INTERFUND TRANSFER IN	0	0	0	0	0	N/A	N/A
891919 - FROM DEV FEES	0	0	0	0	0	N/A	N/A
891998 - FROM SFP TO OTHER FUNDS	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8900 - 8929 Interfund Transfers In	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	N/A	N/A	0.0%				

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

Fund: 35
SubFund: -

Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn 12 & Adpt	Diff Btwn 12 & 11	Pct Chg 12 & Adpt	Pct Chg 11 & 12
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8980 - 8999 Contributions

8980 - Contributions from Unrestricted Revenues

898000 - CONTRIB FR UNRESTRICTED REV	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8980 - 8999 Contributions	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	N/A	N/A	0.0%				

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

Fund: 35 SubFund: -	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
35 - COUNTY SCHOOL FACILITIES FUND	\$0	\$40,169,621	\$40,329,845	\$40,329,845	\$160,224	N/A	0.4
2000 - 2999 Classified Personnel Salaries							
2400 - Clerical, Technical, and Office Staff Salaries							
240001 - CLASS BUSINESS SUPPORT	0	0	0	0	0	N/A	N/A
240070 - CLASS BUSINESS SUPPORT OT	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
2000 - 2999 Classified Personnel Salaries	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	N/A	0.0%	0.0%				

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

Fund: 35
SubFund: -

	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
3000 - 3999 Employee Benefits							
3202 - Public Employees' Retirement System, classified positions							
320200 - PERS CLASSIFIED	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3302 - OASDI/Medicare/Alternative, classified positions							
330200 - SOCIAL SECURITY CLASS	0	0	0	0	0	N/A	N/A
330201 - MEDICARE CLASS	0	0	0	0	0	N/A	N/A
330202 - SUPPLEMENTAL RETIREMENT CLASS	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3402 - Health & Welfare Benefits, classified positions							
340216 - DIS CLASS	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3502 - State Unemployment Insurance, classified positions							
350200 - SUI CLASS	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3602 - Workers' Compensation Insurance, classified positions							
360200 - W/C CLASS	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3702 - OPEB, Allocated, classified positions							
370200 - RETIREE BENEFIT CLASSIFIED	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3902 - Other Benefits, classified positions							
390203 - SELF INSUR CLASS	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3000 - 3999 Employee Benefits	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	N/A	0.0%	0.0%				
1000 - 3999 Employee Compensation % of Total	N/A	0.0%	0.0%				

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

Fund: 35
SubFund: -

	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
4000 - 4999 Books and Supplies							
4300 - Materials and Supplies							
430000 - INSTRUCTIONAL SUPPLIES	0	9,819	9,913	9,913	94	N/A	1.0
430008 - SUPPLIES NON-CLASSROOM	0	0	0	0	0	N/A	N/A
	\$0	\$9,819	\$9,913	\$9,913	\$94	N/A	1.0
4400 - Noncapitalized Equipment							
440000 - EQUIP \$500-\$24999	0	19,168	52,700	52,700	33,532	N/A	174.9
	\$0	\$19,168	\$52,700	\$52,700	\$33,532	N/A	174.9
4000 - 4999 Books and Supplies	\$0	\$28,986	\$62,612	\$62,612	\$33,626	N/A	116.0
Percent of Total	N/A	0.1%	0.2%				
5000 - 5999 Services and Other Operating Expenditures							
5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements							
560001 - NONCAPITALIZED IMPROVEMENTS	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
5750 - Transfers of Direct Costs - Interfund							
575040 - DIRECT COST/GAD/INTERF	0	0	0	0	0	N/A	N/A
575050 - DIRECT COST/COPIER INTERFUND	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
5800 - Professional/Consulting Services and Operating Expenditures							
580002 - CONTRACT SERVICES	0	0	0	0	0	N/A	N/A
580005 - LEGAL SERVICES	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
5000 - 5999 Services and Other Operating Expenditures	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	N/A	0.0%	0.0%				

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

Fund: 35
SubFund: -

	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
6000 - 6999 Capital Outlay							
6100 - Land							
610000 - SITE PURCHASE	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
6170 - Land Improvements							
617000 - LAND IMPROVEMENTS	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
6200 - Buildings and Improvements of Buildings							
620000 - BLDG/IMPRV OF BLDG	0	40,140,635	40,249,241	40,249,241	108,606	N/A	0.3
620002 - PLAN ARCH/CONSULTANT	0	0	0	0	0	N/A	N/A
620005 - PLAN/OTHER	0	0	0	0	0	N/A	N/A
	\$0	\$40,140,635	\$40,249,241	\$40,249,241	\$108,606	N/A	0.3
6400 - Equipment							
640090 - EQUIPMENT \$25,000+	0	0	17,991	17,991	17,991	N/A	N/A
	\$0	\$0	\$17,991	\$17,991	\$17,991	N/A	N/A
6000 - 6999 Capital Outlay	\$0	\$40,140,635	\$40,267,233	\$40,267,233	\$126,598	N/A	0.3
Percent of Total	N/A	99.9%	99.8%				
7600 - 7629 Interfund Transfers Out							
7613 - To State School Building Fund/County School Facilities Fund from All Other Funds							
761300 - DIST SH/SFP PROJECT	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
7619 - Other Authorized Interfund Transfers Out							
761906 - TRANSFER TO SFP	0	0	0	0	0	N/A	N/A
761911 - TRANSFER TO DEV FEES II	0	0	0	0	0	N/A	N/A
761914 - TRANSFER TO SPEC RES/CAP PROJ	0	0	0	0	0	N/A	N/A
761994 - TRANSFER TO BLDG FUND	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
7600 - 7629 Interfund Transfers Out	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	N/A	0.0%	0.0%				

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

Fund: 40 SubFund: -	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
40 - SPECIAL RESERVE - CAPITAL PROJ	\$976,100	\$976,100	\$976,100	\$0	\$0	0.0	0.0
8300 - 8599 Other State Revenue							
8590 - All Other State Revenue							
859000 - ST OTHER REVENUE	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8300 - 8599 Other State Revenue	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				
8600 - 8799 Other Local Revenue							
8650 - Leases and Rentals							
865000 - LOC LEASES & RENTAL	20,000	20,000	20,000	0	0	0.0	0.0
	\$20,000	\$20,000	\$20,000	\$0	\$0	0.0	0.0
8660 - Interest							
866000 - LOC INTEREST INCOME/TREAS	6,100	6,100	6,100	0	0	0.0	0.0
	\$6,100	\$6,100	\$6,100	\$0	\$0	0.0	0.0
8662 - Net Increase (Decrease) in the Fair Value of Investments							
866200 - NET INC(DEC) FAIR VALUE INVEST	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8699 - All Other Local Revenue							
869900 - LOC OTHER REVENUE	0	0	0	0	0	N/A	N/A
869915 - REIMB REVENUE	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8600 - 8799 Other Local Revenue	\$26,100	\$26,100	\$26,100	\$0	\$0	0.0	0.0
Percent of Total	2.7%	2.7%	2.7%				

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

Fund: 40
SubFund: -

	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
8900 - 8929 Interfund Transfers In							
8912 - Between General Fund and Special Reserve Fund							
891201 - TRANSFER BETWEEN GF AND SRF	950,000	950,000	950,000	0	0	0.0	0.0
	\$950,000	\$950,000	\$950,000	\$0	\$0	0.0	0.0
8919 - Other Authorized Interfund Transfers In							
891901 - OTH INTERFUND TRANSFER IN	0	0	0	0	0	N/A	N/A
891933 - FROM BOND	0	0	0	0	0	N/A	N/A
891998 - FROM SFP TO OTHER FUNDS	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8900 - 8929 Interfund Transfers In	\$950,000	\$950,000	\$950,000	\$0	\$0	0.0	0.0
Percent of Total	97.3%	97.3%	97.3%				
8980 - 8999 Contributions							
8980 - Contributions from Unrestricted Revenues							
898000 - CONTRIB FR UNRESTRICTED REV	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8980 - 8999 Contributions	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				

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

Fund: 40 SubFund: -	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
40 - SPECIAL RESERVE - CAPITAL PROJ	\$776,100	\$776,100	\$776,100	\$0	\$0	0.0	0.0
1000 - 1999 Certificated Personnel Salaries							
1300 - Certificated Supervisors' and Administrators' Salaries							
130008 - DIST ADM SAL	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
1000 - 1999 Certificated Personnel Salaries	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				
2000 - 2999 Classified Personnel Salaries							
2300 - Classified Supervisors' and Administrators' Salaries							
230001 - CLASS MANAGEMENT SA	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
2900 - Other Classified Salaries							
290050 - OTHER CLASS SUB	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
2000 - 2999 Classified Personnel Salaries	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				
3000 - 3999 Employee Benefits							
3102 - State Teachers' Retirement System, classified positions							
310201 - STRS CLASSIFIED	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3202 - Public Employees' Retirement System, classified positions							
320200 - PERS CLASSIFIED	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3301 - OASDI/Medicare/Alternative, certificated positions							
330101 - MEDICARE CERT	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3302 - OASDI/Medicare/Alternative, classified positions							
330200 - SOCIAL SECURITY CLASS	0	0	0	0	0	N/A	N/A
330201 - MEDICARE CLASS	0	0	0	0	0	N/A	N/A
330202 - SUPPLEMENTAL RETIREMENT CLASS	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A

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

Fund: 40
SubFund: -

	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
3000 - 3999 Employee Benefits							
3402 - Health & Welfare Benefits, classified positions							
340211 - HEALTH CLASS	0	0	0	0	0	N/A	N/A
340212 - DENTAL CLASS	0	0	0	0	0	N/A	N/A
340213 - VISION CLASS	0	0	0	0	0	N/A	N/A
340214 - LIFE INS CLASS	0	0	0	0	0	N/A	N/A
340216 - DIS CLASS	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3501 - State Unemployment Insurance, certificated positions							
350100 - SUI CERT	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3502 - State Unemployment Insurance, classified positions							
350200 - SUI CLASS	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3601 - Workers' Compensation Insurance, certificated positions							
360100 - W/C CERT	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3602 - Workers' Compensation Insurance, classified positions							
360200 - W/C CLASS	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3702 - OPEB, Allocated, classified positions							
370200 - RETIREE BENEFIT CLASSIFIED	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3802 - PERS Reduction, classified positions							
380200 - PERS REV LIM REDUC CLASS	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3901 - Other Benefits, certificated positions							
390103 - SELF INSUR CERT	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3902 - Other Benefits, classified positions							
390203 - SELF INSUR CLASS	0	0	0	0	0	N/A	N/A

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

Fund: 40
SubFund: -

	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
3000 - 3999 Employee Benefits							
3902 - Other Benefits, classified positions							
390204 - AB 1522 ACCRUAL	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3000 - 3999 Employee Benefits	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				
1000 - 3999 Employee Compensation % of Total	0.0%	0.0%	0.0%				
4000 - 4999 Books and Supplies							
4300 - Materials and Supplies							
430000 - INSTRUCTIONAL SUPPLIES	0	0	0	0	0	N/A	N/A
430001 - SUPPLIES CARRYOVER	0	0	0	0	0	N/A	N/A
430008 - SUPPLIES NON-CLASSROOM	0	0	0	0	0	N/A	N/A
430060 - SUPPLIES GROUNDS	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
4400 - Noncapitalized Equipment							
440000 - EQUIP \$500-\$24999	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
4000 - 4999 Books and Supplies	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				

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

Fund: 40
SubFund: -

	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
5000 - 5999 Services and Other Operating Expenditures							
5200 - Travel and Conferences							
520010 - FIXED MILEAGE ALLOWANCE	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements							
560001 - NONCAPITALIZED IMPROVEMENTS	776,100	776,100	776,100	0	0	0.0	0.0
560050 - REPAIR EQ M&O	0	0	0	0	0	N/A	N/A
	\$776,100	\$776,100	\$776,100	\$0	\$0	0.0	0.0
5710 - Transfers of Direct Costs							
571040 - DIRECT COST/GAD	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
5750 - Transfers of Direct Costs - Interfund							
575000 - DIRECT COST/INTERFUND TRF	0	0	0	0	0	N/A	N/A
575040 - DIRECT COST/GAD/INTERF	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
5800 - Professional/Consulting Services and Operating Expenditures							
580002 - CONTRACT SERVICES	0	0	0	0	0	N/A	N/A
580005 - LEGAL SERVICES	0	0	0	0	0	N/A	N/A
580009 - FEES / OTHER	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
5900 - Communications							
590002 - PHONE CLASSIFIED	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
5000 - 5999 Services and Other Operating Expenditures	\$776,100	\$776,100	\$776,100	\$0	\$0	0.0	0.0
Percent of Total	100.0%	100.0%	100.0%				

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

Fund: 40
SubFund: -

	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
6000 - 6999 Capital Outlay							
6170 - Land Improvements							
617000 - LAND IMPROVEMENTS	0	0	0	0	0	N/A	N/A
617002 - SITE IMPRV ARCH/CONSULTANT	0	0	0	0	0	N/A	N/A
617005 - SITE IMPRV PLAN/OTHER	0	0	0	0	0	N/A	N/A
617006 - SITE IMPRV CONSTRUCTION	0	0	0	0	0	N/A	N/A
617007 - SITE IMPRV TESTING	0	0	0	0	0	N/A	N/A
617008 - SITE IMPRV INSPECTORS	0	0	0	0	0	N/A	N/A
617014 - SITE IMPRV OTH CONSTRUCTION	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
6200 - Buildings and Improvements of Buildings							
620000 - BLDG/IMPRV OF BLDG	0	0	0	0	0	N/A	N/A
620002 - PLAN ARCH/CONSULTANT	0	0	0	0	0	N/A	N/A
620005 - PLAN/OTHER	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
6400 - Equipment							
640090 - EQUIPMENT \$25,000+	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
6000 - 6999 Capital Outlay	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				
7600 - 7629 Interfund Transfers Out							
7613 - To State School Building Fund/County School Facilities Fund from All Other Funds							
761300 - DIST SH/SFP PROJECT	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
7619 - Other Authorized Interfund Transfers Out							
761900 - TRANSFER TO GENERAL FUND	0	0	0	0	0	N/A	N/A
761904 - TRANSFER TO COP	0	0	0	0	0	N/A	N/A
761999 - TRANSFER TO ALL OTHR FUNDS	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
7600 - 7629 Interfund Transfers Out	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				

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

Fund: 51 SubFund: -	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
51 - BOND INT & REDEMPTION FUND	\$47,943,880	\$47,943,880	\$47,943,880	\$0	\$0	0.0	0.0
8300 - 8599 Other State Revenue							
8571 - Voted Indebtedness Levies, Homeowners' Exemptions							
857100 - VOTED INDEBT HOMEOWN EXEMPT	315,000	315,000	315,000	0	0	0.0	0.0
	\$315,000	\$315,000	\$315,000	\$0	\$0	0.0	0.0
8572 - Voted Indebtedness Levies, Other Subventions/In-Lieu Taxes							
857200 - VOTED INDEBT OTH SUBVENTIONS	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8300 - 8599 Other State Revenue	\$315,000	\$315,000	\$315,000	\$0	\$0	0.0	0.0
Percent of Total	0.7%	0.7%	0.7%				
8600 - 8799 Other Local Revenue							
8611 - Voted Indebtedness Levies, Secured Roll							
861100 - SECURED ROLL/BOND INT & RED	46,078,880	46,078,880	46,078,880	0	0	0.0	0.0
	\$46,078,880	\$46,078,880	\$46,078,880	\$0	\$0	0.0	0.0
8612 - Voted Indebtedness Levies, Unsecured Roll							
861200 - UNSECURED ROLL/BOND INT & RED	800,000	800,000	800,000	0	0	0.0	0.0
	\$800,000	\$800,000	\$800,000	\$0	\$0	0.0	0.0
8613 - Voted Indebtedness Levies, Prior Years' Taxes							
861300 - PRIOR YRS TAXES/BOND INT & RED	75,000	75,000	75,000	0	0	0.0	0.0
	\$75,000	\$75,000	\$75,000	\$0	\$0	0.0	0.0
8614 - Voted Indebtedness Levies, Supplemental Taxes							
861400 - SUPPLEMENTAL TAXES/BOND INT	375,000	375,000	375,000	0	0	0.0	0.0
	\$375,000	\$375,000	\$375,000	\$0	\$0	0.0	0.0
8660 - Interest							
866000 - LOC INTEREST INCOME/TREAS	300,000	300,000	300,000	0	0	0.0	0.0
	\$300,000	\$300,000	\$300,000	\$0	\$0	0.0	0.0
8662 - Net Increase (Decrease) in the Fair Value of Investments							
866200 - NET INC(DEC) FAIR VALUE INVEST	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8600 - 8799 Other Local Revenue	\$47,628,880	\$47,628,880	\$47,628,880	\$0	\$0	0.0	0.0
Percent of Total	99.3%	99.3%	99.3%				

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

Fund: 51
SubFund: -

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

8979 - All Other Financing Sources

897907 - PROCEEDS FROM OTHER BONDS	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A

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

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

Fund: 51 SubFund: -	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
51 - BOND INT & REDEMPTION FUND	\$47,943,880	\$47,943,880	\$47,943,880	\$0	\$0	0.0	0.0
7000 - 7499 Other Outgo							
7433 - Bond Redemptions							
743300 - BOND REDEMPTIONS	36,391,927	36,391,927	36,391,927	0	0	0.0	0.0
	\$36,391,927	\$36,391,927	\$36,391,927	\$0	\$0	0.0	0.0
7434 - Bond Interest and Other Service Charges							
743400 - BOND INT/OTH SVC CHARGES	11,551,953	11,551,953	11,551,953	0	0	0.0	0.0
	\$11,551,953	\$11,551,953	\$11,551,953	\$0	\$0	0.0	0.0
7000 - 7499 Other Outgo	\$47,943,880	\$47,943,880	\$47,943,880	\$0	\$0	0.0	0.0
Percent of Total	100.0%	100.0%	100.0%				
7600 - 7629 Interfund Transfers Out							
7619 - Other Authorized Interfund Transfers Out							
761900 - TRANSFER TO GENERAL FUND	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
7600 - 7629 Interfund Transfers Out	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				

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

Fund: 67 SubFund: -	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
67 - SELF INSURANCE FUND	\$80,085,700	\$80,306,839	\$80,487,634	\$401,934	\$180,795	0.5	0.2
8600 - 8799 Other Local Revenue							
8662 - Net Increase (Decrease) in the Fair Value of Investments							
866200 - NET INC(DEC) FAIR VALUE INVEST	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8699 - All Other Local Revenue							
869900 - LOC OTHER REVENUE	12,000	150,000	150,000	138,000	0	1150.0	0.0
869952 - EMPLOYER PAID HEALTH DEDUCTION	49,563,748	49,739,124	49,966,805	403,057	227,681	0.8	0.5
869953 - EMPLOYER PAID DENTAL DEDUCTION	3,735,366	3,683,046	3,710,262	(25,104)	27,216	(0.7)	0.7
869954 - EMPLOYER PAID VISION DEDUCTION	696,675	686,917	691,993	(4,682)	5,076	(0.7)	0.7
869956 - EMPLOYER PAID DISABILITY DEDCT	170,000	95,000	95,000	(75,000)	0	(44.1)	0.0
869957 - RETIREE DEDUCTION (%-FROM PR)	9,949,905	10,568,244	10,616,621	666,716	48,376	6.7	0.5
869958 - HEALTH & WELFARE PREMIUMS	15,958,006	14,784,508	14,656,954	(1,301,052)	(127,554)	(8.2)	(0.9)
	\$80,085,700	\$79,706,839	\$79,887,634	(\$198,066)	\$180,795	(0.2)	0.2
8600 - 8799 Other Local Revenue	\$80,085,700	\$79,706,839	\$79,887,634	(\$198,066)	\$180,795	(0.2)	0.2
Percent of Total	100.0%	99.3%	99.3%				
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%	0.7%				

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

Fund: 67 SubFund: -	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
67 - SELF INSURANCE FUND	\$80,085,700	\$80,306,839	\$80,487,634	\$401,934	\$180,795	0.5	0.2
1000 - 1999 Certificated Personnel Salaries							
1200 - Certificated Pupil Support Salaries							
120050 - PUPIL SUPPORT SUB	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
1000 - 1999 Certificated Personnel Salaries	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				
2000 - 2999 Classified Personnel Salaries							
2300 - Classified Supervisors' and Administrators' Salaries							
230001 - CLASS MANAGEMENT SA	139,353	69,494	69,016	(70,336)	(478)	(50.5)	(0.7)
230070 - OVERTIME CL MGMNT	0	0	0	0	0	N/A	N/A
	\$139,353	\$69,494	\$69,016	(\$70,336)	(\$478)	(50.5)	(0.7)
2400 - Clerical, Technical, and Office Staff Salaries							
240001 - CLASS BUSINESS SUPPORT	99,848	105,340	105,340	5,491	0	5.5	0.0
240050 - CLASS BUSINESS SUPPORT SUB	0	0	0	0	0	N/A	N/A
	\$99,848	\$105,340	\$105,340	\$5,491	\$0	5.5	0.0
2000 - 2999 Classified Personnel Salaries	\$239,201	\$174,834	\$174,356	(\$64,845)	(\$478)	(27.1)	(0.3)
Percent of Total	0.3%	0.2%	0.2%				
3000 - 3999 Employee Benefits							
3101 - State Teachers' Retirement System, certificated positions							
310100 - STRS CERT	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3202 - Public Employees' Retirement System, classified positions							
320200 - PERS CLASSIFIED	55,016	40,054	39,945	(15,071)	(110)	(27.4)	(0.3)
	\$55,016	\$40,054	\$39,945	(\$15,071)	(\$110)	(27.4)	(0.3)
3301 - OASDI/Medicare/Alternative, certificated positions							
330101 - MEDICARE CERT	0	0	0	0	0	N/A	N/A
330102 - SUPPLEMENTAL RETIREMENT CERT	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A

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

Fund: 67
SubFund: -

	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
3000 - 3999 Employee Benefits							
3302 - OASDI/Medicare/Alternative, classified positions							
330200 - SOCIAL SECURITY CLASS	14,830	10,840	10,810	(4,020)	(30)	(27.1)	(0.3)
330201 - MEDICARE CLASS	3,468	2,535	2,528	(940)	(7)	(27.1)	(0.3)
330290 - SOCIAL SECURITY CLASS	0	0	0	0	0	N/A	N/A
330291 - MEDICARE CLASS	0	0	0	0	0	N/A	N/A
	\$18,299	\$13,375	\$13,338	(\$4,961)	(\$37)	(27.1)	(0.3)
3402 - Health & Welfare Benefits, classified positions							
340211 - HEALTH CLASS	46,876	38,147	38,147	(8,729)	0	(18.6)	0.0
340212 - DENTAL CLASS	3,528	2,871	2,871	(657)	0	(18.6)	0.0
340213 - VISION CLASS	658	535	535	(123)	0	(18.6)	0.0
340214 - LIFE INS CLASS	270	200	200	(70)	0	(26.1)	0.0
340216 - DIS CLASS	683	506	506	(177)	0	(26.0)	0.0
	\$52,015	\$42,259	\$42,259	(\$9,756)	\$0	(18.8)	0.0
3501 - State Unemployment Insurance, certificated positions							
350100 - SUI CERT	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3502 - State Unemployment Insurance, classified positions							
350200 - SUI CLASS	2,942	874	872	(2,070)	(2)	(70.4)	(0.3)
350290 - SUI CLASS	0	0	0	0	0	N/A	N/A
	\$2,942	\$874	\$872	(\$2,070)	(\$2)	(70.4)	(0.3)
3601 - Workers' Compensation Insurance, certificated positions							
360100 - W/C CERT	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3602 - Workers' Compensation Insurance, classified positions							
360200 - W/C CLASS	2,870	2,098	2,092	(778)	(6)	(27.1)	(0.3)
	\$2,870	\$2,098	\$2,092	(\$778)	(\$6)	(27.1)	(0.3)
3702 - OPEB, Allocated, classified positions							
370200 - RETIREE BENEFIT CLASSIFIED	9,688	7,081	7,062	(2,626)	(19)	(27.1)	(0.3)
	\$9,688	\$7,081	\$7,062	(\$2,626)	(\$19)	(27.1)	(0.3)
3901 - Other Benefits, certificated positions							
390103 - SELF INSUR CERT	0	0	0	0	0	N/A	N/A
390104 - AB 1522 ACCRUAL	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A

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

Fund: 67
SubFund: -

	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
3000 - 3999 Employee Benefits							
3902 - Other Benefits, classified positions							
390203 - SELF INSUR CLASS	957	699	697	(259)	(2)	(27.1)	(0.3)
390293 - SELF INSUR CLASS	0	0	0	0	0	N/A	N/A
	\$957	\$699	\$697	(\$259)	(\$2)	(27.1)	(0.3)
3000 - 3999 Employee Benefits	\$141,787	\$106,440	\$106,265	(\$35,522)	(\$175)	(25.1)	(0.2)
Percent of Total	0.2%	0.1%	0.1%				
1000 - 3999 Employee Compensation % of Total	0.5%	0.4%	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	801,735	801,735	0	0	0.0	0.0
	\$802,235	\$801,735	\$801,735	(\$500)	\$0	(0.1)	0.0
4400 - Noncapitalized Equipment							
440000 - EQUIP \$500-\$24999	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
4000 - 4999 Books and Supplies	\$802,235	\$801,735	\$801,735	(\$500)	\$0	(0.1)	0.0
Percent of Total	1.0%	1.0%	1.0%				

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

Fund: 67
SubFund: -

	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
5000 - 5999 Services and Other Operating Expenditures							
5710 - Transfers of Direct Costs							
571042 - DIRECT COST/HEALTH-HLTH CNTR	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
5750 - Transfers of Direct Costs - Interfund							
575030 - DIRECT COST/FOOD SVC INTERFUND	0	0	0	0	0	N/A	N/A
575040 - DIRECT COST/GAD/INTERF	500	0	0	(500)	0	(100.0)	N/A
	\$500	\$0	\$0	(\$500)	\$0	(100.0)	N/A
5800 - Professional/Consulting Services and Operating Expenditures							
580002 - CONTRACT SERVICES	1,300,265	1,345,880	1,345,880	45,615	0	3.5	0.0
580005 - LEGAL SERVICES	0	0	0	0	0	N/A	N/A
580010 - SOFTWARE LICENSE	0	1,000	1,000	1,000	0	N/A	0.0
580041 - HEALTH CONTRACT/MEDICAL/RX	17,531,335	15,851,131	16,595,499	(935,836)	744,368	(5.3)	4.7
580042 - HEALTH CONTRACT/HEALTH	54,556,481	53,411,578	53,917,438	(639,043)	505,860	(1.2)	0.9
580043 - HEALTH CONTRACT/DENTAL	4,020,214	4,027,129	3,966,954	(53,260)	(60,175)	(1.3)	(1.5)
580044 - HEALTH CONTRACT/VISION	813,693	811,251	807,700	(5,993)	(3,551)	(0.7)	(0.4)
580045 - HEALTH CONTRACT-LIFE	0	0	0	0	0	N/A	N/A
580046 - CONTRACT/DISABILITY	91,659	92,500	92,500	841	0	0.9	0.0
580047 - HEALTH EXP - LIABILITY ADJ	586,121	3,681,961	2,676,907	2,090,786	(1,005,054)	356.7	(27.3)
	\$78,899,768	\$79,222,430	\$79,403,878	\$504,111	\$181,448	0.6	0.2
5900 - Communications							
590001 - PHONE CERTIFICATED	0	0	0	0	0	N/A	N/A
590002 - PHONE CLASSIFIED	810	0	0	(810)	0	(100.0)	N/A
590005 - COMMUNICATION/POSTAGE	1,400	1,400	1,400	0	0	0.0	0.0
	\$2,210	\$1,400	\$1,400	(\$810)	\$0	(36.7)	0.0
5000 - 5999 Services and Other Operating Expenditures	\$78,902,478	\$79,223,830	\$79,405,278	\$502,801	\$181,448	0.6	0.2
Percent of Total	98.5%	98.7%	98.7%				
7600 - 7629 Interfund Transfers Out							
7619 - Other Authorized Interfund Transfers Out							
761900 - TRANSFER TO GENERAL FUND	0	0	0	0	0	N/A	N/A
761914 - TRANSFER TO SPEC RES/CAP PROJ	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
7600 - 7629 Interfund Transfers Out	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				

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

Fund: 68 SubFund: -	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
68 - WORKERS' COMPENSATION	\$0	\$3,987,732	\$3,987,732	\$3,987,732	\$0	N/A	0.0
8600 - 8799 Other Local Revenue							
8660 - Interest							
866000 - LOC INTEREST INCOME/TREAS	0	0	30	30	30	N/A	N/A
	\$0	\$0	\$30	\$30	\$30	N/A	N/A
8674 - In-District Premiums/Contributions							
867400 - IN DISTRICT PREMIUMS/CONTRIB	0	3,987,732	3,987,702	3,987,702	(30)	N/A	0.0
	\$0	\$3,987,732	\$3,987,702	\$3,987,702	(\$30)	N/A	0.0
8600 - 8799 Other Local Revenue	\$0	\$3,987,732	\$3,987,732	\$3,987,732	\$0	N/A	0.0
Percent of Total	N/A	100.0%	100.0%				

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

Fund: 68 SubFund: -	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
68 - WORKERS' COMPENSATION	\$0	\$3,987,732	\$3,987,732	\$3,987,732	\$0	N/A	0.0
3000 - 3999 Employee Benefits							
3601 - Workers' Compensation Insurance, certificated positions							
360100 - W/C CERT	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3000 - 3999 Employee Benefits	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	N/A	0.0%	0.0%				
1000 - 3999 Employee Compensation % of Total	N/A	0.0%	0.0%				
5000 - 5999 Services and Other Operating Expenditures							
5450 - Other Insurance							
545005 - WORKERS' COMPENSATION	0	1,020,000	1,020,000	1,020,000	0	N/A	0.0
	\$0	\$1,020,000	\$1,020,000	\$1,020,000	\$0	N/A	0.0
5750 - Transfers of Direct Costs - Interfund							
575040 - DIRECT COST/GAD/INTERF	0	2,500	2,500	2,500	0	N/A	0.0
	\$0	\$2,500	\$2,500	\$2,500	\$0	N/A	0.0
5800 - Professional/Consulting Services and Operating Expenditures							
580002 - CONTRACT SERVICES	0	7,517	7,517	7,517	0	N/A	0.0
580049 - WORKERS' COMP	0	2,957,715	2,957,715	2,957,715	0	N/A	0.0
	\$0	\$2,965,232	\$2,965,232	\$2,965,232	\$0	N/A	0.0
5000 - 5999 Services and Other Operating Expenditures	\$0	\$3,987,732	\$3,987,732	\$3,987,732	\$0	N/A	0.0
Percent of Total	N/A	100.0%	100.0%				