



**2023-2024**  
**Third Quarter Report**  
**May 8, 2024**



## TABLE OF CONTENTS

Introduction.....	1
General Fund.....	2-31
Narrative.....	2-9
Revenue.....	10-16
Expenditures.....	17-31
Charter School Fund.....	32-46
Narrative.....	32-35
Revenue.....	36-38
Expenditures.....	39-46
Adult Education.....	47-61
Narrative.....	47-51
Revenue.....	52-53
Expenditures.....	54-61
Child Development.....	62-78
Narrative.....	62-66
Revenue.....	67-69
Expenditures.....	70-78
Cafeteria.....	79-91
Narrative.....	79-83
Revenue.....	84-85
Expenditures.....	86-91
Other Funds.....	92-129



**CLOVIS UNIFIED SCHOOL DISTRICT**

1450 Herndon Avenue • Clovis, California 93611-0599 • (559) 327-9000 • FAX (559) 327-9109

---

Corrine Folmer, Ed.D.

District Superintendent

---

**Introduction**

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

During the 2023-24 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 14, 2023 meeting.

This Third Quarter 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 Third Quarter budgeted revenues and expenditures for the 2023-24 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. 2023-24 REVENUES**

##### **A. Local Control Funding Formula (LCFF) Revenues**

LCFF Revenues changed from \$498,217,835 at Second Interim to \$496,469,422 at Third Quarter, a decrease of \$1,748,413. The decrease in funding stems from a one-time adjustment made for the 2022-23 school year, triggered by the transfer of Clovis Unified students to Clovis Online Charter School. This resulted in a reduction of 284.28 in the District’s P-2 Average Daily Attendance (ADA) for 2022-23 as per the formula. During the Second Interim, the District anticipated funding based on the average ADA of the prior three years. However, due to this shift, funding will now be based on the ADA of the current year. The ADA projection at Second Interim was 40,389.45, compared to the Third Quarter projection of 40,253.46, indicating a decrease of 135.99 ADA.

<b>Change from 2nd Interim to 3rd Quarter</b>	<b>\$ (1,748,413)</b>	
<b><u>2023-24 Adopted Budget</u></b>	<b><u>2023-24 3rd Qtr. Budget</u></b>	<b><u>Increase/(Decrease)</u></b>
<b>\$ 498,454,573</b>	<b>\$ 496,469,422</b>	<b>\$ (1,985,151)</b>

##### **B. Federal Revenues**

Federal revenues remained unchanged at \$59,886,044 as of Third Quarter.

<b>Change from 2nd Interim to 3rd Quarter</b>	<b>\$ -0-</b>	
<b><u>2023-24 Adopted Budget</u></b>	<b><u>2023-24 3rd Qtr. Budget</u></b>	<b><u>Increase/(Decrease)</u></b>
<b>\$ 46,368,724</b>	<b>\$ 59,886,044</b>	<b>\$ 13,517,320</b>



**C. Other State Revenues**

Other State revenues changed from \$100,478,094 at Second Interim to \$100,595,886 at Third Quarter, an increase of \$117,792. The Local Control Funding Formula (LCFF) Equity Multiplier allocation was added to the budget. The three qualifying sites (Gateway, Community Day Elementary, and Community Day Secondary) will develop a plan to expend the funds during 2024-25. The State Transportation apportionment was updated to account for the latest funding results released from the CDE. Additionally, the Career Technical Education Incentive Grant (CTEIG) saw a decrease at Third Quarter. CTEIG revenue can only be recognized in the year it is spent. Due to less than anticipated usage of funds in the 2023-24 school year, revenues and expenditures for 2023-24 CTEIG have been reduced. Unspent funds in the CTEIG will be rolled forward for future use.

<u>Item</u>	<u>Budget Adjustment</u>	
LCFF Equity Multiplier	\$	751,039
Transportation		339,458
Other		28,578
CTE Incentive Grant		(1,001,283)
<b>Change from 2nd Interim to 3rd Quarter</b>	<b>\$</b>	<b>117,792</b>
	<u>2023-24</u>	<u>2023-24</u>
	<u>Adopted Budget</u>	<u>3rd Qtr. Budget</u>
	\$ 99,854,882	\$ 100,595,886
		<u>Increase/(Decrease)</u>
		\$ 741,004

**D. Local Revenues**

Other Local revenues changed from \$23,417,316 at Second Interim to \$24,590,083 at Third Quarter, an increase of \$1,172,767. Local revenue increased for the recognition of Medi-Cal/SMAA, Sports & Rec and Technology E-Rate revenue. Additionally, interest revenue projections were increased, and revenue projections were revised down for Sierra Outdoor School to better align with current trending activity.

<u>Item</u>	<u>Budget Adjustment</u>	
Interest		\$ 1,000,000
Medi-Cal/SMAA		222,407
Sports & Rec		73,211
Technology E-Rate		66,577
Other		(27,572)
Sierra Outdoor School		(222,407)
Change from 2nd Interim to 3rd Quarter		<u>\$ 1,172,767</u>
	<u>2023-24</u>	<u>2023-24</u>
	<u>Adopted Budget</u>	<u>3rd Qtr. Budget</u>
		<u>Increase/(Decrease)</u>
	\$ 15,416,068	\$ 24,590,083
		\$ 9,174,016

**E. Other Transfers In**

Interfund Transfers In remained unchanged at \$780,431 as of Third Quarter.

Change from 2nd Interim to 3rd Quarter		\$ -0-
	<u>2023-24</u>	<u>2023-24</u>
	<u>Adopted Budget</u>	<u>3rd Qtr. Budget</u>
		<u>Increase/(Decrease)</u>
	\$ 330,000	\$ 780,431
		\$ 450,431

**F. Other Financing Sources**

Other financing sources remained unchanged at zero as of Third Quarter.

Change from 2nd Interim to 3rd Quarter		\$ -0-
	<u>2023-24</u>	<u>2023-24</u>
	<u>Adopted Budget</u>	<u>3rd Qtr. Budget</u>
		<u>Increase/(Decrease)</u>
	\$ -0-	\$ -0-
		\$ -0-

**G. Total General Fund Revenues**

Total revenues changed from \$682,779,721 at Second Interim to \$682,321,867 at Third Quarter, a decrease of \$457,854.

Change from 2nd Interim to 3rd Quarter		\$ (457,854)
	<u>2023-24</u>	<u>2023-24</u>
	<u>Adopted Budget</u>	<u>3rd Qtr. Budget</u>
		<u>Increase/(Decrease)</u>
	\$ 660,424,247	\$ 682,321,867
		\$ 21,897,620

**II. 2023-24 EXPENDITURES**

**A. Certificated Personnel Salaries**

Certificated Personnel Salaries changed from \$265,983,579 at Second Interim to \$265,304,575 at Third Quarter, a decrease of \$679,004. The decrease is primarily due to the temporary reduction of budget for vacancies funded by District APU and planned certificated salaries funded by the one-time Educator Effectiveness Block Grant (EEBG) in 2023-24. EEBG is used for professional development. Unspent EEBG funds will be carried forward to the 2024-25 school year for future professional development opportunities. The reductions are offset by increases for Special Education hourly assignments including stipends and substitute expenditures. Categorical budgets saw increases for planned summer school and hourly assignments. Finally, LCAP CTE budget was adjusted to account for additional duty days for teachers.

<u>Item</u>	<u>Budget Adjustment</u>	
Special Education	\$	438,075
LCAP CTE		136,364
EEBG		(464,736)
District Wide Vacancies		(788,707)
<b>Change from 2nd Interim to 3rd Quarter</b>	<b>\$</b>	<b>(679,004)</b>
	<u>2023-24</u>	<u>2023-24</u>
	<u>Adopted Budget</u>	<u>3rd Qtr. Budget</u>
	\$ 247,595,356	\$ 265,304,575
		<u>Increase/(Decrease)</u>
		\$ 17,709,219

**B. Classified Personnel Salaries**

Classified Personnel Salaries changed from \$110,209,894 at Second Interim to \$106,894,001 at Third Quarter, a decrease of \$3,315,893. The decrease at Third Quarter is substantially due the reduction of budget for vacancies. Budget for vacancies is temporarily reduced at Third Quarter to better project the true operating cost for the 2023-24 fiscal year. The budget temporarily removed will be included in the Adopted Budget for all approved positions.

<u>Item</u>	<u>Budget Adjustment</u>	
Other		\$ (100,648)
Transportation Vacancies		(311,240)
District Wide Vacancies		(432,182)
Special Education Vacancies		<u>(2,471,824)</u>
Change from 2nd Interim to 3rd Quarter		<u>\$ (3,315,894)</u>
	<u>2023-24</u>	<u>2023-24</u>
<u>Adopted Budget</u>	<u>3rd Qtr. Budget</u>	<u>Increase/(Decrease)</u>
\$ 101,117,478	\$ 106,894,001	\$ 5,776,523

### **C. Employee Benefits**

Employee Benefits changed from \$185,501,177 at Second Interim to \$182,779,685 at Third Quarter, a decrease of \$2,721,493. The decrease can be directly attributed to the adjustments discussed earlier, coupled with a reduced budget allocation primarily due to lower-than-anticipated usage of benefits stemming from vacant positions. With the hiring of a higher number of new teachers, we realized cost savings resulting from the timing of when their benefits eligibility commenced.

<u>Item</u>	<u>Budget Adjustment</u>	
Onetime Grants		\$ (101,059)
Plant Operations Vacancies		(175,395)
Other		(207,259)
Transportation Vacancies		(238,843)
Late Start		(350,000)
Special Education Vacancies		(911,272)
District Wide Vacancies		<u>(737,665)</u>
Change from 2nd Interim to 3rd Quarter		<u>\$ (2,721,493)</u>
	<u>2023-24</u>	<u>2023-24</u>
<u>Adopted Budget</u>	<u>3rd Qtr. Budget</u>	<u>Increase/(Decrease)</u>
\$ 184,591,524	\$ 182,779,685	\$ (1,811,839)

### **D. Books, Supplies and Other Materials**

Books and Supplies changed from \$64,452,423 at Second Interim to \$52,672,268 at Third Quarter, a decrease of \$11,780,155. The decreases are due to temporary reductions in expenditure budgets to account for projected carryover balances in LCAP, Principal's Discretionary, Arts Music in Schools (Prop 28) and Technology funds. Although the actual expenditure balances may fluctuate, we utilize these Third Quarter adjustments to aid in projecting more accurate ending balance approximations. Noted funds will carryover into next year and allocated back to the school sites to be spent according to guidelines. Prop 28 funds are new this fiscal year. Spending plans were on hold as districts awaiting clear guidelines from the State.

<u>Item</u>	<u>Budget Adjustment</u>	
Other	\$	63,162
LCAP		(727,538)
Principal's Discretionary		(1,386,713)
Arts & Music in Schools (Prop 28)		(3,529,538)
Technology		(3,529,539)
<b>Change from 2nd Interim to 3rd Quarter</b>	<b>\$</b>	<b>(11,780,155)</b>
	<b>2023-24</b>	<b>2023-24</b>
<b>Adopted Budget</b>	<b>3rd Qtr. Budget</b>	<b>Increase/(Decrease)</b>
<b>\$ 52,315,910</b>	<b>\$ 52,672,268</b>	<b>\$ 356,358</b>

**E. Contracted Services and Other Operating Expenditures**

Services and Other Operating Expenditures changed from \$51,494,514 at Second Interim to \$52,295,846 at Third Quarter, an increase of \$801,332. Services saw a variety of increases and decreases at Third Quarter. The largest increases include increased allocation for utilities, Learning Recovery Block Grant cover software and curriculum to mitigate learning loss and improve student academic achievement. Budgets for AP Testing related contracted expenditures were also increased. Additionally, Arts & Music in Schools (Prop 28) and Arts Music Instruction (AMI) grants were increased to accommodate the latest planned usage for these funds. The largest decreases include reductions in budget in ARP Learning Loss, Routine Restricted Maintenance and CTE Incentive Grant. The ARP Learning Loss funds were

reallocated to expenditure categories in preparation for final use in 2023-24. Routine Restricted Maintenance services and other operating budgets were reallocated to Routine Restricted Maintenance supplies. The budgets allocated for contracted services and other operating expenditures associated with the CTE Incentive Grant were temporarily scaled back due to a reduced necessity for these funds during the current fiscal year. However, these funds will be reinstated into the budget upon their planned utilization in upcoming fiscal periods.

<u>Item</u>	<u>Budget Adjustment</u>	
Utilities	\$	800,000
Learning Recovery Block Grant		488,125
AP Testing		340,000
Arts & Music in Schools (Prop 28)		329,021
Arts Music Instruction (AMI)		266,147
Other		(31,089)
ARP Learning Loss		(123,132)
Routine Restricted Maintenance		(579,450)
CTE Incentive Grant		(688,290)
<b>Change from 2nd Interim to 3rd Quarter</b>	<b>\$</b>	<b>801,332</b>
	<b>2023-24</b>	<b>2023-24</b>
<b>Adopted Budget</b>	<b>3rd Qtr. Budget</b>	<b>Increase/(Decrease)</b>
<b>\$ 43,432,088</b>	<b>\$ 52,295,846</b>	<b>\$ 8,863,758</b>

**F. Capital Outlay**

Capital Outlay changed from \$16,014,429 at Second Interim to \$14,260,006 at Third Quarter, a decrease of \$1,754,423. The decrease is considerably due to the removal of budget allocated to purchase leased solar panels. The savings were not significant enough to justify the purchase. The funds were reallocated to future portable purchases to accommodate the implementation of universal transitional kindergarten. This decrease is offset by increases in capital outlay expenditures for AMI, AMS, CTEIG and Sierra Outdoor School’s commercial dishwasher purchase.

<u>Item</u>	<u>Budget Adjustment</u>	
Arts Music Instruction (AMI)	\$	541,146
Arts & Music in Schools (Prop 28)		101,980
CTE Incentive Grant		79,814
Other		40,900
Sierra Outdoor School		40,737
Solar Project		<u>(2,559,000)</u>
Change from 2nd Interim to 3rd Quarter	\$	<u>(1,754,423)</u>
	<u>2023-24</u>	<u>2023-24</u>
	<u>Adopted Budget</u>	<u>3rd Qtr. Budget</u>
	\$ 7,019,167	\$ 14,260,006
		<u>Increase/(Decrease)</u>
		\$ 7,240,839

**G. Other Outgo Expenditures**

Other Outgo changed from \$2,430,546 at Second Interim to \$2,486,974 at Third Quarter, an increase of \$56,428. The increases are a result of increases to budget allocated to cover tuition for services provided by Fresno County Superintendent of Schools (FCSS) to students living within the District boundaries. Additionally, other outgo expenditures were adjusted to account for changes in interfund indirect charges.

<u>Item</u>	<u>Budget Adjustment</u>	
Tuition	\$	21,211
Interfund Indirect		35,217
Change from 2nd Interim to 3rd Quarter	\$	<u>56,428</u>
	<u>2023-24</u>	<u>2023-24</u>
	<u>Adopted Budget</u>	<u>3rd Qtr. Budget</u>
	\$ 466,542	\$ 2,486,974
		<u>Increase/(Decrease)</u>
		\$ 2,020,432

**H. Inter-fund Transfers Out**

Interfund Transfers Out remained unchanged at \$19,994,666 as of Third Quarter.

Change from 2nd Interim to 3rd Quarter		\$ -0-
<u>2023-24 Adopted Budget</u>	<u>2023-24 3rd Qtr. Budget</u>	<u>Increase/(Decrease)</u>
\$ 6,971,136	\$ 19,994,666	\$ 13,023,530

### III. Total General Fund Expenditures

Total General Fund expenditures changed from \$716,081,228 at Second Interim to \$696,688,021 at Third Quarter, a decrease of \$19,393,208.

Change from 2nd Interim to 3rd Quarter		\$ (19,393,208)
<u>2023-24 Adopted Budget</u>	<u>2023-24 3rd Qtr. Budget</u>	<u>Increase/(Decrease)</u>
\$ 643,509,201	\$ 696,688,021	\$ 53,178,820

### IV. Fund Balance

Total revenues are \$682,321,867 and total expenditures are \$696,688,021 in the Third Quarter. This results in a deficit of \$14,366,155, an ongoing deficit of \$6,417,174, and an estimated general reserve percentage of 8.46% after committing the 10% board approved minimum reserve.

<b>Beginning Fund Balance, Audited 7/1/23</b>	<b>\$ 243,341,589</b>
2023-24 Revenues	682,321,867
2023-24 Expenditures	<u>696,688,021</u>
<b>Surplus/(Deficit) (1)</b>	<b>(14,366,155)</b>
<b>Ending Fund Balance, 6/30/24, Projected</b>	<b>\$ <u>228,975,434</u></b>
<b>Components of Fund Balance:</b>	
<b>Non-Spendable:</b>	
Store's Inventory Reserve	1,458,342
Prepaid Expenditures	461,858
Revolving Cash Reserve	<u>144,000</u>
	2,064,200
<b>Restricted:</b>	
Learning Recovery	39,209,148
Arts, Music, and Instruction	12,527,272
Textbooks (Lottery)	6,652,514
Educator Effectiveness Grant	7,360,604
Kitchen Infrastructure	3,627,012
Proposition 28	<u>3,376,500</u>
	72,753,050
<b>Committed:</b>	
Stabilization 10% Reserve	69,668,802
Site/Department Plans	11,479,380
Textbooks	6,288,289
Capital Equipment Refresh	3,492,731
Technology Refresh	4,292,731
	<u>95,221,933</u>
<b>Subtotal of Components</b>	<b><u>170,039,183</u></b>
<b>Estimated General Reserve 6/30/24</b>	<b>\$ <u>58,936,251</u></b>
<b>General Reserve as % of Expenditures</b>	<b>8.46%</b>
<b>One-Time Items</b>	
Department/Program Carryover	7,141,559
State Grant Carryover	5,544,009
Technology Student Refresh	1,832,561
LCFF Prior Year Adj	1,748,412
Site Discretionary Carryover	1,662,709
Special Education Vacancies	(3,003,637)
One-time Revenues	<u>(6,976,632)</u>
<b>Total One-Time (2)</b>	<b>\$ (7,948,981)</b>
<b>Ongoing Operating Deficit (1 + 2)</b>	<b>\$ (6,417,174)</b>

Third Quarter Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 01 SubFund: -	Adopted Budget	2nd Interim Budget	3rd Quarter Budget	Diff Btwn Q3 & Adpt	Diff Btwn Q3 & I2	Pct Chg Q3 & Adpt	Pct Chg Q3 & I2
<b>01 - GENERAL FUND</b>	<b>\$660,424,247</b>	<b>\$682,779,721</b>	<b>\$682,321,867</b>	<b>\$21,897,620</b>	<b>(\$457,854)</b>	<b>3.3</b>	<b>(0.1)</b>
<b>8010 - 8099 Revenue Limit Sources</b>							
<b>8011 - LCFF State Aid - Current Year</b>							
801100 - REVENUE LIMIT STATE AID	285,841,696	258,739,550	257,505,474	(28,336,222)	(1,234,076)	(9.9)	(0.5)
	<b>\$285,841,696</b>	<b>\$258,739,550</b>	<b>\$257,505,474</b>	<b>(\$28,336,222)</b>	<b>(\$1,234,076)</b>	<b>(9.9)</b>	<b>(0.5)</b>
<b>8012 - Education Protection Account State Aid - Current Year</b>							
801200 - EDUCATIONAL PROTECTION ACCT.	121,531,278	128,616,687	128,172,710	6,641,432	(443,977)	5.5	(0.3)
	<b>\$121,531,278</b>	<b>\$128,616,687</b>	<b>\$128,172,710</b>	<b>\$6,641,432</b>	<b>(\$443,977)</b>	<b>5.5</b>	<b>(0.3)</b>
<b>8019 - LCFF/Revenue Limit State Aid - Prior Years</b>							
801900 - RL ST AID PRIOR YEAR	0	0	0	0	0	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>8021 - Homeowners' Exemptions</b>							
802100 - RL HOMEOWNERS	668,648	649,344	649,344	(19,304)	0	(2.9)	0.0
	<b>\$668,648</b>	<b>\$649,344</b>	<b>\$649,344</b>	<b>(\$19,304)</b>	<b>\$0</b>	<b>(2.9)</b>	<b>0.0</b>
<b>8029 - Other Subventions/In-Lieu Taxes</b>							
802900 - RL CTY OTH IN-LIEU TAXES	9,231	10,037	10,037	806	0	8.7	0.0
	<b>\$9,231</b>	<b>\$10,037</b>	<b>\$10,037</b>	<b>\$806</b>	<b>\$0</b>	<b>8.7</b>	<b>0.0</b>
<b>8041 - Secured Roll Taxes</b>							
804100 - RL SECURED ROLL TAXES	90,559,866	105,986,975	105,986,975	15,427,109	0	17.0	0.0
	<b>\$90,559,866</b>	<b>\$105,986,975</b>	<b>\$105,986,975</b>	<b>\$15,427,109</b>	<b>\$0</b>	<b>17.0</b>	<b>0.0</b>
<b>8042 - Unsecured Roll Taxes</b>							
804200 - RL UNSECURED ROLL TAXES	4,288,403	4,756,390	4,756,390	467,987	0	10.9	0.0
	<b>\$4,288,403</b>	<b>\$4,756,390</b>	<b>\$4,756,390</b>	<b>\$467,987</b>	<b>\$0</b>	<b>10.9</b>	<b>0.0</b>
<b>8043 - Prior Years' Taxes</b>							
804300 - RL PRIOR YRS TAXES	153,489	240,840	240,840	87,351	0	56.9	0.0
	<b>\$153,489</b>	<b>\$240,840</b>	<b>\$240,840</b>	<b>\$87,351</b>	<b>\$0</b>	<b>56.9</b>	<b>0.0</b>
<b>8044 - Supplemental Taxes</b>							
804400 - RL SUPPLEMENTAL TAXES	1,093,609	1,291,503	1,291,503	197,894	0	18.1	0.0
	<b>\$1,093,609</b>	<b>\$1,291,503</b>	<b>\$1,291,503</b>	<b>\$197,894</b>	<b>\$0</b>	<b>18.1</b>	<b>0.0</b>
<b>8045 - Education Revenue Augmentation Fund (ERAF)</b>							
804500 - RL ERAF	(3,318,313)	(3,554,762)	(3,554,762)	(236,449)	0	7.1	0.0
	<b>(\$3,318,313)</b>	<b>(\$3,554,762)</b>	<b>(\$3,554,762)</b>	<b>(\$236,449)</b>	<b>\$0</b>	<b>7.1</b>	<b>0.0</b>



Third Quarter Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 01 SubFund: -	Adopted Budget	2nd Interim Budget	3rd Quarter Budget	Diff Btwn Q3 & Adpt	Diff Btwn Q3 & 12	Pct Chg Q3 & Adpt	Pct Chg Q3 & 12
<b>8010 - 8099 Revenue Limit Sources</b>							
<b>8047 - Community Redevelopment Funds</b>							
804700 - RL COMM REDEVL FUNDS	0	4,155,564	4,155,564	4,155,564	0	N/A	0.0
	<b>\$0</b>	<b>\$4,155,564</b>	<b>\$4,155,564</b>	<b>\$4,155,564</b>	<b>\$0</b>	<b>N/A</b>	<b>0.0</b>
<b>8082 - Other In-Lieu Taxes</b>							
808200 - RL OTH IN-LIEU TAXES	0	0	0	0	0	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>8089 - Less: Non-LCFF (50 Percent) Adjustment</b>							
808900 - RL LESS NON-RL 50% ADJUSTMENT	0	0	0	0	0	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>8091 - LCFF Transfers - Current Year</b>							
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
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>8096 - Transfers to Charter Schools in Lieu of Property Taxes</b>							
809600 - IN LIEU PROPERTY TAX TRANSFER	(2,373,334)	(2,674,293)	(2,744,653)	(371,319)	(70,360)	15.6	2.6
	<b>(\$2,373,334)</b>	<b>(\$2,674,293)</b>	<b>(\$2,744,653)</b>	<b>(\$371,319)</b>	<b>(\$70,360)</b>	<b>15.6</b>	<b>2.6</b>
<b>8010 - 8099 Revenue Limit Sources</b>	<b>\$498,454,573</b>	<b>\$498,217,835</b>	<b>\$496,469,422</b>	<b>(\$1,985,151)</b>	<b>(\$1,748,413)</b>	<b>(0.4)</b>	<b>(0.4)</b>
<b>Percent of Total</b>	<b>75.5%</b>	<b>73.0%</b>	<b>72.8%</b>				

Third Quarter Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 01 SubFund: -	Adopted Budget	2nd Interim Budget	3rd Quarter Budget	Diff Btwn Q3 & Adpt	Diff Btwn Q3 & 12	Pct Chg Q3 & Adpt	Pct Chg Q3 & 12
<b>8100 - 8299 Federal Revenue</b>							
<b>8181 - Special Education - Entitlement</b>							
818100 - FED SP ED ENTITLEMENT	7,498,227	9,178,557	9,178,557	1,680,330	0	22.4	0.0
	<b>\$7,498,227</b>	<b>\$9,178,557</b>	<b>\$9,178,557</b>	<b>\$1,680,330</b>	<b>\$0</b>	<b>22.4</b>	<b>0.0</b>
<b>8182 - Special Education - Discretionary Grants</b>							
818200 - FED SP ED DISCRETIONARY GRANTS	700,159	726,026	726,026	25,867	0	3.7	0.0
818201 - FED SP ED DEF REVENUE	0	0	0	0	0	N/A	N/A
	<b>\$700,159</b>	<b>\$726,026</b>	<b>\$726,026</b>	<b>\$25,867</b>	<b>\$0</b>	<b>3.7</b>	<b>0.0</b>
<b>8281 - FEMA</b>							
828100 - FEMA REVENUES	0	0	0	0	0	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>8285 - Interagency Contracts Between LEAs</b>							
828500 - FED INTERAGENCY CONTRACTS ARRA	0	0	0	0	0	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>8287 - Pass-Through Revenues from Federal Sources</b>							
828700 - FED PASS-THROUGH REVENUE	0	0	0	0	0	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>8290 - All Other Federal Revenue</b>							
821000 - FED DEFERRED REVENUE	0	0	0	0	0	N/A	N/A
829000 - FED OTH REV	38,170,338	47,227,882	47,227,882	9,057,544	0	23.7	0.0
829001 - PRIOR YEAR FEDERAL REVENUE	0	2,753,579	2,753,579	2,753,579	0	N/A	0.0
	<b>\$38,170,338</b>	<b>\$49,981,461</b>	<b>\$49,981,461</b>	<b>\$11,811,123</b>	<b>\$0</b>	<b>30.9</b>	<b>0.0</b>
<b>8100 - 8299 Federal Revenue</b>	<b>\$46,368,724</b>	<b>\$59,886,044</b>	<b>\$59,886,044</b>	<b>\$13,517,320</b>	<b>\$0</b>	<b>29.2</b>	<b>0.0</b>
<b>Percent of Total</b>	<b>7.0%</b>	<b>8.8%</b>	<b>8.8%</b>				

Third Quarter Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 01 SubFund: -	Adopted Budget	2nd Interim Budget	3rd Quarter Budget	Diff Btwn Q3 & Adpt	Diff Btwn Q3 & 12	Pct Chg Q3 & Adpt	Pct Chg Q3 & 12
<b>8300 - 8599 Other State Revenue</b>							
<b>8311 - Other State Apportionments - Current Year</b>							
831100 - ST OTH APPORTIONMENTS	38,259,105	39,445,523	39,445,523	1,186,418	0	3.1	0.0
	<b>\$38,259,105</b>	<b>\$39,445,523</b>	<b>\$39,445,523</b>	<b>\$1,186,418</b>	<b>\$0</b>	<b>3.1</b>	<b>0.0</b>
<b>8319 - Other State Apportionments - Prior Years</b>							
831900 - ST OTH APPORT PR YR	0	0	0	0	0	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>8520 - Child Nutrition</b>							
852000 - ST CHILD NUTRITION	0	0	0	0	0	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>8550 - Mandated Cost Reimbursements</b>							
855000 - ST MANDATED REIMB	1,744,958	1,912,668	1,912,668	167,710	0	9.6	0.0
	<b>\$1,744,958</b>	<b>\$1,912,668</b>	<b>\$1,912,668</b>	<b>\$167,710</b>	<b>\$0</b>	<b>9.6</b>	<b>0.0</b>
<b>8560 - State Lottery Revenue</b>							
856000 - ST LOTTERY	9,761,469	11,726,126	11,729,180	1,967,712	3,054	20.2	0.0
856001 - ST LOTTERY PR YR	0	690,927	690,927	690,927	0	N/A	0.0
	<b>\$9,761,469</b>	<b>\$12,417,053</b>	<b>\$12,420,108</b>	<b>\$2,658,639</b>	<b>\$3,054</b>	<b>27.2</b>	<b>0.0</b>
<b>8590 - All Other State Revenue</b>							
851000 - ST DEFERRED REVENUE	0	0	0	0	0	N/A	N/A
859000 - ST OTHER REVENUE	49,515,164	43,036,097	43,150,835	(6,364,329)	114,738	(12.9)	0.3
859001 - ST OTHER REVENUE PR YR	574,187	3,666,752	3,666,752	3,092,566	0	538.6	0.0
	<b>\$50,089,350</b>	<b>\$46,702,850</b>	<b>\$46,817,587</b>	<b>(\$3,271,763)</b>	<b>\$114,738</b>	<b>(6.5)</b>	<b>0.2</b>
<b>8300 - 8599 Other State Revenue</b>	<b>\$99,854,882</b>	<b>\$100,478,094</b>	<b>\$100,595,886</b>	<b>\$741,004</b>	<b>\$117,792</b>	<b>0.7</b>	<b>0.1</b>
<b>Percent of Total</b>	<b>15.1%</b>	<b>14.7%</b>	<b>14.7%</b>				
<b>8600 - 8799 Other Local Revenue</b>							
<b>8631 - Sale of Equipment and Supplies</b>							
863100 - LOC SALE OF EQUIP	25,000	25,000	38,915	13,915	13,915	55.7	55.7
	<b>\$25,000</b>	<b>\$25,000</b>	<b>\$38,915</b>	<b>\$13,915</b>	<b>\$13,915</b>	<b>55.7</b>	<b>55.7</b>

Third Quarter Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 01  
SubFund: -

	Adopted Budget	2nd Interim Budget	3rd Quarter Budget	Diff Btwn Q3 & Adpt	Diff Btwn Q3 & 12	Pct Chg Q3 & Adpt	Pct Chg Q3 & 12
<b>8600 - 8799 Other Local Revenue</b>							
<b>8639 - All Other Sales</b>							
863900 - LOC ALL OTH SALES	138,000	154,000	154,000	16,000	0	11.6	0.0
863910 - LOC CONCESSION SALES	19,800	21,300	21,400	1,600	100	8.1	0.5
863911 - LOC GATE/TICKET SALES	0	0	0	0	0	N/A	N/A
863912 - LOC FUNDRAISING	0	4,700	4,700	4,700	0	N/A	0.0
863922 - LOC TEACHER CENTER SALES	0	0	0	0	0	N/A	N/A
	<b>\$157,800</b>	<b>\$180,000</b>	<b>\$180,100</b>	<b>\$22,300</b>	<b>\$100</b>	<b>14.1</b>	<b>0.1</b>
<b>8650 - Leases and Rentals</b>							
865000 - LOC LEASES & RENTAL	36,000	36,000	36,000	0	0	0.0	0.0
	<b>\$36,000</b>	<b>\$36,000</b>	<b>\$36,000</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0</b>	<b>0.0</b>
<b>8660 - Interest</b>							
866000 - LOC INTEREST INCOME/TREAS	1,925,000	4,925,000	5,925,000	4,000,000	1,000,000	207.8	20.3
	<b>\$1,925,000</b>	<b>\$4,925,000</b>	<b>\$5,925,000</b>	<b>\$4,000,000</b>	<b>\$1,000,000</b>	<b>207.8</b>	<b>20.3</b>
<b>8662 - Net Increase (Decrease) in the Fair Value of Investments</b>							
866200 - NET INC(DEC) FAIR VALUE INVEST	0	0	0	0	0	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>8677 - Interagency Services Between LEAs</b>							
867700 - LOC INTERAGENCY	0	0	0	0	0	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>8689 - All Other Fees and Contracts</b>							
868900 - LOC ALL OTH FEES	3,542,209	4,044,603	4,122,895	580,686	78,292	16.4	1.9
868901 - LOC SHOP CRD DIR#1	1,800	10,332	6,992	5,192	(3,340)	288.4	(32.3)
868902 - LOC SHOP CRD DIR#2	3,700	8,127	8,287	4,587	160	124.0	2.0
868903 - LOC SHOP CRD DIR#3	1,000	4,100	4,400	3,400	300	340.0	7.3
868904 - LOC SHOP CRD DIR#4	0	531	581	581	50	N/A	9.4
868905 - LOC SHOP CRD DIR#5	0	0	3,660	3,660	3,660	N/A	N/A
868906 - LOC SHOP CRD DIR#6	0	0	0	0	0	N/A	N/A
868909 - LOC SPORTS & REC ELEM ATH	0	0	0	0	0	N/A	N/A
868914 - LOC SPONSORS	0	0	0	0	0	N/A	N/A
868940 - LOC SOS EXTERNAL FEES	1,748,944	2,228,496	2,019,301	270,357	(209,195)	15.5	(9.4)
868941 - LOC SOS CUSD FEES	630,000	765,000	812,338	182,338	47,338	28.9	6.2
	<b>\$5,927,653</b>	<b>\$7,061,188</b>	<b>\$6,978,453</b>	<b>\$1,050,800</b>	<b>(\$82,735)</b>	<b>17.7</b>	<b>(1.2)</b>

Third Quarter Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 01 SubFund: -	Adopted Budget	2nd Interim Budget	3rd Quarter Budget	Diff Btwn Q3 & Adpt	Diff Btwn Q3 & 12	Pct Chg Q3 & Adpt	Pct Chg Q3 & 12
<b>8600 - 8799 Other Local Revenue</b>							
<b>8691 - Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment</b>							
869100 - NON-REV LIMIT 50% / IN-LIEU	0	0	0	0	0	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>8699 - All Other Local Revenue</b>							
861000 - LOC DEF REVENUE	0	0	0	0	0	N/A	N/A
861001 - LOCAL PY REVENUE	0	0	0	0	0	N/A	N/A
869900 - LOC OTHER REVENUE	2,858,396	6,615,667	6,737,673	3,879,277	122,006	135.7	1.8
869905 - PREPAYMENTS/DEPOSITS	0	300	300	300	0	N/A	0.0
869910 - LOC REBATE-CCARD	90,000	90,000	96,248	6,248	6,248	6.9	6.9
869915 - REIMB REVENUE	150,000	150,000	160,000	10,000	10,000	6.7	6.7
869917 - BENEFIT REBATES	0	0	0	0	0	N/A	N/A
869919 - E-RATE REVENUE	0	7,658	74,693	74,693	67,035	N/A	875.4
869920 - NEIGHBORHOOD REV	0	0	0	0	0	N/A	N/A
869930 - DONATION	0	30,024	31,109	31,109	1,084	N/A	3.6
869941 - CVRC/EARLY INTER SUPPL	2,611,054	2,714,718	2,714,718	103,664	0	4.0	0.0
869942 - CLOVIS YOUTH	0	0	0	0	0	N/A	N/A
869943 - SP ED SEMINARS	0	0	0	0	0	N/A	N/A
869944 - FAMILY RESOURCE CENTER	0	0	0	0	0	N/A	N/A
869945 - MISC SPED GRANTS	0	0	0	0	0	N/A	N/A
869946 - LOCAL MISC REVENUE	0	0	0	0	0	N/A	N/A
869982 - 1ST FIVE GRANT	0	0	0	0	0	N/A	N/A
869985 - TRANSITIONAL KINDERGARTEN	0	0	0	0	0	N/A	N/A
869990 - 21ST CENTURY	297,698	197,166	217,270	(80,428)	20,104	(27.0)	10.2
	<b>\$6,007,147</b>	<b>\$9,805,533</b>	<b>\$10,032,011</b>	<b>\$4,024,863</b>	<b>\$226,478</b>	<b>67.0</b>	<b>2.3</b>
<b>8783 - All Other Transfers from JPAs</b>							
878300 - TRANSFER FROM JPA	1,337,467	1,384,595	1,399,604	62,137	15,009	4.6	1.1
	<b>\$1,337,467</b>	<b>\$1,384,595</b>	<b>\$1,399,604</b>	<b>\$62,137</b>	<b>\$15,009</b>	<b>4.6</b>	<b>1.1</b>
<b>8600 - 8799 Other Local Revenue</b>	<b>\$15,416,068</b>	<b>\$23,417,316</b>	<b>\$24,590,083</b>	<b>\$9,174,016</b>	<b>\$1,172,767</b>	<b>59.5</b>	<b>5.0</b>
<b>Percent of Total</b>	<b>2.3%</b>	<b>3.4%</b>	<b>3.6%</b>				

Third Quarter Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 01  
SubFund: -

	Adopted Budget	2nd Interim Budget	3rd Quarter Budget	Diff Btwn Q3 & Adpt	Diff Btwn Q3 & 12	Pct Chg Q3 & Adpt	Pct Chg Q3 & 12
<b>8900 - 8929 Interfund Transfers In</b>							
<b>8912 - Between General Fund and Special Reserve Fund</b>							
891209 - TRANSFER FR SELF INS FUND	0	0	0	0	0	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>8919 - Other Authorized Interfund Transfers In</b>							
891901 - OTH INTERFUND TRANSFER IN	330,000	780,431	780,431	450,431	0	136.5	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
	<b>\$330,000</b>	<b>\$780,431</b>	<b>\$780,431</b>	<b>\$450,431</b>	<b>\$0</b>	<b>136.5</b>	<b>0.0</b>
<b>8900 - 8929 Interfund Transfers In</b>	<b>\$330,000</b>	<b>\$780,431</b>	<b>\$780,431</b>	<b>\$450,431</b>	<b>\$0</b>	<b>136.5</b>	<b>0.0</b>
<b>Percent of Total</b>	<b>0.0%</b>	<b>0.1%</b>	<b>0.1%</b>				
<b>8930 - 8979 All Other Financing Sources</b>							
<b>8972 - Proceeds from Capital Leases</b>							
897200 - PROCEEDS FROM CAPITAL LEASES	0	0	0	0	0	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>8930 - 8979 All Other Financing Sources</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>Percent of Total</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>				
<b>8980 - 8999 Contributions</b>							
<b>8980 - Contributions from Unrestricted Revenues</b>							
898000 - CONTRIB FR UNRESTRICTED REV	0	0	0	0	0	N/A	N/A
898001 - CONTRIB SP ED	0	0	0	0	0	N/A	N/A
898002 - CONTRIB FOR LCAP	0	0	0	0	0	N/A	N/A
898003 - CONTRIBUTION TRANSPORTATION	0	0	0	0	0	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>8990 - Contributions from Restricted Revenues</b>							
899000 - CONTRIB FR RESTRICTED REVENUE	0	0	0	0	0	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>8980 - 8999 Contributions</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>Percent of Total</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>				

Third Quarter Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 01 SubFund: -	Adopted Budget	2nd Interim Budget	3rd Quarter Budget	Diff Btwn Q3 & Adpt	Diff Btwn Q3 & 12	Pct Chg Q3 & Adpt	Pct Chg Q3 & 12
<b>01 - GENERAL FUND</b>	<b>\$643,509,201</b>	<b>\$716,081,228</b>	<b>\$696,688,021</b>	<b>\$53,178,820</b>	<b>(\$19,393,208)</b>	<b>8.3</b>	<b>(2.7)</b>
<b>1000 - 1999 Certificated Personnel Salaries</b>							
<b>1100 - Certificated Teachers' Salaries</b>							
110001 - TEACHER SAL	174,692,932	184,916,173	184,541,408	9,848,476	(374,765)	5.6	(0.2)
110015 - TEACHER ASSIST	0	30,280	30,201	30,201	(79)	N/A	(0.3)
110040 - TEACH SAL SUMMER/HOURLY	2,706,266	4,369,684	4,261,904	1,555,639	(107,779)	57.5	(2.5)
110050 - TEACH SAL SUB	3,469,536	3,997,758	4,022,733	553,197	24,975	15.9	0.6
110051 - TEACH SAL SCH BUS SUB	1,459,253	2,557,141	2,561,661	1,102,408	4,519	75.5	0.2
110055 - TEACH SAL SUB DISTRICT PAID	0	0	0	0	0	N/A	N/A
110060 - TEACH SAL STIPEND	7,632,232	8,863,629	8,935,292	1,303,060	71,663	17.1	0.8
110065 - CERT CLASS COVERAGE STIPEND	544,060	254,276	302,202	(241,858)	47,926	(44.5)	18.8
110070 - TEACH SAL XTRA PD	3,146,172	3,524,023	3,621,275	475,103	97,252	15.1	2.8
110099 - TEACHER REIMBURSABLE	0	0	0	0	0	N/A	N/A
	<b>\$193,650,451</b>	<b>\$208,512,964</b>	<b>\$208,276,677</b>	<b>\$14,626,226</b>	<b>(\$236,287)</b>	<b>7.6</b>	<b>(0.1)</b>
<b>1200 - Certificated Pupil Support Salaries</b>							
120001 - LIBRARIAN SAL	386,234	407,478	360,715	(25,519)	(46,763)	(6.6)	(11.5)
120002 - GUIDANCE SAL GLS/GIS	10,570,187	10,780,661	10,637,445	67,258	(143,216)	0.6	(1.3)
120003 - PSYCH/MENTAL HEALTH SP SAL	8,681,997	9,817,571	9,788,274	1,106,278	(29,297)	12.7	(0.3)
120004 - NURSE SAL	4,715,845	4,918,160	4,900,264	184,419	(17,897)	3.9	(0.4)
120040 - PUPIL SUPPORT HRLY	18,839	20,251	25,305	6,466	5,054	34.3	25.0
120050 - PUPIL SUPPORT SUB	160,817	330,131	338,872	178,055	8,741	110.7	2.6
120090 - Pupil Support Extra Time	1,200	1,200	1,200	0	0	0.0	0.0
	<b>\$24,535,119</b>	<b>\$26,275,452</b>	<b>\$26,052,075</b>	<b>\$1,516,956</b>	<b>(\$223,377)</b>	<b>6.2</b>	<b>(0.9)</b>
<b>1300 - Certificated Supervisors' and Administrators' Salaries</b>							
130001 - PRINCIPAL SAL	6,725,790	6,761,136	6,775,431	49,641	14,295	0.7	0.2
130002 - COORDINATOR SAL	348,368	444,659	444,659	96,291	0	27.6	0.0
130003 - LEARNING DIRECTOR SAL	4,533,687	4,790,903	4,879,022	345,335	88,119	7.6	1.8
130005 - DEPUTY PRINCIPAL SAL	990,757	1,045,247	1,048,661	57,904	3,414	5.8	0.3
130007 - DIRECTORS ACTI/ATHL/ASST SAL	893,339	859,856	807,414	(85,925)	(52,442)	(9.6)	(6.1)
130008 - DIST ADM SAL	5,387,351	5,884,349	5,884,349	496,998	0	9.2	0.0
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
	<b>\$18,879,291</b>	<b>\$19,786,150</b>	<b>\$19,839,536</b>	<b>\$960,245</b>	<b>\$53,387</b>	<b>5.1</b>	<b>0.3</b>

Third Quarter Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 01 SubFund: -	Adopted Budget	2nd Interim Budget	3rd Quarter Budget	Diff Btwn Q3 & Adpt	Diff Btwn Q3 & I2	Pct Chg Q3 & Adpt	Pct Chg Q3 & I2
<b>1000 - 1999 Certificated Personnel Salaries</b>							
<b>1900 - Other Certificated Salaries</b>							
190001 - RES TEACH/TOSA SAL	4,821,455	5,743,489	5,791,171	969,716	47,681	20.1	0.8
190002 - TOSA INSTR COACH	574,578	614,756	614,756	40,178	0	7.0	0.0
190003 - TRANSITION COORDINATORS	1,926,190	1,716,560	1,733,227	(192,963)	16,667	(10.0)	1.0
190005 - PROGRAM SPECIALIST	2,606,911	2,702,458	2,729,443	122,532	26,985	4.7	1.0
190040 - OTH CERT HOURLY	15,134	19,785	3,831	(11,303)	(15,954)	(74.7)	(80.6)
190050 - OTH CERT SUB	0	0	0	0	0	N/A	N/A
190060 - OTHER CERTIFICATED STIPEND	555,656	581,395	233,288	(322,368)	(348,107)	(58.0)	(59.9)
190090 - CERT OTH SAL	30,571	30,571	30,571	0	0	0.0	0.0
190099 - CERT REIMB SAL	0	0	0	0	0	N/A	N/A
	<b>\$10,530,495</b>	<b>\$11,409,014</b>	<b>\$11,136,287</b>	<b>\$605,792</b>	<b>(\$272,727)</b>	<b>5.8</b>	<b>(2.4)</b>
<b>1000 - 1999 Certificated Personnel Salaries</b>	<b>\$247,595,356</b>	<b>\$265,983,579</b>	<b>\$265,304,575</b>	<b>\$17,709,219</b>	<b>(\$679,004)</b>	<b>7.2</b>	<b>(0.3)</b>
<b>Percent of Total</b>	<b>38.5%</b>	<b>37.1%</b>	<b>38.1%</b>				
<b>2000 - 2999 Classified Personnel Salaries</b>							
<b>2100 - Classified Instructional Salaries</b>							
210001 - INSTR ASSIST/TUTOR	20,955,749	26,123,478	23,368,827	2,413,077	(2,754,651)	11.5	(10.5)
210002 - EDUCATIONAL INTERPRETER	897,215	856,086	856,086	(41,129)	0	(4.6)	0.0
210003 - INSTR ASSIST/TUTOR 1:1	0	0	0	0	0	N/A	N/A
210040 - INSTRUCTIONAL HOURLY	161,609	197,599	226,106	64,497	28,507	39.9	14.4
210050 - INSTR ASSIST SUB	597,951	753,656	805,002	207,051	51,346	34.6	6.8
210070 - INSTRUCT ASST OT	3,900	8,178	23,474	19,574	15,296	501.9	187.0
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
	<b>\$22,616,424</b>	<b>\$27,938,997</b>	<b>\$25,279,494</b>	<b>\$2,663,070</b>	<b>(\$2,659,503)</b>	<b>11.8</b>	<b>(9.5)</b>



Third Quarter Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 01  
SubFund: -

	Adopted Budget	2nd Interim Budget	3rd Quarter Budget	Diff Btwn Q3 & Adpt	Diff Btwn Q3 & I2	Pct Chg Q3 & Adpt	Pct Chg Q3 & I2
<b>2000 - 2999 Classified Personnel Salaries</b>							
<b>2200 - Classified Support Salaries</b>							
220001 - HEALTH AIDE/OCCUP THERAPIST	6,566,215	7,163,788	7,167,479	601,264	3,691	9.2	0.1
220002 - INSTR MEDIA/LIBRARY	1,789,317	1,843,095	1,859,662	70,346	16,567	3.9	0.9
220003 - CUSTODIAL SAL	8,797,773	8,843,238	8,724,206	(73,567)	(119,032)	(0.8)	(1.3)
220005 - GROUNDS SAL	2,871,997	2,885,039	2,748,522	(123,475)	(136,517)	(4.3)	(4.7)
220006 - WAREHOUSE SAL	368,077	368,077	368,077	0	0	0.0	0.0
220007 - MAINTENANCE SAL	4,108,706	4,075,940	4,020,928	(87,778)	(55,012)	(2.1)	(1.3)
220008 - COMMUNITY LIAISON	163,592	172,579	172,579	8,987	0	5.5	0.0
220010 - ATTENDANCE OFFICER SAL	358,989	421,335	421,335	62,346	0	17.4	0.0
220020 - FOOD SERVICE SAL	364,840	364,793	364,650	(190)	(143)	(0.1)	0.0
220030 - TRANSPORTATION OTHER	1,074,545	1,110,837	1,085,135	10,590	(25,703)	1.0	(2.3)
220031 - BUS DRIVER SAL	4,118,403	3,959,215	3,787,606	(330,797)	(171,608)	(8.0)	(4.3)
220040 - CLASS SUPPORT HOURLY	124,912	651,070	714,002	589,090	62,933	471.6	9.7
220050 - CLASS SUPPORT SUB	1,546,060	1,289,615	1,393,727	(152,333)	104,112	(9.9)	8.1
220060 - FOOD SERVICE STIPEND	12,350	12,692	12,692	342	0	2.8	0.0
220070 - CLASS SUPPORT OT	964,843	907,232	1,095,967	131,125	188,735	13.6	20.8
220090 - CLASSIFIED SUPPORT OTHER	77,520	81,383	81,383	3,864	0	5.0	0.0
220099 - M&O REIMB SAL	0	0	0	0	0	N/A	N/A
	<b>\$33,308,137</b>	<b>\$34,149,928</b>	<b>\$34,017,951</b>	<b>\$709,814</b>	<b>(\$131,977)</b>	<b>2.1</b>	<b>(0.4)</b>
<b>2300 - Classified Supervisors' and Administrators' Salaries</b>							
230001 - CLASS MANAGEMENT SA	12,111,532	12,758,334	12,475,348	363,816	(282,986)	3.0	(2.2)
230016 - BOARD MEMBER SAL	63,000	63,000	63,000	0	0	0.0	0.0
230040 - CLASSIFIED MANAGEMENT HRLY	0	0	0	0	0	N/A	N/A
230050 - CLASS SUPV/ADMIN SUB	0	0	0	0	0	N/A	N/A
230070 - OVERTIME CL MGMNT	131,004	84,940	85,414	(45,590)	473	(34.8)	0.6
	<b>\$12,305,536</b>	<b>\$12,906,274</b>	<b>\$12,623,762</b>	<b>\$318,226</b>	<b>(\$282,513)</b>	<b>2.6</b>	<b>(2.2)</b>
<b>2400 - Clerical, Technical, and Office Staff Salaries</b>							
240001 - CLASS BUSINESS SUPPORT	20,233,696	21,336,409	21,233,395	999,699	(103,014)	4.9	(0.5)
240040 - CLASS BUSINESS SUPPORT HRLY	19,509	23,397	23,097	3,587	(300)	18.4	(1.3)
240050 - CLASS BUSINESS SUPPORT SUB	479,169	461,778	474,227	(4,942)	12,449	(1.0)	2.7
240070 - CLASS BUSINESS SUPPORT OT	65,489	92,923	143,747	78,258	50,824	119.5	54.7
240090 - CLASS BUSINESS SUPPORT OTHER	3,400	2,400	1,400	(2,000)	(1,000)	(58.8)	(41.7)
	<b>\$20,801,264</b>	<b>\$21,916,907</b>	<b>\$21,875,866</b>	<b>\$1,074,602</b>	<b>(\$41,041)</b>	<b>5.2</b>	<b>(0.2)</b>
<b>2900 - Other Classified Salaries</b>							
290001 - RECREATION SAL	342,582	361,491	361,491	18,909	0	5.5	0.0
290002 - CAMPUS MONITOR SAL	1,325,460	1,450,020	1,346,221	20,762	(103,799)	1.6	(7.2)
290004 - MGMT-SCHL RES OFFCR	247,730	268,516	268,545	20,815	29	8.4	0.0

Third Quarter Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 01 SubFund: -	Adopted Budget	2nd Interim Budget	3rd Quarter Budget	Diff Btwn Q3 & Adpt	Diff Btwn Q3 & I2	Pct Chg Q3 & Adpt	Pct Chg Q3 & I2
<b>2000 - 2999 Classified Personnel Salaries</b>							
<b>2900 - Other Classified Salaries</b>							
290005 - RESOURCE OFFICER SAL	794,069	876,009	777,559	(16,510)	(98,450)	(2.1)	(11.2)
290006 - STUDENT LIAISON	3,421,588	3,867,514	3,762,356	340,768	(105,158)	10.0	(2.7)
290011 - CLASSIFIED TEACHER/THEATRE	550,634	535,124	532,054	(18,580)	(3,070)	(3.4)	(0.6)
290040 - OTH CL HOURLY	603,119	778,482	837,965	234,845	59,482	38.9	7.6
290050 - OTHER CLASS SUB	133,406	117,667	116,907	(16,499)	(760)	(12.4)	(0.6)
290060 - CLASSIFIED STIPEND	4,600,387	4,986,306	5,044,437	444,050	58,131	9.7	1.2
290070 - OTH CLASSIFIED OT	17,026	31,534	28,600	11,575	(2,934)	68.0	(9.3)
290090 - OTHER CLASSIFIED SAL	50,117	25,124	20,792	(29,325)	(4,332)	(58.5)	(17.2)
290099 - CLASSIFIED REIMB	0	0	0	0	0	N/A	N/A
	<b>\$12,086,117</b>	<b>\$13,297,788</b>	<b>\$13,096,928</b>	<b>\$1,010,811</b>	<b>(\$200,860)</b>	<b>8.4</b>	<b>(1.5)</b>
<b>2000 - 2999 Classified Personnel Salaries</b>	<b>\$101,117,478</b>	<b>\$110,209,894</b>	<b>\$106,894,001</b>	<b>\$5,776,523</b>	<b>(\$3,315,893)</b>	<b>5.7</b>	<b>(3.0)</b>
<b>Percent of Total</b>	<b>15.7%</b>	<b>15.4%</b>	<b>15.3%</b>				
<b>3000 - 3999 Employee Benefits</b>							
<b>3101 - State Teachers' Retirement System, certificated positions</b>							
310100 - STRS CERT	72,751,005	69,365,314	68,983,665	(3,767,341)	(381,649)	(5.2)	(0.6)
310190 - STRS CERT	1,029,799	1,383,575	1,359,493	329,694	(24,082)	32.0	(1.7)
	<b>\$73,780,804</b>	<b>\$70,748,889</b>	<b>\$70,343,158</b>	<b>(\$3,437,646)</b>	<b>(\$405,731)</b>	<b>(4.7)</b>	<b>(0.6)</b>
<b>3102 - State Teachers' Retirement System, classified positions</b>							
310201 - STRS CLASSIFIED	857,793	780,236	759,427	(98,366)	(20,809)	(11.5)	(2.7)
310291 - STRS CLASSIFIED	3,855	10,044	22,313	18,458	12,270	478.8	122.2
	<b>\$861,648</b>	<b>\$790,280</b>	<b>\$781,740</b>	<b>(\$79,908)</b>	<b>(\$8,540)</b>	<b>(9.3)</b>	<b>(1.1)</b>
<b>3201 - Public Employees' Retirement System, certificated positions</b>							
320100 - PERS CERTIFICATED	485,991	669,522	667,961	181,971	(1,561)	37.4	(0.2)
320190 - PERS CERTIFICATED	0	0	19	19	19	N/A	N/A
	<b>\$485,991</b>	<b>\$669,522</b>	<b>\$667,980</b>	<b>\$181,990</b>	<b>(\$1,542)</b>	<b>37.4</b>	<b>(0.2)</b>
<b>3202 - Public Employees' Retirement System, classified positions</b>							
320200 - PERS CLASSIFIED	24,312,270	25,249,282	24,419,926	107,656	(829,357)	0.4	(3.3)
320290 - PERS CLASSIFIED	510,344	695,327	752,007	241,663	56,681	47.4	8.2
	<b>\$24,822,615</b>	<b>\$25,944,609</b>	<b>\$25,171,933</b>	<b>\$349,319</b>	<b>(\$772,676)</b>	<b>1.4</b>	<b>(3.0)</b>

Third Quarter Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 01 SubFund: -	Adopted Budget	2nd Interim Budget	3rd Quarter Budget	Diff Btwn Q3 & Adpt	Diff Btwn Q3 & I2	Pct Chg Q3 & Adpt	Pct Chg Q3 & I2
<b>3000 - 3999 Employee Benefits</b>							
<b>3301 - OASDI/Medicare/Alternative, certificated positions</b>							
330100 - SOCIAL SECURITY CERT	146,419	197,033	164,596	18,177	(32,437)	12.4	(16.5)
330101 - MEDICARE CERT	3,468,074	3,765,209	3,610,277	142,202	(154,932)	4.1	(4.1)
330102 - SUPPLEMENTAL RETIREMENT CERT	4,173	4,462	7,569	3,396	3,107	81.4	69.6
330190 - SOCIAL SECURITY CERT	7,351	4,085	9,119	1,767	5,034	24.0	123.2
330191 - MEDICARE CERT	72,159	104,547	105,626	33,466	1,079	46.4	1.0
330192 - SUPPLEMENTAL RETIREMENT CERT	1,530	3,208	6,618	5,088	3,410	332.5	106.3
	<b>\$3,699,707</b>	<b>\$4,078,543</b>	<b>\$3,903,804</b>	<b>\$204,096</b>	<b>(\$174,739)</b>	<b>5.5</b>	<b>(4.3)</b>
<b>3302 - OASDI/Medicare/Alternative, classified positions</b>							
330200 - SOCIAL SECURITY CLASS	5,846,077	6,053,340	5,784,916	(61,161)	(268,423)	(1.0)	(4.4)
330201 - MEDICARE CLASS	1,451,877	1,528,592	1,508,651	56,774	(19,942)	3.9	(1.3)
330202 - SUPPLEMENTAL RETIREMENT CLASS	185,977	195,263	195,400	9,423	137	5.1	0.1
330290 - SOCIAL SECURITY CLASS	203,584	226,854	255,166	51,583	28,312	25.3	12.5
330291 - MEDICARE CLASS	66,318	75,694	86,777	20,460	11,083	30.9	14.6
330292 - SUPPLEMENTAL RETIREMENT CLASS	53,880	58,374	64,994	11,114	6,620	20.6	11.3
	<b>\$7,807,713</b>	<b>\$8,138,117</b>	<b>\$7,895,904</b>	<b>\$88,192</b>	<b>(\$242,213)</b>	<b>1.1</b>	<b>(3.0)</b>
<b>3401 - Health &amp; Welfare Benefits, certificated positions</b>							
340111 - HEALTH CERT	33,395,976	33,839,857	33,563,805	167,829	(276,052)	0.5	(0.8)
340112 - DENTAL CERT	2,210,703	2,225,158	2,183,998	(26,705)	(41,161)	(1.2)	(1.8)
340113 - VISION CERT	424,836	427,726	419,827	(5,009)	(7,899)	(1.2)	(1.8)
340114 - LIFE INS CERT	155,014	156,840	155,893	878	(948)	0.6	(0.6)
	<b>\$36,186,529</b>	<b>\$36,649,582</b>	<b>\$36,323,522</b>	<b>\$136,994</b>	<b>(\$326,059)</b>	<b>0.4</b>	<b>(0.9)</b>
<b>3402 - Health &amp; Welfare Benefits, classified positions</b>							
340211 - HEALTH CLASS	18,871,234	19,516,441	18,919,013	47,779	(597,428)	0.3	(3.1)
340212 - DENTAL CLASS	1,263,550	1,295,977	1,236,921	(26,628)	(59,056)	(2.1)	(4.6)
340213 - VISION CLASS	242,928	248,943	237,783	(5,145)	(11,159)	(2.1)	(4.5)
340214 - LIFE INS CLASS	82,592	84,773	82,429	(163)	(2,344)	(0.2)	(2.8)
340216 - DIS CLASS	237,746	251,548	246,070	8,324	(5,479)	3.5	(2.2)
	<b>\$20,698,049</b>	<b>\$21,397,682</b>	<b>\$20,722,216</b>	<b>\$24,167</b>	<b>(\$675,466)</b>	<b>0.1</b>	<b>(3.2)</b>
<b>3501 - State Unemployment Insurance, certificated positions</b>							
350100 - SUI CERT	134,766	133,861	126,875	(7,891)	(6,986)	(5.9)	(5.2)
350190 - SUI CERT	4,818	4,271	4,293	(525)	22	(10.9)	0.5
	<b>\$139,584</b>	<b>\$138,132</b>	<b>\$131,168</b>	<b>(\$8,416)</b>	<b>(\$6,964)</b>	<b>(6.0)</b>	<b>(5.0)</b>

Third Quarter Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 01 SubFund: -	Adopted Budget	2nd Interim Budget	3rd Quarter Budget	Diff Btwn Q3 & Adpt	Diff Btwn Q3 & 12	Pct Chg Q3 & Adpt	Pct Chg Q3 & 12
<b>3000 - 3999 Employee Benefits</b>							
<b>3502 - State Unemployment Insurance, classified positions</b>							
350200 - SUI CLASS	92,512	53,106	51,413	(41,098)	(1,692)	(44.4)	(3.2)
350290 - SUI CLASS	15,503	8,287	10,270	(5,233)	1,983	(33.8)	23.9
	<b>\$108,015</b>	<b>\$61,392</b>	<b>\$61,683</b>	<b>(\$46,332)</b>	<b>\$291</b>	<b>(42.9)</b>	<b>0.5</b>
<b>3601 - Workers' Compensation Insurance, certificated positions</b>							
360100 - W/C CERT	2,885,040	3,107,397	3,069,508	184,468	(37,889)	6.4	(1.2)
360190 - W/C CERT	64,466	87,251	89,880	25,414	2,629	39.4	3.0
	<b>\$2,949,506</b>	<b>\$3,194,647</b>	<b>\$3,159,388</b>	<b>\$209,882</b>	<b>(\$35,260)</b>	<b>7.1</b>	<b>(1.1)</b>
<b>3602 - Workers' Compensation Insurance, classified positions</b>							
360200 - W/C CLASS	1,199,049	1,222,104	1,198,633	(416)	(23,471)	0.0	(1.9)
360290 - W/C CLASS	38,821	50,112	57,219	18,398	7,107	47.4	14.2
	<b>\$1,237,870</b>	<b>\$1,272,216</b>	<b>\$1,255,853</b>	<b>\$17,983</b>	<b>(\$16,363)</b>	<b>1.5</b>	<b>(1.3)</b>
<b>3701 - OPEB, Allocated, certificated positions</b>							
370100 - RETIREE BENEFITS CERT	7,817,991	8,314,182	8,228,191	410,200	(85,991)	5.2	(1.0)
	<b>\$7,817,991</b>	<b>\$8,314,182</b>	<b>\$8,228,191</b>	<b>\$410,200</b>	<b>(\$85,991)</b>	<b>5.2</b>	<b>(1.0)</b>
<b>3702 - OPEB, Allocated, classified positions</b>							
370200 - RETIREE BENEFIT CLASSIFIED	2,555,795	2,566,755	2,606,670	50,874	39,914	2.0	1.6
	<b>\$2,555,795</b>	<b>\$2,566,755</b>	<b>\$2,606,670</b>	<b>\$50,874</b>	<b>\$39,914</b>	<b>2.0</b>	<b>1.6</b>
<b>3801 - PERS Reduction, certificated positions</b>							
380190 - PERS REV LIM REDUC CERT	0	0	0	0	0	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>3802 - PERS Reduction, classified positions</b>							
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
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>

Third Quarter Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 01 SubFund: -	Adopted Budget	2nd Interim Budget	3rd Quarter Budget	Diff Btwn Q3 & Adpt	Diff Btwn Q3 & 12	Pct Chg Q3 & Adpt	Pct Chg Q3 & 12
<b>3000 - 3999 Employee Benefits</b>							
<b>3901 - Other Benefits, certificated positions</b>							
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	962,244	1,037,033	1,024,715	62,471	(12,318)	6.5	(1.2)
390104 - AB 1522 ACCRUAL	5,836	3,152	1,126	(4,710)	(2,025)	(80.7)	(64.3)
390105 - PARS CERT GOLDEN HANDSHAKE	0	0	0	0	0	N/A	N/A
390193 - SELF INSUR CERT	21,540	30,234	30,856	9,316	622	43.2	2.1
390194 - AB 1522 ACCRUAL	11,126	9,734	14,986	3,860	5,252	34.7	54.0
	<b>\$1,000,747</b>	<b>\$1,080,153</b>	<b>\$1,071,683</b>	<b>\$70,936</b>	<b>(\$8,470)</b>	<b>7.1</b>	<b>(0.8)</b>
<b>3902 - Other Benefits, classified positions</b>							
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	400,781	409,756	401,367	585	(8,390)	0.1	(2.0)
390204 - AB 1522 ACCRUAL	745	610	621	(123)	11	(16.6)	1.8
390206 - PARS GOLDEN HANDSHAKE	0	0	0	0	0	N/A	N/A
390293 - SELF INSUR CLASS	16,845	21,091	24,217	7,371	3,126	43.8	14.8
390294 - AB 1522 ACCRUAL	20,591	25,020	28,587	7,997	3,568	38.8	14.3
	<b>\$438,962</b>	<b>\$456,477</b>	<b>\$454,792</b>	<b>\$15,830</b>	<b>(\$1,685)</b>	<b>3.6</b>	<b>(0.4)</b>
<b>3000 - 3999 Employee Benefits</b>	<b>\$184,591,524</b>	<b>\$185,501,177</b>	<b>\$182,779,685</b>	<b>(\$1,811,839)</b>	<b>(\$2,721,493)</b>	<b>(1.0)</b>	<b>(1.5)</b>
<b>Percent of Total</b>	<b>28.7%</b>	<b>25.9%</b>	<b>26.2%</b>				
<b>1000 - 3999 Employee Compensation % of Total</b>	<b>82.9%</b>	<b>78.4%</b>	<b>79.7%</b>				
<b>4000 - 4999 Books and Supplies</b>							
<b>4100 - Approved Textbooks and Core Curricula Materials</b>							
410000 - TEXTBOOKS	5,956,794	5,583,920	5,591,393	(365,401)	7,473	(6.1)	0.1
	<b>\$5,956,794</b>	<b>\$5,583,920</b>	<b>\$5,591,393</b>	<b>(\$365,401)</b>	<b>\$7,473</b>	<b>(6.1)</b>	<b>0.1</b>
<b>4200 - Books and Other Reference Materials</b>							
420000 - OTH BOOKS/LIBRARY	14,838	373,052	228,059	213,221	(144,993)	1437.0	(38.9)
420099 - BOOKS REIMB	0	0	0	0	0	N/A	N/A
	<b>\$14,838</b>	<b>\$373,052</b>	<b>\$228,059</b>	<b>\$213,221</b>	<b>(\$144,993)</b>	<b>1437.0</b>	<b>(38.9)</b>
<b>4300 - Materials and Supplies</b>							
430000 - INSTRUCTIONAL SUPPLIES	10,118,578	12,923,184	16,755,887	6,637,310	3,832,703	65.6	29.7
430001 - SUPPLIES CARRYOVER	(6,265)	2,233,784	1,880,282	1,886,547	(353,502)	(30112.6)	(15.8)
430002 - HOLDING INSTR SUPP	20,855,103	2,220,578	(4,267,700)	(25,122,804)	(6,488,278)	(120.5)	(292.2)
430004 - PRINTING/PUBLISHING	46,000	103,519	98,719	52,719	(4,800)	114.6	(4.6)
430005 - FOOD/IN-HOUSE MEETINGS	508,417	887,036	957,442	449,024	70,405	88.3	7.9

Third Quarter Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 01 SubFund: -	Adopted Budget	2nd Interim Budget	3rd Quarter Budget	Diff Btwn Q3 & Adpt	Diff Btwn Q3 & I2	Pct Chg Q3 & Adpt	Pct Chg Q3 & I2
<b>4000 - 4999 Books and Supplies</b>							
<b>4300 - Materials and Supplies</b>							
430006 - FOOD SUP SIERRA OUTDOOR	366,660	354,072	354,072	(12,588)	0	(3.4)	0.0
430007 - SUPPLIES/SOFTWARE	6,302	6,302	3,075	(3,227)	(3,227)	(51.2)	(51.2)
430008 - SUPPLIES NON-CLASSROOM	4,510,950	11,563,394	7,620,883	3,109,933	(3,942,510)	68.9	(34.1)
430010 - SUPPLIES IMMUNIZATION	0	143	143	143	0	N/A	0.0
430011 - BLUEPRINTS/BIDS	0	0	0	0	0	N/A	N/A
430012 - ERGONOMICS/PURCHASING	9,472	9,472	9,472	0	0	0.0	0.0
430013 - ASSESSMENT SUPPLIES	31,000	27,500	48,455	17,455	20,955	56.3	76.2
430016 - SOFTWARE REIMBURSEMENT	0	0	0	0	0	N/A	N/A
430023 - SALES/USE TAX	2,900	12,400	12,400	9,500	0	327.6	0.0
430026 - FACILITY USE SUPPLIES	13,500	14,500	14,500	1,000	0	7.4	0.0
430031 - VANDALISM	126,000	156,000	166,000	40,000	10,000	31.7	6.4
430038 - UNIFORMS	242,194	213,627	223,597	(18,597)	9,970	(7.7)	4.7
430040 - SUPPLIES - DISTRICT EVENTS	30,000	30,000	25,000	(5,000)	(5,000)	(16.7)	(16.7)
430050 - SUPPLIES M&O	2,155,000	2,558,725	2,709,725	554,725	151,000	25.7	5.9
430051 - SMALL TOOLS M&O	500	600	600	100	0	20.0	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	500	500	500	0	0	0.0	0.0
430055 - SUPPLIES POOL	400,000	500,000	500,000	100,000	0	25.0	0.0
430060 - SUPPLIES GROUNDS	495,000	565,000	555,000	60,000	(10,000)	12.1	(1.8)
430061 - SUPPLIES HAZARDOUS WASTE	0	1,300	1,300	1,300	0	N/A	0.0
430062 - SUPPLIES FIBAR M&O	60,000	50,000	30,000	(30,000)	(20,000)	(50.0)	(40.0)
430063 - SUPPLIES IRRIGATION	300,000	360,000	370,000	70,000	10,000	23.3	2.8
430064 - CHEMICAL PRE-EMERGENT	15,000	45,000	100,000	85,000	55,000	566.7	122.2
430065 - SUPP VARSITY FIELD	45,000	40,000	40,000	(5,000)	0	(11.1)	0.0
430066 - SUPP BASEBALL FIELD ELEM	0	0	0	0	0	N/A	N/A
430070 - SUPPLIES/TRANSP	145,496	146,400	175,453	29,957	29,053	20.6	19.8
430071 - SHOP TOOLS	9,848	20,404	21,242	11,394	838	115.7	4.1
430072 - GAS	317,800	485,000	485,000	167,200	0	52.6	0.0
430073 - DIESEL	670,400	840,000	847,555	177,155	7,555	26.4	0.9
430074 - SUPP OIL & GR TRANSP	120,205	90,000	114,143	(6,062)	24,143	(5.0)	26.8
430075 - TIRES/OTH VEHICLES	255,057	249,500	249,500	(5,557)	0	(2.2)	0.0
430076 - REPAIR SUPP TRANSP	1,066,035	1,089,443	1,122,485	56,449	33,042	5.3	3.0
430082 - INVENTORY ADJUSTMENT	5,204	5,204	23,504	18,300	18,300	351.6	351.6
430091 - OFFSET FOR 5700 OBJECTS	62,157	42,567	38,590	(23,567)	(3,977)	(37.9)	(9.3)
430092 - PURCHASING BIDS	0	0	0	0	0	N/A	N/A
430099 - REIMB SUPPLY	0	0	0	0	0	N/A	N/A
	<b>\$42,984,014</b>	<b>\$37,845,155</b>	<b>\$31,286,824</b>	<b>(\$11,697,190)</b>	<b>(\$6,558,330)</b>	<b>(27.2)</b>	<b>(17.3)</b>

Third Quarter Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 01 SubFund: -	Adopted Budget	2nd Interim Budget	3rd Quarter Budget	Diff Btwn Q3 & Adpt	Diff Btwn Q3 & 12	Pct Chg Q3 & Adpt	Pct Chg Q3 & 12
<b>4000 - 4999 Books and Supplies</b>							
<b>4400 - Noncapitalized Equipment</b>							
440000 - EQUIP \$500-\$24999	3,360,264	20,647,196	15,562,891	12,202,627	(5,084,305)	363.1	(24.6)
440005 - EQ REPL NON-CAP EQUIP	0	3,100	3,100	3,100	0	N/A	0.0
440012 - ERGONOMIC EQUIP OVER \$500	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
	<b>\$3,360,264</b>	<b>\$20,650,296</b>	<b>\$15,565,991</b>	<b>\$12,205,727</b>	<b>(\$5,084,305)</b>	<b>363.2</b>	<b>(24.6)</b>
<b>4700 - Food</b>							
470000 - FOOD	0	0	0	0	0	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>4000 - 4999 Books and Supplies</b>	<b>\$52,315,910</b>	<b>\$64,452,423</b>	<b>\$52,672,268</b>	<b>\$356,358</b>	<b>(\$11,780,155)</b>	<b>0.7</b>	<b>(18.3)</b>
<b>Percent of Total</b>	<b>8.1%</b>	<b>9.0%</b>	<b>7.6%</b>				
<b>5000 - 5999 Services and Other Operating Expenditures</b>							
<b>5100 - Subagreements for Services</b>							
510000 - SUBAGREEMENTS FOR SERVICES	4,975,823	6,947,657	6,846,827	1,871,004	(100,830)	37.6	(1.5)
	<b>\$4,975,823</b>	<b>\$6,947,657</b>	<b>\$6,846,827</b>	<b>\$1,871,004</b>	<b>(\$100,830)</b>	<b>37.6</b>	<b>(1.5)</b>
<b>5200 - Travel and Conferences</b>							
520000 - CONF/TRAVEL	1,779,624	2,650,705	2,675,829	896,205	25,124	50.4	0.9
520002 - MILEAGE CLAIM REIMB	0	14,800	35,000	35,000	20,200	N/A	136.5
520010 - FIXED MILEAGE ALLOWANCE	311,752	336,335	344,692	32,940	8,357	10.6	2.5
520012 - FIXED MILEAGE/CLASSIFIED	56,544	56,544	56,544	0	0	0.0	0.0
520099 - CONF/TRAVEL REIM	0	0	0	0	0	N/A	N/A
	<b>\$2,147,921</b>	<b>\$3,058,384</b>	<b>\$3,112,065</b>	<b>\$964,145</b>	<b>\$53,681</b>	<b>44.9</b>	<b>1.8</b>
<b>5300 - Dues and Memberships</b>							
530000 - DUES & MEMBERSHIP	78,489	78,521	82,006	3,517	3,485	4.5	4.4
580013 - ASSESSMENT SOFTWARE	29,000	29,000	26,745	(2,255)	(2,255)	(7.8)	(7.8)
	<b>\$107,489</b>	<b>\$107,521</b>	<b>\$108,751</b>	<b>\$1,262</b>	<b>\$1,230</b>	<b>1.2</b>	<b>1.1</b>
<b>5400 - Insurance</b>							
545001 - PROPERTY INS	1,140,349	1,236,380	1,236,380	96,031	0	8.4	0.0
545002 - LIABILITY INS	3,336,200	3,250,616	3,250,616	(85,584)	0	(2.6)	0.0
545003 - OTHER INS	38,494	59,988	59,988	21,494	0	55.8	0.0
545004 - SELF INS CREDIT FR PROGRAMS	(1,566,137)	(1,920,544)	(1,920,544)	(354,407)	0	22.6	0.0
	<b>\$2,948,906</b>	<b>\$2,626,440</b>	<b>\$2,626,440</b>	<b>(\$322,466)</b>	<b>\$0</b>	<b>(10.9)</b>	<b>0.0</b>

Third Quarter Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 01 SubFund: -	Adopted Budget	2nd Interim Budget	3rd Quarter Budget	Diff Btwn Q3 & Adpt	Diff Btwn Q3 & 12	Pct Chg Q3 & Adpt	Pct Chg Q3 & 12
<b>5000 - 5999 Services and Other Operating Expenditures</b>							
<b>5500 - Operations and Housekeeping Services</b>							
550030 - WATER/SEWER	1,796,225	1,796,325	1,796,325	100	0	0.0	0.0
550040 - GARBAGE	708,900	709,550	714,550	5,650	5,000	0.8	0.7
550050 - PEST CONTROL	120,500	120,500	113,500	(7,000)	(7,000)	(5.8)	(5.8)
550060 - TOWEL SERVICE	2,500	2,500	2,500	0	0	0.0	0.0
550061 - DUST MOP SERVICE	25,000	30,000	32,000	7,000	2,000	28.0	6.7
550070 - FUEL OIL UTILITY	160,000	153,500	112,763	(47,237)	(40,737)	(29.5)	(26.5)
550080 - PG&E	8,359,328	9,074,828	9,889,828	1,530,500	815,000	18.3	9.0
550085 - SPURR	1,750,000	1,750,000	1,750,000	0	0	0.0	0.0
	<b>\$12,922,453</b>	<b>\$13,637,203</b>	<b>\$14,411,466</b>	<b>\$1,489,013</b>	<b>\$774,263</b>	<b>11.5</b>	<b>5.7</b>
<b>5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements</b>							
560001 - NONCAPITALIZED IMPROVEMENTS	1,454,471	3,036,922	2,258,189	803,718	(778,733)	55.3	(25.6)
560002 - MAINTENANCE AGREEMENTS	3,158,032	3,507,639	3,648,175	490,142	140,536	15.5	4.0
560003 - ALARM SYSTEM	409,395	460,625	459,725	50,330	(900)	12.3	(0.2)
560004 - ALARM ADDITIONAL CHARGES	2,480	2,762	12,812	10,332	10,050	416.6	363.9
560005 - RENTAL	216,951	297,914	327,442	110,491	29,528	50.9	9.9
560006 - REPAIR EQUIP	663,370	800,566	283,220	(380,150)	(517,346)	(57.3)	(64.6)
560007 - MUSIC REPAIR	114,350	114,750	122,350	8,000	7,600	7.0	6.6
560009 - FIRE EXT SERV	41,000	41,000	41,000	0	0	0.0	0.0
560010 - BLDG LEASE/RENTS	56,400	59,800	59,800	3,400	0	6.0	0.0
560031 - REPAIR VANDALISM	15,000	15,000	15,000	0	0	0.0	0.0
560040 - SERVICE - DISTRICT EVENTS	0	20,000	20,000	20,000	0	N/A	0.0
560050 - REPAIR EQ M&O	905,000	1,020,525	1,072,525	167,525	52,000	18.5	5.1
560051 - REPAIR EQ, POOL	20,000	105,000	105,000	85,000	0	425.0	0.0
560070 - OUT SERVICE TRANSP	83,150	140,000	144,943	61,793	4,943	74.3	3.5
560071 - OUT SERV MECHANICAL	458,434	458,250	460,250	1,816	2,000	0.4	0.4
560072 - EQ REPAIR/TRANSP	0	500,000	500,000	500,000	0	N/A	0.0
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
	<b>\$7,598,034</b>	<b>\$10,580,753</b>	<b>\$9,530,430</b>	<b>\$1,932,396</b>	<b>(\$1,050,323)</b>	<b>25.4</b>	<b>(9.9)</b>
<b>5710 - Transfers of Direct Costs</b>							
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



Third Quarter Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 01  
SubFund: -

	Adopted Budget	2nd Interim Budget	3rd Quarter Budget	Diff Btwn Q3 & Adpt	Diff Btwn Q3 & I2	Pct Chg Q3 & Adpt	Pct Chg Q3 & I2
<b>5000 - 5999 Services and Other Operating Expenditures</b>							
<b>5710 - Transfers of Direct Costs</b>							
571020 - DIRECT COST/TRANSPORTATION	0	0	0	0	0	N/A	N/A
571025 - DIRECT COST/LCAP FUNDED	0	0	0	0	0	N/A	N/A
571040 - DIRECT COST/GAD	0	0	0	0	0	N/A	N/A
571047 - DIRECT COST/ED SEMINARS	0	0	0	0	0	N/A	N/A
571050 - DIRECT COST/COPIER	0	0	0	0	0	N/A	N/A
571052 - DIRECT COST/SCANBACK	0	0	0	0	0	N/A	N/A
571060 - DIRECT COST/TECHNOLOGY	0	0	0	0	0	N/A	N/A
571070 - DIRECT COST/TEACH CTR	0	0	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
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>5750 - Transfers of Direct Costs - Interfund</b>							
575000 - DIRECT COST/INTERFUND TRF	0	0	0	0	0	N/A	N/A
575002 - DIRECT COST/CUSD TODAY INTERFN	(18,000)	(16,100)	(18,007)	(7)	(1,907)	0.0	11.8
575003 - DIRECT COST/UTILITY INTERFUND	(195,000)	(195,000)	(195,000)	0	0	0.0	0.0
575005 - DIRECT COST CUSTODIAL INTERFUN	(86,000)	(86,000)	(86,000)	0	0	0.0	0.0
575010 - DIRECT COST/MTCE INTERFUND	(16,538)	(16,538)	(14,098)	2,440	2,440	(14.8)	(14.8)
575020 - DIRECT COST/TRANSP INTERFUND	(11,634)	(31,669)	(40,405)	(28,771)	(8,736)	247.3	27.6
575030 - DIRECT COST/FOOD SVC INTERFUND	0	0	0	0	0	N/A	N/A
575040 - DIRECT COST/GAD/INTERF	(20,369)	(27,896)	(32,523)	(12,154)	(4,627)	59.7	16.6
575047 - DIRECT COST/SEMINARS INTERFUND	0	0	0	0	0	N/A	N/A
575050 - DIRECT COST/COPIER INTERFUND	(6,433)	(6,970)	(8,170)	(1,737)	(1,200)	27.0	17.2
575052 - DIRECT COST/SCANBACK INTERFUND	(3,637)	(3,637)	(3,592)	45	45	(1.2)	(1.2)
575060 - DIRECT COST/TECH INTERFUND	0	0	0	0	0	N/A	N/A
575070 - DIRECT COST/TCH CTR INTERFUND	(19,655)	(18,905)	(15,851)	3,804	3,054	(19.4)	(16.2)
575080 - INTER-FUND DIRECT COST FUEL	(14,006)	(14,006)	(22,380)	(8,374)	(8,374)	59.8	59.8
575081 - DIRECT COST/MET PAC INTERFUND	0	0	0	0	0	N/A	N/A
575090 - DC TRANSFER INTERFUND CD	0	0	0	0	0	N/A	N/A
	<b>(\$391,272)</b>	<b>(\$416,722)</b>	<b>(\$436,026)</b>	<b>(\$44,754)</b>	<b>(\$19,304)</b>	<b>11.4</b>	<b>4.6</b>
<b>5800 - Professional/Consulting Services and Operating Expenditures</b>							
580001 - CONT FOR PER SERV/INDIVIDUAL	616,643	507,483	479,713	(136,929)	(27,770)	(22.2)	(5.5)
580002 - CONTRACT SERVICES	3,210,900	4,401,529	4,476,557	1,265,656	75,028	39.4	1.7
580003 - CHARTER BUS	797,205	952,200	947,284	150,080	(4,916)	18.8	(0.5)
580005 - LEGAL SERVICES	1,855,558	1,741,196	1,847,196	(8,362)	106,000	(0.5)	6.1
580006 - ADVERTISING	68,959	80,842	82,984	14,025	2,141	20.3	2.6

Third Quarter Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 01 SubFund: -	Adopted Budget	2nd Interim Budget	3rd Quarter Budget	Diff Btwn Q3 & Adpt	Diff Btwn Q3 & 12	Pct Chg Q3 & Adpt	Pct Chg Q3 & 12
<b>5000 - 5999 Services and Other Operating Expenditures</b>							
<b>5800 - Professional/Consulting Services and Operating Expenditures</b>							
580007 - FEES/ADMINISTRATIVE	28,947	32,467	33,097	4,150	630	14.3	1.9
580008 - FEES/ADMISSION - STUDENTS	417,591	633,955	723,607	306,016	89,652	73.3	14.1
580009 - FEES / OTHER	738,402	837,365	1,151,389	412,987	314,025	55.9	37.5
580010 - SOFTWARE LICENSE	1,535,112	2,572,667	2,909,481	1,374,369	336,814	89.5	13.1
580011 - FCOE STRS PENALTIES	1,000	1,000	1,000	0	0	0.0	0.0
580012 - SOFTWARE LICENSE CURRICULUM	1,751,438	1,471,373	1,651,810	(99,628)	180,437	(5.7)	12.3
580021 - LEGAL SETTLEMENTS	250,000	350,000	399,273	149,273	49,273	59.7	14.1
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	906,327	301,665	301,465	(604,862)	(200)	(66.7)	(0.1)
580099 - CONTRACT REIMB	0	0	0	0	0	N/A	N/A
	<b>\$12,178,081</b>	<b>\$13,883,742</b>	<b>\$15,004,856</b>	<b>\$2,826,775</b>	<b>\$1,121,113</b>	<b>23.2</b>	<b>8.1</b>
<b>5900 - Communications</b>							
590001 - PHONE CERTIFICATED	545,657	593,148	604,912	59,255	11,763	10.9	2.0
590002 - PHONE CLASSIFIED	169,365	186,739	192,945	23,580	6,206	13.9	3.3
590005 - COMMUNICATION/POSTAGE	229,633	289,650	292,269	62,636	2,619	27.3	0.9
590009 - TELEPHONE/E-RATE/DAS	0	0	913	913	913	N/A	N/A
590099 - COMMUNICATIONS REIMBURSABLE	0	0	0	0	0	N/A	N/A
	<b>\$944,655</b>	<b>\$1,069,537</b>	<b>\$1,091,039</b>	<b>\$146,384</b>	<b>\$21,502</b>	<b>15.5</b>	<b>2.0</b>
<b>5000 - 5999 Services and Other Operating Expenditures</b>	<b>\$43,432,088</b>	<b>\$51,494,514</b>	<b>\$52,295,846</b>	<b>\$8,863,758</b>	<b>\$801,332</b>	<b>20.4</b>	<b>1.6</b>
<b>Percent of Total</b>	<b>6.7%</b>	<b>7.2%</b>	<b>7.5%</b>				

Third Quarter Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 01  
SubFund: -

	Adopted Budget	2nd Interim Budget	3rd Quarter Budget	Diff Btwn Q3 & Adpt	Diff Btwn Q3 & 12	Pct Chg Q3 & Adpt	Pct Chg Q3 & 12
<b>6000 - 6999 Capital Outlay</b>							
<b>6170 - Land Improvements</b>							
617000 - LAND IMPROVEMENTS	60,000	67,000	283,000	223,000	216,000	371.7	322.4
617006 - SITE IMPRV CONSTRUCTION	0	48,768	78,668	78,668	29,900	N/A	61.3
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
	<b>\$60,000</b>	<b>\$115,768</b>	<b>\$361,668</b>	<b>\$301,668</b>	<b>\$245,900</b>	<b>502.8</b>	<b>212.4</b>
<b>6200 - Buildings and Improvements of Buildings</b>							
620000 - BLDG/IMPRV OF BLDG	6,584,828	10,473,518	8,013,041	1,428,213	(2,460,477)	21.7	(23.5)
620006 - CONSTRUCTION	0	0	0	0	0	N/A	N/A
620099 - BLDG/IMPRV OF BLDG REIMB	0	0	0	0	0	N/A	N/A
	<b>\$6,584,828</b>	<b>\$10,473,518</b>	<b>\$8,013,041</b>	<b>\$1,428,213</b>	<b>(\$2,460,477)</b>	<b>21.7</b>	<b>(23.5)</b>
<b>6400 - Equipment</b>							
640090 - EQUIPMENT \$25,000+	374,339	5,425,143	5,844,560	5,470,221	419,417	1461.3	7.7
640099 - EQUIP REIMB \$25,000 +	0	0	0	0	0	N/A	N/A
	<b>\$374,339</b>	<b>\$5,425,143</b>	<b>\$5,844,560</b>	<b>\$5,470,221</b>	<b>\$419,417</b>	<b>1461.3</b>	<b>7.7</b>
<b>6500 - Equipment Replacement</b>							
650000 - CAPITAL EQUIPMENT REPLACEMENT	0	0	40,737	40,737	40,737	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$40,737</b>	<b>\$40,737</b>	<b>\$40,737</b>	<b>N/A</b>	<b>N/A</b>
<b>6000 - 6999 Capital Outlay</b>	<b>\$7,019,167</b>	<b>\$16,014,429</b>	<b>\$14,260,006</b>	<b>\$7,240,839</b>	<b>(\$1,754,423)</b>	<b>103.2</b>	<b>(11.0)</b>
<b>Percent of Total</b>	<b>1.1%</b>	<b>2.2%</b>	<b>2.0%</b>				

Third Quarter Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 01 SubFund: -	Adopted Budget	2nd Interim Budget	3rd Quarter Budget	Diff Btwn Q3 & Adpt	Diff Btwn Q3 & 12	Pct Chg Q3 & Adpt	Pct Chg Q3 & 12
<b>7000 - 7499 Other Outgo</b>							
<b>7130 - State Special Schools</b>							
713000 - STATE SP SCH	20,000	20,000	20,000	0	0	0.0	0.0
	<b>\$20,000</b>	<b>\$20,000</b>	<b>\$20,000</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0</b>	<b>0.0</b>
<b>7142 - Other Tuition, Excess Costs, and/or Deficit Payments to County Offices</b>							
714200 - OTH TUITION/DEFICIT PAY CO	0	0	21,211	21,211	21,211	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$21,211</b>	<b>\$21,211</b>	<b>\$21,211</b>	<b>N/A</b>	<b>N/A</b>
<b>7283 - All Other Transfers to JPAs</b>							
722300 - TRANSFER OUT TO JPA CART	1,571,911	1,624,408	1,624,408	52,497	0	3.3	0.0
	<b>\$1,571,911</b>	<b>\$1,624,408</b>	<b>\$1,624,408</b>	<b>\$52,497</b>	<b>\$0</b>	<b>3.3</b>	<b>0.0</b>
<b>7310 - Transfers of Indirect Costs</b>							
731010 - DIRECT SUP/INDIRECT COST	0	0	0	0	0	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>7350 - Transfers of Indirect Costs - Interfund</b>							
735000 - TRF OF DIRECT COST-INTERFUND	(1,556,859)	(1,619,241)	(1,584,024)	(27,165)	35,217	1.7	(2.2)
	<b>(\$1,556,859)</b>	<b>(\$1,619,241)</b>	<b>(\$1,584,024)</b>	<b>(\$27,165)</b>	<b>\$35,217</b>	<b>1.7</b>	<b>(2.2)</b>
<b>7438 - Debt Service - Interest</b>							
743800 - DEBT SERVICE/INTEREST	8,000	1,326,889	1,326,889	1,318,889	0	16486.1	0.0
	<b>\$8,000</b>	<b>\$1,326,889</b>	<b>\$1,326,889</b>	<b>\$1,318,889</b>	<b>\$0</b>	<b>16486.1</b>	<b>0.0</b>
<b>7439 - Other Debt Service - Principal</b>							
743900 - DEBT SERVICE/PRINCIPAL	423,490	1,078,490	1,078,490	655,000	0	154.7	0.0
	<b>\$423,490</b>	<b>\$1,078,490</b>	<b>\$1,078,490</b>	<b>\$655,000</b>	<b>\$0</b>	<b>154.7</b>	<b>0.0</b>
<b>7000 - 7499 Other Outgo</b>	<b>\$466,542</b>	<b>\$2,430,546</b>	<b>\$2,486,974</b>	<b>\$2,020,432</b>	<b>\$56,428</b>	<b>433.1</b>	<b>2.3</b>
<b>Percent of Total</b>	<b>0.1%</b>	<b>0.3%</b>	<b>0.4%</b>				

Third Quarter Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 01  
SubFund: -

	Adopted Budget	2nd Interim Budget	3rd Quarter Budget	Diff Btwn Q3 & Adpt	Diff Btwn Q3 & 12	Pct Chg Q3 & Adpt	Pct Chg Q3 & 12
<b>7600 - 7629 Interfund Transfers Out</b>							
<b>7611 - From General Fund to Child Development Fund</b>							
761101 - TRANSFER TO CHILD DEVELOPMENT	0	0	0	0	0	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>7612 - Between General Fund and Special Reserve Fund</b>							
761200 - TRANSFER GF TO SRF/RCA	0	0	0	0	0	N/A	N/A
761237 - TRANSFER GF TO SRCPF	2,910,200	15,133,730	15,133,730	12,223,530	0	420.0	0.0
	<b>\$2,910,200</b>	<b>\$15,133,730</b>	<b>\$15,133,730</b>	<b>\$12,223,530</b>	<b>\$0</b>	<b>420.0</b>	<b>0.0</b>
<b>7619 - Other Authorized Interfund Transfers Out</b>							
761903 - TRANSFER TO ADULT FUND	846,880	846,880	846,880	0	0	0.0	0.0
761904 - TRANSFER TO COP	414,056	414,056	414,056	0	0	0.0	0.0
761905 - TRANSFER TO RCA	0	0	0	0	0	N/A	N/A
761906 - TRANSFER TO SFP	0	0	0	0	0	N/A	N/A
761911 - TRANSFER TO DEV FEES II	0	0	0	0	0	N/A	N/A
761914 - TRANSFER TO SPEC RES/CAP PROJ	0	0	0	0	0	N/A	N/A
761994 - TRANSFER TO BLDG FUND	0	0	0	0	0	N/A	N/A
761999 - TRANSFER TO ALL OTHR FUNDS	2,800,000	3,600,000	3,600,000	800,000	0	28.6	0.0
	<b>\$4,060,936</b>	<b>\$4,860,936</b>	<b>\$4,860,936</b>	<b>\$800,000</b>	<b>\$0</b>	<b>19.7</b>	<b>0.0</b>
<b>7600 - 7629 Interfund Transfers Out</b>	<b>\$6,971,136</b>	<b>\$19,994,666</b>	<b>\$19,994,666</b>	<b>\$13,023,530</b>	<b>\$0</b>	<b>186.8</b>	<b>0.0</b>
<b>Percent of Total</b>	<b>1.1%</b>	<b>2.8%</b>	<b>2.9%</b>				
<b>8980 - 8999 Contributions</b>							
<b>8980 - Contributions from Unrestricted Revenues</b>							
898000 - CONTRIB FR UNRESTRICTED REV	0	0	0	0	0	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>8980 - 8999 Contributions</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>Percent of Total</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>				

**Summary of Revisions**  
**2023-2024 Charter School Fund Budget**

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

**I. 2023-24 Charter School Revenues**

**A. Local Control Funding Formula (LCFF)**

LCFF changed from \$9,764,793 at Second Interim to \$10,087,655 at Third Quarter, an increase of \$322,862. The change is primarily due to an increase in the ADA projection. An ADA projection of 760 was used for the Second Interim Budget. At Third Quarter the ADA projection was increased by 26 based on Second Period Attendance (P-2), resulting in a projection of 786 ADA for this fiscal year.

<b>Change from 2nd Interim to 3rd Quarter</b>		<b>\$ 322,862</b>
<b><u>2023-24</u></b>	<b><u>2023-24</u></b>	
<b><u>Adopted Budget</u></b>	<b><u>3rd Qtr. Budget</u></b>	<b><u>Increase/(Decrease)</u></b>
<b>\$ 10,358,627</b>	<b>\$ 10,087,655</b>	<b>\$ (270,972)</b>

**B. State Revenues**

State Revenues changed from \$453,411 at Second Interim to \$460,881 at Third Quarter, an increase of \$7,470. The change is due to an increase to projected Lottery revenues due to increased ADA.

<b>Change from 2nd Interim to 3rd Quarter</b>		<b>\$ 7,470</b>
<b><u>2023-24</u></b>	<b><u>2023-24</u></b>	
<b><u>Adopted Budget</u></b>	<b><u>3rd Qtr. Budget</u></b>	<b><u>Increase/(Decrease)</u></b>
<b>\$ 346,906</b>	<b>\$ 460,881</b>	<b>\$ 113,975</b>

**C. Local Revenues**

Local Revenues changed from \$271,000 at Second Interim to \$297,424 at Third Quarter, an increase of \$26,424 due to higher than projected interest revenues received.

<b>Change from 2nd Interim to 3rd Quarter</b>		<b>\$ 26,424</b>
<b>2023-24</b>	<b>2023-24</b>	
<b><u>Adopted Budget</u></b>	<b><u>3rd Qtr. Budget</u></b>	<b><u>Increase/(Decrease)</u></b>
<b>\$ 116,700</b>	<b>\$ 297,424</b>	<b>\$ 180,724</b>

**D. Total Charter School Revenues**

Total Charter School Revenues changed from \$10,489,204 at Second Interim to \$10,845,960 at Third Quarter, an increase of \$356,756.

<b>Change from 2nd Interim to 3rd Quarter</b>		<b>\$ 356,756</b>
<b>2023-24</b>	<b>2023-24</b>	
<b><u>Adopted Budget</u></b>	<b><u>3rd Qtr. Budget</u></b>	<b><u>Increase/(Decrease)</u></b>
<b>\$ 10,822,233</b>	<b>\$ 10,845,960</b>	<b>\$ 23,727</b>

**II. 2023-24 Charter School Fund Expenditures**

**A. Certificated Personnel Salaries**

Certificated Personnel Salaries changed from \$5,066,164 at Second Interim to \$5,064,742 at Third Quarter, a decrease of \$1,422. The change is due to positions not being filled combined with some positions being moved to the Charter School Fund to more appropriately reflect where staff are spending their time.

<b><u>Item</u></b>	<b><u>Budget Adjustment</u></b>	
Transition Coordinator Salaries		\$ 47,630
Supervisor Salaries		34,724
Pupil Support Salaries		20,491
Teacher Salaries		<u>(104,267)</u>
<b>Change from 2nd Interim to 3rd Quarter</b>		<b>\$ <u>(1,422)</u></b>
<b>2023-24</b>	<b>2023-24</b>	
<b><u>Adopted Budget</u></b>	<b><u>3rd Qtr. Budget</u></b>	<b><u>Increase/(Decrease)</u></b>
<b>\$ 4,964,063</b>	<b>\$ 5,064,742</b>	<b>\$ 100,679</b>

**B. Classified Personnel Salaries**

Classified Personnel Salaries changed from \$463,956 at Second Interim to \$505,753 at Third Quarter, an increase of \$41,797. The change is primarily due to an increased portion of a technology position being moved to Charter School Fund to more accurately reflect their time spent along with minor adjustments.

<b><u>Item</u></b>	<b><u>Budget Adjustment</u></b>	
Clerical and Other Salaries		\$ 44,132
Instructional Salaries		<u>(2,335)</u>
<b>Change from 2nd Interim to 3rd Quarter</b>		<b>\$ <u>41,797</u></b>
<b>2023-24</b>	<b>2023-24</b>	
<b><u>Adopted Budget</u></b>	<b><u>3rd Qtr. Budget</u></b>	<b><u>Increase/(Decrease)</u></b>
<b>\$ 441,078</b>	<b>\$ 505,753</b>	<b>\$ 64,675</b>

**C. Employee Benefits**

Employee Benefits changed from \$2,241,199 at Second Interim to \$2,253,020 at Third Quarter, an increase of \$11,821. This change was due to the previously mentioned salary adjustments offset.

<b>Change from 2nd Interim to 3rd Quarter</b>	<b>\$ 11,821</b>	
	<b>2023-24</b>	<b>2023-24</b>
	<b><u>Adopted Budget</u></b>	<b><u>3rd Qtr. Budget</u></b>
	<b>\$ 2,150,839</b>	<b>\$ 2,253,020</b>
		<b><u>Increase/(Decrease)</u></b>
		<b>\$ 102,181</b>

**D. Books, Supplies and Other Materials**

Books Supplies and Other Materials changed from \$1,391,272 at Second Interim to \$806,491 at Third Quarter, a decrease of \$584,781. This decrease is primarily due to the plan to spend one-time funds, in subsequent fiscal years, but is offset by additional planned expenditures for new student and staff furniture.

<b><u>Item</u></b>	<b><u>Budget Adjustment</u></b>	
<b>Furniture Purchases</b>	<b>\$ 444,867</b>	
<b>Holding for one-time purchases</b>	<b><u>(1,029,648)</u></b>	
<b>Change from 2nd Interim to 3rd Quarter</b>	<b>\$ <u>(584,781)</u></b>	
	<b>2023-24</b>	<b>2023-24</b>
	<b><u>Adopted Budget</u></b>	<b><u>3rd Qtr. Budget</u></b>
	<b>\$ 371,768</b>	<b>\$ 806,491</b>
		<b><u>Increase/(Decrease)</u></b>
		<b>\$ 434,723</b>

**E. Contracted Services and Other Operating Expenditures**

Contracted Services and Other Operating Expenditures changed from \$472,171 at Second Interim to \$643,188 at Third Quarter, an increase of \$171,017. This increase is primarily due to increases in projected software license expenditures which correlates to the increased enrollment.

<b><u>Item</u></b>	<b><u>Budget Adjustment</u></b>	
<b>Software Licenses</b>	<b>\$ 166,075</b>	
<b>Travel/Contracted Services</b>	<b><u>4,942</u></b>	
<b>Change from 2nd Interim to 3rd Quarter</b>	<b>\$ <u>171,017</u></b>	
	<b>2023-24</b>	<b>2023-24</b>
	<b><u>Adopted Budget</u></b>	<b><u>3rd Qtr. Budget</u></b>
	<b>\$ 488,517</b>	<b>\$ 643,188</b>
		<b><u>Increase/(Decrease)</u></b>
		<b>\$ 154,671</b>



**G. Other Outgo Expenditures**

Other Outgo Expenditures changed from \$177,848 at Second Interim to \$203,773 at Third Quarter, an increase of \$25,925. This was due to changes in expenditures applicable to indirect cost charges.

<b>Change from 2nd Interim to 3rd Quarter</b>		<b>\$ 25,925</b>
<b>2023-24 Adopted Budget</b>	<b>2023-24 3rd Qtr. Budget</b>	<b>Increase/(Decrease)</b>
<b>\$ 167,504</b>	<b>\$ 203,773</b>	<b>\$ 36,269</b>

**H. Total Charter School Fund Expenditures**

Total Charter School Fund Expenditures changed from \$9,812,610 at Second Interim to \$9,476,967 at Third Quarter, a decrease of \$335,643.

<b>Change from 2nd Interim to 3rd Quarter</b>		<b>\$ (335,643)</b>
<b>2023-24 Adopted Budget</b>	<b>2023-24 3rd Qtr. Budget</b>	<b>Increase/(Decrease)</b>
<b>\$ 8,583,769</b>	<b>\$ 9,476,967</b>	<b>\$ 893,198</b>

**III. Charter School Fund Balance**

Total revenues are \$10,845,960 and total expenditures are \$9,476,967 at Third Quarter, resulting in a surplus of \$1,368,993. The ongoing operating surplus is projected to be \$1,477,679. The projected ending fund balance for the 2023-24 fiscal year is:

<b>Beginning Fund Balance, Audited 7/1/23</b>	<b>\$ 12,094,119</b>
<b>2023-24 Revenues</b>	<b>10,845,960</b>
<b>2023-24 Expenditures</b>	<b><u>9,476,967</u></b>
<b>Surplus/(Deficit) (1)</b>	<b><u>1,368,993</u></b>
<b>Ending Fund Balance, 6/30/24, Projected</b>	<b><u>\$13,463,112</u></b>
<b>Restricted:</b>	
<b>Arts, Music &amp; Instructional Materials</b>	<b>\$ 501,886</b>
<b>Learning Recovery Block Grant</b>	<b>493,016</b>
<b>Proposition 28</b>	<b>124,734</b>
<b>Other State Grants</b>	<b>75,441</b>
<b>Total Restricted:</b>	<b><u>\$ 1,195,077</u></b>
<b>Assigned:</b>	
<b>Capital Improvements</b>	<b><u>\$11,794,187</u></b>
<b>General Reserve 6/30/24</b>	<b><u>\$ 473,848</u></b>
<b>General Reserve as a % of Expenditures</b>	<b>5.0%</b>
<b>One-Time Cost Items:</b>	
<b>Grant Carryover</b>	<b>\$ 233,420</b>
<b>One-time Revenues</b>	<b><u>(124,734)</u></b>
<b>Total One-Time Costs (2)</b>	<b><u>\$ 108,686</u></b>
<b>Ongoing Operating Surplus (1+2)</b>	<b><u>\$ 1,477,679</u></b>

Third Quarter Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 09 SubFund: -	Adopted Budget	2nd Interim Budget	3rd Quarter Budget	Diff Btwn Q3 & Adpt	Diff Btwn Q3 & 12	Pct Chg Q3 & Adpt	Pct Chg Q3 & 12
<b>09 - CHARTER SCHOOLS</b>	<b>\$10,822,233</b>	<b>\$10,489,204</b>	<b>\$10,845,960</b>	<b>\$23,727</b>	<b>\$356,756</b>	<b>0.2</b>	<b>3.4</b>
<b>8010 - 8099 Revenue Limit Sources</b>							
<b>8011 - LCFF State Aid - Current Year</b>							
801100 - REVENUE LIMIT STATE AID	6,272,952	5,049,142	5,267,629	(1,005,323)	218,487	(16.0)	4.3
	<b>\$6,272,952</b>	<b>\$5,049,142</b>	<b>\$5,267,629</b>	<b>(\$1,005,323)</b>	<b>\$218,487</b>	<b>(16.0)</b>	<b>4.3</b>
<b>8012 - Education Protection Account State Aid - Current Year</b>							
801200 - EDUCATIONAL PROTECTION ACCT.	2,753,149	2,767,569	2,862,249	109,100	94,680	4.0	3.4
	<b>\$2,753,149</b>	<b>\$2,767,569</b>	<b>\$2,862,249</b>	<b>\$109,100</b>	<b>\$94,680</b>	<b>4.0</b>	<b>3.4</b>
<b>8015 - Charter Schools General Purpose Entitlement - State Aid</b>							
801500 - RL CHARTER SCHOOL APPORT	0	0	0	0	0	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>8019 - LCFF/Revenue Limit State Aid - Prior Years</b>							
801900 - RL ST AID PRIOR YEAR	0	0	9,695	9,695	9,695	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$9,695</b>	<b>\$9,695</b>	<b>\$9,695</b>	<b>N/A</b>	<b>N/A</b>
<b>8091 - LCFF Transfers - Current Year</b>							
809100 - RL TRANSFER - CHARTER	0	0	0	0	0	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>8096 - Transfers to Charter Schools in Lieu of Property Taxes</b>							
809600 - IN LIEU PROPERTY TAX TRANSFER	1,332,526	1,948,082	1,948,082	615,556	0	46.2	0.0
	<b>\$1,332,526</b>	<b>\$1,948,082</b>	<b>\$1,948,082</b>	<b>\$615,556</b>	<b>\$0</b>	<b>46.2</b>	<b>0.0</b>
<b>8099 - LCFF/Revenue Limit Transfers - Prior Years</b>							
809900 - RL TRANSFER PY CHARTER	0	0	0	0	0	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>8010 - 8099 Revenue Limit Sources</b>	<b>\$10,358,627</b>	<b>\$9,764,793</b>	<b>\$10,087,655</b>	<b>(\$270,972)</b>	<b>\$322,862</b>	<b>(2.6)</b>	<b>3.3</b>
Percent of Total	<b>95.7%</b>	<b>93.1%</b>	<b>93.0%</b>				
<b>8100 - 8299 Federal Revenue</b>							
<b>8290 - All Other Federal Revenue</b>							
829000 - FED OTH REV	0	0	0	0	0	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>8100 - 8299 Federal Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
Percent of Total	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>				

Third Quarter Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 09 SubFund: -	Adopted Budget	2nd Interim Budget	3rd Quarter Budget	Diff Btwn Q3 & Adpt	Diff Btwn Q3 & 12	Pct Chg Q3 & Adpt	Pct Chg Q3 & 12
<b>8300 - 8599 Other State Revenue</b>							
<b>8550 - Mandated Cost Reimbursements</b>							
855000 - ST MANDATED REIMB	42,151	35,231	35,231	(6,920)	0	(16.4)	0.0
	<b>\$42,151</b>	<b>\$35,231</b>	<b>\$35,231</b>	<b>(\$6,920)</b>	<b>\$0</b>	<b>(16.4)</b>	<b>0.0</b>
<b>8560 - State Lottery Revenue</b>							
856000 - ST LOTTERY	189,600	199,200	206,670	17,070	7,470	9.0	3.8
856001 - ST LOTTERY PR YR	0	28,534	28,534	28,534	0	N/A	0.0
	<b>\$189,600</b>	<b>\$227,734</b>	<b>\$235,204</b>	<b>\$45,604</b>	<b>\$7,470</b>	<b>24.1</b>	<b>3.3</b>
<b>8590 - All Other State Revenue</b>							
859000 - ST OTHER REVENUE	115,155	190,446	190,446	75,291	0	65.4	0.0
859001 - ST OTHER REVENUE PR YR	0	0	0	0	0	N/A	N/A
	<b>\$115,155</b>	<b>\$190,446</b>	<b>\$190,446</b>	<b>\$75,291</b>	<b>\$0</b>	<b>65.4</b>	<b>0.0</b>
<b>8300 - 8599 Other State Revenue</b>	<b>\$346,906</b>	<b>\$453,411</b>	<b>\$460,881</b>	<b>\$113,975</b>	<b>\$7,470</b>	<b>32.9</b>	<b>1.6</b>
<b>Percent of Total</b>	<b>3.2%</b>	<b>4.3%</b>	<b>4.2%</b>				
<b>8600 - 8799 Other Local Revenue</b>							
<b>8660 - Interest</b>							
866000 - LOC INTEREST INCOME/TREAS	110,000	270,000	296,424	186,424	26,424	169.5	9.8
	<b>\$110,000</b>	<b>\$270,000</b>	<b>\$296,424</b>	<b>\$186,424</b>	<b>\$26,424</b>	<b>169.5</b>	<b>9.8</b>
<b>8662 - Net Increase (Decrease) in the Fair Value of Investments</b>							
866200 - NET INC(DEC) FAIR VALUE INVEST	0	0	0	0	0	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>8689 - All Other Fees and Contracts</b>							
868900 - LOC ALL OTH FEES	6,700	1,000	1,000	(5,700)	0	(85.1)	0.0
	<b>\$6,700</b>	<b>\$1,000</b>	<b>\$1,000</b>	<b>(\$5,700)</b>	<b>\$0</b>	<b>(85.1)</b>	<b>0.0</b>
<b>8600 - 8799 Other Local Revenue</b>	<b>\$116,700</b>	<b>\$271,000</b>	<b>\$297,424</b>	<b>\$180,724</b>	<b>\$26,424</b>	<b>154.9</b>	<b>9.8</b>
<b>Percent of Total</b>	<b>1.1%</b>	<b>2.6%</b>	<b>2.7%</b>				

Third Quarter Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 09  
SubFund: -

	Adopted Budget	2nd Interim Budget	3rd Quarter Budget	Diff Btwn Q3 & Adpt	Diff Btwn Q3 & 12	Pct Chg Q3 & Adpt	Pct Chg Q3 & 12
<b>8980 - 8999 Contributions</b>							
<b>8980 - Contributions from Unrestricted Revenues</b>							
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
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>8990 - Contributions from Restricted Revenues</b>							
899000 - CONTRIB FR RESTRICTED REVENUE	0	0	0	0	0	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>8980 - 8999 Contributions</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>Percent of Total</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>				

Third Quarter Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 09 SubFund: -	Adopted Budget	2nd Interim Budget	3rd Quarter Budget	Diff Btwn Q3 & Adpt	Diff Btwn Q3 & 12	Pct Chg Q3 & Adpt	Pct Chg Q3 & 12
<b>09 - CHARTER SCHOOLS</b>	<b>\$8,583,769</b>	<b>\$9,812,610</b>	<b>\$9,476,967</b>	<b>\$893,198</b>	<b>(\$335,643)</b>	<b>10.4</b>	<b>(3.4)</b>
<b>1000 - 1999 Certificated Personnel Salaries</b>							
<b>1100 - Certificated Teachers' Salaries</b>							
110001 - TEACHER SAL	3,789,017	3,818,457	3,683,046	(105,971)	(135,411)	(2.8)	(3.5)
110040 - TEACH SAL SUMMER/HOURLY	112,955	109,031	117,541	4,586	8,510	4.1	7.8
110051 - TEACH SAL SCH BUS SUB	2,510	4,004	5,445	2,935	1,441	116.9	36.0
110060 - TEACH SAL STIPEND	94,628	116,514	137,707	43,079	21,193	45.5	18.2
110070 - TEACH SAL XTRA PD	0	0	0	0	0	N/A	N/A
	<b>\$3,999,110</b>	<b>\$4,048,006</b>	<b>\$3,943,739</b>	<b>(\$55,371)</b>	<b>(\$104,267)</b>	<b>(1.4)</b>	<b>(2.6)</b>
<b>1200 - Certificated Pupil Support Salaries</b>							
120001 - LIBRARIAN SAL	30,879	32,577	46,763	15,884	14,186	51.4	43.5
120002 - GUIDANCE SAL GLS/GIS	393,718	464,966	464,842	71,124	(124)	18.1	0.0
120003 - PSYCH/MENTAL HEALTH SP SAL	76,906	71,481	71,512	(5,394)	31	(7.0)	0.0
120004 - NURSE SAL	137,948	118,230	118,230	(19,718)	0	(14.3)	0.0
120040 - PUPIL SUPPORT HRLY	32,517	22,123	28,521	(3,996)	6,398	(12.3)	28.9
120050 - PUPIL SUPPORT SUB	165	0	0	(165)	0	(100.0)	N/A
	<b>\$672,133</b>	<b>\$709,377</b>	<b>\$729,868</b>	<b>\$57,735</b>	<b>\$20,491</b>	<b>8.6</b>	<b>2.9</b>
<b>1300 - Certificated Supervisors' and Administrators' Salaries</b>							
130001 - PRINCIPAL SAL	132,632	74,417	109,400	(23,232)	34,983	(17.5)	47.0
130003 - LEARNING DIRECTOR SAL	0	65,176	64,916	64,916	(260)	N/A	(0.4)
130008 - DIST ADM SAL	40,617	42,903	42,904	2,287	1	5.6	0.0
130050 - CERT ADMIN SUB	0	0	0	0	0	N/A	N/A
	<b>\$173,249</b>	<b>\$182,496</b>	<b>\$217,220</b>	<b>\$43,971</b>	<b>\$34,724</b>	<b>25.4</b>	<b>19.0</b>
<b>1900 - Other Certificated Salaries</b>							
190003 - TRANSITION COORDINATORS	119,571	126,285	173,915	54,344	47,630	45.4	37.7
190040 - OTH CERT HOURLY	0	0	0	0	0	N/A	N/A
	<b>\$119,571</b>	<b>\$126,285</b>	<b>\$173,915</b>	<b>\$54,344</b>	<b>\$47,630</b>	<b>45.4</b>	<b>37.7</b>
<b>1000 - 1999 Certificated Personnel Salaries</b>	<b>\$4,964,063</b>	<b>\$5,066,164</b>	<b>\$5,064,742</b>	<b>\$100,679</b>	<b>(\$1,422)</b>	<b>2.0</b>	<b>0.0</b>
<b>Percent of Total</b>	<b>57.8%</b>	<b>51.6%</b>	<b>53.4%</b>				

Third Quarter Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 09  
SubFund: -

	Adopted Budget	2nd Interim Budget	3rd Quarter Budget	Diff Btwn Q3 & Adpt	Diff Btwn Q3 & I2	Pct Chg Q3 & Adpt	Pct Chg Q3 & I2
<b>2000 - 2999 Classified Personnel Salaries</b>							
<b>2100 - Classified Instructional Salaries</b>							
210001 - INSTR ASSIST/TUTOR	144,748	127,633	125,879	(18,869)	(1,754)	(13.0)	(1.4)
210040 - INSTRUCTIONAL HOURLY	1,587	1,517	936	(651)	(581)	(41.0)	(38.3)
210050 - INSTR ASSIST SUB	0	0	0	0	0	N/A	N/A
	<b>\$146,335</b>	<b>\$129,150</b>	<b>\$126,815</b>	<b>(\$19,520)</b>	<b>(\$2,335)</b>	<b>(13.3)</b>	<b>(1.8)</b>
<b>2300 - Classified Supervisors' and Administrators' Salaries</b>							
230001 - CLASS MANAGEMENT SA	0	0	0	0	0	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>2400 - Clerical, Technical, and Office Staff Salaries</b>							
240001 - CLASS BUSINESS SUPPORT	255,549	272,158	316,604	61,055	44,446	23.9	16.3
240040 - CLASS BUSINESS SUPPORT HRLY	0	631	316	316	(315)	N/A	(49.9)
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
	<b>\$255,549</b>	<b>\$272,789</b>	<b>\$316,920</b>	<b>\$61,371</b>	<b>\$44,131</b>	<b>24.0</b>	<b>16.2</b>
<b>2900 - Other Classified Salaries</b>							
290005 - RESOURCE OFFICER SAL	0	0	0	0	0	N/A	N/A
290006 - STUDENT LIAISON	39,194	62,017	62,018	22,824	1	58.2	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
290050 - OTHER CLASS SUB	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
	<b>\$39,194</b>	<b>\$62,017</b>	<b>\$62,018</b>	<b>\$22,824</b>	<b>\$1</b>	<b>58.2</b>	<b>0.0</b>
<b>2000 - 2999 Classified Personnel Salaries</b>	<b>\$441,078</b>	<b>\$463,956</b>	<b>\$505,753</b>	<b>\$64,675</b>	<b>\$41,797</b>	<b>14.7</b>	<b>9.0</b>
<b>Percent of Total</b>	<b>5.1%</b>	<b>4.7%</b>	<b>5.3%</b>				
<b>3000 - 3999 Employee Benefits</b>							
<b>3101 - State Teachers' Retirement System, certificated positions</b>							
310100 - STRS CERT	801,587	912,448	930,873	129,286	18,425	16.1	2.0
310190 - STRS CERT	6,690	3,513	6,212	(478)	2,699	(7.1)	76.8
	<b>\$808,277</b>	<b>\$915,961</b>	<b>\$937,085</b>	<b>\$128,808</b>	<b>\$21,124</b>	<b>15.9</b>	<b>2.3</b>
<b>3102 - State Teachers' Retirement System, classified positions</b>							
310201 - STRS CLASSIFIED	0	0	262	262	262	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$262</b>	<b>\$262</b>	<b>\$262</b>	<b>N/A</b>	<b>N/A</b>

Third Quarter Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 09  
SubFund: -

	Adopted Budget	2nd Interim Budget	3rd Quarter Budget	Diff Btwn Q3 & Adpt	Diff Btwn Q3 & 12	Pct Chg Q3 & Adpt	Pct Chg Q3 & 12
<b>3000 - 3999 Employee Benefits</b>							
<b>3201 - Public Employees' Retirement System, certificated positions</b>							
320100 - PERS CERTIFICATED	26,780	28,253	28,254	1,474	1	5.5	0.0
	<b>\$26,780</b>	<b>\$28,253</b>	<b>\$28,254</b>	<b>\$1,474</b>	<b>\$1</b>	<b>5.5</b>	<b>0.0</b>
<b>3202 - Public Employees' Retirement System, classified positions</b>							
320200 - PERS CLASSIFIED	216,256	123,210	134,611	(81,645)	11,401	(37.8)	9.3
320290 - PERS CLASSIFIED	248	198	129	(119)	(69)	(48.0)	(34.8)
	<b>\$216,504</b>	<b>\$123,408</b>	<b>\$134,740</b>	<b>(\$81,764)</b>	<b>\$11,332</b>	<b>(37.8)</b>	<b>9.2</b>
<b>3301 - OASDI/Medicare/Alternative, certificated positions</b>							
330100 - SOCIAL SECURITY CERT	6,223	6,659	6,286	63	(373)	1.0	(5.6)
330101 - MEDICARE CERT	62,362	71,513	69,175	6,813	(2,338)	10.9	(3.3)
330102 - SUPPLEMENTAL RETIREMENT CERT	0	0	0	0	0	N/A	N/A
330190 - SOCIAL SECURITY CERT	0	11	11	11	0	N/A	0.0
330191 - MEDICARE CERT	800	377	493	(307)	116	(38.4)	30.8
330192 - SUPPLEMENTAL RETIREMENT CERT	0	43	19	19	(24)	N/A	(55.8)
	<b>\$69,385</b>	<b>\$78,603</b>	<b>\$75,984</b>	<b>\$6,599</b>	<b>(\$2,619)</b>	<b>9.5</b>	<b>(3.3)</b>
<b>3302 - OASDI/Medicare/Alternative, classified positions</b>							
330200 - SOCIAL SECURITY CLASS	27,282	28,665	30,448	3,166	1,783	11.6	6.2
330201 - MEDICARE CLASS	6,407	6,704	7,126	719	422	11.2	6.3
330202 - SUPPLEMENTAL RETIREMENT CLASS	0	0	0	0	0	N/A	N/A
330290 - SOCIAL SECURITY CLASS	5,821	135	79	(5,742)	(56)	(98.6)	(41.5)
330291 - MEDICARE CLASS	1,385	32	20	(1,365)	(12)	(98.6)	(37.5)
330292 - SUPPLEMENTAL RETIREMENT CLASS	0	0	0	0	0	N/A	N/A
	<b>\$40,895</b>	<b>\$35,536</b>	<b>\$37,673</b>	<b>(\$3,222)</b>	<b>\$2,137</b>	<b>(7.9)</b>	<b>6.0</b>
<b>3401 - Health &amp; Welfare Benefits, certificated positions</b>							
340111 - HEALTH CERT	577,179	621,714	593,327	16,148	(28,387)	2.8	(4.6)
340112 - DENTAL CERT	38,236	41,188	38,757	521	(2,431)	1.4	(5.9)
340113 - VISION CERT	7,347	7,916	7,452	105	(464)	1.4	(5.9)
340114 - LIFE INS CERT	2,600	2,837	2,757	157	(80)	6.0	(2.8)
	<b>\$625,362</b>	<b>\$673,655</b>	<b>\$642,293</b>	<b>\$16,931</b>	<b>(\$31,362)</b>	<b>2.7</b>	<b>(4.7)</b>
<b>3402 - Health &amp; Welfare Benefits, classified positions</b>							
340211 - HEALTH CLASS	112,622	105,671	114,015	1,393	8,344	1.2	7.9
340212 - DENTAL CLASS	7,461	7,001	7,555	94	554	1.3	7.9
340213 - VISION CLASS	1,435	1,346	1,454	19	108	1.3	8.0
340214 - LIFE INS CLASS	439	412	446	7	34	1.6	8.3

Third Quarter Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 09  
SubFund: -

	Adopted Budget	2nd Interim Budget	3rd Quarter Budget	Diff Btwn Q3 & Adpt	Diff Btwn Q3 & I2	Pct Chg Q3 & Adpt	Pct Chg Q3 & I2
<b>3000 - 3999 Employee Benefits</b>							
<b>3402 - Health &amp; Welfare Benefits, classified positions</b>							
340216 - DIS CLASS	1,397	1,572	1,727	330	155	23.6	9.9
	<b>\$123,354</b>	<b>\$116,002</b>	<b>\$125,197</b>	<b>\$1,843</b>	<b>\$9,195</b>	<b>1.5</b>	<b>7.9</b>
<b>3501 - State Unemployment Insurance, certificated positions</b>							
350100 - SUI CERT	2,153	2,453	2,451	298	(2)	13.8	(0.1)
350190 - SUI CERT	28	43	18	(10)	(25)	(35.7)	(58.1)
	<b>\$2,181</b>	<b>\$2,496</b>	<b>\$2,469</b>	<b>\$288</b>	<b>(\$27)</b>	<b>13.2</b>	<b>(1.1)</b>
<b>3502 - State Unemployment Insurance, classified positions</b>							
350200 - SUI CLASS	221	239	250	29	11	13.1	4.6
350290 - SUI CLASS	46	5	3	(43)	(2)	(93.5)	(40.0)
	<b>\$267</b>	<b>\$244</b>	<b>\$253</b>	<b>(\$14)</b>	<b>\$9</b>	<b>(5.2)</b>	<b>3.7</b>
<b>3601 - Workers' Compensation Insurance, certificated positions</b>							
360100 - W/C CERT	51,504	58,935	59,844	8,340	909	16.2	1.5
360190 - W/C CERT	662	312	409	(253)	97	(38.2)	31.1
	<b>\$52,166</b>	<b>\$59,247</b>	<b>\$60,253</b>	<b>\$8,087</b>	<b>\$1,006</b>	<b>15.5</b>	<b>1.7</b>
<b>3602 - Workers' Compensation Insurance, classified positions</b>							
360200 - W/C CLASS	5,297	5,555	6,060	763	505	14.4	9.1
360290 - W/C CLASS	11	10	4	(7)	(6)	(63.6)	(60.0)
	<b>\$5,308</b>	<b>\$5,565</b>	<b>\$6,064</b>	<b>\$756</b>	<b>\$499</b>	<b>14.2</b>	<b>9.0</b>
<b>3701 - OPEB, Allocated, certificated positions</b>							
370100 - RETIREE BENEFITS CERT	147,089	166,390	164,530	17,441	(1,860)	11.9	(1.1)
	<b>\$147,089</b>	<b>\$166,390</b>	<b>\$164,530</b>	<b>\$17,441</b>	<b>(\$1,860)</b>	<b>11.9</b>	<b>(1.1)</b>
<b>3702 - OPEB, Allocated, classified positions</b>							
370200 - RETIREE BENEFIT CLASSIFIED	13,357	13,868	15,442	2,085	1,574	15.6	11.3
	<b>\$13,357</b>	<b>\$13,868</b>	<b>\$15,442</b>	<b>\$2,085</b>	<b>\$1,574</b>	<b>15.6</b>	<b>11.3</b>
<b>3901 - Other Benefits, certificated positions</b>							
390103 - SELF INSUR CERT	17,168	19,616	19,952	2,784	336	16.2	1.7
390104 - AB 1522 ACCRUAL	0	351	351	351	0	N/A	0.0
390193 - SELF INSUR CERT	220	106	137	(83)	31	(37.7)	29.2
390194 - AB 1522 ACCRUAL	376	41	53	(323)	12	(85.9)	29.3
	<b>\$17,764</b>	<b>\$20,114</b>	<b>\$20,493</b>	<b>\$2,729</b>	<b>\$379</b>	<b>15.4</b>	<b>1.9</b>



Third Quarter Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 09  
SubFund: -

	Adopted Budget	2nd Interim Budget	3rd Quarter Budget	Diff Btwn Q3 & Adpt	Diff Btwn Q3 & 12	Pct Chg Q3 & Adpt	Pct Chg Q3 & 12
<b>3000 - 3999 Employee Benefits</b>							
<b>3902 - Other Benefits, classified positions</b>							
390203 - SELF INSUR CLASS	1,765	1,847	2,022	257	175	14.6	9.5
390204 - AB 1522 ACCRUAL	0	0	0	0	0	N/A	N/A
390293 - SELF INSUR CLASS	376	10	6	(370)	(4)	(98.4)	(40.0)
390294 - AB 1522 ACCRUAL	9	0	0	(9)	0	(100.0)	N/A
	<b>\$2,150</b>	<b>\$1,857</b>	<b>\$2,028</b>	<b>(\$122)</b>	<b>\$171</b>	<b>(5.7)</b>	<b>9.2</b>
<b>3000 - 3999 Employee Benefits</b>	<b>\$2,150,839</b>	<b>\$2,241,199</b>	<b>\$2,253,020</b>	<b>\$102,181</b>	<b>\$11,821</b>	<b>4.8</b>	<b>0.5</b>
<b>Percent of Total</b>	<b>25.1%</b>	<b>22.8%</b>	<b>23.8%</b>				
<b>1000 - 3999 Employee Compensation % of Total</b>	<b>88.0%</b>	<b>79.2%</b>	<b>82.6%</b>				
<b>4000 - 4999 Books and Supplies</b>							
<b>4100 - Approved Textbooks and Core Curricula Materials</b>							
410000 - TEXTBOOKS	3,500	0	0	(3,500)	0	(100.0)	N/A
	<b>\$3,500</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$3,500)</b>	<b>\$0</b>	<b>(100.0)</b>	<b>N/A</b>
<b>4300 - Materials and Supplies</b>							
430000 - INSTRUCTIONAL SUPPLIES	140,938	118,240	236,772	95,834	118,532	68.0	100.2
430001 - SUPPLIES CARRYOVER	0	209	209	209	0	N/A	0.0
430002 - HOLDING INSTR SUPP	0	1,138,791	0	0	(1,138,791)	N/A	(100.0)
430005 - FOOD/IN-HOUSE MEETINGS	10,000	10,750	10,750	750	0	7.5	0.0
430008 - SUPPLIES NON-CLASSROOM	137,330	12,491	3,102	(134,228)	(9,389)	(97.7)	(75.2)
	<b>\$288,268</b>	<b>\$1,280,481</b>	<b>\$250,833</b>	<b>(\$37,435)</b>	<b>(\$1,029,648)</b>	<b>(13.0)</b>	<b>(80.4)</b>
<b>4400 - Noncapitalized Equipment</b>							
440000 - EQUIP \$500-\$24999	80,000	110,791	555,658	475,658	444,867	594.6	401.5
	<b>\$80,000</b>	<b>\$110,791</b>	<b>\$555,658</b>	<b>\$475,658</b>	<b>\$444,867</b>	<b>594.6</b>	<b>401.5</b>
<b>4000 - 4999 Books and Supplies</b>	<b>\$371,768</b>	<b>\$1,391,272</b>	<b>\$806,491</b>	<b>\$434,723</b>	<b>(\$584,781)</b>	<b>116.9</b>	<b>(42.0)</b>
<b>Percent of Total</b>	<b>4.3%</b>	<b>14.2%</b>	<b>8.5%</b>				
<b>5000 - 5999 Services and Other Operating Expenditures</b>							
<b>5100 - Subagreements for Services</b>							
510000 - SUBAGREEMENTS FOR SERVICES	0	0	0	0	0	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>

Third Quarter Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 09  
SubFund: -

	Adopted Budget	2nd Interim Budget	3rd Quarter Budget	Diff Btwn Q3 & Adpt	Diff Btwn Q3 & I2	Pct Chg Q3 & Adpt	Pct Chg Q3 & I2
<b>5000 - 5999 Services and Other Operating Expenditures</b>							
<b>5200 - Travel and Conferences</b>							
520000 - CONF/TRAVEL	10,000	4,844	9,144	(856)	4,300	(8.6)	88.8
520010 - FIXED MILEAGE ALLOWANCE	1,369	1,850	1,850	481	0	35.1	0.0
	<b>\$11,369</b>	<b>\$6,694</b>	<b>\$10,994</b>	<b>(\$375)</b>	<b>\$4,300</b>	<b>(3.3)</b>	<b>64.2</b>
<b>5300 - Dues and Memberships</b>							
530000 - DUES & MEMBERSHIP	1,970	1,970	1,265	(705)	(705)	(35.8)	(35.8)
	<b>\$1,970</b>	<b>\$1,970</b>	<b>\$1,265</b>	<b>(\$705)</b>	<b>(\$705)</b>	<b>(35.8)</b>	<b>(35.8)</b>
<b>5500 - Operations and Housekeeping Services</b>							
550030 - WATER/SEWER	3,000	3,000	3,000	0	0	0.0	0.0
550080 - PG&E	31,400	31,275	31,275	(125)	0	(0.4)	0.0
	<b>\$34,400</b>	<b>\$34,275</b>	<b>\$34,275</b>	<b>(\$125)</b>	<b>\$0</b>	<b>(0.4)</b>	<b>0.0</b>
<b>5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements</b>							
560001 - NONCAPITALIZED IMPROVEMENTS	280	41	41	(239)	0	(85.4)	0.0
560003 - ALARM SYSTEM	1,094	1,194	1,194	100	0	9.1	0.0
560004 - ALARM ADDITIONAL CHARGES	259	259	259	0	0	0.0	0.0
560005 - RENTAL	2,121	0	0	(2,121)	0	(100.0)	N/A
560006 - REPAIR EQUIP	0	250	250	250	0	N/A	0.0
560010 - BLDG LEASE/RENTS	56,184	34,800	34,800	(21,384)	0	(38.1)	0.0
	<b>\$59,938</b>	<b>\$36,544</b>	<b>\$36,544</b>	<b>(\$23,394)</b>	<b>\$0</b>	<b>(39.0)</b>	<b>0.0</b>
<b>5710 - Transfers of Direct Costs</b>							
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
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>5750 - Transfers of Direct Costs - Interfund</b>							
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	38	38	38	0	0	0.0	0.0
575020 - DIRECT COST/TRANSP INTERFUND	1,184	1,184	1,184	0	0	0.0	0.0
575040 - DIRECT COST/GAD/INTERF	4,501	4,501	4,501	0	0	0.0	0.0
575047 - DIRECT COST/SEMINARS INTERFUND	0	0	0	0	0	N/A	N/A
575050 - DIRECT COST/COPIER INTERFUND	383	383	1,083	700	700	182.8	182.8
575052 - DIRECT COST/SCANBACK INTERFUND	82	82	82	0	0	0.0	0.0
575070 - DIRECT COST/TCH CTR INTERFUND	55	55	0	(55)	(55)	(100.0)	(100.0)
	<b>\$6,243</b>	<b>\$6,243</b>	<b>\$6,888</b>	<b>\$645</b>	<b>\$645</b>	<b>10.3</b>	<b>10.3</b>

Third Quarter Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 09 SubFund: -	Adopted Budget	2nd Interim Budget	3rd Quarter Budget	Diff Btwn Q3 & Adpt	Diff Btwn Q3 & 12	Pct Chg Q3 & Adpt	Pct Chg Q3 & 12
<b>5000 - 5999 Services and Other Operating Expenditures</b>							
<b>5800 - Professional/Consulting Services and Operating Expenditures</b>							
580001 - CONT FOR PER SERV/INDIVIDUAL	0	2,036	0	0	(2,036)	N/A	(100.0)
580002 - CONTRACT SERVICES	20,589	1,589	1,589	(19,000)	0	(92.3)	0.0
580005 - LEGAL SERVICES	0	0	1,301	1,301	1,301	N/A	N/A
580006 - ADVERTISING	5,000	50,000	50,000	45,000	0	900.0	0.0
580008 - FEES/ADMISSION - STUDENTS	1,050	1,050	1,050	0	0	0.0	0.0
580009 - FEES / OTHER	8,500	9,100	8,750	250	(350)	2.9	(3.8)
580010 - SOFTWARE LICENSE	328,702	313,868	481,028	152,326	167,160	46.3	53.3
580090 - BUDGET RESERVE	0	0	0	0	0	N/A	N/A
	<b>\$363,841</b>	<b>\$377,643</b>	<b>\$543,718</b>	<b>\$179,877</b>	<b>\$166,075</b>	<b>49.4</b>	<b>44.0</b>
<b>5900 - Communications</b>							
590001 - PHONE CERTIFICATED	4,331	2,437	2,707	(1,624)	270	(37.5)	11.1
590002 - PHONE CLASSIFIED	5,672	5,541	5,973	301	432	5.3	7.8
590005 - COMMUNICATION/POSTAGE	753	824	824	71	0	9.4	0.0
	<b>\$10,756</b>	<b>\$8,802</b>	<b>\$9,504</b>	<b>(\$1,252)</b>	<b>\$702</b>	<b>(11.6)</b>	<b>8.0</b>
<b>5000 - 5999 Services and Other Operating Expenditures</b>	<b>\$488,517</b>	<b>\$472,171</b>	<b>\$643,188</b>	<b>\$154,671</b>	<b>\$171,017</b>	<b>31.7</b>	<b>36.2</b>
<b>Percent of Total</b>	<b>5.7%</b>	<b>4.8%</b>	<b>6.8%</b>				
<b>6000 - 6999 Capital Outlay</b>							
<b>6200 - Buildings and Improvements of Buildings</b>							
620000 - BLDG/IMPRV OF BLDG	0	0	0	0	0	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>6000 - 6999 Capital Outlay</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>Percent of Total</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>				
<b>7000 - 7499 Other Outgo</b>							
<b>7310 - Transfers of Indirect Costs</b>							
731010 - DIRECT SUP/INDIRECT COST	0	0	0	0	0	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>7350 - Transfers of Indirect Costs - Interfund</b>							
735000 - TRF OF DIRECT COST-INTERFUND	167,504	177,848	203,773	36,269	25,925	21.7	14.6
	<b>\$167,504</b>	<b>\$177,848</b>	<b>\$203,773</b>	<b>\$36,269</b>	<b>\$25,925</b>	<b>21.7</b>	<b>14.6</b>
<b>7000 - 7499 Other Outgo</b>	<b>\$167,504</b>	<b>\$177,848</b>	<b>\$203,773</b>	<b>\$36,269</b>	<b>\$25,925</b>	<b>21.7</b>	<b>14.6</b>
<b>Percent of Total</b>	<b>2.0%</b>	<b>1.8%</b>	<b>2.2%</b>				

Third Quarter Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 09  
SubFund: -

	Adopted Budget	2nd Interim Budget	3rd Quarter Budget	Diff Btwn Q3 & Adpt	Diff Btwn Q3 & 12	Pct Chg Q3 & Adpt	Pct Chg Q3 & 12
<b>7600 - 7629 Interfund Transfers Out</b>							
<b>7619 - Other Authorized Interfund Transfers Out</b>							
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
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>7600 - 7629 Interfund Transfers Out</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>Percent of Total</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>				

**Summary of Revisions**  
**2023-2024 Adult Fund Budget**

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

**I. 2023-24 Adult Fund Revenues**

**A. Federal Revenues**

Federal Revenues are unchanged at Third Quarter.

<b>Change from 2nd Interim to 3rd Quarter</b>		<b>\$ -0-</b>
<b><u>2023-24</u></b>	<b><u>2023-24</u></b>	
<b><u>Adopted Budget</u></b>	<b><u>3rd Qtr. Budget</u></b>	<b><u>Increase/(Decrease)</u></b>
<b>\$ 1,048,224</b>	<b>\$ 1,229,416</b>	<b>\$ 181,192</b>

**B. State Revenues**

State Revenues changed from \$3,103,833 at Second Interim to \$3,202,533 at Third Quarter, an increase of \$98,700. The increase is due to receiving the new CTE English Language Learner (ELL) Pathways grant.

<b>Change from 2nd Interim to 3rd Quarter</b>		<b>\$ 98,700</b>
<b><u>2023-24</u></b>	<b><u>2023-24</u></b>	
<b><u>Adopted Budget</u></b>	<b><u>3rd Qtr. Budget</u></b>	<b><u>Increase/(Decrease)</u></b>
<b>\$ 3,085,885</b>	<b>\$ 3,202,533</b>	<b>\$ 116,648</b>

**C. Local Revenues**

Local Revenues changed from \$1,812,550 at Second Interim to \$1,825,550 at Third Quarter, an increase of \$13,000. The increase is primarily due to additional bookstore sales and interest income.

<b>Change from 2nd Interim to 3rd Quarter</b>		<b>\$ 13,000</b>
<b><u>2023-24</u></b>	<b><u>2023-24</u></b>	
<b><u>Adopted Budget</u></b>	<b><u>3rd Qtr. Budget</u></b>	<b><u>Increase/(Decrease)</u></b>
<b>\$ 1,695,050</b>	<b>\$ 1,825,550</b>	<b>\$ 130,500</b>

**D. Other Transfers In**

Other Transfers In are unchanged at Third Quarter.

<b>Change from 2nd Interim to 3rd Quarter</b>		<b>\$ -0-</b>
<b><u>2023-24</u></b>	<b><u>2023-24</u></b>	
<b><u>Adopted Budget</u></b>	<b><u>3rd Qtr. Budget</u></b>	<b><u>Increase/(Decrease)</u></b>
<b>\$ 846,880</b>	<b>\$ 846,880</b>	<b>\$ -0-</b>

**E. Total Adult Fund Revenues**

Total Adult Fund Revenues changed from \$6,992,679 at Second Interim to \$7,104,379 at Third Quarter, an increase of \$111,700.

<b>Change from 2nd Interim to 3rd Quarter</b>		<b>\$ 111,700</b>
<b><u>2023-24</u></b>	<b><u>2023-24</u></b>	
<b><u>Adopted Budget</u></b>	<b><u>3rd Qtr. Budget</u></b>	<b><u>Increase/(Decrease)</u></b>
<b>\$ 6,676,039</b>	<b>\$ 7,104,379</b>	<b>\$ 428,340</b>

**II. 2023-24 Adult Fund Expenditures**

**A. Certificated Personnel Salaries**

Certificated Personnel Salaries changed from \$2,443,523 at Second Interim to \$2,447,620 at Third Quarter, an increase of \$4,097. The increase is primarily due to an added ELL teacher.

<b>Change from 2nd Interim to 3rd Quarter</b>		<b>\$ 4,097</b>
<b><u>2023-24</u></b>	<b><u>2023-24</u></b>	
<b><u>Adopted Budget</u></b>	<b><u>3rd Qtr. Budget</u></b>	<b><u>Increase/(Decrease)</u></b>
<b>\$ 2,287,201</b>	<b>\$ 2,447,620</b>	<b>\$ 160,419</b>

**B. Classified Personnel Salaries**

Classified Personnel Salaries changed from \$1,654,433 at Second Interim to \$1,598,467 at Third Quarter, a decrease of \$55,966. The decrease is primarily due to a larger percentage of the technology staff salaries moving to the Charter School Fund.

<b>Change from 2nd Interim to 3rd Quarter</b>		<b>\$ (55,966)</b>
<b>2023-24</b>	<b>2023-24</b>	
<b><u>Adopted Budget</u></b>	<b><u>3rd Qtr. Budget</u></b>	<b><u>Increase/(Decrease)</u></b>
<b>\$ 1,646,068</b>	<b>\$ 1,598,467</b>	<b>\$ (47,601)</b>

**C. Employee Benefits**

Employee Benefits changed from \$1,822,084 at Second Interim to \$1,807,990 at Third Quarter, a decrease of \$14,094. The decrease is related to the previously mentioned salary adjustments.

<b>Change from 2nd Interim to 3rd Quarter</b>		<b>\$ (14,094)</b>
<b>2023-24</b>	<b>2023-24</b>	
<b><u>Adopted Budget</u></b>	<b><u>3rd Qtr. Budget</u></b>	<b><u>Increase/(Decrease)</u></b>
<b>\$ 1,801,115</b>	<b>\$ 1,807,990</b>	<b>\$ 6,875</b>

**D. Books, Supplies and Other Materials**

Books, Supplies and Other Materials changed from \$641,985 at Second Interim to \$633,091 at Third Quarter, a decrease of \$8,894. The decrease is primarily due to the reduction of supplies and outside printing needs.

<b><u>Item</u></b>	<b><u>Budget Adjustment</u></b>	
Equipment	\$ 23,000	
Textbooks	9,376	
Supplies	<u>(41,270)</u>	
<b>Change from 2nd Interim to 3rd Quarter</b>	<b><u>\$ (8,894)</u></b>	
<b>2023-24</b>	<b>2023-24</b>	
<b><u>Adopted Budget</u></b>	<b><u>3rd Qtr. Budget</u></b>	<b><u>Increase/(Decrease)</u></b>
<b>\$ 577,000</b>	<b>\$ 633,091</b>	<b>\$ 56,091</b>

**E. Contracted Services and Other Operating Expenditures**

Contracted Services and Other Operating Expenditures changed from \$879,240 at Second Interim to \$890,156 at Third Quarter, an increase of \$10,915. The increase is primarily due to increased professional development for staff and increased utilization of the District graphic arts services.

<b><u>Item</u></b>	<b><u>Budget Adjustment</u></b>	
Conf/Travel	\$ 7,021	
Graphic Arts	2,737	
Postage	1,097	
Misc.	<u>60</u>	
<b>Change from 2nd Interim to 3rd Quarter</b>	<b><u>\$ 10,915</u></b>	
<b>2023-24</b>	<b>2023-24</b>	
<b><u>Adopted Budget</u></b>	<b><u>3rd Qtr. Budget</u></b>	<b><u>Increase/(Decrease)</u></b>
<b>\$ 780,241</b>	<b>\$ 890,156</b>	<b>\$ 109,915</b>

**F. Capital Outlay**

Capital Outlay expenditures are unchanged at Third Quarter.

<b>Change from 2nd Interim to 3rd Quarter</b>		<b>\$ -0-</b>
<b><u>2023-24 Adopted Budget</u></b>	<b><u>2023-24 3rd Qtr. Budget</u></b>	<b><u>Increase/(Decrease)</u></b>
<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

**G. Other Outgo Expenditures**

Other Outgo Expenditures changed from \$119,574 at Second Interim to \$123,507 at Third Quarter, an increase of \$ 3,933. The increase is due to adding the indirect costs for the new CTE English Language Learner (ELL) Pathways grant.

<b>Change from 2nd Interim to 3rd Quarter</b>		<b>\$ 3,933</b>
<b><u>2023-24 Adopted Budget</u></b>	<b><u>2023-24 3rd Qtr. Budget</u></b>	<b><u>Increase/(Decrease)</u></b>
<b>\$ 119,574</b>	<b>\$ 123,507</b>	<b>\$ 3,933</b>

**H. Total Adult Fund Expenditures**

Total Adult Fund Expenditures changed from \$7,560,840 at Second Interim to \$7,500,831 at Third Quarter, a decrease of \$60,009.

<b>Change from 2nd Interim to 3rd Quarter</b>		<b>\$ (60,009)</b>
<b><u>2023-24 Adopted Budget</u></b>	<b><u>2023-24 3rd Qtr. Budget</u></b>	<b><u>Increase/(Decrease)</u></b>
<b>\$ 7,211,199</b>	<b>\$ 7,500,831</b>	<b>\$ 289,632</b>



### III. Fund Balance

Total revenues are \$7,104,379 and total expenditures are \$7,500,831 at Third Quarter. This results in a projected deficit of \$396,452, and an ongoing operating deficit of \$316,452. The modification to the adult education funding formula in 2009 necessitated strategic decisions regarding Clovis Adult's operational approach. This has presented a significant challenge, as Clovis Adult is not a fully funded program. It relies on fee collection for various programs, in addition to CAEP (California Adult Education Program) funds and a district contribution that does not entirely cover the costs of academic and CTE programs. Consequently, Clovis Adult has depended on its fund balance over the years to compensate for potential shortfalls. Fees are continuously reviewed in comparison to market rates, aiming to maintain competitiveness while ensuring business continuity. It's important to note that the Adult School is prohibited from charging fees for academic programs, and the associated expenses continue to increase. The projected fund balance for the 2023-24 fiscal year is as follows:

<b>Beginning Fund Balance Audited 7/1/23</b>	<b>\$ 3,120,397</b>
<b>2023-24 Revenues</b>	<b>7,104,379</b>
<b>2023-24 Expenditures</b>	<b><u>7,500,831</u></b>
<b>Surplus/(Deficit)</b>	<b><u>(396,452)</u></b>
<b>Ending Fund Balance, 6/30/24, Projected</b>	<b><u>\$ 2,723,945</u></b>
<b>Components of Fund Balance:</b>	
<b>Non-spendable:</b>	
<b>Book Store Inventory</b>	<b>69,150</b>
<b>Revolving Fund</b>	<b>3,500</b>
<b>Assigned fund Balance:</b>	
<b>Capital Improvements</b>	<b>2,200,000</b>
<b>Unassigned Fund Balance:</b>	<b><u>\$ 451,295</u></b>
<b>General Reserve Percentage</b>	<b>6%</b>
<b>One-time Items in Budget:</b>	
<b>Computer Refresh</b>	<b>\$ 45,000</b>
<b>Prior Year Postage</b>	<b><u>35,000</u></b>
<b>Total One-Time Items</b>	<b><u>\$ 80,000</u></b>
<b>Ongoing Operating Deficit</b>	<b><u>\$ (316,452)</u></b>

Third Quarter Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 11 SubFund: -	Adopted Budget	2nd Interim Budget	3rd Quarter Budget	Diff Btwn Q3 & Adpt	Diff Btwn Q3 & 12	Pct Chg Q3 & Adpt	Pct Chg Q3 & 12
<b>11 - ADULT EDUCATION FUND</b>	<b>\$6,676,039</b>	<b>\$6,992,679</b>	<b>\$7,104,379</b>	<b>\$428,340</b>	<b>\$111,700</b>	<b>6.4</b>	<b>1.6</b>
<b>8100 - 8299 Federal Revenue</b>							
<b>8285 - Interagency Contracts Between LEAs</b>							
828500 - FED INTERAGENCY CONTRACTS ARRA	0	0	0	0	0	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>8290 - All Other Federal Revenue</b>							
829000 - FED OTH REV	1,048,224	1,229,416	1,229,416	181,192	0	17.3	0.0
	<b>\$1,048,224</b>	<b>\$1,229,416</b>	<b>\$1,229,416</b>	<b>\$181,192</b>	<b>\$0</b>	<b>17.3</b>	<b>0.0</b>
<b>8100 - 8299 Federal Revenue</b>	<b>\$1,048,224</b>	<b>\$1,229,416</b>	<b>\$1,229,416</b>	<b>\$181,192</b>	<b>\$0</b>	<b>17.3</b>	<b>0.0</b>
Percent of Total	<b>15.7%</b>	<b>17.6%</b>	<b>17.3%</b>				
<b>8300 - 8599 Other State Revenue</b>							
<b>8311 - Other State Apportionments - Current Year</b>							
831100 - ST OTH APPORTIONMENTS	0	0	0	0	0	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>8319 - Other State Apportionments - Prior Years</b>							
831900 - ST OTH APPORT PR YR	0	0	0	0	0	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>8590 - All Other State Revenue</b>							
850018 - ST CALWORKS	0	0	0	0	0	N/A	N/A
859000 - ST OTHER REVENUE	3,085,885	3,103,833	3,202,533	116,648	98,700	3.8	3.2
859001 - ST OTHER REVENUE PR YR	0	0	0	0	0	N/A	N/A
	<b>\$3,085,885</b>	<b>\$3,103,833</b>	<b>\$3,202,533</b>	<b>\$116,648</b>	<b>\$98,700</b>	<b>3.8</b>	<b>3.2</b>
<b>8300 - 8599 Other State Revenue</b>	<b>\$3,085,885</b>	<b>\$3,103,833</b>	<b>\$3,202,533</b>	<b>\$116,648</b>	<b>\$98,700</b>	<b>3.8</b>	<b>3.2</b>
Percent of Total	<b>46.2%</b>	<b>44.4%</b>	<b>45.1%</b>				

Third Quarter Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 11 SubFund: -	Adopted Budget	2nd Interim Budget	3rd Quarter Budget	Diff Btwn Q3 & Adpt	Diff Btwn Q3 & 12	Pct Chg Q3 & Adpt	Pct Chg Q3 & 12
<b>8600 - 8799 Other Local Revenue</b>							
<b>8660 - Interest</b>							
866000 - LOC INTEREST INCOME/TREAS	35,000	35,000	45,500	10,500	10,500	30.0	30.0
	<b>\$35,000</b>	<b>\$35,000</b>	<b>\$45,500</b>	<b>\$10,500</b>	<b>\$10,500</b>	<b>30.0</b>	<b>30.0</b>
<b>8662 - Net Increase (Decrease) in the Fair Value of Investments</b>							
866200 - NET INC(DEC) FAIR VALUE INVEST	0	0	0	0	0	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>8671 - Adult Education Fees</b>							
867100 - LOC ADULT ED FEES	1,248,000	1,280,500	1,278,000	30,000	(2,500)	2.4	(0.2)
	<b>\$1,248,000</b>	<b>\$1,280,500</b>	<b>\$1,278,000</b>	<b>\$30,000</b>	<b>(\$2,500)</b>	<b>2.4</b>	<b>(0.2)</b>
<b>8677 - Interagency Services Between LEAs</b>							
867700 - LOC INTERAGENCY	0	0	0	0	0	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>8699 - All Other Local Revenue</b>							
869900 - LOC OTHER REVENUE	312,050	392,050	392,050	80,000	0	25.6	0.0
869907 - LOC BOOKSTORE TEXTBOOKS	100,000	105,000	110,000	10,000	5,000	10.0	4.8
	<b>\$412,050</b>	<b>\$497,050</b>	<b>\$502,050</b>	<b>\$90,000</b>	<b>\$5,000</b>	<b>21.8</b>	<b>1.0</b>
<b>8600 - 8799 Other Local Revenue</b>	<b>\$1,695,050</b>	<b>\$1,812,550</b>	<b>\$1,825,550</b>	<b>\$130,500</b>	<b>\$13,000</b>	<b>7.7</b>	<b>0.7</b>
<b>Percent of Total</b>	<b>25.4%</b>	<b>25.9%</b>	<b>25.7%</b>				
<b>8900 - 8929 Interfund Transfers In</b>							
<b>8919 - Other Authorized Interfund Transfers In</b>							
891901 - OTH INTERFUND TRANSFER IN	846,880	846,880	846,880	0	0	0.0	0.0
	<b>\$846,880</b>	<b>\$846,880</b>	<b>\$846,880</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0</b>	<b>0.0</b>
<b>8900 - 8929 Interfund Transfers In</b>	<b>\$846,880</b>	<b>\$846,880</b>	<b>\$846,880</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0</b>	<b>0.0</b>
<b>Percent of Total</b>	<b>12.7%</b>	<b>12.1%</b>	<b>11.9%</b>				
<b>8980 - 8999 Contributions</b>							
<b>8980 - Contributions from Unrestricted Revenues</b>							
898000 - CONTRIB FR UNRESTRICTED REV	0	0	0	0	0	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>8980 - 8999 Contributions</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>Percent of Total</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>				

Third Quarter Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 11 SubFund: -	Adopted Budget	2nd Interim Budget	3rd Quarter Budget	Diff Btwn Q3 & Adpt	Diff Btwn Q3 & I2	Pct Chg Q3 & Adpt	Pct Chg Q3 & I2
<b>11 - ADULT EDUCATION FUND</b>	<b>\$7,211,199</b>	<b>\$7,560,840</b>	<b>\$7,500,831</b>	<b>\$289,632</b>	<b>(\$60,009)</b>	<b>4.0</b>	<b>(0.8)</b>
<b>1000 - 1999 Certificated Personnel Salaries</b>							
<b>1100 - Certificated Teachers' Salaries</b>							
110001 - TEACHER SAL	821,388	816,373	773,664	(47,724)	(42,708)	(5.8)	(5.2)
110005 - TEACHER SAL TC	590,746	649,189	674,018	83,272	24,829	14.1	3.8
110040 - TEACH SAL SUMMER/HOURLY	79,000	97,810	119,809	40,809	21,999	51.7	22.5
110050 - TEACH SAL SUB	16,203	12,000	11,977	(4,225)	(23)	(26.1)	(0.2)
110060 - TEACH SAL STIPEND	3,300	3,300	3,300	0	0	0.0	0.0
	<b>\$1,510,637</b>	<b>\$1,578,672</b>	<b>\$1,582,768</b>	<b>\$72,132</b>	<b>\$4,097</b>	<b>4.8</b>	<b>0.3</b>
<b>1200 - Certificated Pupil Support Salaries</b>							
120002 - GUIDANCE SAL GLS/GIS	290,335	225,829	225,829	(64,506)	0	(22.2)	0.0
	<b>\$290,335</b>	<b>\$225,829</b>	<b>\$225,829</b>	<b>(\$64,506)</b>	<b>\$0</b>	<b>(22.2)</b>	<b>0.0</b>
<b>1300 - Certificated Supervisors' and Administrators' Salaries</b>							
130001 - PRINCIPAL SAL	153,988	162,868	162,868	8,880	0	5.8	0.0
130002 - COORDINATOR SAL	112,199	118,370	118,370	6,171	0	5.5	0.0
130003 - LEARNING DIRECTOR SAL	121,958	257,332	257,332	135,374	0	111.0	0.0
130008 - DIST ADM SAL	20,000	19,237	19,237	(763)	0	(3.8)	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
	<b>\$408,145</b>	<b>\$557,807</b>	<b>\$557,807</b>	<b>\$149,662</b>	<b>\$0</b>	<b>36.7</b>	<b>0.0</b>
<b>1900 - Other Certificated Salaries</b>							
190001 - RES TEACH/TOSA SAL	57,494	60,661	60,661	3,167	0	5.5	0.0
190040 - OTH CERT HOURLY	0	2,000	2,000	2,000	0	N/A	0.0
190060 - OTHER CERTIFICATED STIPEND	20,590	18,555	18,555	(2,035)	0	(9.9)	0.0
190090 - CERT OTH SAL	0	0	0	0	0	N/A	N/A
	<b>\$78,084</b>	<b>\$81,216</b>	<b>\$81,216</b>	<b>\$3,132</b>	<b>\$0</b>	<b>4.0</b>	<b>0.0</b>
<b>1000 - 1999 Certificated Personnel Salaries</b>	<b>\$2,287,201</b>	<b>\$2,443,523</b>	<b>\$2,447,620</b>	<b>\$160,419</b>	<b>\$4,097</b>	<b>7.0</b>	<b>0.2</b>
<b>Percent of Total</b>	<b>31.7%</b>	<b>32.3%</b>	<b>32.6%</b>				

Third Quarter Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 11  
SubFund: -

	Adopted Budget	2nd Interim Budget	3rd Quarter Budget	Diff Btwn Q3 & Adpt	Diff Btwn Q3 & 12	Pct Chg Q3 & Adpt	Pct Chg Q3 & 12
<b>2000 - 2999 Classified Personnel Salaries</b>							
<b>2100 - Classified Instructional Salaries</b>							
210001 - INSTR ASSIST/TUTOR	41,375	22,645	22,644	(18,731)	(1)	(45.3)	0.0
210040 - INSTRUCTIONAL HOURLY	5,118	6,318	1,437	(3,681)	(4,881)	(71.9)	(77.3)
210050 - INSTR ASSIST SUB	2,000	4,000	4,000	2,000	0	100.0	0.0
210070 - INSTRUCT ASST OT	0	0	160	160	160	N/A	N/A
	<b>\$48,493</b>	<b>\$32,963</b>	<b>\$28,240</b>	<b>(\$20,253)</b>	<b>(\$4,723)</b>	<b>(41.8)</b>	<b>(14.3)</b>
<b>2200 - Classified Support Salaries</b>							
220003 - CUSTODIAL SAL	101,800	90,991	90,991	(10,809)	0	(10.6)	0.0
220050 - CLASS SUPPORT SUB	0	0	0	0	0	N/A	N/A
220070 - CLASS SUPPORT OT	0	500	500	500	0	N/A	0.0
	<b>\$101,800</b>	<b>\$91,491</b>	<b>\$91,491</b>	<b>(\$10,309)</b>	<b>\$0</b>	<b>(10.1)</b>	<b>0.0</b>
<b>2300 - Classified Supervisors' and Administrators' Salaries</b>							
230001 - CLASS MANAGEMENT SA	258,440	272,028	272,028	13,588	0	5.3	0.0
	<b>\$258,440</b>	<b>\$272,028</b>	<b>\$272,028</b>	<b>\$13,588</b>	<b>\$0</b>	<b>5.3</b>	<b>0.0</b>
<b>2400 - Clerical, Technical, and Office Staff Salaries</b>							
240001 - CLASS BUSINESS SUPPORT	1,034,196	1,020,578	965,625	(68,571)	(54,953)	(6.6)	(5.4)
240040 - CLASS BUSINESS SUPPORT HRLY	11,859	13,198	10,698	(1,161)	(2,500)	(9.8)	(18.9)
240050 - CLASS BUSINESS SUPPORT SUB	10,000	6,516	12,726	2,726	6,209	27.3	95.3
240070 - CLASS BUSINESS SUPPORT OT	0	701	701	701	0	N/A	0.0
240090 - CLASS BUSINESS SUPPORT OTHER	0	0	0	0	0	N/A	N/A
	<b>\$1,056,055</b>	<b>\$1,040,993</b>	<b>\$989,750</b>	<b>(\$66,305)</b>	<b>(\$51,243)</b>	<b>(6.3)</b>	<b>(4.9)</b>
<b>2900 - Other Classified Salaries</b>							
290005 - RESOURCE OFFICER SAL	400	400	400	0	0	0.0	0.0
290011 - CLASSIFIED TEACHER/THEATRE	0	0	0	0	0	N/A	N/A
290040 - OTH CL HOURLY	10,000	9,002	9,002	(999)	0	(10.0)	0.0
290060 - CLASSIFIED STIPEND	880	880	880	0	0	0.0	0.0
290070 - OTH CLASSIFIED OT	0	800	800	800	0	N/A	0.0
290090 - OTHER CLASSIFIED SAL	170,000	205,876	205,876	35,876	0	21.1	0.0
	<b>\$181,280</b>	<b>\$216,958</b>	<b>\$216,958</b>	<b>\$35,678</b>	<b>\$0</b>	<b>19.7</b>	<b>0.0</b>
<b>2000 - 2999 Classified Personnel Salaries</b>	<b>\$1,646,068</b>	<b>\$1,654,433</b>	<b>\$1,598,467</b>	<b>(\$47,601)</b>	<b>(\$55,966)</b>	<b>(2.9)</b>	<b>(3.4)</b>
<b>Percent of Total</b>	<b>22.8%</b>	<b>21.9%</b>	<b>21.3%</b>				

**3000 - 3999 Employee Benefits**

**3101 - State Teachers' Retirement System, certificated positions**

310100 - STRS CERT	422,277	431,061	431,336	9,059	275	2.1	0.1
--------------------	---------	---------	---------	-------	-----	-----	-----

Third Quarter Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 11  
SubFund: -

	Adopted Budget	2nd Interim Budget	3rd Quarter Budget	Diff Btwn Q3 & Adpt	Diff Btwn Q3 & I2	Pct Chg Q3 & Adpt	Pct Chg Q3 & I2
<b>3000 - 3999 Employee Benefits</b>							
<b>3101 - State Teachers' Retirement System, certificated positions</b>							
310190 - STRS CERT	2,727	3,045	3,045	318	0	11.7	0.0
	<b>\$425,004</b>	<b>\$434,106</b>	<b>\$434,380</b>	<b>\$9,377</b>	<b>\$275</b>	<b>2.2</b>	<b>0.1</b>
<b>3102 - State Teachers' Retirement System, classified positions</b>							
310201 - STRS CLASSIFIED	1,301	7,635	13,982	12,681	6,347	974.7	83.1
310291 - STRS CLASSIFIED	0	20	40	40	20	N/A	100.2
	<b>\$1,301</b>	<b>\$7,655</b>	<b>\$14,022</b>	<b>\$12,721</b>	<b>\$6,367</b>	<b>977.8</b>	<b>83.2</b>
<b>3201 - Public Employees' Retirement System, certificated positions</b>							
320100 - PERS CERTIFICATED	0	19,411	19,411	19,411	0	N/A	0.0
320190 - PERS CERTIFICATED	0	0	18	18	18	N/A	N/A
	<b>\$0</b>	<b>\$19,411</b>	<b>\$19,429</b>	<b>\$19,429</b>	<b>\$18</b>	<b>N/A</b>	<b>0.1</b>
<b>3202 - Public Employees' Retirement System, classified positions</b>							
320200 - PERS CLASSIFIED	388,250	380,921	361,754	(26,496)	(19,167)	(6.8)	(5.0)
320290 - PERS CLASSIFIED	568	2,158	2,158	1,590	0	280.2	0.0
	<b>\$388,818</b>	<b>\$383,079</b>	<b>\$363,912</b>	<b>(\$24,906)</b>	<b>(\$19,167)</b>	<b>(6.4)</b>	<b>(5.0)</b>
<b>3301 - OASDI/Medicare/Alternative, certificated positions</b>							
330100 - SOCIAL SECURITY CERT	5,671	4,730	4,730	(941)	0	(16.6)	0.0
330101 - MEDICARE CERT	28,799	34,259	34,193	5,394	(66)	18.7	(0.2)
330102 - SUPPLEMENTAL RETIREMENT CERT	218	1	1	(217)	0	(99.5)	0.0
330190 - SOCIAL SECURITY CERT	220	230	235	15	5	6.7	2.1
330191 - MEDICARE CERT	207	324	419	212	95	102.7	29.3
330192 - SUPPLEMENTAL RETIREMENT CERT	0	95	295	295	200	N/A	209.5
	<b>\$35,115</b>	<b>\$39,640</b>	<b>\$39,874</b>	<b>\$4,759</b>	<b>\$233</b>	<b>13.6</b>	<b>0.6</b>
<b>3302 - OASDI/Medicare/Alternative, classified positions</b>							
330200 - SOCIAL SECURITY CLASS	96,447	90,904	86,912	(9,536)	(3,993)	(9.9)	(4.4)
330201 - MEDICARE CLASS	22,902	23,310	22,452	(450)	(858)	(2.0)	(3.7)
330202 - SUPPLEMENTAL RETIREMENT CLASS	3,900	3,900	3,912	12	12	0.3	0.3
330290 - SOCIAL SECURITY CLASS	141	585	615	474	30	336.1	5.1
330291 - MEDICARE CLASS	33	341	438	405	98	1238.7	28.6
330292 - SUPPLEMENTAL RETIREMENT CLASS	0	214	935	935	721	N/A	336.4
	<b>\$123,423</b>	<b>\$119,254</b>	<b>\$115,263</b>	<b>(\$8,160)</b>	<b>(\$3,991)</b>	<b>(6.6)</b>	<b>(3.3)</b>

Third Quarter Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 11  
SubFund: -

	Adopted Budget	2nd Interim Budget	3rd Quarter Budget	Diff Btwn Q3 & Adpt	Diff Btwn Q3 & I2	Pct Chg Q3 & Adpt	Pct Chg Q3 & I2
<b>3000 - 3999 Employee Benefits</b>							
<b>3401 - Health &amp; Welfare Benefits, certificated positions</b>							
340111 - HEALTH CERT	325,375	321,964	327,706	2,331	5,742	0.7	1.8
340112 - DENTAL CERT	21,357	20,519	20,899	(458)	380	(2.1)	1.9
340113 - VISION CERT	4,107	3,945	4,018	(89)	73	(2.2)	1.9
340114 - LIFE INS CERT	1,557	1,635	1,655	98	20	6.3	1.2
	<b>\$352,396</b>	<b>\$348,064</b>	<b>\$354,279</b>	<b>\$1,883</b>	<b>\$6,215</b>	<b>0.5</b>	<b>1.8</b>
<b>3402 - Health &amp; Welfare Benefits, classified positions</b>							
340211 - HEALTH CLASS	252,952	255,259	253,127	175	(2,132)	0.1	(0.8)
340212 - DENTAL CLASS	17,105	16,818	16,676	(429)	(141)	(2.5)	(0.8)
340213 - VISION CLASS	3,271	3,232	3,205	(66)	(27)	(2.0)	(0.8)
340214 - LIFE INS CLASS	988	1,153	1,145	157	(8)	15.9	(0.7)
340216 - DIS CLASS	6,292	5,620	5,310	(982)	(310)	(15.6)	(5.5)
	<b>\$280,608</b>	<b>\$282,082</b>	<b>\$279,464</b>	<b>(\$1,144)</b>	<b>(\$2,619)</b>	<b>(0.4)</b>	<b>(0.9)</b>
<b>3501 - State Unemployment Insurance, certificated positions</b>							
350100 - SUI CERT	2,117	1,217	1,208	(909)	(9)	(43.0)	(0.8)
350190 - SUI CERT	25	31	31	6	0	22.7	0.0
	<b>\$2,142</b>	<b>\$1,248</b>	<b>\$1,238</b>	<b>(\$904)</b>	<b>(\$9)</b>	<b>(42.2)</b>	<b>(0.7)</b>
<b>3502 - State Unemployment Insurance, classified positions</b>							
350200 - SUI CLASS	4,917	1,375	1,328	(3,589)	(47)	(73.0)	(3.4)
350290 - SUI CLASS	10	20	26	15	6	147.7	31.1
	<b>\$4,927</b>	<b>\$1,394</b>	<b>\$1,354</b>	<b>(\$3,574)</b>	<b>(\$41)</b>	<b>(72.5)</b>	<b>(2.9)</b>
<b>3601 - Workers' Compensation Insurance, certificated positions</b>							
360100 - W/C CERT	27,435	28,970	28,755	1,320	(215)	4.8	(0.7)
360190 - W/C CERT	171	286	361	190	75	110.8	26.2
	<b>\$27,607</b>	<b>\$29,257</b>	<b>\$29,117</b>	<b>\$1,510</b>	<b>(\$140)</b>	<b>5.5</b>	<b>(0.5)</b>
<b>3602 - Workers' Compensation Insurance, classified positions</b>							
360200 - W/C CLASS	19,398	19,799	19,238	(160)	(561)	(0.8)	(2.8)
360290 - W/C CLASS	31	284	359	329	76	1076.4	26.7
	<b>\$19,429</b>	<b>\$20,082</b>	<b>\$19,597</b>	<b>\$168</b>	<b>(\$485)</b>	<b>0.9</b>	<b>(2.4)</b>
<b>3701 - OPEB, Allocated, certificated positions</b>							
370100 - RETIREE BENEFITS CERT	78,418	78,040	78,805	387	765	0.5	1.0
	<b>\$78,418</b>	<b>\$78,040</b>	<b>\$78,805</b>	<b>\$387</b>	<b>\$765</b>	<b>0.5</b>	<b>1.0</b>

Third Quarter Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 11 SubFund: -	Adopted Budget	2nd Interim Budget	3rd Quarter Budget	Diff Btwn Q3 & Adpt	Diff Btwn Q3 & 12	Pct Chg Q3 & Adpt	Pct Chg Q3 & 12
<b>3000 - 3999 Employee Benefits</b>							
<b>3702 - OPEB, Allocated, classified positions</b>							
370200 - RETIREE BENEFIT CLASSIFIED	45,800	40,480	38,826	(6,974)	(1,654)	(15.2)	(4.1)
	<b>\$45,800</b>	<b>\$40,480</b>	<b>\$38,826</b>	<b>(\$6,974)</b>	<b>(\$1,654)</b>	<b>(15.2)</b>	<b>(4.1)</b>
<b>3901 - Other Benefits, certificated positions</b>							
390103 - SELF INSUR CERT	9,119	10,184	10,112	992	(72)	10.9	(0.7)
390104 - AB 1522 ACCRUAL	0	31	34	34	3	N/A	10.5
390105 - PARS CERT GOLDEN HANDSHAKE	0	0	0	0	0	N/A	N/A
390193 - SELF INSUR CERT	58	105	105	47	0	80.9	0.0
390194 - AB 1522 ACCRUAL	2	58	58	56	0	2753.0	0.0
	<b>\$9,179</b>	<b>\$10,377</b>	<b>\$10,308</b>	<b>\$1,129</b>	<b>(\$69)</b>	<b>12.3</b>	<b>(0.7)</b>
<b>3902 - Other Benefits, classified positions</b>							
390203 - SELF INSUR CLASS	6,491	6,608	6,420	(71)	(188)	(1.1)	(2.8)
390204 - AB 1522 ACCRUAL	443	1,043	1,359	916	316	206.9	30.3
390206 - PARS GOLDEN HANDSHAKE	0	0	0	0	0	N/A	N/A
390293 - SELF INSUR CLASS	14	118	128	114	10	844.6	8.6
390294 - AB 1522 ACCRUAL	2	147	216	214	68	9843.8	46.4
	<b>\$6,950</b>	<b>\$7,916</b>	<b>\$8,122</b>	<b>\$1,173</b>	<b>\$207</b>	<b>16.9</b>	<b>2.6</b>
<b>3000 - 3999 Employee Benefits</b>	<b>\$1,801,115</b>	<b>\$1,822,084</b>	<b>\$1,807,990</b>	<b>\$6,875</b>	<b>(\$14,094)</b>	<b>0.4</b>	<b>(0.8)</b>
<b>Percent of Total</b>	<b>25.0%</b>	<b>24.1%</b>	<b>24.1%</b>				
<b>1000 - 3999 Employee Compensation % of Total</b>	<b>79.5%</b>	<b>78.3%</b>	<b>78.0%</b>				



Third Quarter Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 11 SubFund: -	Adopted Budget	2nd Interim Budget	3rd Quarter Budget	Diff Btwn Q3 & Adpt	Diff Btwn Q3 & I2	Pct Chg Q3 & Adpt	Pct Chg Q3 & I2
<b>4000 - 4999 Books and Supplies</b>							
<b>4100 - Approved Textbooks and Core Curricula Materials</b>							
410000 - TEXTBOOKS	80,000	86,047	95,423	15,423	9,376	19.3	10.9
410001 - BOOKSTORE INV ADJ	0	0	0	0	0	N/A	N/A
	<b>\$80,000</b>	<b>\$86,047</b>	<b>\$95,423</b>	<b>\$15,423</b>	<b>\$9,376</b>	<b>19.3</b>	<b>10.9</b>
<b>4300 - Materials and Supplies</b>							
430000 - INSTRUCTIONAL SUPPLIES	78,050	117,833	102,435	24,385	(15,397)	31.2	(13.1)
430004 - PRINTING/PUBLISHING	129,000	129,000	112,900	(16,100)	(16,100)	(12.5)	(12.5)
430005 - FOOD/IN-HOUSE MEETINGS	10,950	11,995	12,104	1,154	109	10.5	0.9
430008 - SUPPLIES NON-CLASSROOM	56,500	69,184	59,302	2,802	(9,882)	5.0	(14.3)
430023 - SALES/USE TAX	0	0	0	0	0	N/A	N/A
430038 - UNIFORMS	0	0	0	0	0	N/A	N/A
430050 - SUPPLIES M&O	10,000	10,000	10,000	0	0	0.0	0.0
	<b>\$284,500</b>	<b>\$338,012</b>	<b>\$296,742</b>	<b>\$12,242</b>	<b>(\$41,270)</b>	<b>4.3</b>	<b>(12.2)</b>
<b>4400 - Noncapitalized Equipment</b>							
440000 - EQUIP \$500-\$24999	212,500	217,927	240,927	28,427	23,000	13.4	10.6
	<b>\$212,500</b>	<b>\$217,927</b>	<b>\$240,927</b>	<b>\$28,427</b>	<b>\$23,000</b>	<b>13.4</b>	<b>10.6</b>
<b>4000 - 4999 Books and Supplies</b>	<b>\$577,000</b>	<b>\$641,985</b>	<b>\$633,091</b>	<b>\$56,091</b>	<b>(\$8,894)</b>	<b>9.7</b>	<b>(1.4)</b>
<b>Percent of Total</b>	<b>8.0%</b>	<b>8.5%</b>	<b>8.4%</b>				
<b>5000 - 5999 Services and Other Operating Expenditures</b>							
<b>5200 - Travel and Conferences</b>							
520000 - CONF/TRAVEL	42,750	41,139	48,161	5,411	7,021	12.7	17.1
520010 - FIXED MILEAGE ALLOWANCE	530	555	555	25	0	4.8	0.0
	<b>\$43,280</b>	<b>\$41,695</b>	<b>\$48,716</b>	<b>\$5,436</b>	<b>\$7,021</b>	<b>12.6</b>	<b>16.8</b>
<b>5300 - Dues and Memberships</b>							
530000 - DUES & MEMBERSHIP	5,280	4,706	4,706	(574)	0	(10.9)	0.0
	<b>\$5,280</b>	<b>\$4,706</b>	<b>\$4,706</b>	<b>(\$574)</b>	<b>\$0</b>	<b>(10.9)</b>	<b>0.0</b>
<b>5500 - Operations and Housekeeping Services</b>							
550030 - WATER/SEWER	6,500	6,080	5,000	(1,500)	(1,080)	(23.1)	(17.8)
550050 - PEST CONTROL	1,000	952	840	(160)	(112)	(16.0)	(11.8)
550080 - PG&E	82,000	82,000	82,000	0	0	0.0	0.0
	<b>\$89,500</b>	<b>\$89,032</b>	<b>\$87,840</b>	<b>(\$1,660)</b>	<b>(\$1,192)</b>	<b>(1.9)</b>	<b>(1.3)</b>

Third Quarter Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 11 SubFund: -	Adopted Budget	2nd Interim Budget	3rd Quarter Budget	Diff Btwn Q3 & Adpt	Diff Btwn Q3 & 12	Pct Chg Q3 & Adpt	Pct Chg Q3 & 12
<b>5000 - 5999 Services and Other Operating Expenditures</b>							
<b>5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements</b>							
560001 - NONCAPITALIZED IMPROVEMENTS	0	870	1,170	1,170	300	N/A	34.5
560002 - MAINTENANCE AGREEMENTS	0	0	0	0	0	N/A	N/A
560003 - ALARM SYSTEM	5,500	5,252	5,252	(248)	0	(4.5)	0.0
560004 - ALARM ADDITIONAL CHARGES	0	0	0	0	0	N/A	N/A
560005 - RENTAL	1,000	1,000	1,000	0	0	0.0	0.0
560006 - REPAIR EQUIP	2,700	2,700	2,700	0	0	0.0	0.0
560007 - MUSIC REPAIR	0	290	290	290	0	N/A	0.0
560010 - BLDG LEASE/RENTS	4,500	4,500	4,500	0	0	0.0	0.0
	<b>\$13,700</b>	<b>\$14,613</b>	<b>\$14,913</b>	<b>\$1,213</b>	<b>\$300</b>	<b>8.9</b>	<b>2.1</b>
<b>5710 - Transfers of Direct Costs</b>							
571010 - DIRECT COST/MTCE	0	0	0	0	0	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>5750 - Transfers of Direct Costs - Interfund</b>							
575000 - DIRECT COST/INTERFUND TRF	0	0	0	0	0	N/A	N/A
575002 - DIRECT COST/CUSD TODAY INTERFN	3,000	3,000	3,000	0	0	0.0	0.0
575005 - DIRECT COST CUSTODIAL INTERFUN	(3,000)	(3,000)	(3,000)	0	0	0.0	0.0
575010 - DIRECT COST/MTCE INTERFUND	0	0	60	60	60	N/A	N/A
575020 - DIRECT COST/TRANSP INTERFUND	7,000	8,478	8,478	1,478	0	21.1	0.0
575030 - DIRECT COST/FOOD SVC INTERFUND	0	0	0	0	0	N/A	N/A
575040 - DIRECT COST/GAD/INTERF	1,800	7,795	10,472	8,672	2,677	481.8	34.3
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	500	500	500	0	0	0.0	0.0
575081 - DIRECT COST/MET PAC INTERFUND	0	0	0	0	0	N/A	N/A
	<b>\$9,900</b>	<b>\$17,373</b>	<b>\$20,110</b>	<b>\$10,210</b>	<b>\$2,737</b>	<b>103.1</b>	<b>15.8</b>
<b>5800 - Professional/Consulting Services and Operating Expenditures</b>							
580001 - CONT FOR PER SERV/INDIVIDUAL	151,600	151,600	151,600	0	0	0.0	0.0
580002 - CONTRACT SERVICES	308,404	336,580	337,380	28,976	800	9.4	0.2
580005 - LEGAL SERVICES	1,000	1,000	1,000	0	0	0.0	0.0
580006 - ADVERTISING	18,000	18,000	13,000	(5,000)	(5,000)	(27.8)	(27.8)
580008 - FEES/ADMISSION - STUDENTS	0	3,530	3,530	3,530	0	N/A	0.0
580009 - FEES / OTHER	16,500	17,000	22,200	5,700	5,200	34.5	30.6
580010 - SOFTWARE LICENSE	71,885	78,648	78,648	6,763	0	9.4	0.0
	<b>\$567,389</b>	<b>\$606,358</b>	<b>\$607,358</b>	<b>\$39,969</b>	<b>\$1,000</b>	<b>7.0</b>	<b>0.2</b>

Third Quarter Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 11 SubFund: -	Adopted Budget	2nd Interim Budget	3rd Quarter Budget	Diff Btwn Q3 & Adpt	Diff Btwn Q3 & 12	Pct Chg Q3 & Adpt	Pct Chg Q3 & 12
<b>5000 - 5999 Services and Other Operating Expenditures</b>							
<b>5900 - Communications</b>							
590001 - PHONE CERTIFICATED	3,025	6,217	6,217	3,192	0	105.5	0.0
590002 - PHONE CLASSIFIED	2,117	3,197	3,149	1,032	(48)	48.8	(1.5)
590005 - COMMUNICATION/POSTAGE	46,050	96,050	97,147	51,097	1,097	111.0	1.1
	<b>\$51,192</b>	<b>\$105,464</b>	<b>\$106,513</b>	<b>\$55,321</b>	<b>\$1,049</b>	<b>108.1</b>	<b>1.0</b>
<b>5000 - 5999 Services and Other Operating Expenditures</b>	<b>\$780,241</b>	<b>\$879,240</b>	<b>\$890,156</b>	<b>\$109,915</b>	<b>\$10,915</b>	<b>14.1</b>	<b>1.2</b>
<b>Percent of Total</b>	<b>10.8%</b>	<b>11.6%</b>	<b>11.9%</b>				
<b>6000 - 6999 Capital Outlay</b>							
<b>6170 - Land Improvements</b>							
617000 - LAND IMPROVEMENTS	0	0	0	0	0	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>6200 - Buildings and Improvements of Buildings</b>							
620000 - BLDG/IMPRV OF BLDG	0	0	0	0	0	N/A	N/A
620006 - CONSTRUCTION	0	0	0	0	0	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>6000 - 6999 Capital Outlay</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>Percent of Total</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>				
<b>7000 - 7499 Other Outgo</b>							
<b>7350 - Transfers of Indirect Costs - Interfund</b>							
735000 - TRF OF DIRECT COST-INTERFUND	119,574	119,574	123,507	3,933	3,933	3.3	3.3
	<b>\$119,574</b>	<b>\$119,574</b>	<b>\$123,507</b>	<b>\$3,933</b>	<b>\$3,933</b>	<b>3.3</b>	<b>3.3</b>
<b>7000 - 7499 Other Outgo</b>	<b>\$119,574</b>	<b>\$119,574</b>	<b>\$123,507</b>	<b>\$3,933</b>	<b>\$3,933</b>	<b>3.3</b>	<b>3.3</b>
<b>Percent of Total</b>	<b>1.7%</b>	<b>1.6%</b>	<b>1.6%</b>				
<b>7600 - 7629 Interfund Transfers Out</b>							
<b>7619 - Other Authorized Interfund Transfers Out</b>							
761900 - TRANSFER TO GENERAL FUND	0	0	0	0	0	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>7600 - 7629 Interfund Transfers Out</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>Percent of Total</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>				

**Summary of Revisions**

**2023-2024 Child Development Fund Budget**

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

**I. 2023-24 Child Development Revenues**

**A. Federal Revenues**

Federal Revenues remain unchanged from Second Interim to Third Quarter.

<b>Change from 2nd Interim to 3<sup>rd</sup> Quarter</b>		<b>\$ -0-</b>
<b>2023-24</b>	<b>2023-24</b>	
<b><u>Adopted Budget</u></b>	<b><u>3rd Qtr. Budget</u></b>	<b><u>Increase/(Decrease)</u></b>
<b>\$ -0-</b>	<b>\$ -0-</b>	<b>\$ -0-</b>

**B. State Revenues**

State Revenues changed from \$25,545,313 at Second Interim to \$25,548,247 at Third Quarter, an increase of \$2,934. The increase was to align the revenue budget with the most up to date apportionment letter from the State for the Expanded Learning Opportunities Program (ELO-P).

<b>Change from 2nd Interim to 3rd Quarter</b>		<b>\$ 2,934</b>
<b>2023-24</b>	<b>2023-24</b>	
<b><u>Adopted Budget</u></b>	<b><u>3rd Qtr. Budget</u></b>	<b><u>Increase/(Decrease)</u></b>
<b>\$ 26,671,466</b>	<b>\$ 25,548,247</b>	<b>\$ (1,123,219)</b>

**C. Local Revenues**

Local Revenues changed from \$4,636,842 at Second Interim to \$5,187,524 at Third Quarter, an increase of \$550,682. The increase is the net result of interest not previously budgeted and the Expanded Learning Club (ELC) issuing refunds due to additional students qualifying for the no fee program supported by ELO-P. As more sites and students qualify for the no fee program, the ELC will receive less in local revenues.

<b><u>Item</u></b>	<b><u>Budget Adjustment</u></b>
<b>Interest</b>	<b>\$ 552,848</b>
<b>Refunds (ELC)</b>	<b>(2,166)</b>
<b>Change from 2nd Interim to 3rd Quarter</b>	<b><u>\$ 550,682</u></b>
<b>2023-24</b>	<b>2023-24</b>
<b><u>Adopted Budget</u></b>	<b><u>3rd Qtr. Budget</u></b>
<b>\$ 4,685,000</b>	<b>\$ 5,187,524</b>
	<b><u>Increase/(Decrease)</u></b>
	<b>\$ 502,524</b>

**D. Total Child Development Fund Revenues**

Total Child Development Fund Revenues changed from \$30,182,155 at Second Interim to \$30,735,771 at Third Quarter, an increase of \$553,616.

<b>Change from 2nd Interim to 3rd Quarter</b>		<b>\$ 553,616</b>
<b><u>2023-24</u></b>	<b><u>2023-24</u></b>	
<b><u>Adopted Budget</u></b>	<b><u>3rd Qtr. Budget</u></b>	<b><u>Increase/(Decrease)</u></b>
<b>\$ 31,356,466</b>	<b>\$ 30,735,771</b>	<b>\$ (620,695)</b>

**II. 2023-24 Child Development Expenditures**

**A. Certificated Personnel Salaries**

Certificated Personnel Salaries changed from \$3,411,418 at Second Interim to \$3,398,827 at Third Quarter, a decrease of \$12,591. The decrease is due to minor adjustments to teacher salaries in the California State Preschool Program (CSPP).

<b><u>Item</u></b>	<b><u>Budget Adjustment</u></b>	
<b>Other (CSPP)</b>	<b>\$ 1,350</b>	
<b>Teacher (CSPP)</b>	<b>(13,941)</b>	
<b>Change from 2nd Interim to 3rd Quarter</b>	<b>\$ (12,591)</b>	
<b><u>2023-24</u></b>	<b><u>2023-24</u></b>	
<b><u>Adopted Budget</u></b>	<b><u>3rd Qtr. Budget</u></b>	<b><u>Increase/(Decrease)</u></b>
<b>\$ 2,759,450</b>	<b>\$ 3,398,827</b>	<b>\$ 639,378</b>

**B. Classified Personnel Salaries**

Classified Personnel Salaries changed from \$8,692,247 at Second Interim to \$8,174,618 at Third Quarter, a decrease of \$517,628. The decrease is due to the declining need for instructional support for ELC. The implementation of transitioning Aides, Instructors, and Instructor Lead 1's and 2's, from the Child Development Salary Schedule to the Classified Non-Operations Unit Salary Schedule has resulted in higher retention rates. As a result, ELC is experiencing a lesser need for entry level instructional support positions. This is shown by a decreased need for hourly and substitutes. CSPP recognized a small increase in instructional support.

<b><u>Item</u></b>	<b><u>Budget Adjustment</u></b>	
<b>CSPP</b>	<b>\$ 12,218</b>	
<b>Entry Level Instructional Support</b>	<b>(529,846)</b>	
<b>Change from 2nd Interim to 3rd Quarter</b>	<b>\$ (517,628)</b>	
<b><u>2023-24</u></b>	<b><u>2023-24</u></b>	
<b><u>Adopted Budget</u></b>	<b><u>3rd Qtr. Budget</u></b>	<b><u>Increase/(Decrease)</u></b>
<b>\$ 7,430,069</b>	<b>\$ 8,174,618</b>	<b>\$ 744,549</b>

**C. Employee Benefits**

Employee Benefits changed from \$4,123,510 at Second Interim to \$3,948,358 at Third Quarter, a decrease of \$175,152. The decrease is primarily due to the previously mentioned salary adjustments.

<u>Item</u>	<u>Budget Adjustment</u>	
Other	\$ 4,722	
Entry Level Instructional Support	<u>(179,874)</u>	
Change from 2nd Interim to 3rd Quarter	<u>\$ (175,152)</u>	
	<u>2023-24</u>	<u>2023-24</u>
	<u>Adopted Budget</u>	<u>3rd Qtr. Budget</u>
	\$ 3,547,703	\$ 3,948,358
		<u>Increase/(Decrease)</u>
		\$ 400,656

**D. Books, Supplies and Other Materials**

Books, Supplies and Other Materials changed from \$2,587,944 at Second Interim to \$3,152,403 at Third Quarter, an increase of \$564,460. The increase is primarily due to the reclassification of available budget from salaries and benefits into supplies for future ELC Summer Program expenditures. Both ELC and CSPP increased their non-capitalized equipment. CSPP installed play panels at Clovis Elementary and purchased laptops for all sites to enhance the enrichment learning process for students and teacher use to track attendance for the program. Additionally, multiple sites received a furniture refresh for the ELC

program. Finally, one-time budget for stabilization funds for CSPP were decreased. The funds are now part of the restricted ending fund balance and will be available for one-time expenditures next year.

<u>Item</u>	<u>Budget Adjustment</u>	
Materials & Supplies (ELC)	\$ 380,240	
Non-Cap. Equip./Furniture Refresh (ELC)	289,643	
Non-Cap. Equip./Furniture Refresh (CSPP)	34,171	
Other (ELC)	(3,469)	
Materials & Supplies (CSPP)	(24,423)	
Materials & Supplies (Stabilization Funds)	<u>(111,702)</u>	
Change from 2nd Interim to 3rd Quarter	<u>\$ 564,460</u>	
	<u>2023-24</u>	<u>2023-24</u>
	<u>Adopted Budget</u>	<u>3rd Qtr. Budget</u>
	\$ 2,720,903	\$ 3,152,403
		<u>Increase/(Decrease)</u>
		\$ 431,500

**E. Contracted Services and Other Operating Expenditures**

Contracted Services and Other Operating Expenditures changed from \$1,373,742 at Second Interim to \$1,392,952 at Third Quarter, an increase of \$19,210. The increase is primarily due to ELC facility upgrades. Mountain View modified the ELC walkway with a gate installation, Temperance-Kutner replaced an awning and Copper Hills replaced blinds. Fuel and transportation projections for ELC increased for the Summer Program. CSPP recognized a decreased need for contracted services and other operating expenditures and

reclassified those funds to non-capitalized equipment.

<u>Item</u>	<u>Budget Adjustment</u>	
Noncapitalized Improvements (ELC)	\$ 16,076	
Transportation/Fuel	15,000	
Other	9,648	
CSPP Reclassification of Funds	<u>(21,514)</u>	
Change from 2nd Interim to 3rd Quarter	<u>\$ 19,210</u>	
	<u>2023-24</u>	<u>2023-24</u>
	<u>Adopted Budget</u>	<u>3rd Qtr. Budget</u>
	\$ 1,245,123	\$ 1,392,952
		<u>Increase/(Decrease)</u>
		\$ 147,829

**F. Capital Outlay**

Capital Outlay expenditures changed from \$4,046,165 at Second Interim to \$4,056,165 at Third Quarter, an increase of \$10,000. The increase is due to planned concrete removal.

Change from 2nd Interim to 3rd Quarter	\$ 10,000	
	<u>2023-24</u>	<u>2023-24</u>
	<u>Adopted Budget</u>	<u>3rd Qtr. Budget</u>
	\$ 300,000	\$ 4,056,165
		<u>Increase/(Decrease)</u>
		\$ 3,756,165

**G. Other Outgo Expenditures**

Other Outgo Expenditures remain unchanged from Second Interim to Third Quarter.

Change from 2nd Interim to 3rd Quarter	\$ 0	
	<u>2023-24</u>	<u>2023-24</u>
	<u>Adopted Budget</u>	<u>3rd Qtr. Budget</u>
	\$ 783,200	\$ 814,560
		<u>Increase/(Decrease)</u>
		\$ 31,360

**H. Total Child Development Fund Expenditures**

Total Child Development Fund Expenditures changed from \$25,049,586, at Second Interim to \$24,937,884 at Third Quarter, a decrease of \$111,702.

Change from 2nd Interim to 3rd Quarter	\$ (111,702)	
	<u>2023-24</u>	<u>2023-24</u>
	<u>Adopted Budget</u>	<u>3rd Qtr. Budget</u>
	\$ 18,786,448	\$ 24,937,884
		<u>Increase/(Decrease)</u>
		\$ 6,151,436

### III. Fund Balance

Total revenues are \$30,735,771 and total expenditures are \$24,937,884 at Third Quarter. This results in a surplus of \$5,797,887 and an ongoing surplus of \$5,392,807. The Expanded Learning Club (ELC) is still being developed, which will result in increased expenditures in the future and will impact the currently projected operating surplus. This will also have a dramatic impact on the fee-based part of the program revenues for the ELC. However, the State continues to face economic challenges. The legislature has made it known that the ELO-P revenue, which funds the ELC, may be impacted to avoid cuts to school district Local Control Funding Formula revenues for the 2024-25 fiscal year which would also impact the projected surplus. The projected fund balance for the 2023-24 fiscal year is:

<b>Beginning Fund Balance, Audited 7/1/23</b>	<b>\$ 17,615,759</b>
<b>2023-24 Revenues</b>	<b>\$30,735,771</b>
<b>2023-24 Expenditures</b>	<b><u>\$24,937,884</u></b>
<b>Surplus/(Deficit) (1)</b>	<b><u>\$ 5,797,887</u></b>
<b>Ending Fund Balance, Projected, 6/30/24</b>	<b><u>\$ 23,413,646</u></b>
<b>Components of Fund Balance</b>	
<b>Restricted:</b>	
<b>ELO-P</b>	<b>\$ 15,878,049</b>
<b>One-Time CSPP Prop 98 Funds</b>	<b>1,326,904</b>
<b>Pre-School Reserve</b>	<b>142,884</b>
<b>One-Time License Stabilization Funds</b>	<b>111,702</b>
<b>Assigned:</b>	
<b>Private Pay Preschool</b>	<b><u>246,325</u></b>
<b>Subtotal of Components</b>	<b>\$ 17,705,864</b>
<b>General Reserve, Projected, 6/30/24</b>	<b><u>\$ 5,707,782</u></b>
<b>General Reserve as % of Expenditures</b>	<b>22.89%</b>
<b>One-Time Items in 2023-24:</b>	
<b>Portables &amp; Cap. Outlay Exp.</b>	<b>4,056,165</b>
<b>Prior Year Campus Catering</b>	<b>427,603</b>
<b>ARPA Rate Supp. Exp.</b>	<b>246,910</b>
<b>ARPA Expenditures</b>	<b>154,831</b>
<b>Stabilization Exp.</b>	<b>10,291</b>
<b>Furniture Refresh/Non-Cap Equip./ Improv.</b>	<b>366,191</b>
<b>CSPP Prop 98 Funds</b>	<b>(1,326,904)</b>
<b>Excess ELC Revenues</b>	<b><u>(4,340,167)</u></b>
<b>Total One-Time (2)</b>	<b>\$ (405,080)</b>
<b>Ongoing Operating Surplus/(Deficit) (1+2)</b>	<b><u>\$ 5,392,807</u></b>



Third Quarter Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 12 SubFund: -	Adopted Budget	2nd Interim Budget	3rd Quarter Budget	Diff Btwn Q3 & Adpt	Diff Btwn Q3 & 12	Pct Chg Q3 & Adpt	Pct Chg Q3 & 12
<b>12 - CHILD DEVELOPMENT FUND</b>	<b>\$31,356,466</b>	<b>\$30,182,155</b>	<b>\$30,735,771</b>	<b>(\$620,695)</b>	<b>\$553,616</b>	<b>(2.0)</b>	<b>1.8</b>
<b>8100 - 8299 Federal Revenue</b>							
<b>8290 - All Other Federal Revenue</b>							
829000 - FED OTH REV	0	0	0	0	0	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>8100 - 8299 Federal Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>Percent of Total</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>				
<b>8300 - 8599 Other State Revenue</b>							
<b>8590 - All Other State Revenue</b>							
851000 - ST DEFERRED REVENUE	0	0	0	0	0	N/A	N/A
859000 - ST OTHER REVENUE	26,671,466	25,545,313	25,548,247	(1,123,219)	2,934	(4.2)	0.0
859001 - ST OTHER REVENUE PR YR	0	0	0	0	0	N/A	N/A
	<b>\$26,671,466</b>	<b>\$25,545,313</b>	<b>\$25,548,247</b>	<b>(\$1,123,219)</b>	<b>\$2,934</b>	<b>(4.2)</b>	<b>0.0</b>
<b>8300 - 8599 Other State Revenue</b>	<b>\$26,671,466</b>	<b>\$25,545,313</b>	<b>\$25,548,247</b>	<b>(\$1,123,219)</b>	<b>\$2,934</b>	<b>(4.2)</b>	<b>0.0</b>
<b>Percent of Total</b>	<b>85.1%</b>	<b>84.6%</b>	<b>83.1%</b>				

Third Quarter Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 12  
SubFund: -

	Adopted Budget	2nd Interim Budget	3rd Quarter Budget	Diff Btwn Q3 & Adpt	Diff Btwn Q3 & 12	Pct Chg Q3 & Adpt	Pct Chg Q3 & 12
<b>8600 - 8799 Other Local Revenue</b>							
<b>8660 - Interest</b>							
866000 - LOC INTEREST INCOME/TREAS	0	0	552,848	552,848	552,848	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$552,848</b>	<b>\$552,848</b>	<b>\$552,848</b>	<b>N/A</b>	<b>N/A</b>
<b>8662 - Net Increase (Decrease) in the Fair Value of Investments</b>							
866200 - NET INC(DEC) FAIR VALUE INVEST	0	0	0	0	0	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>8673 - Child Development Parent Fees</b>							
867301 - LOC CHILD DEV PARENT FEES	185,000	136,842	134,676	(50,324)	(2,166)	(27.2)	(1.6)
	<b>\$185,000</b>	<b>\$136,842</b>	<b>\$134,676</b>	<b>(\$50,324)</b>	<b>(\$2,166)</b>	<b>(27.2)</b>	<b>(1.6)</b>
<b>8689 - All Other Fees and Contracts</b>							
868900 - LOC ALL OTH FEES	4,500,000	4,500,000	4,500,000	0	0	0.0	0.0
	<b>\$4,500,000</b>	<b>\$4,500,000</b>	<b>\$4,500,000</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0</b>	<b>0.0</b>
<b>8699 - All Other Local Revenue</b>							
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
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>8600 - 8799 Other Local Revenue</b>	<b>\$4,685,000</b>	<b>\$4,636,842</b>	<b>\$5,187,524</b>	<b>\$502,524</b>	<b>\$550,682</b>	<b>10.7</b>	<b>11.9</b>
<b>Percent of Total</b>	<b>14.9%</b>	<b>15.4%</b>	<b>16.9%</b>				
<b>8900 - 8929 Interfund Transfers In</b>							
<b>8911 - To Child Development Fund from General Fund</b>							
891101 - TRANSFER FR GF TO CD	0	0	0	0	0	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>8919 - Other Authorized Interfund Transfers In</b>							
891901 - OTH INTERFUND TRANSFER IN	0	0	0	0	0	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>8900 - 8929 Interfund Transfers In</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>Percent of Total</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>				

Third Quarter Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 12  
SubFund: -

	Adopted Budget	2nd Interim Budget	3rd Quarter Budget	Diff Btwn Q3 & Adpt	Diff Btwn Q3 & 12	Pct Chg Q3 & Adpt	Pct Chg Q3 & 12
<b>8930 - 8979 All Other Financing Sources</b>							
<b>8979 - All Other Financing Sources</b>							
897901 - CH DEV LOANS	0	0	0	0	0	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>8930 - 8979 All Other Financing Sources</b>							
<b>Percent of Total</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>				
<b>8980 - 8999 Contributions</b>							
<b>8980 - Contributions from Unrestricted Revenues</b>							
898000 - CONTRIB FR UNRESTRICTED REV	0	0	0	0	0	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>8990 - Contributions from Restricted Revenues</b>							
899000 - CONTRIB FR RESTRICTED REVENUE	0	0	0	0	0	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>8980 - 8999 Contributions</b>							
<b>Percent of Total</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>				

Third Quarter Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 12 SubFund: -	Adopted Budget	2nd Interim Budget	3rd Quarter Budget	Diff Btwn Q3 & Adpt	Diff Btwn Q3 & I2	Pct Chg Q3 & Adpt	Pct Chg Q3 & I2
<b>12 - CHILD DEVELOPMENT FUND</b>	<b>\$18,786,448</b>	<b>\$25,049,586</b>	<b>\$24,937,884</b>	<b>\$6,151,436</b>	<b>(\$111,702)</b>	<b>32.7</b>	<b>(0.4)</b>
<b>1000 - 1999 Certificated Personnel Salaries</b>							
<b>1100 - Certificated Teachers' Salaries</b>							
110001 - TEACHER SAL	1,166,517	1,213,352	1,202,750	36,233	(10,602)	3.1	(0.9)
110015 - TEACHER ASSIST	621,604	693,868	688,530	66,926	(5,339)	10.8	(0.8)
110040 - TEACH SAL SUMMER/HOURLY	183,500	182,500	182,500	(1,000)	0	(0.5)	0.0
110050 - TEACH SAL SUB	101,500	182,600	183,100	81,600	500	80.4	0.3
110060 - TEACH SAL STIPEND	17,500	23,829	25,329	7,829	1,500	44.7	6.3
	<b>\$2,090,621</b>	<b>\$2,296,148</b>	<b>\$2,282,208</b>	<b>\$191,587</b>	<b>(\$13,941)</b>	<b>9.2</b>	<b>(0.6)</b>
<b>1200 - Certificated Pupil Support Salaries</b>							
120003 - PSYCH/MENTAL HEALTH SP SAL	104,237	125,091	125,091	20,854	0	20.0	0.0
120004 - NURSE SAL	78,183	100,158	100,158	21,975	0	28.1	0.0
120040 - PUPIL SUPPORT HRLY	0	14,681	14,681	14,681	0	N/A	0.0
120050 - PUPIL SUPPORT SUB	0	0	0	0	0	N/A	N/A
	<b>\$182,420</b>	<b>\$239,930</b>	<b>\$239,930</b>	<b>\$57,510</b>	<b>\$0</b>	<b>31.5</b>	<b>0.0</b>
<b>1300 - Certificated Supervisors' and Administrators' Salaries</b>							
130002 - COORDINATOR SAL	244,510	229,873	229,873	(14,637)	0	(6.0)	0.0
130008 - DIST ADM SAL	241,899	645,467	646,817	404,918	1,350	167.4	0.2
	<b>\$486,409</b>	<b>\$875,340</b>	<b>\$876,690</b>	<b>\$390,281</b>	<b>\$1,350</b>	<b>80.2</b>	<b>0.2</b>
<b>1000 - 1999 Certificated Personnel Salaries</b>	<b>\$2,759,450</b>	<b>\$3,411,418</b>	<b>\$3,398,827</b>	<b>\$639,378</b>	<b>(\$12,591)</b>	<b>23.2</b>	<b>(0.4)</b>
<b>Percent of Total</b>	<b>14.7%</b>	<b>13.6%</b>	<b>13.6%</b>				

Third Quarter Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 12  
SubFund: -

	Adopted Budget	2nd Interim Budget	3rd Quarter Budget	Diff Btwn Q3 & Adpt	Diff Btwn Q3 & I2	Pct Chg Q3 & Adpt	Pct Chg Q3 & I2
<b>2000 - 2999 Classified Personnel Salaries</b>							
<b>2100 - Classified Instructional Salaries</b>							
210001 - INSTR ASSIST/TUTOR	5,126,950	666,146	679,956	(4,446,994)	13,810	(86.7)	2.1
210040 - INSTRUCTIONAL HOURLY	292,000	61,100	61,100	(230,900)	0	(79.1)	0.0
210050 - INSTR ASSIST SUB	236,000	55,200	55,200	(180,800)	0	(76.6)	0.0
210060 - CLASS INSTRUCTIONAL STIPEND	0	0	0	0	0	N/A	N/A
210070 - INSTRUCT ASST OT	0	0	0	0	0	N/A	N/A
	<b>\$5,654,950</b>	<b>\$782,446</b>	<b>\$796,256</b>	<b>(\$4,858,694)</b>	<b>\$13,810</b>	<b>(85.9)</b>	<b>1.8</b>
<b>2200 - Classified Support Salaries</b>							
220040 - CLASS SUPPORT HOURLY	0	12,000	12,000	12,000	0	N/A	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
	<b>\$0</b>	<b>\$12,000</b>	<b>\$12,000</b>	<b>\$12,000</b>	<b>\$0</b>	<b>N/A</b>	<b>0.0</b>
<b>2300 - Classified Supervisors' and Administrators' Salaries</b>							
230001 - CLASS MANAGEMENT SA	1,213,188	912,050	913,020	(300,168)	970	(24.7)	0.1
230050 - CLASS SUPV/ADMIN SUB	0	0	0	0	0	N/A	N/A
	<b>\$1,213,188</b>	<b>\$912,050</b>	<b>\$913,020</b>	<b>(\$300,168)</b>	<b>\$970</b>	<b>(24.7)</b>	<b>0.1</b>
<b>2400 - Clerical, Technical, and Office Staff Salaries</b>							
240001 - CLASS BUSINESS SUPPORT	552,932	656,918	656,918	103,987	0	18.8	0.0
240040 - CLASS BUSINESS SUPPORT HRLY	4,000	4,000	4,000	0	0	0.0	0.0
240050 - CLASS BUSINESS SUPPORT SUB	4,500	4,500	4,500	0	0	0.0	0.0
240070 - CLASS BUSINESS SUPPORT OT	0	8,221	8,221	8,221	0	N/A	0.0
240090 - CLASS BUSINESS SUPPORT OTHER	0	0	0	0	0	N/A	N/A
	<b>\$561,432</b>	<b>\$673,640</b>	<b>\$673,640</b>	<b>\$112,208</b>	<b>\$0</b>	<b>20.0</b>	<b>0.0</b>
<b>2900 - Other Classified Salaries</b>							
290020 - CHILD DEV OTH CLASS SAL	0	4,971,924	4,899,183	4,899,183	(72,741)	N/A	(1.5)
290040 - OTH CL HOURLY	0	789,723	330,056	330,056	(459,667)	N/A	(58.2)
290050 - OTHER CLASS SUB	0	250,000	250,000	250,000	0	N/A	0.0
290060 - CLASSIFIED STIPEND	500	464	464	(36)	0	(7.2)	0.0
290090 - OTHER CLASSIFIED SAL	0	300,000	300,000	300,000	0	N/A	0.0
	<b>\$500</b>	<b>\$6,312,112</b>	<b>\$5,779,703</b>	<b>\$5,779,203</b>	<b>(\$532,409)</b>	<b>1155840.6</b>	<b>(8.4)</b>
<b>2000 - 2999 Classified Personnel Salaries</b>	<b>\$7,430,069</b>	<b>\$8,692,247</b>	<b>\$8,174,618</b>	<b>\$744,549</b>	<b>(\$517,628)</b>	<b>10.0</b>	<b>(6.0)</b>
<b>Percent of Total</b>	<b>39.6%</b>	<b>34.7%</b>	<b>32.8%</b>				

Third Quarter Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 12  
SubFund: -

	Adopted Budget	2nd Interim Budget	3rd Quarter Budget	Diff Btwn Q3 & Adpt	Diff Btwn Q3 & I2	Pct Chg Q3 & Adpt	Pct Chg Q3 & I2
<b>3000 - 3999 Employee Benefits</b>							
<b>3101 - State Teachers' Retirement System, certificated positions</b>							
310100 - STRS CERT	376,402	475,087	474,747	98,345	(340)	26.1	(0.1)
310190 - STRS CERT	19,387	37,681	37,776	18,390	96	94.9	0.3
	<b>\$395,789</b>	<b>\$512,767</b>	<b>\$512,523</b>	<b>\$116,734</b>	<b>(\$244)</b>	<b>29.5</b>	<b>0.0</b>
<b>3102 - State Teachers' Retirement System, classified positions</b>							
310201 - STRS CLASSIFIED	104,103	58,904	60,833	(43,270)	1,929	(41.6)	3.3
310291 - STRS CLASSIFIED	0	46	50	50	4	N/A	9.4
	<b>\$104,103</b>	<b>\$58,950</b>	<b>\$60,883</b>	<b>(\$43,220)</b>	<b>\$1,933</b>	<b>(41.5)</b>	<b>3.3</b>
<b>3201 - Public Employees' Retirement System, certificated positions</b>							
320100 - PERS CERTIFICATED	82,857	99,588	101,143	18,286	1,555	22.1	1.6
320190 - PERS CERTIFICATED	0	0	0	0	0	N/A	N/A
	<b>\$82,857</b>	<b>\$99,588</b>	<b>\$101,143</b>	<b>\$18,286</b>	<b>\$1,555</b>	<b>22.1</b>	<b>1.6</b>
<b>3202 - Public Employees' Retirement System, classified positions</b>							
320200 - PERS CLASSIFIED	1,335,760	1,432,335	1,422,987	87,227	(9,348)	6.5	(0.7)
320290 - PERS CLASSIFIED	143,138	312,898	190,253	47,115	(122,645)	32.9	(39.2)
	<b>\$1,478,899</b>	<b>\$1,745,233</b>	<b>\$1,613,240</b>	<b>\$134,341</b>	<b>(\$131,993)</b>	<b>9.1</b>	<b>(7.6)</b>
<b>3301 - OASDI/Medicare/Alternative, certificated positions</b>							
330100 - SOCIAL SECURITY CERT	19,255	23,143	23,504	4,249	361	22.1	1.6
330101 - MEDICARE CERT	38,540	46,605	46,415	7,875	(190)	20.4	(0.4)
330102 - SUPPLEMENTAL RETIREMENT CERT	14,126	13,256	12,614	(1,513)	(643)	(10.7)	(4.8)
330190 - SOCIAL SECURITY CERT	0	0	0	0	0	N/A	N/A
330191 - MEDICARE CERT	1,472	2,861	2,868	1,396	7	94.9	0.3
330192 - SUPPLEMENTAL RETIREMENT CERT	0	0	0	0	0	N/A	N/A
	<b>\$73,393</b>	<b>\$85,865</b>	<b>\$85,401</b>	<b>\$12,008</b>	<b>(\$464)</b>	<b>16.4</b>	<b>(0.5)</b>
<b>3302 - OASDI/Medicare/Alternative, classified positions</b>							
330200 - SOCIAL SECURITY CLASS	310,409	332,851	330,679	20,270	(2,172)	6.5	(0.7)
330201 - MEDICARE CLASS	99,957	108,859	108,018	8,062	(840)	8.1	(0.8)
330202 - SUPPLEMENTAL RETIREMENT CLASS	50,322	68,645	67,407	17,084	(1,238)	33.9	(1.8)
330290 - SOCIAL SECURITY CLASS	33,263	72,712	44,212	10,949	(28,501)	32.9	(39.2)
330291 - MEDICARE CLASS	7,779	17,179	10,514	2,734	(6,665)	35.1	(38.8)
330292 - SUPPLEMENTAL RETIREMENT CLASS	0	440	440	440	0	N/A	0.0
	<b>\$501,730</b>	<b>\$600,686</b>	<b>\$561,269</b>	<b>\$59,539</b>	<b>(\$39,417)</b>	<b>11.9</b>	<b>(6.6)</b>

Third Quarter Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 12  
SubFund: -

	Adopted Budget	2nd Interim Budget	3rd Quarter Budget	Diff Btwn Q3 & Adpt	Diff Btwn Q3 & 12	Pct Chg Q3 & Adpt	Pct Chg Q3 & 12
<b>3000 - 3999 Employee Benefits</b>							
<b>3401 - Health &amp; Welfare Benefits, certificated positions</b>							
340111 - HEALTH CERT	187,997	261,119	263,086	75,090	1,967	39.9	0.8
340112 - DENTAL CERT	17,980	22,824	22,954	4,974	130	27.7	0.6
340113 - VISION CERT	3,455	4,386	4,411	956	25	27.7	0.6
340114 - LIFE INS CERT	984	1,479	1,486	502	8	51.0	0.5
	<b>\$210,416</b>	<b>\$289,808</b>	<b>\$291,938</b>	<b>\$81,522</b>	<b>\$2,130</b>	<b>38.7</b>	<b>0.7</b>
<b>3402 - Health &amp; Welfare Benefits, classified positions</b>							
340211 - HEALTH CLASS	385,740	371,476	371,476	(14,264)	0	(3.7)	0.0
340212 - DENTAL CLASS	34,763	32,897	32,897	(1,866)	0	(5.4)	0.0
340213 - VISION CLASS	6,681	6,322	6,322	(359)	0	(5.4)	0.0
340214 - LIFE INS CLASS	2,326	2,003	2,003	(323)	0	(13.9)	0.0
340216 - DIS CLASS	3,017	3,536	3,536	519	0	17.2	0.0
	<b>\$432,527</b>	<b>\$416,234</b>	<b>\$416,234</b>	<b>(\$16,293)</b>	<b>\$0</b>	<b>(3.8)</b>	<b>0.0</b>
<b>3501 - State Unemployment Insurance, certificated positions</b>							
350100 - SUI CERT	1,329	1,607	1,601	272	(7)	20.4	(0.4)
350190 - SUI CERT	51	99	99	48	0	94.9	0.3
	<b>\$1,380</b>	<b>\$1,706</b>	<b>\$1,699</b>	<b>\$320</b>	<b>(\$6)</b>	<b>23.2</b>	<b>(0.4)</b>
<b>3502 - State Unemployment Insurance, classified positions</b>							
350200 - SUI CLASS	3,447	3,754	3,725	278	(29)	8.1	(0.8)
350290 - SUI CLASS	268	592	363	94	(230)	35.2	(38.8)
	<b>\$3,715</b>	<b>\$4,346</b>	<b>\$4,087</b>	<b>\$372</b>	<b>(\$259)</b>	<b>10.0</b>	<b>(6.0)</b>
<b>3601 - Workers' Compensation Insurance, certificated positions</b>							
360100 - W/C CERT	31,895	38,570	38,413	6,517	(157)	20.4	(0.4)
360190 - W/C CERT	1,218	2,367	2,373	1,155	6	94.9	0.3
	<b>\$33,113</b>	<b>\$40,937</b>	<b>\$40,786</b>	<b>\$7,673</b>	<b>(\$151)</b>	<b>23.2</b>	<b>(0.4)</b>
<b>3602 - Workers' Compensation Insurance, classified positions</b>							
360200 - W/C CLASS	82,723	90,090	89,395	6,672	(696)	8.1	(0.8)
360290 - W/C CLASS	6,438	14,173	8,701	2,263	(5,472)	35.1	(38.6)
	<b>\$89,161</b>	<b>\$104,263</b>	<b>\$98,096</b>	<b>\$8,935</b>	<b>(\$6,168)</b>	<b>10.0</b>	<b>(5.9)</b>
<b>3701 - OPEB, Allocated, certificated positions</b>							
370100 - RETIREE BENEFITS CERT	37,316	54,922	54,942	17,625	19	47.2	0.0
	<b>\$37,316</b>	<b>\$54,922</b>	<b>\$54,942</b>	<b>\$17,625</b>	<b>\$19</b>	<b>47.2</b>	<b>0.0</b>

Third Quarter Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 12 SubFund: -	Adopted Budget	2nd Interim Budget	3rd Quarter Budget	Diff Btwn Q3 & Adpt	Diff Btwn Q3 & 12	Pct Chg Q3 & Adpt	Pct Chg Q3 & 12
<b>3000 - 3999 Employee Benefits</b>							
<b>3702 - OPEB, Allocated, classified positions</b>							
370200 - RETIREE BENEFIT CLASSIFIED	62,546	59,790	59,824	(2,722)	34	(4.4)	0.1
	<b>\$62,546</b>	<b>\$59,790</b>	<b>\$59,824</b>	<b>(\$2,722)</b>	<b>\$34</b>	<b>(4.4)</b>	<b>0.1</b>
<b>3901 - Other Benefits, certificated positions</b>							
390103 - SELF INSUR CERT	10,632	12,857	12,804	2,172	(52)	20.4	(0.4)
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	406	789	791	385	2	94.9	0.3
390194 - AB 1522 ACCRUAL	0	0	0	0	0	N/A	N/A
	<b>\$11,038</b>	<b>\$13,646</b>	<b>\$13,595</b>	<b>\$2,558</b>	<b>(\$50)</b>	<b>23.2</b>	<b>(0.4)</b>
<b>3902 - Other Benefits, classified positions</b>							
390203 - SELF INSUR CLASS	27,574	30,030	29,798	2,224	(232)	8.1	(0.8)
390204 - AB 1522 ACCRUAL	0	0	0	0	0	N/A	N/A
390206 - PARS GOLDEN HANDSHAKE	0	0	0	0	0	N/A	N/A
390293 - SELF INSUR CLASS	2,146	4,739	2,900	754	(1,839)	35.1	(38.8)
390294 - AB 1522 ACCRUAL	0	0	0	0	0	N/A	N/A
	<b>\$29,720</b>	<b>\$34,769</b>	<b>\$32,698</b>	<b>\$2,978</b>	<b>(\$2,071)</b>	<b>10.0</b>	<b>(6.0)</b>
<b>3000 - 3999 Employee Benefits</b>	<b>\$3,547,703</b>	<b>\$4,123,510</b>	<b>\$3,948,358</b>	<b>\$400,656</b>	<b>(\$175,152)</b>	<b>11.3</b>	<b>(4.2)</b>
<b>Percent of Total</b>	<b>18.9%</b>	<b>16.5%</b>	<b>15.8%</b>				
<b>1000 - 3999 Employee Compensation % of Total</b>	<b>73.1%</b>	<b>64.8%</b>	<b>62.2%</b>				



Third Quarter Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 12 SubFund: -	Adopted Budget	2nd Interim Budget	3rd Quarter Budget	Diff Btwn Q3 & Adpt	Diff Btwn Q3 & 12	Pct Chg Q3 & Adpt	Pct Chg Q3 & 12
<b>4000 - 4999 Books and Supplies</b>							
<b>4300 - Materials and Supplies</b>							
430000 - INSTRUCTIONAL SUPPLIES	1,702,872	1,339,120	1,647,071	(55,801)	307,951	(3.3)	23.0
430001 - SUPPLIES CARRYOVER	0	111,702	0	0	(111,702)	N/A	(100.0)
430002 - HOLDING INSTR SUPP	0	0	0	0	0	N/A	N/A
430005 - FOOD/IN-HOUSE MEETINGS	30,000	679,931	677,072	647,072	(2,859)	2156.9	(0.4)
430007 - SUPPLIES/SOFTWARE	0	0	0	0	0	N/A	N/A
430008 - SUPPLIES NON-CLASSROOM	457,032	202,165	249,419	(207,612)	47,254	(45.4)	23.4
	<b>\$2,189,903</b>	<b>\$2,332,917</b>	<b>\$2,573,562</b>	<b>\$383,659</b>	<b>\$240,645</b>	<b>17.5</b>	<b>10.3</b>
<b>4400 - Noncapitalized Equipment</b>							
440000 - EQUIP \$500-\$24999	531,000	255,026	578,841	47,841	323,814	9.0	127.0
	<b>\$531,000</b>	<b>\$255,026</b>	<b>\$578,841</b>	<b>\$47,841</b>	<b>\$323,814</b>	<b>9.0</b>	<b>127.0</b>
<b>4000 - 4999 Books and Supplies</b>	<b>\$2,720,903</b>	<b>\$2,587,944</b>	<b>\$3,152,403</b>	<b>\$431,500</b>	<b>\$564,460</b>	<b>15.9</b>	<b>21.8</b>
<b>Percent of Total</b>	<b>14.5%</b>	<b>10.3%</b>	<b>12.6%</b>				
<b>5000 - 5999 Services and Other Operating Expenditures</b>							
<b>5100 - Subagreements for Services</b>							
510000 - SUBAGREEMENTS FOR SERVICES	0	37,000	37,000	37,000	0	N/A	0.0
	<b>\$0</b>	<b>\$37,000</b>	<b>\$37,000</b>	<b>\$37,000</b>	<b>\$0</b>	<b>N/A</b>	<b>0.0</b>
<b>5200 - Travel and Conferences</b>							
520000 - CONF/TRAVEL	56,500	37,517	33,643	(22,857)	(3,874)	(40.5)	(10.3)
520010 - FIXED MILEAGE ALLOWANCE	8,163	8,163	8,163	0	0	0.0	0.0
	<b>\$64,663</b>	<b>\$45,680</b>	<b>\$41,805</b>	<b>(\$22,857)</b>	<b>(\$3,874)</b>	<b>(35.3)</b>	<b>(8.5)</b>
<b>5300 - Dues and Memberships</b>							
530000 - DUES & MEMBERSHIP	3,000	2,000	2,000	(1,000)	0	(33.3)	0.0
	<b>\$3,000</b>	<b>\$2,000</b>	<b>\$2,000</b>	<b>(\$1,000)</b>	<b>\$0</b>	<b>(33.3)</b>	<b>0.0</b>
<b>5500 - Operations and Housekeeping Services</b>							
550050 - PEST CONTROL	0	0	0	0	0	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>

Third Quarter Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 12  
SubFund: -

	Adopted Budget	2nd Interim Budget	3rd Quarter Budget	Diff Btwn Q3 & Adpt	Diff Btwn Q3 & 12	Pct Chg Q3 & Adpt	Pct Chg Q3 & 12
<b>5000 - 5999 Services and Other Operating Expenditures</b>							
<b>5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements</b>							
560001 - NONCAPITALIZED IMPROVEMENTS	530,000	159,167	169,620	(360,380)	10,453	(68.0)	6.6
560002 - MAINTENANCE AGREEMENTS	0	0	0	0	0	N/A	N/A
560003 - ALARM SYSTEM	0	0	0	0	0	N/A	N/A
560005 - RENTAL	54,700	43,222	41,528	(13,172)	(1,694)	(24.1)	(3.9)
560006 - REPAIR EQUIP	9,000	11,000	11,000	2,000	0	22.2	0.0
	<b>\$593,700</b>	<b>\$213,389</b>	<b>\$222,148</b>	<b>(\$371,552)</b>	<b>\$8,759</b>	<b>(62.6)</b>	<b>4.1</b>
<b>5710 - Transfers of Direct Costs</b>							
571070 - DIRECT COST/TEACH CTR	0	0	0	0	0	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>5750 - Transfers of Direct Costs - Interfund</b>							
575000 - DIRECT COST/INTERFUND TRF	0	0	0	0	0	N/A	N/A
575002 - DIRECT COST/CUSD TODAY INTERFN	10,000	10,000	10,000	0	0	0.0	0.0
575003 - DIRECT COST/UTILITY INTERFUND	195,000	195,000	195,000	0	0	0.0	0.0
575005 - DIRECT COST CUSTODIAL INTERFUN	89,000	89,000	89,000	0	0	0.0	0.0
575010 - DIRECT COST/MTCE INTERFUND	16,500	16,500	14,000	(2,500)	(2,500)	(15.2)	(15.2)
575020 - DIRECT COST/TRANSP INTERFUND	3,000	20,007	29,407	26,407	9,400	880.2	47.0
575030 - DIRECT COST/FOOD SVC INTERFUND	0	427,603	427,603	427,603	0	N/A	0.0
575040 - DIRECT COST/GAD/INTERF	11,700	11,600	13,250	1,550	1,650	13.2	14.2
575050 - DIRECT COST/COPIER INTERFUND	5,500	5,537	5,537	37	0	0.7	0.0
575052 - DIRECT COST/SCANBACK INTERFUND	3,500	3,500	3,500	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	19,000	18,250	15,251	(3,749)	(2,999)	(19.7)	(16.4)
575080 - INTER-FUND DIRECT COST FUEL	5,000	5,000	10,000	5,000	5,000	100.0	100.0
575090 - DC TRANSFER INTERFUND CD	0	0	0	0	0	N/A	N/A
	<b>\$358,200</b>	<b>\$801,998</b>	<b>\$812,548</b>	<b>\$454,348</b>	<b>\$10,551</b>	<b>126.8</b>	<b>1.3</b>
<b>5800 - Professional/Consulting Services and Operating Expenditures</b>							
580001 - CONT FOR PER SERV/INDIVIDUAL	0	0	0	0	0	N/A	N/A
580002 - CONTRACT SERVICES	135,750	144,136	144,295	8,545	159	6.3	0.1
580006 - ADVERTISING	0	500	500	500	0	N/A	0.0
580007 - FEES/ADMINISTRATIVE	0	0	0	0	0	N/A	N/A
580008 - FEES/ADMISSION - STUDENTS	4,000	9,100	8,735	4,735	(365)	118.4	(4.0)
580009 - FEES / OTHER	500	77,230	81,210	80,710	3,980	16142.0	5.2
580010 - SOFTWARE LICENSE	31,000	1,400	1,400	(29,600)	0	(95.5)	0.0
580090 - BUDGET RESERVE	0	0	0	0	0	N/A	N/A
	<b>\$171,250</b>	<b>\$232,366</b>	<b>\$236,140</b>	<b>\$64,890</b>	<b>\$3,774</b>	<b>37.9</b>	<b>1.6</b>

Third Quarter Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 12 SubFund: -	Adopted Budget	2nd Interim Budget	3rd Quarter Budget	Diff Btwn Q3 & Adpt	Diff Btwn Q3 & I2	Pct Chg Q3 & Adpt	Pct Chg Q3 & I2
<b>5000 - 5999 Services and Other Operating Expenditures</b>							
<b>5900 - Communications</b>							
590001 - PHONE CERTIFICATED	8,910	8,910	8,910	0	0	0.0	0.0
590002 - PHONE CLASSIFIED	17,200	17,200	17,200	0	0	0.0	0.0
590005 - COMMUNICATION/POSTAGE	28,200	15,200	15,200	(13,000)	0	(46.1)	0.0
	<b>\$54,310</b>	<b>\$41,310</b>	<b>\$41,310</b>	<b>(\$13,000)</b>	<b>\$0</b>	<b>(23.9)</b>	<b>0.0</b>
<b>5000 - 5999 Services and Other Operating Expenditures</b>	<b>\$1,245,123</b>	<b>\$1,373,742</b>	<b>\$1,392,952</b>	<b>\$147,829</b>	<b>\$19,210</b>	<b>11.9</b>	<b>1.4</b>
<b>Percent of Total</b>	<b>6.6%</b>	<b>5.5%</b>	<b>5.6%</b>				
<b>6000 - 6999 Capital Outlay</b>							
<b>6170 - Land Improvements</b>							
617000 - LAND IMPROVEMENTS	200,000	46,165	56,165	(143,835)	10,000	(71.9)	21.7
	<b>\$200,000</b>	<b>\$46,165</b>	<b>\$56,165</b>	<b>(\$143,835)</b>	<b>\$10,000</b>	<b>(71.9)</b>	<b>21.7</b>
<b>6200 - Buildings and Improvements of Buildings</b>							
620000 - BLDG/IMPRV OF BLDG	100,000	4,000,000	4,000,000	3,900,000	0	3900.0	0.0
	<b>\$100,000</b>	<b>\$4,000,000</b>	<b>\$4,000,000</b>	<b>\$3,900,000</b>	<b>\$0</b>	<b>3900.0</b>	<b>0.0</b>
<b>6400 - Equipment</b>							
640090 - EQUIPMENT \$25,000+	0	0	0	0	0	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>6000 - 6999 Capital Outlay</b>	<b>\$300,000</b>	<b>\$4,046,165</b>	<b>\$4,056,165</b>	<b>\$3,756,165</b>	<b>\$10,000</b>	<b>1252.1</b>	<b>0.2</b>
<b>Percent of Total</b>	<b>1.6%</b>	<b>16.2%</b>	<b>16.3%</b>				
<b>7000 - 7499 Other Outgo</b>							
<b>7350 - Transfers of Indirect Costs - Interfund</b>							
735000 - TRF OF DIRECT COST-INTERFUND	741,200	814,560	814,560	73,360	0	9.9	0.0
	<b>\$741,200</b>	<b>\$814,560</b>	<b>\$814,560</b>	<b>\$73,360</b>	<b>\$0</b>	<b>9.9</b>	<b>0.0</b>
<b>7439 - Other Debt Service - Principal</b>							
743900 - DEBT SERVICE/PRINCIPAL	42,000	0	0	(42,000)	0	(100.0)	N/A
	<b>\$42,000</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$42,000)</b>	<b>\$0</b>	<b>(100.0)</b>	<b>N/A</b>
<b>7000 - 7499 Other Outgo</b>	<b>\$783,200</b>	<b>\$814,560</b>	<b>\$814,560</b>	<b>\$31,360</b>	<b>\$0</b>	<b>4.0</b>	<b>0.0</b>
<b>Percent of Total</b>	<b>4.2%</b>	<b>3.3%</b>	<b>3.3%</b>				

Third Quarter Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 12  
SubFund: -

	Adopted Budget	2nd Interim Budget	3rd Quarter Budget	Diff Btwn Q3 & Adpt	Diff Btwn Q3 & 12	Pct Chg Q3 & Adpt	Pct Chg Q3 & 12
<b>7600 - 7629 Interfund Transfers Out</b>							
<b>7619 - Other Authorized Interfund Transfers Out</b>							
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
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>7600 - 7629 Interfund Transfers Out</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>Percent of Total</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>				

**Summary of Revisions**  
**2023-2024 Cafeteria Fund Budget**

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

**I. 2023-24 Cafeteria Fund Revenues**

**A. Federal Revenues**

Federal Revenues changed from \$14,083,554 at Second Interim to \$14,284,547 as of Third Quarter, an increase of \$200,993. The increase is due to receiving additional Donated Food Commodities, which was offset by lower than projected revenues from the National School Lunch Program. Although meals are lower than previously projected, the total meals served year to date is trending 8% higher than the previous year. The decreased meal projection will also impact State revenues.

<u>Item</u>	<u>Budget Adjustment</u>	
Donated Food Commodities	\$ 685,169	
Student Meals	<u>(484,176)</u>	
<b>Change from 2nd Interim to 3rd Quarter</b>	<b><u>\$ 200,993</u></b>	
	<b>2023-24</b>	<b>2023-24</b>
	<b><u>Adopted Budget</u></b>	<b><u>3rd Qtr. Budget</u></b>
	<b>\$ 11,712,021</b>	<b>\$ 14,284,547</b>
	<b><u>Increase/(Decrease)</u></b>	
	<b>\$ 2,572,526</b>	

**B. State Revenues**

State Revenues changed from \$15,750,439 at Second Interim to \$15,022,252 as of Third Quarter, a decrease of \$728,187.

<b>Change from 2nd Interim to 3rd Quarter</b>	<b>\$ (728,187)</b>	
	<b>2023-24</b>	<b>2023-24</b>
	<b><u>Adopted Budget</u></b>	<b><u>3rd Qtr. Budget</u></b>
	<b>\$ 12,450,029</b>	<b>\$ 15,022,252</b>
	<b><u>Increase/(Decrease)</u></b>	
	<b>\$ 2,572,223</b>	

**C. Local Revenues**

Local Revenues changed from \$1,175,813 at Second Interim to \$1,103,070 at Third Quarter, a decrease of \$72,743. The decrease is due to a combination of the following: a larger than projected number of refunds being issued for positive balances on student meal accounts related to the implementation of the Universal Meals Program, lower than projected revenues from student and adult ala carte sales as well as special event sales. This was slightly offset by an increase in projected interest.

<u>Item</u>	<u>Budget Adjustment</u>	
Interest		\$ 64,920
Other		(1,817)
Refunds		(27,325)
Special Events		(33,072)
Ala Carte Sales		<u>(75,449)</u>
<b>Change from 2nd Interim to 3rd Quarter</b>		<b><u>\$ (72,743)</u></b>
	<b>2023-24</b>	<b>2023-24</b>
	<b><u>Adopted Budget</u></b>	<b><u>3rd Qtr. Budget</u></b>
	<b>\$ 220,047</b>	<b>\$ 1,103,070</b>
		<b><u>Increase/(Decrease)</u></b>
		<b>\$ 883,023</b>

**D. Total Cafeteria Fund Revenues**

Total Cafeteria Fund Revenues changed from \$31,009,806 at Second Interim to \$30,409,869 at Third Quarter, a decrease of \$599,937.

<b>Change from 2nd Interim to 3rd Quarter</b>		<b>\$ (599,937)</b>
	<b>2023-24</b>	<b>2023-24</b>
	<b><u>Adopted Budget</u></b>	<b><u>3rd Qtr. Budget</u></b>
	<b>\$ 24,382,097</b>	<b>\$ 30,409,869</b>
		<b><u>Increase/(Decrease)</u></b>
		<b>\$ 6,027,772</b>

**II. 2023-24 Cafeteria Fund Expenditures**

**A. Classified Personnel Salaries**

Classified Personnel Salaries changed from \$7,247,144 at Second Interim to \$6,455,456 at Third Quarter, a decrease of \$791,688. The decrease is due to a number of Food Service and Classified Management positions being vacant throughout the year. The vacancy rate is lower than it's been for several years thanks to the recruitment efforts by the department's management team. This was slightly offset by an increase in substitute and hourly costs.

<u>Item</u>	<u>Budget Adjustment</u>	
Classified Support Hourly		\$ 29,986
Classified Substitutes		23,308
Other		99
Classified Management Vacancies		(54,665)
Food Service Salaries Vacancies		<u>(790,416)</u>
<b>Change from 2nd Interim to 3rd Quarter</b>		<b><u>\$ (791,688)</u></b>
	<b>2023-24</b>	<b>2023-24</b>
	<b><u>Adopted Budget</u></b>	<b><u>3rd Qtr. Budget</u></b>
	<b>\$ 7,206,040</b>	<b>\$ 6,455,456</b>
		<b><u>Increase/(Decrease)</u></b>
		<b>\$ (750,584)</b>

**B. Employee Benefits**

Employee Benefits changed from \$4,035,751 at Second Interim to \$3,728,736 at Third Quarter, a decrease of \$307,015. The decrease is directly related to the decreases to salaries previously mentioned.

<b>Change from 2nd Interim to 3rd Quarter</b>		<b>\$ (307,015)</b>
<b><u>2023-24 Adopted Budget</u></b>	<b><u>2023-24 3rd Qtr. Budget</u></b>	<b><u>Increase/(Decrease)</u></b>
<b>\$ 4,040,343</b>	<b>\$ 3,728,736</b>	<b>\$ (311,607)</b>

**C. Books, Supplies and Other Materials**

Books, Supplies and Other Materials changed from \$10,828,808 at Second Interim to \$10,729,339 at Third Quarter, a decrease of \$99,469. The change is due to certain non-capitalized equipment purchases being temporarily on hold in order to obtain a proper bid that encompasses all of the items needed, as well as a slight decrease in supplies. This was offset by an increase in food costs and donated food commodities.

<b><u>Item</u></b>	<b><u>Budget Adjustment</u></b>	
<b>Food</b>	<b>\$ 292,986</b>	
<b>Donated Food Commodities</b>	<b>71,330</b>	
<b>Non-Classroom &amp; Food Service Supplies</b>	<b>(70,241)</b>	
<b>Noncapitalized Equipment</b>	<b>(393,544)</b>	
<b>Change from 2nd Interim to 3rd Quarter</b>	<b>\$ (99,469)</b>	
<b><u>2023-24 Adopted Budget</u></b>	<b><u>2023-24 3rd Qtr. Budget</u></b>	<b><u>Increase/(Decrease)</u></b>
<b>\$ 8,536,257</b>	<b>\$ 10,729,339</b>	<b>\$ 2,193,082</b>

**D. Contracted Services and Other  
Operating Expenditures**

Contracted Services and Other Operating Expenditures changed from a negative \$188,811 at Second Interim to a negative \$222,471 at Third Quarter, a decrease of \$33,660. The change is due to a decreased need for equipment repairs along with a decrease in consulting services. This was slightly offset by an increase in direct costs, which include CUSD Today advertising, fuel, and graphic arts work orders. This budget is a credit (negative) balance due to a contribution from the Child Development Fund to the Campus Catering Fund to reimburse Campus Catering for the cost of Expanded Learning Club meals from 2022-23.

<u>Item</u>	<u>Budget Adjustment</u>	
Direct Costs	\$ 4,872	
Other	(6,208)	
Consulting Services	(9,063)	
Repair Equipment	<u>(23,261)</u>	
Change from 2nd Interim to 3rd Quarter	<u>\$ (33,660)</u>	
	<u>2023-24</u>	<u>2023-24</u>
	<u>Adopted Budget</u>	<u>3rd Qtr. Budget</u>
	\$ 568,038	\$ (222,471)
		<u>Increase/(Decrease)</u>
		\$ (790,509)

### **E. Capital Outlay Expenditures**

Capital Outlay Expenditures changed from \$594,345 at Second Interim to \$907,639 at Third Quarter, an increase of \$313,293. The change is primarily due to the purchase of replacement combination ovens in several kitchens. In addition, a new refrigerated truck was also purchased to assist with food deliveries.

<u>Item</u>	<u>Budget Adjustment</u>	
Equipment	\$ 322,347	
Other	(9,054)	
Change from 2nd Interim to 3rd Quarter	<u>\$ 313,293</u>	
	<u>2023-24</u>	<u>2023-24</u>
	<u>Adopted Budget</u>	<u>3rd Qtr. Budget</u>
	\$ 51,926	\$ 907,639
		<u>Increase/(Decrease)</u>
		\$ 855,713

### **F. Other Outgo Expenditures**

Other Outgo Expenditures changed from \$900,659 at Second Interim to \$835,584 at Third Quarter, a decrease of \$65,075. This was due to changes in expenditures applicable to indirect cost charges.

Change from 2nd Interim to 3rd Quarter	\$ (65,075)	
	<u>2023-24</u>	<u>2023-24</u>
	<u>Adopted Budget</u>	<u>3rd Qtr. Budget</u>
	\$ 528,581	\$ 835,584
		<u>Increase/(Decrease)</u>
		\$ 307,003

### **G. Total Cafeteria Fund Expenditures**

Total Cafeteria Fund Expenditures changed from \$23,417,896 at Second Interim to \$22,434,282 at Third Quarter, a decrease of \$983,614.

Change from 2nd Interim to 3rd Quarter	\$ (983,614)	
	<u>2023-24</u>	<u>2023-24</u>
	<u>Adopted Budget</u>	<u>3rd Qtr. Budget</u>
	\$ 20,931,185	\$ 22,434,282
		<u>Increase/(Decrease)</u>
		\$ 1,503,097



**III. Cafeteria Fund Balance**

Total revenues are \$30,409,869 and total expenditures are \$22,434,282 at Third Quarter, resulting in a surplus of \$7,975,587. The ongoing operating surplus is projected to be \$6,789,731. The District continues to negotiate with CSEA. Any salary schedule adjustments agreed upon will impact the ongoing surplus. Additionally, the District will be opening a new elementary school in 2024-25 as well as a new educational center beginning in 2025-26, which will require additional positions and equipment. The ongoing operational costs of the new schools will have an impact on the projected ongoing surplus. Finally, the District is currently in the process of implementing an equipment refresh of aged kitchen equipment. The projected cost of the replacement plan is noted in the assigned section of the ending fund balance. The projected fund balance for the 2023-24 fiscal year is as follows:

<b>Beginning Fund Balance Audited 7/1/23</b>	<b>\$ 18,454,159</b>
<b>2023-24 Revenues</b>	<b>30,409,869</b>
<b>2023-24 Expenditures</b>	<b><u>22,434,282</u></b>
<b>Surplus/(Deficit) (1)</b>	<b><u>7,975,587</u></b>
<b>Ending Fund Balance, 6/30/24, Projected</b>	<b><u>\$ 26,429,746</u></b>
<b>Restricted Assigned:</b>	
<b>New Building Lease</b>	<b>\$ 5,512,400</b>
<b>Equipment Refresh</b>	<b>1,678,949</b>
<b>New School Equipment</b>	<b>1,071,601</b>
<b>Vehicles</b>	<b><u>312,043</u></b>
<b>Total Restricted Assigned</b>	<b>\$ 8,574,993</b>
<b>Restricted Unassigned</b>	<b><u>\$ 17,854,753</u></b>
<b>General Reserve Percentage</b>	<b>79.6%</b>
<b>One-Time Items:</b>	
<b>Capital Outlay</b>	<b>\$ 456,397</b>
<b>Vacancies - Salaries</b>	<b>(845,081)</b>
<b>Prior Year ELOP Expense</b>	<b>(427,603)</b>
<b>Vacancies - Benefits</b>	<b>(307,015)</b>
<b>Student Account Refunds</b>	<b><u>(62,824)</u></b>
<b>Total Net One-Time (2)</b>	<b>\$ (1,186,126)</b>
<b>Ongoing Surplus/(Deficit) (1 + 2)</b>	<b><u>\$ 6,789,731</u></b>

Third Quarter Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 13 SubFund: -	Adopted Budget	2nd Interim Budget	3rd Quarter Budget	Diff Btwn Q3 & Adpt	Diff Btwn Q3 & 12	Pct Chg Q3 & Adpt	Pct Chg Q3 & 12
<b>13 - CAFETERIA FUND</b>	<b>\$24,382,097</b>	<b>\$31,009,806</b>	<b>\$30,409,869</b>	<b>\$6,027,772</b>	<b>(\$599,937)</b>	<b>24.7</b>	<b>(1.9)</b>
<b>8100 - 8299 Federal Revenue</b>							
<b>8220 - Child Nutrition Programs</b>							
822000 - FED CHILD NUTRITION	10,612,021	12,983,554	12,499,378	1,887,357	(484,176)	17.8	(3.7)
	<b>\$10,612,021</b>	<b>\$12,983,554</b>	<b>\$12,499,378</b>	<b>\$1,887,357</b>	<b>(\$484,176)</b>	<b>17.8</b>	<b>(3.7)</b>
<b>8221 - Donated Food Commodities</b>							
822100 - FED DONATED FOOD COMMODITIES	1,100,000	1,100,000	1,785,169	685,169	685,169	62.3	62.3
	<b>\$1,100,000</b>	<b>\$1,100,000</b>	<b>\$1,785,169</b>	<b>\$685,169</b>	<b>\$685,169</b>	<b>62.3</b>	<b>62.3</b>
<b>8290 - All Other Federal Revenue</b>							
829000 - FED OTH REV	0	0	0	0	0	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>8100 - 8299 Federal Revenue</b>	<b>\$11,712,021</b>	<b>\$14,083,554</b>	<b>\$14,284,547</b>	<b>\$2,572,526</b>	<b>\$200,993</b>	<b>22.0</b>	<b>1.4</b>
Percent of Total	<b>48.0%</b>	<b>45.4%</b>	<b>47.0%</b>				
<b>8300 - 8599 Other State Revenue</b>							
<b>8520 - Child Nutrition</b>							
852000 - ST CHILD NUTRITION	12,450,029	15,750,439	15,022,252	2,572,223	(728,187)	20.7	(4.6)
	<b>\$12,450,029</b>	<b>\$15,750,439</b>	<b>\$15,022,252</b>	<b>\$2,572,223</b>	<b>(\$728,187)</b>	<b>20.7</b>	<b>(4.6)</b>
<b>8300 - 8599 Other State Revenue</b>	<b>\$12,450,029</b>	<b>\$15,750,439</b>	<b>\$15,022,252</b>	<b>\$2,572,223</b>	<b>(\$728,187)</b>	<b>20.7</b>	<b>(4.6)</b>
Percent of Total	<b>51.1%</b>	<b>50.8%</b>	<b>49.4%</b>				

Third Quarter Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 13  
SubFund: -

	Adopted Budget	2nd Interim Budget	3rd Quarter Budget	Diff Btwn Q3 & Adpt	Diff Btwn Q3 & I2	Pct Chg Q3 & Adpt	Pct Chg Q3 & I2
<b>8600 - 8799 Other Local Revenue</b>							
<b>8634 - Food Service Sales</b>							
863401 - FS STUDENT FOOD SALES/LUNCH	0	0	5	5	5	N/A	N/A
863402 - FS STUDENT FOOD SALES/BKFT	0	0	0	0	0	N/A	N/A
863403 - FS CHILD CARE INC	0	0	0	0	0	N/A	N/A
863404 - FS STUDENT ALA CARTE	96,936	293,427	225,565	128,629	(67,862)	132.7	(23.1)
863405 - FS ADULT ALA CARTE	12,845	31,931	24,344	11,499	(7,587)	89.5	(23.8)
863406 - FS SPECIAL EVENT INCOME	56,515	761,428	728,356	671,841	(33,072)	1188.8	(4.3)
863407 - FS OTHER INCOME	29,484	18,143	16,321	(13,163)	(1,822)	(44.6)	(10.0)
863408 - FS OVER/SHORT	(66,632)	(45,499)	(72,824)	(6,192)	(27,325)	9.3	60.1
	<b>\$129,148</b>	<b>\$1,059,430</b>	<b>\$921,767</b>	<b>\$792,619</b>	<b>(\$137,663)</b>	<b>613.7</b>	<b>(13.0)</b>
<b>8660 - Interest</b>							
866000 - LOC INTEREST INCOME/TREAS	90,899	116,383	181,303	90,404	64,920	99.5	55.8
	<b>\$90,899</b>	<b>\$116,383</b>	<b>\$181,303</b>	<b>\$90,404</b>	<b>\$64,920</b>	<b>99.5</b>	<b>55.8</b>
<b>8662 - Net Increase (Decrease) in the Fair Value of Investments</b>							
866200 - NET INC(DEC) FAIR VALUE INVEST	0	0	0	0	0	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>8600 - 8799 Other Local Revenue</b>	<b>\$220,047</b>	<b>\$1,175,813</b>	<b>\$1,103,070</b>	<b>\$883,023</b>	<b>(\$72,743)</b>	<b>401.3</b>	<b>(6.2)</b>
<b>Percent of Total</b>	<b>0.9%</b>	<b>3.8%</b>	<b>3.6%</b>				

Third Quarter Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 13 SubFund: -	Adopted Budget	2nd Interim Budget	3rd Quarter Budget	Diff Btwn Q3 & Adpt	Diff Btwn Q3 & I2	Pct Chg Q3 & Adpt	Pct Chg Q3 & I2
<b>13 - CAFETERIA FUND</b>	<b>\$20,931,185</b>	<b>\$23,417,896</b>	<b>\$22,434,282</b>	<b>\$1,503,097</b>	<b>(\$983,614)</b>	<b>7.2</b>	<b>(4.2)</b>
<b>2000 - 2999 Classified Personnel Salaries</b>							
<b>2200 - Classified Support Salaries</b>							
220006 - WAREHOUSE SAL	156,245	156,245	153,181	(3,064)	(3,064)	(2.0)	(2.0)
220007 - MAINTENANCE SAL	176,916	176,174	176,174	(742)	0	(0.4)	0.0
220020 - FOOD SERVICE SAL	4,702,159	4,695,138	3,904,721	(797,438)	(790,416)	(17.0)	(16.8)
220040 - CLASS SUPPORT HOURLY	268,880	245,753	275,739	6,859	29,986	2.6	12.2
220050 - CLASS SUPPORT SUB	40,191	133,216	156,523	116,332	23,308	289.4	17.5
220070 - CLASS SUPPORT OT	279	0	0	(279)	0	(100.0)	N/A
220090 - CLASSIFIED SUPPORT OTHER	0	0	0	0	0	N/A	N/A
	<b>\$5,344,670</b>	<b>\$5,406,525</b>	<b>\$4,666,339</b>	<b>(\$678,331)</b>	<b>(\$740,186)</b>	<b>(12.7)</b>	<b>(13.7)</b>
<b>2300 - Classified Supervisors' and Administrators' Salaries</b>							
230001 - CLASS MANAGEMENT SA	1,672,542	1,642,419	1,587,753	(84,789)	(54,665)	(5.1)	(3.3)
230040 - CLASSIFIED MANAGEMENT HRLY	0	0	0	0	0	N/A	N/A
	<b>\$1,672,542</b>	<b>\$1,642,419</b>	<b>\$1,587,753</b>	<b>(\$84,789)</b>	<b>(\$54,665)</b>	<b>(5.1)</b>	<b>(3.3)</b>
<b>2400 - Clerical, Technical, and Office Staff Salaries</b>							
240001 - CLASS BUSINESS SUPPORT	181,663	187,907	187,907	6,244	0	3.4	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
	<b>\$181,663</b>	<b>\$187,907</b>	<b>\$187,907</b>	<b>\$6,244</b>	<b>\$0</b>	<b>3.4</b>	<b>0.0</b>
<b>2900 - Other Classified Salaries</b>							
290040 - OTH CL HOURLY	0	1,520	320	320	(1,200)	N/A	(78.9)
290090 - OTHER CLASSIFIED SAL	7,165	8,773	13,137	5,972	4,364	83.3	49.7
	<b>\$7,165</b>	<b>\$10,293</b>	<b>\$13,457</b>	<b>\$6,292</b>	<b>\$3,164</b>	<b>87.8</b>	<b>30.7</b>
<b>2000 - 2999 Classified Personnel Salaries</b>	<b>\$7,206,040</b>	<b>\$7,247,144</b>	<b>\$6,455,456</b>	<b>(\$750,584)</b>	<b>(\$791,688)</b>	<b>(10.4)</b>	<b>(10.9)</b>
<b>Percent of Total</b>	<b>34.4%</b>	<b>30.9%</b>	<b>28.8%</b>				
<b>3000 - 3999 Employee Benefits</b>							
<b>3102 - State Teachers' Retirement System, classified positions</b>							
310201 - STRS CLASSIFIED	0	0	0	0	0	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>3202 - Public Employees' Retirement System, classified positions</b>							
320200 - PERS CLASSIFIED	1,543,871	1,530,912	1,410,505	(133,366)	(120,407)	(8.6)	(7.9)
320290 - PERS CLASSIFIED	45,934	48,724	46,632	698	(2,092)	1.5	(4.3)
	<b>\$1,589,805</b>	<b>\$1,579,636</b>	<b>\$1,457,137</b>	<b>(\$132,668)</b>	<b>(\$122,500)</b>	<b>(8.3)</b>	<b>(7.8)</b>

Third Quarter Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 13  
SubFund: -

	Adopted Budget	2nd Interim Budget	3rd Quarter Budget	Diff Btwn Q3 & Adpt	Diff Btwn Q3 & 12	Pct Chg Q3 & Adpt	Pct Chg Q3 & 12
<b>3000 - 3999 Employee Benefits</b>							
<b>3301 - OASDI/Medicare/Alternative, certificated positions</b>							
330100 - SOCIAL SECURITY CERT	0	77	77	77	0	N/A	0.0
330101 - MEDICARE CERT	0	18	18	18	0	N/A	0.0
	<b>\$0</b>	<b>\$94</b>	<b>\$94</b>	<b>\$94</b>	<b>\$0</b>	<b>N/A</b>	<b>0.0</b>
<b>3302 - OASDI/Medicare/Alternative, classified positions</b>							
330200 - SOCIAL SECURITY CLASS	359,071	346,237	328,062	(31,009)	(18,175)	(8.6)	(5.2)
330201 - MEDICARE CLASS	99,805	95,905	87,008	(12,797)	(8,897)	(12.8)	(9.3)
330202 - SUPPLEMENTAL RETIREMENT CLASS	41,359	39,030	27,128	(14,231)	(11,902)	(34.4)	(30.5)
330290 - SOCIAL SECURITY CLASS	11,410	11,013	11,694	284	681	2.5	6.2
330291 - MEDICARE CLASS	4,597	5,476	6,253	1,656	778	36.0	14.2
330292 - SUPPLEMENTAL RETIREMENT CLASS	5,321	7,855	9,484	4,163	1,629	78.2	20.7
	<b>\$521,563</b>	<b>\$505,516</b>	<b>\$469,630</b>	<b>(\$51,933)</b>	<b>(\$35,887)</b>	<b>(10.0)</b>	<b>(7.1)</b>
<b>3402 - Health &amp; Welfare Benefits, classified positions</b>							
340211 - HEALTH CLASS	1,461,002	1,486,231	1,401,955	(59,047)	(84,275)	(4.0)	(5.7)
340212 - DENTAL CLASS	96,781	95,692	91,767	(5,014)	(3,925)	(5.2)	(4.1)
340213 - VISION CLASS	18,603	18,390	17,671	(932)	(719)	(5.0)	(3.9)
340214 - LIFE INS CLASS	7,007	7,025	6,682	(325)	(344)	(4.6)	(4.9)
340216 - DIS CLASS	22,070	21,664	20,061	(2,009)	(1,603)	(9.1)	(7.4)
	<b>\$1,605,463</b>	<b>\$1,629,002</b>	<b>\$1,538,137</b>	<b>(\$67,326)</b>	<b>(\$90,866)</b>	<b>(4.2)</b>	<b>(5.6)</b>
<b>3502 - State Unemployment Insurance, classified positions</b>							
350200 - SUI CLASS	3,445	3,311	3,004	(441)	(307)	(12.8)	(9.3)
350290 - SUI CLASS	1,048	190	217	(831)	27	(79.3)	14.3
	<b>\$4,493</b>	<b>\$3,500</b>	<b>\$3,220</b>	<b>(\$1,273)</b>	<b>(\$280)</b>	<b>(28.3)</b>	<b>(8.0)</b>
<b>3602 - Workers' Compensation Insurance, classified positions</b>							
360200 - W/C CLASS	82,676	79,459	72,085	(10,591)	(7,374)	(12.8)	(9.3)
360290 - W/C CLASS	3,799	4,479	5,089	1,290	610	34.0	13.6
	<b>\$86,475</b>	<b>\$83,938</b>	<b>\$77,175</b>	<b>(\$9,300)</b>	<b>(\$6,763)</b>	<b>(10.8)</b>	<b>(8.1)</b>
<b>3702 - OPEB, Allocated, classified positions</b>							
370200 - RETIREE BENEFIT CLASSIFIED	163,020	164,495	155,956	(7,064)	(8,539)	(4.3)	(5.2)
	<b>\$163,020</b>	<b>\$164,495</b>	<b>\$155,956</b>	<b>(\$7,064)</b>	<b>(\$8,539)</b>	<b>(4.3)</b>	<b>(5.2)</b>
<b>3802 - PERS Reduction, classified positions</b>							
380200 - PERS REV LIM REDUC CLASS	0	0	0	0	0	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>

Third Quarter Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 13 SubFund: -	Adopted Budget	2nd Interim Budget	3rd Quarter Budget	Diff Btwn Q3 & Adpt	Diff Btwn Q3 & I2	Pct Chg Q3 & Adpt	Pct Chg Q3 & I2
<b>3000 - 3999 Employee Benefits</b>							
<b>3902 - Other Benefits, classified positions</b>							
390202 - OTH BEN-CL TUITION REIMB	0	0	0	0	0	N/A	N/A
390203 - SELF INSUR CLASS	27,558	26,486	24,028	(3,530)	(2,458)	(12.8)	(9.3)
390204 - AB 1522 ACCRUAL	45	69	127	82	59	182.8	85.6
390206 - PARS GOLDEN HANDSHAKE	0	0	0	0	0	N/A	N/A
390293 - SELF INSUR CLASS	41,516	41,779	1,729	(39,787)	(40,049)	(95.8)	(95.9)
390294 - AB 1522 ACCRUAL	405	1,234	1,502	1,097	268	270.8	21.7
	<b>\$69,524</b>	<b>\$69,568</b>	<b>\$27,387</b>	<b>(\$42,137)</b>	<b>(\$42,181)</b>	<b>(60.6)</b>	<b>(60.6)</b>
<b>3000 - 3999 Employee Benefits</b>	<b>\$4,040,343</b>	<b>\$4,035,751</b>	<b>\$3,728,736</b>	<b>(\$311,607)</b>	<b>(\$307,015)</b>	<b>(7.7)</b>	<b>(7.6)</b>
<b>Percent of Total</b>	<b>19.3%</b>	<b>17.2%</b>	<b>16.6%</b>				
<b>1000 - 3999 Employee Compensation % of Total</b>	<b>53.7%</b>	<b>48.2%</b>	<b>45.4%</b>				
<b>4000 - 4999 Books and Supplies</b>							
<b>4300 - Materials and Supplies</b>							
430001 - SUPPLIES CARRYOVER	0	0	0	0	0	N/A	N/A
430007 - SUPPLIES/SOFTWARE	0	0	0	0	0	N/A	N/A
430008 - SUPPLIES NON-CLASSROOM	488,560	488,763	453,325	(35,235)	(35,438)	(7.2)	(7.3)
430072 - GAS	0	0	0	0	0	N/A	N/A
430082 - INVENTORY ADJUSTMENT	0	0	0	0	0	N/A	N/A
	<b>\$488,560</b>	<b>\$488,763</b>	<b>\$453,325</b>	<b>(\$35,235)</b>	<b>(\$35,438)</b>	<b>(7.2)</b>	<b>(7.3)</b>
<b>4400 - Noncapitalized Equipment</b>							
440000 - EQUIP \$500-\$24999	574,820	640,253	246,709	(328,111)	(393,544)	(57.1)	(61.5)
	<b>\$574,820</b>	<b>\$640,253</b>	<b>\$246,709</b>	<b>(\$328,111)</b>	<b>(\$393,544)</b>	<b>(57.1)</b>	<b>(61.5)</b>
<b>4700 - Food</b>							
470000 - FOOD	5,333,880	7,645,793	7,717,123	2,383,243	71,330	44.7	0.9
470001 - FOOD SVC SUPPLY COST	646,814	561,816	527,013	(119,801)	(34,803)	(18.5)	(6.2)
470002 - FOOD FED DONATED	1,492,183	1,492,183	1,785,169	292,986	292,986	19.6	19.6
470023 - FOOD EARNED MEALS	0	0	0	0	0	N/A	N/A
	<b>\$7,472,877</b>	<b>\$9,699,792</b>	<b>\$10,029,305</b>	<b>\$2,556,428</b>	<b>\$329,513</b>	<b>34.2</b>	<b>3.4</b>
<b>4000 - 4999 Books and Supplies</b>	<b>\$8,536,257</b>	<b>\$10,828,808</b>	<b>\$10,729,339</b>	<b>\$2,193,082</b>	<b>(\$99,469)</b>	<b>25.7</b>	<b>(0.9)</b>
<b>Percent of Total</b>	<b>40.8%</b>	<b>46.2%</b>	<b>47.8%</b>				

Third Quarter Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 13  
SubFund: -

	Adopted Budget	2nd Interim Budget	3rd Quarter Budget	Diff Btwn Q3 & Adpt	Diff Btwn Q3 & 12	Pct Chg Q3 & Adpt	Pct Chg Q3 & 12
<b>5000 - 5999 Services and Other Operating Expenditures</b>							
<b>5200 - Travel and Conferences</b>							
520000 - CONF/TRAVEL	16,325	12,001	9,266	(7,059)	(2,735)	(43.2)	(22.8)
520010 - FIXED MILEAGE ALLOWANCE	0	1,851	1,851	1,851	0	N/A	0.0
	<b>\$16,325</b>	<b>\$13,852</b>	<b>\$11,117</b>	<b>(\$5,208)</b>	<b>(\$2,735)</b>	<b>(31.9)</b>	<b>(19.7)</b>
<b>5300 - Dues and Memberships</b>							
530000 - DUES & MEMBERSHIP	4,372	4,372	4,372	0	0	0.0	0.0
	<b>\$4,372</b>	<b>\$4,372</b>	<b>\$4,372</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0</b>	<b>0.0</b>
<b>5500 - Operations and Housekeeping Services</b>							
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
	<b>\$24,600</b>	<b>\$24,600</b>	<b>\$24,600</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0</b>	<b>0.0</b>
<b>5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements</b>							
560002 - MAINTENANCE AGREEMENTS	10,757	13,851	13,851	3,094	0	28.8	0.0
560005 - RENTAL	0	269	269	269	0	N/A	0.0
560006 - REPAIR EQUIP	94,399	144,766	121,505	27,106	(23,261)	28.7	(16.1)
560010 - BLDG LEASE/RENTS	393,400	0	0	(393,400)	0	(100.0)	N/A
	<b>\$498,556</b>	<b>\$158,885</b>	<b>\$135,624</b>	<b>(\$362,932)</b>	<b>(\$23,261)</b>	<b>(72.8)</b>	<b>(14.6)</b>
<b>5710 - Transfers of Direct Costs</b>							
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
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>5750 - Transfers of Direct Costs - Interfund</b>							
575000 - DIRECT COST/INTERFUND TRF	0	0	0	0	0	N/A	N/A
575002 - DIRECT COST/CUSD TODAY INTERFN	5,000	3,100	5,007	7	1,907	0.1	61.5
575010 - DIRECT COST/MTCE INTERFUND	0	0	0	0	0	N/A	N/A
575020 - DIRECT COST/TRANSP INTERFUND	450	2,000	1,336	886	(664)	196.9	(33.2)
575030 - DIRECT COST/FOOD SVC INTERFUND	0	(427,603)	(427,603)	(427,603)	0	N/A	0.0
575040 - DIRECT COST/GAD/INTERF	1,368	3,000	3,300	1,932	300	141.2	10.0
575050 - DIRECT COST/COPIER INTERFUND	550	550	550	0	0	0.0	0.0
575052 - DIRECT COST/SCANBACK INTERFUND	55	55	10	(45)	(45)	(81.8)	(81.8)
575080 - INTER-FUND DIRECT COST FUEL	8,506	8,506	11,880	3,374	3,374	39.7	39.7
	<b>\$15,929</b>	<b>(\$410,392)</b>	<b>(\$405,520)</b>	<b>(\$421,449)</b>	<b>\$4,872</b>	<b>(2645.8)</b>	<b>(1.2)</b>

Third Quarter Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 13 SubFund: -	Adopted Budget	2nd Interim Budget	3rd Quarter Budget	Diff Btwn Q3 & Adpt	Diff Btwn Q3 & I2	Pct Chg Q3 & Adpt	Pct Chg Q3 & I2
<b>5000 - 5999 Services and Other Operating Expenditures</b>							
<b>5800 - Professional/Consulting Services and Operating Expenditures</b>							
580001 - CONT FOR PER SERV/INDIVIDUAL	0	9,063	0	0	(9,063)	N/A	(100.0)
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	2,554	2,554	2,554	0	N/A	0.0
	<b>\$0</b>	<b>\$11,617</b>	<b>\$2,554</b>	<b>\$2,554</b>	<b>(\$9,063)</b>	<b>N/A</b>	<b>(78.0)</b>
<b>5900 - Communications</b>							
590001 - PHONE CERTIFICATED	0	0	0	0	0	N/A	N/A
590002 - PHONE CLASSIFIED	5,647	5,647	4,482	(1,165)	(1,165)	(20.6)	(20.6)
590005 - COMMUNICATION/POSTAGE	2,609	2,609	300	(2,309)	(2,309)	(88.5)	(88.5)
	<b>\$8,256</b>	<b>\$8,256</b>	<b>\$4,782</b>	<b>(\$3,474)</b>	<b>(\$3,474)</b>	<b>(42.1)</b>	<b>(42.1)</b>
<b>5000 - 5999 Services and Other Operating Expenditures</b>	<b>\$568,038</b>	<b>(\$188,811)</b>	<b>(\$222,471)</b>	<b>(\$790,509)</b>	<b>(\$33,660)</b>	<b>(139.2)</b>	<b>17.8</b>
<b>Percent of Total</b>	<b>2.7%</b>	<b>-0.8%</b>	<b>-1.0%</b>				
<b>6000 - 6999 Capital Outlay</b>							
<b>6200 - Buildings and Improvements of Buildings</b>							
620000 - BLDG/IMPRV OF BLDG	10,000	299,223	290,169	280,169	(9,054)	2801.7	(3.0)
	<b>\$10,000</b>	<b>\$299,223</b>	<b>\$290,169</b>	<b>\$280,169</b>	<b>(\$9,054)</b>	<b>2801.7</b>	<b>(3.0)</b>
<b>6400 - Equipment</b>							
640090 - EQUIPMENT \$25,000+	41,926	295,122	447,075	405,149	151,953	966.3	51.5
	<b>\$41,926</b>	<b>\$295,122</b>	<b>\$447,075</b>	<b>\$405,149</b>	<b>\$151,953</b>	<b>966.3</b>	<b>51.5</b>
<b>6500 - Equipment Replacement</b>							
650000 - CAPITAL EQUIPMENT REPLACEMENT	0	0	170,394	170,394	170,394	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$170,394</b>	<b>\$170,394</b>	<b>\$170,394</b>	<b>N/A</b>	<b>N/A</b>
<b>6000 - 6999 Capital Outlay</b>	<b>\$51,926</b>	<b>\$594,345</b>	<b>\$907,639</b>	<b>\$855,713</b>	<b>\$313,293</b>	<b>1647.9</b>	<b>52.7</b>
<b>Percent of Total</b>	<b>0.2%</b>	<b>2.5%</b>	<b>4.0%</b>				



Third Quarter Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 13  
SubFund: -

	Adopted Budget	2nd Interim Budget	3rd Quarter Budget	Diff Btwn Q3 & Adpt	Diff Btwn Q3 & 12	Pct Chg Q3 & Adpt	Pct Chg Q3 & 12
<b>7000 - 7499 Other Outgo</b>							
<b>7350 - Transfers of Indirect Costs - Interfund</b>							
735000 - TRF OF DIRECT COST-INTERFUND	528,581	507,259	442,184	(86,397)	(65,075)	(16.3)	(12.8)
	<b>\$528,581</b>	<b>\$507,259</b>	<b>\$442,184</b>	<b>(\$86,397)</b>	<b>(\$65,075)</b>	<b>(16.3)</b>	<b>(12.8)</b>
<b>7438 - Debt Service - Interest</b>							
743800 - DEBT SERVICE/INTEREST	0	168,400	168,400	168,400	0	N/A	0.0
	<b>\$0</b>	<b>\$168,400</b>	<b>\$168,400</b>	<b>\$168,400</b>	<b>\$0</b>	<b>N/A</b>	<b>0.0</b>
<b>7439 - Other Debt Service - Principal</b>							
743900 - DEBT SERVICE/PRINCIPAL	0	225,000	225,000	225,000	0	N/A	0.0
	<b>\$0</b>	<b>\$225,000</b>	<b>\$225,000</b>	<b>\$225,000</b>	<b>\$0</b>	<b>N/A</b>	<b>0.0</b>
<b>7000 - 7499 Other Outgo</b>	<b>\$528,581</b>	<b>\$900,659</b>	<b>\$835,584</b>	<b>\$307,003</b>	<b>(\$65,075)</b>	<b>58.1</b>	<b>(7.2)</b>
Percent of Total	2.5%	3.8%	3.7%				
<b>7600 - 7629 Interfund Transfers Out</b>							
<b>7619 - Other Authorized Interfund Transfers Out</b>							
761914 - TRANSFER TO SPEC RES/CAP PROJ	0	0	0	0	0	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>7600 - 7629 Interfund Transfers Out</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
Percent of Total	0.0%	0.0%	0.0%				

Third Quarter Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 14 SubFund: -	Adopted Budget	2nd Interim Budget	3rd Quarter Budget	Diff Btwn Q3 & Adpt	Diff Btwn Q3 & 12	Pct Chg Q3 & Adpt	Pct Chg Q3 & 12
<b>14 - DEFERRED MAINTENANCE FUND</b>	<b>\$2,801,000</b>	<b>\$3,901,000</b>	<b>\$3,901,000</b>	<b>\$1,100,000</b>	<b>\$0</b>	<b>39.3</b>	<b>0.0</b>
<b>8600 - 8799 Other Local Revenue</b>							
<b>8660 - Interest</b>							
866000 - LOC INTEREST INCOME/TREAS	1,000	1,000	1,000	0	0	0.0	0.0
	<b>\$1,000</b>	<b>\$1,000</b>	<b>\$1,000</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0</b>	<b>0.0</b>
<b>8662 - Net Increase (Decrease) in the Fair Value of Investments</b>							
866200 - NET INC(DEC) FAIR VALUE INVEST	0	0	0	0	0	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>8699 - All Other Local Revenue</b>							
869900 - LOC OTHER REVENUE	0	0	0	0	0	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>8600 - 8799 Other Local Revenue</b>	<b>\$1,000</b>	<b>\$1,000</b>	<b>\$1,000</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0</b>	<b>0.0</b>
<b>Percent of Total</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>				
<b>8900 - 8929 Interfund Transfers In</b>							
<b>8919 - Other Authorized Interfund Transfers In</b>							
891901 - OTH INTERFUND TRANSFER IN	2,800,000	3,900,000	3,900,000	1,100,000	0	39.3	0.0
	<b>\$2,800,000</b>	<b>\$3,900,000</b>	<b>\$3,900,000</b>	<b>\$1,100,000</b>	<b>\$0</b>	<b>39.3</b>	<b>0.0</b>
<b>8900 - 8929 Interfund Transfers In</b>	<b>\$2,800,000</b>	<b>\$3,900,000</b>	<b>\$3,900,000</b>	<b>\$1,100,000</b>	<b>\$0</b>	<b>39.3</b>	<b>0.0</b>
<b>Percent of Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>				

Third Quarter Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 14 SubFund: -	Adopted Budget	2nd Interim Budget	3rd Quarter Budget	Diff Btwn Q3 & Adpt	Diff Btwn Q3 & 12	Pct Chg Q3 & Adpt	Pct Chg Q3 & 12
<b>14 - DEFERRED MAINTENANCE FUND</b>	<b>\$2,801,000</b>	<b>\$4,242,391</b>	<b>\$4,242,391</b>	<b>\$1,441,391</b>	<b>\$0</b>	<b>51.5</b>	<b>0.0</b>
<b>2000 - 2999 Classified Personnel Salaries</b>							
<b>2200 - Classified Support Salaries</b>							
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
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>2000 - 2999 Classified Personnel Salaries</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>Percent of Total</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>				

Third Quarter Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 14  
SubFund: -

	Adopted Budget	2nd Interim Budget	3rd Quarter Budget	Diff Btwn Q3 & Adpt	Diff Btwn Q3 & 12	Pct Chg Q3 & Adpt	Pct Chg Q3 & 12
<b>3000 - 3999 Employee Benefits</b>							
<b>3202 - Public Employees' Retirement System, classified positions</b>							
320200 - PERS CLASSIFIED	0	0	0	0	0	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>3302 - OASDI/Medicare/Alternative, classified positions</b>							
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
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>3402 - Health &amp; Welfare Benefits, classified positions</b>							
340216 - DIS CLASS	0	0	0	0	0	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>3502 - State Unemployment Insurance, classified positions</b>							
350200 - SUI CLASS	0	0	0	0	0	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>3602 - Workers' Compensation Insurance, classified positions</b>							
360200 - W/C CLASS	0	0	0	0	0	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>3702 - OPEB, Allocated, classified positions</b>							
370200 - RETIREE BENEFIT CLASSIFIED	0	0	0	0	0	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>3902 - Other Benefits, classified positions</b>							
390203 - SELF INSUR CLASS	0	0	0	0	0	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>3000 - 3999 Employee Benefits</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>Percent of Total</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>				
<b>1000 - 3999 Employee Compensation % of Total</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>				
<b>4000 - 4999 Books and Supplies</b>							
<b>4400 - Noncapitalized Equipment</b>							
440000 - EQUIP \$500-\$24999	0	0	0	0	0	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>4000 - 4999 Books and Supplies</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>Percent of Total</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>				

Third Quarter Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 14  
SubFund: -

	Adopted Budget	2nd Interim Budget	3rd Quarter Budget	Diff Btwn Q3 & Adpt	Diff Btwn Q3 & 12	Pct Chg Q3 & Adpt	Pct Chg Q3 & 12
<b>5000 - 5999 Services and Other Operating Expenditures</b>							
<b>5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements</b>							
560001 - NONCAPITALIZED IMPROVEMENTS	2,801,000	1,710,741	1,685,741	(1,115,259)	(25,000)	(39.8)	(1.5)
	<b>\$2,801,000</b>	<b>\$1,710,741</b>	<b>\$1,685,741</b>	<b>(\$1,115,259)</b>	<b>(\$25,000)</b>	<b>(39.8)</b>	<b>(1.5)</b>
<b>5710 - Transfers of Direct Costs</b>							
571040 - DIRECT COST/GAD	0	0	0	0	0	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>5750 - Transfers of Direct Costs - Interfund</b>							
575040 - DIRECT COST/GAD/INTERF	0	0	0	0	0	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>5000 - 5999 Services and Other Operating Expenditures</b>	<b>\$2,801,000</b>	<b>\$1,710,741</b>	<b>\$1,685,741</b>	<b>(\$1,115,259)</b>	<b>(\$25,000)</b>	<b>(39.8)</b>	<b>(1.5)</b>
Percent of Total	100.0%	40.3%	39.7%				
<b>6000 - 6999 Capital Outlay</b>							
<b>6170 - Land Improvements</b>							
617000 - LAND IMPROVEMENTS	0	1,407,017	1,407,017	1,407,017	0	N/A	0.0
	<b>\$0</b>	<b>\$1,407,017</b>	<b>\$1,407,017</b>	<b>\$1,407,017</b>	<b>\$0</b>	<b>N/A</b>	<b>0.0</b>
<b>6200 - Buildings and Improvements of Buildings</b>							
620000 - BLDG/IMPRV OF BLDG	0	1,124,634	1,149,634	1,149,634	25,000	N/A	2.2
	<b>\$0</b>	<b>\$1,124,634</b>	<b>\$1,149,634</b>	<b>\$1,149,634</b>	<b>\$25,000</b>	<b>N/A</b>	<b>2.2</b>
<b>6000 - 6999 Capital Outlay</b>	<b>\$0</b>	<b>\$2,531,650</b>	<b>\$2,556,650</b>	<b>\$2,556,650</b>	<b>\$25,000</b>	<b>N/A</b>	<b>1.0</b>
Percent of Total	0.0%	59.7%	60.3%				
<b>7600 - 7629 Interfund Transfers Out</b>							
<b>7619 - Other Authorized Interfund Transfers Out</b>							
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
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>7600 - 7629 Interfund Transfers Out</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
Percent of Total	0.0%	0.0%	0.0%				

Third Quarter Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 21 SubFund: -	Adopted Budget	2nd Interim Budget	3rd Quarter Budget	Diff Btwn Q3 & Adpt	Diff Btwn Q3 & 12	Pct Chg Q3 & Adpt	Pct Chg Q3 & 12
<b>21 - BUILDING FUND</b>	<b>\$414,056</b>	<b>\$1,439,056</b>	<b>\$186,439,056</b>	<b>\$186,025,000</b>	<b>\$185,000,000</b>	<b>44927.5</b>	<b>12855.6</b>
<b>8600 - 8799 Other Local Revenue</b>							
<b>8625 - Community Redevelopment Funds Not Subject to LCFF Deduction</b>							
862500 - COMM REDEV FUNDS	0	0	0	0	0	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>8650 - Leases and Rentals</b>							
865000 - LOC LEASES & RENTAL	0	0	0	0	0	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>8660 - Interest</b>							
866000 - LOC INTEREST INCOME/TREAS	0	1,025,000	1,025,000	1,025,000	0	N/A	0.0
	<b>\$0</b>	<b>\$1,025,000</b>	<b>\$1,025,000</b>	<b>\$1,025,000</b>	<b>\$0</b>	<b>N/A</b>	<b>0.0</b>
<b>8662 - Net Increase (Decrease) in the Fair Value of Investments</b>							
866200 - NET INC(DEC) FAIR VALUE INVEST	0	0	0	0	0	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>8699 - All Other Local Revenue</b>							
869900 - LOC OTHER REVENUE	0	0	0	0	0	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>8600 - 8799 Other Local Revenue</b>	<b>\$0</b>	<b>\$1,025,000</b>	<b>\$1,025,000</b>	<b>\$1,025,000</b>	<b>\$0</b>	<b>N/A</b>	<b>0.0</b>
<b>Percent of Total</b>	<b>0.0%</b>	<b>71.2%</b>	<b>0.5%</b>				
<b>8900 - 8929 Interfund Transfers In</b>							
<b>8919 - Other Authorized Interfund Transfers In</b>							
891901 - OTH INTERFUND TRANSFER IN	414,056	414,056	414,056	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
	<b>\$414,056</b>	<b>\$414,056</b>	<b>\$414,056</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0</b>	<b>0.0</b>
<b>8900 - 8929 Interfund Transfers In</b>	<b>\$414,056</b>	<b>\$414,056</b>	<b>\$414,056</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0</b>	<b>0.0</b>
<b>Percent of Total</b>	<b>100.0%</b>	<b>28.8%</b>	<b>0.2%</b>				

Third Quarter Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 21  
SubFund: -

	Adopted Budget	2nd Interim Budget	3rd Quarter Budget	Diff Btwn Q3 & Adpt	Diff Btwn Q3 & 12	Pct Chg Q3 & Adpt	Pct Chg Q3 & 12
<b>8930 - 8979 All Other Financing Sources</b>							
<b>8951 - Proceeds from Sale of Bonds</b>							
895100 - PROCEEDS FROM SALE OF BONDS	0	0	185,000,000	185,000,000	185,000,000	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$185,000,000</b>	<b>\$185,000,000</b>	<b>\$185,000,000</b>	<b>N/A</b>	<b>N/A</b>
<b>8971 - Proceeds from Certificates of Participation</b>							
897100 - PROCEEDS FROM COP'S	0	0	0	0	0	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>8972 - Proceeds from Capital Leases</b>							
897200 - PROCEEDS FROM CAPITAL LEASES	0	0	0	0	0	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>8930 - 8979 All Other Financing Sources</b>	<b>\$0</b>	<b>\$0</b>	<b>\$185,000,000</b>	<b>\$185,000,000</b>	<b>\$185,000,000</b>	<b>N/A</b>	<b>N/A</b>
<b>Percent of Total</b>	<b>0.0%</b>	<b>0.0%</b>	<b>99.2%</b>				
<b>8980 - 8999 Contributions</b>							
<b>8980 - Contributions from Unrestricted Revenues</b>							
898000 - CONTRIB FR UNRESTRICTED REV	0	0	0	0	0	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>8980 - 8999 Contributions</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>Percent of Total</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>				

Third Quarter Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 25 SubFund: -	Adopted Budget	2nd Interim Budget	3rd Quarter Budget	Diff Btwn Q3 & Adpt	Diff Btwn Q3 & 12	Pct Chg Q3 & Adpt	Pct Chg Q3 & 12
<b>25 - CAPITAL FACILITIES FUND</b>	<b>\$11,930,010</b>	<b>\$65,326,332</b>	<b>\$65,335,332</b>	<b>\$53,405,322</b>	<b>\$9,000</b>	<b>447.7</b>	<b>0.0</b>
<b>1000 - 1999 Certificated Personnel Salaries</b>							
<b>1300 - Certificated Supervisors' and Administrators' Salaries</b>							
130008 - DIST ADM SAL	0	0	0	0	0	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>1900 - Other Certificated Salaries</b>							
190090 - CERT OTH SAL	186,896	0	0	(186,896)	0	(100.0)	N/A
	<b>\$186,896</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$186,896)</b>	<b>\$0</b>	<b>(100.0)</b>	<b>N/A</b>
<b>1000 - 1999 Certificated Personnel Salaries</b>	<b>\$186,896</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$186,896)</b>	<b>\$0</b>	<b>(100.0)</b>	<b>N/A</b>
<b>Percent of Total</b>	<b>1.6%</b>	<b>0.0%</b>	<b>0.0%</b>				
<b>2000 - 2999 Classified Personnel Salaries</b>							
<b>2300 - Classified Supervisors' and Administrators' Salaries</b>							
230001 - CLASS MANAGEMENT SA	547,510	580,010	580,010	32,500	0	5.9	0.0
	<b>\$547,510</b>	<b>\$580,010</b>	<b>\$580,010</b>	<b>\$32,500</b>	<b>\$0</b>	<b>5.9</b>	<b>0.0</b>
<b>2400 - Clerical, Technical, and Office Staff Salaries</b>							
240001 - CLASS BUSINESS SUPPORT	175,039	184,672	184,672	9,633	0	5.5	0.0
240050 - CLASS BUSINESS SUPPORT SUB	0	0	0	0	0	N/A	N/A
	<b>\$175,039</b>	<b>\$184,672</b>	<b>\$184,672</b>	<b>\$9,633</b>	<b>\$0</b>	<b>5.5</b>	<b>0.0</b>
<b>2000 - 2999 Classified Personnel Salaries</b>	<b>\$722,549</b>	<b>\$764,682</b>	<b>\$764,682</b>	<b>\$42,133</b>	<b>\$0</b>	<b>5.8</b>	<b>0.0</b>
<b>Percent of Total</b>	<b>6.1%</b>	<b>1.2%</b>	<b>1.2%</b>				
<b>3000 - 3999 Employee Benefits</b>							
<b>3101 - State Teachers' Retirement System, certificated positions</b>							
310100 - STRS CERT	35,697	0	0	(35,697)	0	(100.0)	N/A
	<b>\$35,697</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$35,697)</b>	<b>\$0</b>	<b>(100.0)</b>	<b>N/A</b>
<b>3102 - State Teachers' Retirement System, classified positions</b>							
310201 - STRS CLASSIFIED	32,005	34,219	34,219	2,214	0	6.9	0.0
	<b>\$32,005</b>	<b>\$34,219</b>	<b>\$34,219</b>	<b>\$2,214</b>	<b>\$0</b>	<b>6.9</b>	<b>0.0</b>
<b>3202 - Public Employees' Retirement System, classified positions</b>							
320200 - PERS CLASSIFIED	148,070	156,218	156,218	8,148	0	5.5	0.0
	<b>\$148,070</b>	<b>\$156,218</b>	<b>\$156,218</b>	<b>\$8,148</b>	<b>\$0</b>	<b>5.5</b>	<b>0.0</b>



Third Quarter Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 25  
SubFund: -

	Adopted Budget	2nd Interim Budget	3rd Quarter Budget	Diff Btwn Q3 & Adpt	Diff Btwn Q3 & 12	Pct Chg Q3 & Adpt	Pct Chg Q3 & 12
<b>3000 - 3999 Employee Benefits</b>							
<b>3301 - OASDI/Medicare/Alternative, certificated positions</b>							
330101 - MEDICARE CERT	2,710	0	0	(2,710)	0	(100.0)	N/A
	<b>\$2,710</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$2,710)</b>	<b>\$0</b>	<b>(100.0)</b>	<b>N/A</b>
<b>3302 - OASDI/Medicare/Alternative, classified positions</b>							
330200 - SOCIAL SECURITY CLASS	34,532	36,487	36,487	1,955	0	5.7	0.0
330201 - MEDICARE CLASS	10,519	11,144	11,144	625	0	5.9	0.0
330202 - SUPPLEMENTAL RETIREMENT CLASS	0	0	0	0	0	N/A	N/A
	<b>\$45,051</b>	<b>\$47,631</b>	<b>\$47,631</b>	<b>\$2,580</b>	<b>\$0</b>	<b>5.7</b>	<b>0.0</b>
<b>3401 - Health &amp; Welfare Benefits, certificated positions</b>							
340111 - HEALTH CERT	13,903	0	0	(13,903)	0	(100.0)	N/A
340112 - DENTAL CERT	921	0	0	(921)	0	(100.0)	N/A
340113 - VISION CERT	177	0	0	(177)	0	(100.0)	N/A
340114 - LIFE INS CERT	108	0	0	(108)	0	(100.0)	N/A
	<b>\$15,109</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$15,109)</b>	<b>\$0</b>	<b>(100.0)</b>	<b>N/A</b>
<b>3402 - Health &amp; Welfare Benefits, classified positions</b>							
340211 - HEALTH CLASS	91,760	91,760	91,760	0	0	0.0	0.0
340212 - DENTAL CLASS	6,078	6,078	6,078	0	0	0.0	0.0
340213 - VISION CLASS	1,168	1,168	1,168	0	0	0.0	0.0
340214 - LIFE INS CLASS	559	559	559	0	0	0.0	0.0
340216 - DIS CLASS	804	848	848	44	0	5.5	0.0
	<b>\$100,369</b>	<b>\$100,413</b>	<b>\$100,413</b>	<b>\$44</b>	<b>\$0</b>	<b>0.0</b>	<b>0.0</b>
<b>3501 - State Unemployment Insurance, certificated positions</b>							
350100 - SUI CERT	93	0	0	(93)	0	(100.0)	N/A
	<b>\$93</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$93)</b>	<b>\$0</b>	<b>(100.0)</b>	<b>N/A</b>
<b>3502 - State Unemployment Insurance, classified positions</b>							
350200 - SUI CLASS	361	382	382	21	0	5.9	0.0
	<b>\$361</b>	<b>\$382</b>	<b>\$382</b>	<b>\$21</b>	<b>\$0</b>	<b>5.9</b>	<b>0.0</b>
<b>3601 - Workers' Compensation Insurance, certificated positions</b>							
360100 - W/C CERT	2,243	0	0	(2,243)	0	(100.0)	N/A
	<b>\$2,243</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$2,243)</b>	<b>\$0</b>	<b>(100.0)</b>	<b>N/A</b>

Third Quarter Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 25  
SubFund: -

	Adopted Budget	2nd Interim Budget	3rd Quarter Budget	Diff Btwn Q3 & Adpt	Diff Btwn Q3 & 12	Pct Chg Q3 & Adpt	Pct Chg Q3 & 12
<b>3000 - 3999 Employee Benefits</b>							
<b>3602 - Workers' Compensation Insurance, classified positions</b>							
360200 - W/C CLASS	8,670	9,176	9,176	506	0	5.8	0.0
	<b>\$8,670</b>	<b>\$9,176</b>	<b>\$9,176</b>	<b>\$506</b>	<b>\$0</b>	<b>5.8</b>	<b>0.0</b>
<b>3701 - OPEB, Allocated, certificated positions</b>							
370100 - RETIREE BENEFITS CERT	6,541	0	0	(6,541)	0	(100.0)	N/A
	<b>\$6,541</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$6,541)</b>	<b>\$0</b>	<b>(100.0)</b>	<b>N/A</b>
<b>3702 - OPEB, Allocated, classified positions</b>							
370200 - RETIREE BENEFIT CLASSIFIED	25,289	26,764	26,764	1,475	0	5.8	0.0
	<b>\$25,289</b>	<b>\$26,764</b>	<b>\$26,764</b>	<b>\$1,475</b>	<b>\$0</b>	<b>5.8</b>	<b>0.0</b>
<b>3901 - Other Benefits, certificated positions</b>							
390103 - SELF INSUR CERT	748	0	0	(748)	0	(100.0)	N/A
	<b>\$748</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$748)</b>	<b>\$0</b>	<b>(100.0)</b>	<b>N/A</b>
<b>3902 - Other Benefits, classified positions</b>							
390203 - SELF INSUR CLASS	2,890	3,059	3,059	169	0	5.8	0.0
390204 - AB 1522 ACCRUAL	0	0	0	0	0	N/A	N/A
	<b>\$2,890</b>	<b>\$3,059</b>	<b>\$3,059</b>	<b>\$169</b>	<b>\$0</b>	<b>5.8</b>	<b>0.0</b>
<b>3000 - 3999 Employee Benefits</b>	<b>\$425,846</b>	<b>\$377,862</b>	<b>\$377,862</b>	<b>(\$47,984)</b>	<b>\$0</b>	<b>(11.3)</b>	<b>0.0</b>
<b>Percent of Total</b>	<b>3.6%</b>	<b>0.6%</b>	<b>0.6%</b>				
<b>1000 - 3999 Employee Compensation % of Total</b>	<b>11.2%</b>	<b>1.7%</b>	<b>1.7%</b>				

Third Quarter Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 25 SubFund: -	Adopted Budget	2nd Interim Budget	3rd Quarter Budget	Diff Btwn Q3 & Adpt	Diff Btwn Q3 & 12	Pct Chg Q3 & Adpt	Pct Chg Q3 & 12
<b>4000 - 4999 Books and Supplies</b>							
<b>4300 - Materials and Supplies</b>							
430000 - INSTRUCTIONAL SUPPLIES	40,000	40,000	40,000	0	0	0.0	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
	<b>\$40,000</b>	<b>\$40,000</b>	<b>\$40,000</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0</b>	<b>0.0</b>
<b>4400 - Noncapitalized Equipment</b>							
440000 - EQUIP \$500-\$24999	28,500	28,500	28,500	0	0	0.0	0.0
	<b>\$28,500</b>	<b>\$28,500</b>	<b>\$28,500</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0</b>	<b>0.0</b>
<b>4000 - 4999 Books and Supplies</b>	<b>\$68,500</b>	<b>\$68,500</b>	<b>\$68,500</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0</b>	<b>0.0</b>
<b>Percent of Total</b>	<b>0.6%</b>	<b>0.1%</b>	<b>0.1%</b>				
<b>5000 - 5999 Services and Other Operating Expenditures</b>							
<b>5200 - Travel and Conferences</b>							
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
	<b>\$10,500</b>	<b>\$10,500</b>	<b>\$10,500</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0</b>	<b>0.0</b>
<b>5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements</b>							
560001 - NONCAPITALIZED IMPROVEMENTS	200	1,204,872	1,267,762	1,267,562	62,890	633781.1	5.2
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	80,000	434,593	490,291	410,291	55,698	512.9	12.8
	<b>\$80,200</b>	<b>\$1,639,465</b>	<b>\$1,758,053</b>	<b>\$1,677,853</b>	<b>\$118,588</b>	<b>2092.1</b>	<b>7.2</b>
<b>5710 - Transfers of Direct Costs</b>							
571020 - DIRECT COST/TRANSPORTATION	0	0	0	0	0	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>5750 - Transfers of Direct Costs - Interfund</b>							
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	1,000	1,000	500	N/A	100.0
575052 - DIRECT COST/SCANBACK INTERFUND	0	0	0	0	0	N/A	N/A
	<b>\$0</b>	<b>\$500</b>	<b>\$1,000</b>	<b>\$1,000</b>	<b>\$500</b>	<b>N/A</b>	<b>100.0</b>

Third Quarter Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 25 SubFund: -	Adopted Budget	2nd Interim Budget	3rd Quarter Budget	Diff Btwn Q3 & Adpt	Diff Btwn Q3 & I2	Pct Chg Q3 & Adpt	Pct Chg Q3 & I2
<b>5000 - 5999 Services and Other Operating Expenditures</b>							
<b>5800 - Professional/Consulting Services and Operating Expenditures</b>							
580002 - CONTRACT SERVICES	180,000	180,000	180,000	0	0	0.0	0.0
580005 - LEGAL SERVICES	75,000	75,000	75,000	0	0	0.0	0.0
580006 - ADVERTISING	200	200	200	0	0	0.0	0.0
580009 - FEES / OTHER	150	150	150	0	0	0.0	0.0
580010 - SOFTWARE LICENSE	63,500	63,500	63,500	0	0	0.0	0.0
580090 - BUDGET RESERVE	0	0	0	0	0	N/A	N/A
	<b>\$318,850</b>	<b>\$318,850</b>	<b>\$318,850</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0</b>	<b>0.0</b>
<b>5900 - Communications</b>							
590001 - PHONE CERTIFICATED	0	0	0	0	0	N/A	N/A
590002 - PHONE CLASSIFIED	2,916	2,916	2,916	0	0	0.0	0.0
590005 - COMMUNICATION/POSTAGE	0	0	0	0	0	N/A	N/A
	<b>\$2,916</b>	<b>\$2,916</b>	<b>\$2,916</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0</b>	<b>0.0</b>
<b>5000 - 5999 Services and Other Operating Expenditures</b>	<b>\$412,466</b>	<b>\$1,972,231</b>	<b>\$2,091,319</b>	<b>\$1,678,853</b>	<b>\$119,088</b>	<b>407.0</b>	<b>6.0</b>
<b>Percent of Total</b>	<b>3.5%</b>	<b>3.0%</b>	<b>3.2%</b>				
<b>6000 - 6999 Capital Outlay</b>							
<b>6100 - Land</b>							
610000 - SITE PURCHASE	0	647,054	777,054	777,054	130,000	N/A	20.1
	<b>\$0</b>	<b>\$647,054</b>	<b>\$777,054</b>	<b>\$777,054</b>	<b>\$130,000</b>	<b>N/A</b>	<b>20.1</b>
<b>6200 - Buildings and Improvements of Buildings</b>							
620000 - BLDG/IMPRV OF BLDG	4,512,430	55,886,655	55,646,567	51,134,137	(240,088)	1133.2	(0.4)
	<b>\$4,512,430</b>	<b>\$55,886,655</b>	<b>\$55,646,567</b>	<b>\$51,134,137</b>	<b>(\$240,088)</b>	<b>1133.2</b>	<b>(0.4)</b>
<b>6000 - 6999 Capital Outlay</b>	<b>\$4,512,430</b>	<b>\$56,533,709</b>	<b>\$56,423,621</b>	<b>\$51,911,191</b>	<b>(\$110,088)</b>	<b>1150.4</b>	<b>(0.2)</b>
<b>Percent of Total</b>	<b>37.8%</b>	<b>86.5%</b>	<b>86.4%</b>				

Third Quarter Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 25 SubFund: -	Adopted Budget	2nd Interim Budget	3rd Quarter Budget	Diff Btwn Q3 & Adpt	Diff Btwn Q3 & 12	Pct Chg Q3 & Adpt	Pct Chg Q3 & 12
<b>7000 - 7499 Other Outgo</b>							
<b>7438 - Debt Service - Interest</b>							
743800 - DEBT SERVICE/INTEREST	1,556,323	2,849,348	2,849,348	1,293,025	0	83.1	0.0
	<b>\$1,556,323</b>	<b>\$2,849,348</b>	<b>\$2,849,348</b>	<b>\$1,293,025</b>	<b>\$0</b>	<b>83.1</b>	<b>0.0</b>
<b>7439 - Other Debt Service - Principal</b>							
743900 - DEBT SERVICE/PRINCIPAL	3,715,000	2,430,000	2,430,000	(1,285,000)	0	(34.6)	0.0
	<b>\$3,715,000</b>	<b>\$2,430,000</b>	<b>\$2,430,000</b>	<b>(\$1,285,000)</b>	<b>\$0</b>	<b>(34.6)</b>	<b>0.0</b>
<b>7000 - 7499 Other Outgo</b>	<b>\$5,271,323</b>	<b>\$5,279,348</b>	<b>\$5,279,348</b>	<b>\$8,025</b>	<b>\$0</b>	<b>0.2</b>	<b>0.0</b>
<b>Percent of Total</b>	<b>44.2%</b>	<b>8.1%</b>	<b>8.1%</b>				
<b>7600 - 7629 Interfund Transfers Out</b>							
<b>7613 - To State School Building Fund/County School Facilities Fund from All Other Funds</b>							
761300 - DIST SH/SFP PROJECT	0	0	0	0	0	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>7619 - Other Authorized Interfund Transfers Out</b>							
761900 - TRANSFER TO GENERAL FUND	330,000	330,000	330,000	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
	<b>\$330,000</b>	<b>\$330,000</b>	<b>\$330,000</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0</b>	<b>0.0</b>
<b>7600 - 7629 Interfund Transfers Out</b>	<b>\$330,000</b>	<b>\$330,000</b>	<b>\$330,000</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0</b>	<b>0.0</b>
<b>Percent of Total</b>	<b>2.8%</b>	<b>0.5%</b>	<b>0.5%</b>				

Third Quarter Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 35 SubFund: -	Adopted Budget	2nd Interim Budget	3rd Quarter Budget	Diff Btwn Q3 & Adpt	Diff Btwn Q3 & 12	Pct Chg Q3 & Adpt	Pct Chg Q3 & 12
<b>35 - COUNTY SCHOOL FACILITIES FUND</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$1,392,499</b>	<b>\$1,382,499</b>	<b>\$1,382,499</b>	<b>13825.0</b>	<b>13825.0</b>
<b>8300 - 8599 Other State Revenue</b>							
<b>8545 - School Facilities Apportionments</b>							
854500 - ST SCHOOL FAC APPORT	0	0	1,382,499	1,382,499	1,382,499	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$1,382,499</b>	<b>\$1,382,499</b>	<b>\$1,382,499</b>	<b>N/A</b>	<b>N/A</b>
<b>8300 - 8599 Other State Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,382,499</b>	<b>\$1,382,499</b>	<b>\$1,382,499</b>	<b>N/A</b>	<b>N/A</b>
<b>Percent of Total</b>	<b>0.0%</b>	<b>0.0%</b>	<b>99.3%</b>				
<b>8600 - 8799 Other Local Revenue</b>							
<b>8660 - Interest</b>							
866000 - LOC INTEREST INCOME/TREAS	10,000	10,000	10,000	0	0	0.0	0.0
	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0</b>	<b>0.0</b>
<b>8662 - Net Increase (Decrease) in the Fair Value of Investments</b>							
866200 - NET INC(DEC) FAIR VALUE INVEST	0	0	0	0	0	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>8699 - All Other Local Revenue</b>							
869900 - LOC OTHER REVENUE	0	0	0	0	0	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>8600 - 8799 Other Local Revenue</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0</b>	<b>0.0</b>
<b>Percent of Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>0.7%</b>				
<b>8900 - 8929 Interfund Transfers In</b>							
<b>8913 - To State School Building Fund/County School Facilities Fund from All Other Funds</b>							
891300 - DIST SH/SFP PROJECT	0	0	0	0	0	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>8919 - Other Authorized Interfund Transfers In</b>							
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
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>8900 - 8929 Interfund Transfers In</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>Percent of Total</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>				

Third Quarter Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 35  
SubFund: -

	Adopted Budget	2nd Interim Budget	3rd Quarter Budget	Diff Btwn Q3 & Adpt	Diff Btwn Q3 & 12	Pct Chg Q3 & Adpt	Pct Chg Q3 & 12
<b>8980 - 8999 Contributions</b>							
<b>8980 - Contributions from Unrestricted Revenues</b>							
898000 - CONTRIB FR UNRESTRICTED REV	0	0	0	0	0	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>8980 - 8999 Contributions</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>Percent of Total</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>				

Third Quarter Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 35 SubFund: -	Adopted Budget	2nd Interim Budget	3rd Quarter Budget	Diff Btwn Q3 & Adpt	Diff Btwn Q3 & 12	Pct Chg Q3 & Adpt	Pct Chg Q3 & 12
<b>35 - COUNTY SCHOOL FACILITIES FUND</b>	<b>\$10,000</b>	<b>\$56,118,188</b>	<b>\$57,500,687</b>	<b>\$57,490,687</b>	<b>\$1,382,499</b>	<b>574906.9</b>	<b>2.5</b>
<b>2000 - 2999 Classified Personnel Salaries</b>							
<b>2400 - Clerical, Technical, and Office Staff Salaries</b>							
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
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>2000 - 2999 Classified Personnel Salaries</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>Percent of Total</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>				



Third Quarter Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 35  
SubFund: -

	Adopted Budget	2nd Interim Budget	3rd Quarter Budget	Diff Btwn Q3 & Adpt	Diff Btwn Q3 & 12	Pct Chg Q3 & Adpt	Pct Chg Q3 & 12
<b>3000 - 3999 Employee Benefits</b>							
<b>3202 - Public Employees' Retirement System, classified positions</b>							
320200 - PERS CLASSIFIED	0	0	0	0	0	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>3302 - OASDI/Medicare/Alternative, classified positions</b>							
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
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>3402 - Health &amp; Welfare Benefits, classified positions</b>							
340216 - DIS CLASS	0	0	0	0	0	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>3502 - State Unemployment Insurance, classified positions</b>							
350200 - SUI CLASS	0	0	0	0	0	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>3602 - Workers' Compensation Insurance, classified positions</b>							
360200 - W/C CLASS	0	0	0	0	0	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>3702 - OPEB, Allocated, classified positions</b>							
370200 - RETIREE BENEFIT CLASSIFIED	0	0	0	0	0	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>3902 - Other Benefits, classified positions</b>							
390203 - SELF INSUR CLASS	0	0	0	0	0	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>3000 - 3999 Employee Benefits</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>Percent of Total</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>				
<b>1000 - 3999 Employee Compensation % of Total</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>				

Third Quarter Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 35 SubFund: -	Adopted Budget	2nd Interim Budget	3rd Quarter Budget	Diff Btwn Q3 & Adpt	Diff Btwn Q3 & 12	Pct Chg Q3 & Adpt	Pct Chg Q3 & 12
<b>4000 - 4999 Books and Supplies</b>							
<b>4300 - Materials and Supplies</b>							
430000 - INSTRUCTIONAL SUPPLIES	0	0	0	0	0	N/A	N/A
430008 - SUPPLIES NON-CLASSROOM	0	0	0	0	0	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>4400 - Noncapitalized Equipment</b>							
440000 - EQUIP \$500-\$24999	0	0	0	0	0	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>4000 - 4999 Books and Supplies</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
Percent of Total	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>				
<b>5000 - 5999 Services and Other Operating Expenditures</b>							
<b>5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements</b>							
560001 - NONCAPITALIZED IMPROVEMENTS	0	0	0	0	0	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>5750 - Transfers of Direct Costs - Interfund</b>							
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
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>5800 - Professional/Consulting Services and Operating Expenditures</b>							
580002 - CONTRACT SERVICES	0	0	0	0	0	N/A	N/A
580005 - LEGAL SERVICES	0	0	0	0	0	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>5000 - 5999 Services and Other Operating Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
Percent of Total	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>				

Third Quarter Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 35  
SubFund: -

	Adopted Budget	2nd Interim Budget	3rd Quarter Budget	Diff Btwn Q3 & Adpt	Diff Btwn Q3 & 12	Pct Chg Q3 & Adpt	Pct Chg Q3 & 12
<b>6000 - 6999 Capital Outlay</b>							
<b>6100 - Land</b>							
610000 - SITE PURCHASE	0	0	0	0	0	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>6170 - Land Improvements</b>							
617000 - LAND IMPROVEMENTS	0	0	0	0	0	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>6200 - Buildings and Improvements of Buildings</b>							
620000 - BLDG/IMPRV OF BLDG	10,000	51,767,398	53,149,897	53,139,897	1,382,499	531399.0	2.7
620002 - PLAN ARCH/CONSULTANT	0	0	0	0	0	N/A	N/A
620005 - PLAN/OTHER	0	0	0	0	0	N/A	N/A
	<b>\$10,000</b>	<b>\$51,767,398</b>	<b>\$53,149,897</b>	<b>\$53,139,897</b>	<b>\$1,382,499</b>	<b>531399.0</b>	<b>2.7</b>
<b>6400 - Equipment</b>							
640090 - EQUIPMENT \$25,000+	0	0	0	0	0	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>6000 - 6999 Capital Outlay</b>	<b>\$10,000</b>	<b>\$51,767,398</b>	<b>\$53,149,897</b>	<b>\$53,139,897</b>	<b>\$1,382,499</b>	<b>531399.0</b>	<b>2.7</b>
<b>Percent of Total</b>	<b>100.0%</b>	<b>92.2%</b>	<b>92.4%</b>				
<b>7600 - 7629 Interfund Transfers Out</b>							
<b>7613 - To State School Building Fund/County School Facilities Fund from All Other Funds</b>							
761300 - DIST SH/SFP PROJECT	0	0	0	0	0	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>7619 - Other Authorized Interfund Transfers Out</b>							
761906 - TRANSFER TO SFP	0	0	0	0	0	N/A	N/A
761911 - TRANSFER TO DEV FEES II	0	4,350,790	4,350,790	4,350,790	0	N/A	0.0
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
	<b>\$0</b>	<b>\$4,350,790</b>	<b>\$4,350,790</b>	<b>\$4,350,790</b>	<b>\$0</b>	<b>N/A</b>	<b>0.0</b>
<b>7600 - 7629 Interfund Transfers Out</b>	<b>\$0</b>	<b>\$4,350,790</b>	<b>\$4,350,790</b>	<b>\$4,350,790</b>	<b>\$0</b>	<b>N/A</b>	<b>0.0</b>
<b>Percent of Total</b>	<b>0.0%</b>	<b>7.8%</b>	<b>7.6%</b>				

Third Quarter Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 40 SubFund: -	Adopted Budget	2nd Interim Budget	3rd Quarter Budget	Diff Btwn Q3 & Adpt	Diff Btwn Q3 & I2	Pct Chg Q3 & Adpt	Pct Chg Q3 & I2
<b>40 - SPECIAL RESERVE - CAPITAL PROJ</b>	<b>\$13,139,730</b>	<b>\$72,026,912</b>	<b>\$76,758,892</b>	<b>\$63,619,162</b>	<b>\$4,731,980</b>	<b>484.2</b>	<b>6.6</b>
<b>8300 - 8599 Other State Revenue</b>							
<b>8590 - All Other State Revenue</b>							
859000 - ST OTHER REVENUE	0	0	0	0	0	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>8300 - 8599 Other State Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>Percent of Total</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>				
<b>8600 - 8799 Other Local Revenue</b>							
<b>8650 - Leases and Rentals</b>							
865000 - LOC LEASES & RENTAL	0	0	0	0	0	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>8660 - Interest</b>							
866000 - LOC INTEREST INCOME/TREAS	6,000	6,000	2,006,000	2,000,000	2,000,000	33333.3	33333.3
	<b>\$6,000</b>	<b>\$6,000</b>	<b>\$2,006,000</b>	<b>\$2,000,000</b>	<b>\$2,000,000</b>	<b>33333.3</b>	<b>33333.3</b>
<b>8662 - Net Increase (Decrease) in the Fair Value of Investments</b>							
866200 - NET INC(DEC) FAIR VALUE INVEST	0	0	0	0	0	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>8699 - All Other Local Revenue</b>							
869900 - LOC OTHER REVENUE	0	1,668	2,733,648	2,733,648	2,731,980	N/A	163808.4
869915 - REIMB REVENUE	0	0	0	0	0	N/A	N/A
	<b>\$0</b>	<b>\$1,668</b>	<b>\$2,733,648</b>	<b>\$2,733,648</b>	<b>\$2,731,980</b>	<b>N/A</b>	<b>163808.4</b>
<b>8600 - 8799 Other Local Revenue</b>	<b>\$6,000</b>	<b>\$7,668</b>	<b>\$4,739,648</b>	<b>\$4,733,648</b>	<b>\$4,731,980</b>	<b>78894.1</b>	<b>61712.4</b>
<b>Percent of Total</b>	<b>0.0%</b>	<b>0.0%</b>	<b>6.2%</b>				

Third Quarter Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 40  
SubFund: -

	Adopted Budget	2nd Interim Budget	3rd Quarter Budget	Diff Btwn Q3 & Adpt	Diff Btwn Q3 & 12	Pct Chg Q3 & Adpt	Pct Chg Q3 & 12
<b>8900 - 8929 Interfund Transfers In</b>							
<b>8912 - Between General Fund and Special Reserve Fund</b>							
891201 - TRANSFER BETWEEN GF AND SRF	11,173,530	13,173,530	13,173,530	2,000,000	0	17.9	0.0
	<b>\$11,173,530</b>	<b>\$13,173,530</b>	<b>\$13,173,530</b>	<b>\$2,000,000</b>	<b>\$0</b>	<b>17.9</b>	<b>0.0</b>
<b>8919 - Other Authorized Interfund Transfers In</b>							
891901 - OTH INTERFUND TRANSFER IN	1,960,200	1,960,200	1,960,200	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
	<b>\$1,960,200</b>	<b>\$1,960,200</b>	<b>\$1,960,200</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0</b>	<b>0.0</b>
<b>8900 - 8929 Interfund Transfers In</b>	<b>\$13,133,730</b>	<b>\$15,133,730</b>	<b>\$15,133,730</b>	<b>\$2,000,000</b>	<b>\$0</b>	<b>15.2</b>	<b>0.0</b>
<b>Percent of Total</b>	<b>100.0%</b>	<b>21.0%</b>	<b>19.7%</b>				
<b>8930 - 8979 All Other Financing Sources</b>							
<b>8971 - Proceeds from Certificates of Participation</b>							
897100 - PROCEEDS FROM COP'S	0	56,885,514	56,885,514	56,885,514	0	N/A	0.0
	<b>\$0</b>	<b>\$56,885,514</b>	<b>\$56,885,514</b>	<b>\$56,885,514</b>	<b>\$0</b>	<b>N/A</b>	<b>0.0</b>
<b>8930 - 8979 All Other Financing Sources</b>	<b>\$0</b>	<b>\$56,885,514</b>	<b>\$56,885,514</b>	<b>\$56,885,514</b>	<b>\$0</b>	<b>N/A</b>	<b>0.0</b>
<b>Percent of Total</b>	<b>0.0%</b>	<b>79.0%</b>	<b>74.1%</b>				
<b>8980 - 8999 Contributions</b>							
<b>8980 - Contributions from Unrestricted Revenues</b>							
898000 - CONTRIB FR UNRESTRICTED REV	0	0	0	0	0	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>8980 - 8999 Contributions</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>Percent of Total</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>				

Third Quarter Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 40 SubFund: -	Adopted Budget	2nd Interim Budget	3rd Quarter Budget	Diff Btwn Q3 & Adpt	Diff Btwn Q3 & 12	Pct Chg Q3 & Adpt	Pct Chg Q3 & 12
<b>40 - SPECIAL RESERVE - CAPITAL PROJ</b>	<b>\$2,916,200</b>	<b>\$45,452,855</b>	<b>\$52,857,931</b>	<b>\$49,941,731</b>	<b>\$7,405,076</b>	<b>1712.6</b>	<b>16.3</b>
<b>1000 - 1999 Certificated Personnel Salaries</b>							
<b>1300 - Certificated Supervisors' and Administrators' Salaries</b>							
130008 - DIST ADM SAL	0	0	0	0	0	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>1000 - 1999 Certificated Personnel Salaries</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>Percent of Total</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>				
<b>2000 - 2999 Classified Personnel Salaries</b>							
<b>2300 - Classified Supervisors' and Administrators' Salaries</b>							
230001 - CLASS MANAGEMENT SA	0	0	0	0	0	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>2900 - Other Classified Salaries</b>							
290050 - OTHER CLASS SUB	0	0	0	0	0	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>2000 - 2999 Classified Personnel Salaries</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>Percent of Total</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>				
<b>3000 - 3999 Employee Benefits</b>							
<b>3102 - State Teachers' Retirement System, classified positions</b>							
310201 - STRS CLASSIFIED	0	0	0	0	0	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>3202 - Public Employees' Retirement System, classified positions</b>							
320200 - PERS CLASSIFIED	0	0	0	0	0	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>3301 - OASDI/Medicare/Alternative, certificated positions</b>							
330101 - MEDICARE CERT	0	0	0	0	0	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>3302 - OASDI/Medicare/Alternative, classified positions</b>							
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
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>

Third Quarter Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 40  
SubFund: -

	Adopted Budget	2nd Interim Budget	3rd Quarter Budget	Diff Btwn Q3 & Adpt	Diff Btwn Q3 & 12	Pct Chg Q3 & Adpt	Pct Chg Q3 & 12
<b>3000 - 3999 Employee Benefits</b>							
<b>3402 - Health &amp; Welfare Benefits, classified positions</b>							
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
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>3501 - State Unemployment Insurance, certificated positions</b>							
350100 - SUI CERT	0	0	0	0	0	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>3502 - State Unemployment Insurance, classified positions</b>							
350200 - SUI CLASS	0	0	0	0	0	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>3601 - Workers' Compensation Insurance, certificated positions</b>							
360100 - W/C CERT	0	0	0	0	0	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>3602 - Workers' Compensation Insurance, classified positions</b>							
360200 - W/C CLASS	0	0	0	0	0	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>3702 - OPEB, Allocated, classified positions</b>							
370200 - RETIREE BENEFIT CLASSIFIED	0	0	0	0	0	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>3802 - PERS Reduction, classified positions</b>							
380200 - PERS REV LIM REDUC CLASS	0	0	0	0	0	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>3901 - Other Benefits, certificated positions</b>							
390103 - SELF INSUR CERT	0	0	0	0	0	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>3902 - Other Benefits, classified positions</b>							
390203 - SELF INSUR CLASS	0	0	0	0	0	N/A	N/A

Third Quarter Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 40  
SubFund: -

	Adopted Budget	2nd Interim Budget	3rd Quarter Budget	Diff Btwn Q3 & Adpt	Diff Btwn Q3 & 12	Pct Chg Q3 & Adpt	Pct Chg Q3 & 12
<b>3000 - 3999 Employee Benefits</b>							
<b>3902 - Other Benefits, classified positions</b>							
390204 - AB 1522 ACCRUAL	0	0	0	0	0	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>3000 - 3999 Employee Benefits</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>Percent of Total</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>				
<b>1000 - 3999 Employee Compensation % of Total</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>				
<b>4000 - 4999 Books and Supplies</b>							
<b>4300 - Materials and Supplies</b>							
430000 - INSTRUCTIONAL SUPPLIES	200,000	200,000	400,000	200,000	200,000	100.0	100.0
430001 - SUPPLIES CARRYOVER	0	0	0	0	0	N/A	N/A
430008 - SUPPLIES NON-CLASSROOM	0	5,000	5,000	5,000	0	N/A	0.0
430060 - SUPPLIES GROUNDS	0	0	0	0	0	N/A	N/A
	<b>\$200,000</b>	<b>\$205,000</b>	<b>\$405,000</b>	<b>\$205,000</b>	<b>\$200,000</b>	<b>102.5</b>	<b>97.6</b>
<b>4400 - Noncapitalized Equipment</b>							
440000 - EQUIP \$500-\$24999	0	10,000	10,000	10,000	0	N/A	0.0
	<b>\$0</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$0</b>	<b>N/A</b>	<b>0.0</b>
<b>4000 - 4999 Books and Supplies</b>	<b>\$200,000</b>	<b>\$215,000</b>	<b>\$415,000</b>	<b>\$215,000</b>	<b>\$200,000</b>	<b>107.5</b>	<b>93.0</b>
<b>Percent of Total</b>	<b>6.9%</b>	<b>0.5%</b>	<b>0.8%</b>				



Third Quarter Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 40  
SubFund: -

	Adopted Budget	2nd Interim Budget	3rd Quarter Budget	Diff Btwn Q3 & Adpt	Diff Btwn Q3 & 12	Pct Chg Q3 & Adpt	Pct Chg Q3 & 12
<b>5000 - 5999 Services and Other Operating Expenditures</b>							
<b>5200 - Travel and Conferences</b>							
520010 - FIXED MILEAGE ALLOWANCE	0	0	0	0	0	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements</b>							
560001 - NONCAPITALIZED IMPROVEMENTS	756,000	492,464	492,464	(263,536)	0	(34.9)	0.0
560050 - REPAIR EQ M&O	0	0	0	0	0	N/A	N/A
	<b>\$756,000</b>	<b>\$492,464</b>	<b>\$492,464</b>	<b>(\$263,536)</b>	<b>\$0</b>	<b>(34.9)</b>	<b>0.0</b>
<b>5710 - Transfers of Direct Costs</b>							
571040 - DIRECT COST/GAD	0	0	0	0	0	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>5750 - Transfers of Direct Costs - Interfund</b>							
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
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>5800 - Professional/Consulting Services and Operating Expenditures</b>							
580002 - CONTRACT SERVICES	0	752,835	3,484,815	3,484,815	2,731,980	N/A	362.9
580005 - LEGAL SERVICES	0	0	0	0	0	N/A	N/A
580009 - FEES / OTHER	0	0	0	0	0	N/A	N/A
580036 - COST OF ISSUANCE MISC	0	0	2,750	2,750	2,750	N/A	N/A
	<b>\$0</b>	<b>\$752,835</b>	<b>\$3,487,565</b>	<b>\$3,487,565</b>	<b>\$2,734,730</b>	<b>N/A</b>	<b>363.3</b>
<b>5900 - Communications</b>							
590002 - PHONE CLASSIFIED	0	0	0	0	0	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>5000 - 5999 Services and Other Operating Expenditures</b>	<b>\$756,000</b>	<b>\$1,245,299</b>	<b>\$3,980,029</b>	<b>\$3,224,029</b>	<b>\$2,734,730</b>	<b>426.5</b>	<b>219.6</b>
<b>Percent of Total</b>	<b>25.9%</b>	<b>2.7%</b>	<b>7.5%</b>				

Third Quarter Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 40  
SubFund: -

	Adopted Budget	2nd Interim Budget	3rd Quarter Budget	Diff Btwn Q3 & Adpt	Diff Btwn Q3 & I2	Pct Chg Q3 & Adpt	Pct Chg Q3 & I2
<b>6000 - 6999 Capital Outlay</b>							
<b>6100 - Land</b>							
610005 - SITE PLAN/OTHER	0	70,000	171,500	171,500	101,500	N/A	145.0
	<b>\$0</b>	<b>\$70,000</b>	<b>\$171,500</b>	<b>\$171,500</b>	<b>\$101,500</b>	<b>N/A</b>	<b>145.0</b>
<b>6170 - Land Improvements</b>							
617000 - LAND IMPROVEMENTS	0	5,696,085	6,038,416	6,038,416	342,331	N/A	6.0
617002 - SITE IMPRV ARCH/CONSULTANT	0	0	0	0	0	N/A	N/A
617005 - SITE IMPRV PLAN/OTHER	0	0	0	0	0	N/A	N/A
617006 - SITE IMPRV CONSTRUCTION	0	0	0	0	0	N/A	N/A
617007 - SITE IMPRV TESTING	0	0	0	0	0	N/A	N/A
617008 - SITE IMPRV INSPECTORS	0	0	0	0	0	N/A	N/A
617014 - SITE IMPRV OTH CONSTRUCTION	0	0	0	0	0	N/A	N/A
	<b>\$0</b>	<b>\$5,696,085</b>	<b>\$6,038,416</b>	<b>\$6,038,416</b>	<b>\$342,331</b>	<b>N/A</b>	<b>6.0</b>
<b>6200 - Buildings and Improvements of Buildings</b>							
620000 - BLDG/IMPRV OF BLDG	0	34,080,757	38,107,272	38,107,272	4,026,515	N/A	11.8
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
	<b>\$0</b>	<b>\$34,080,757</b>	<b>\$38,107,272</b>	<b>\$38,107,272</b>	<b>\$4,026,515</b>	<b>N/A</b>	<b>11.8</b>
<b>6400 - Equipment</b>							
640090 - EQUIPMENT \$25,000+	0	0	0	0	0	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>6000 - 6999 Capital Outlay</b>	<b>\$0</b>	<b>\$39,846,842</b>	<b>\$44,317,188</b>	<b>\$44,317,188</b>	<b>\$4,470,346</b>	<b>N/A</b>	<b>11.2</b>
<b>Percent of Total</b>	<b>0.0%</b>	<b>87.7%</b>	<b>83.8%</b>				
<b>7000 - 7499 Other Outgo</b>							
<b>7438 - Debt Service - Interest</b>							
743800 - DEBT SERVICE/INTEREST	0	1,885,514	1,885,514	1,885,514	0	N/A	0.0
743801 - COP REPAY INTEREST	470,200	470,200	470,200	0	0	0.0	0.0
	<b>\$470,200</b>	<b>\$2,355,714</b>	<b>\$2,355,714</b>	<b>\$1,885,514</b>	<b>\$0</b>	<b>401.0</b>	<b>0.0</b>
<b>7439 - Other Debt Service - Principal</b>							
743900 - DEBT SERVICE/PRINCIPAL	1,490,000	1,490,000	1,490,000	0	0	0.0	0.0
	<b>\$1,490,000</b>	<b>\$1,490,000</b>	<b>\$1,490,000</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0</b>	<b>0.0</b>
<b>7000 - 7499 Other Outgo</b>	<b>\$1,960,200</b>	<b>\$3,845,714</b>	<b>\$3,845,714</b>	<b>\$1,885,514</b>	<b>\$0</b>	<b>96.2</b>	<b>0.0</b>
<b>Percent of Total</b>	<b>67.2%</b>	<b>8.5%</b>	<b>7.3%</b>				

Third Quarter Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 40  
SubFund: -

	Adopted Budget	2nd Interim Budget	3rd Quarter Budget	Diff Btwn Q3 & Adpt	Diff Btwn Q3 & 12	Pct Chg Q3 & Adpt	Pct Chg Q3 & 12
<b>7600 - 7629 Interfund Transfers Out</b>							
<b>7613 - To State School Building Fund/County School Facilities Fund from All Other Funds</b>							
761300 - DIST SH/SFP PROJECT	0	0	0	0	0	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>7619 - Other Authorized Interfund Transfers Out</b>							
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	300,000	300,000	300,000	0	N/A	0.0
	<b>\$0</b>	<b>\$300,000</b>	<b>\$300,000</b>	<b>\$300,000</b>	<b>\$0</b>	<b>N/A</b>	<b>0.0</b>
<b>7600 - 7629 Interfund Transfers Out</b>	<b>\$0</b>	<b>\$300,000</b>	<b>\$300,000</b>	<b>\$300,000</b>	<b>\$0</b>	<b>N/A</b>	<b>0.0</b>
<b>Percent of Total</b>	<b>0.0%</b>	<b>0.7%</b>	<b>0.6%</b>				

Third Quarter Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 51 SubFund: -	Adopted Budget	2nd Interim Budget	3rd Quarter Budget	Diff Btwn Q3 & Adpt	Diff Btwn Q3 & I2	Pct Chg Q3 & Adpt	Pct Chg Q3 & I2
<b>51 - BOND INT &amp; REDEMPTION FUND</b>	<b>\$47,943,880</b>	<b>\$47,943,880</b>	<b>\$49,648,991</b>	<b>\$1,705,111</b>	<b>\$1,705,111</b>	<b>3.6</b>	<b>3.6</b>
<b>8300 - 8599 Other State Revenue</b>							
<b>8571 - Voted Indebtedness Levies, Homeowners' Exemptions</b>							
857100 - VOTED INDEBT HOMEOWN EXEMPT	315,000	315,000	315,000	0	0	0.0	0.0
	<b>\$315,000</b>	<b>\$315,000</b>	<b>\$315,000</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0</b>	<b>0.0</b>
<b>8572 - Voted Indebtedness Levies, Other Subventions/In-Lieu Taxes</b>							
857200 - VOTED INDEBT OTH SUBVENTIONS	0	0	0	0	0	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>8300 - 8599 Other State Revenue</b>	<b>\$315,000</b>	<b>\$315,000</b>	<b>\$315,000</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0</b>	<b>0.0</b>
<b>Percent of Total</b>	<b>0.7%</b>	<b>0.7%</b>	<b>0.6%</b>				
<b>8600 - 8799 Other Local Revenue</b>							
<b>8611 - Voted Indebtedness Levies, Secured Roll</b>							
861100 - SECURED ROLL/BOND INT & RED	46,078,880	46,078,880	46,078,880	0	0	0.0	0.0
	<b>\$46,078,880</b>	<b>\$46,078,880</b>	<b>\$46,078,880</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0</b>	<b>0.0</b>
<b>8612 - Voted Indebtedness Levies, Unsecured Roll</b>							
861200 - UNSECURED ROLL/BOND INT & RED	800,000	800,000	800,000	0	0	0.0	0.0
	<b>\$800,000</b>	<b>\$800,000</b>	<b>\$800,000</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0</b>	<b>0.0</b>
<b>8613 - Voted Indebtedness Levies, Prior Years' Taxes</b>							
861300 - PRIOR YRS TAXES/BOND INT & RED	75,000	75,000	75,000	0	0	0.0	0.0
	<b>\$75,000</b>	<b>\$75,000</b>	<b>\$75,000</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0</b>	<b>0.0</b>
<b>8614 - Voted Indebtedness Levies, Supplemental Taxes</b>							
861400 - SUPPLEMENTAL TAXES/BOND INT	375,000	375,000	840,000	465,000	465,000	124.0	124.0
	<b>\$375,000</b>	<b>\$375,000</b>	<b>\$840,000</b>	<b>\$465,000</b>	<b>\$465,000</b>	<b>124.0</b>	<b>124.0</b>
<b>8660 - Interest</b>							
866000 - LOC INTEREST INCOME/TREAS	300,000	300,000	750,000	450,000	450,000	150.0	150.0
	<b>\$300,000</b>	<b>\$300,000</b>	<b>\$750,000</b>	<b>\$450,000</b>	<b>\$450,000</b>	<b>150.0</b>	<b>150.0</b>
<b>8662 - Net Increase (Decrease) in the Fair Value of Investments</b>							
866200 - NET INC(DEC) FAIR VALUE INVEST	0	0	0	0	0	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>8600 - 8799 Other Local Revenue</b>	<b>\$47,628,880</b>	<b>\$47,628,880</b>	<b>\$48,543,880</b>	<b>\$915,000</b>	<b>\$915,000</b>	<b>1.9</b>	<b>1.9</b>
<b>Percent of Total</b>	<b>99.3%</b>	<b>99.3%</b>	<b>97.8%</b>				

Third Quarter Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 51  
SubFund: -

	Adopted Budget	2nd Interim Budget	3rd Quarter Budget	Diff Btwn Q3 & Adpt	Diff Btwn Q3 & I2	Pct Chg Q3 & Adpt	Pct Chg Q3 & I2
<b>8930 - 8979 All Other Financing Sources</b>							
<b>8979 - All Other Financing Sources</b>							
897907 - PROCEEDS FROM OTHER BONDS	0	0	790,111	790,111	790,111	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$790,111</b>	<b>\$790,111</b>	<b>\$790,111</b>	<b>N/A</b>	<b>N/A</b>
<b>8930 - 8979 All Other Financing Sources</b>	<b>\$0</b>	<b>\$0</b>	<b>\$790,111</b>	<b>\$790,111</b>	<b>\$790,111</b>	<b>N/A</b>	<b>N/A</b>
<b>Percent of Total</b>	<b>0.0%</b>	<b>0.0%</b>	<b>1.6%</b>				

Third Quarter Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 51 SubFund: -	Adopted Budget	2nd Interim Budget	3rd Quarter Budget	Diff Btwn Q3 & Adpt	Diff Btwn Q3 & I2	Pct Chg Q3 & Adpt	Pct Chg Q3 & I2
<b>51 - BOND INT &amp; REDEMPTION FUND</b>	<b>\$47,943,880</b>	<b>\$47,943,880</b>	<b>\$49,648,991</b>	<b>\$1,705,111</b>	<b>\$1,705,111</b>	<b>3.6</b>	<b>3.6</b>
<b>7000 - 7499 Other Outgo</b>							
<b>7433 - Bond Redemptions</b>							
743300 - BOND REDEMPTIONS	36,391,927	36,391,927	32,109,258	(4,282,669)	(4,282,669)	(11.8)	(11.8)
	<b>\$36,391,927</b>	<b>\$36,391,927</b>	<b>\$32,109,258</b>	<b>(\$4,282,669)</b>	<b>(\$4,282,669)</b>	<b>(11.8)</b>	<b>(11.8)</b>
<b>7434 - Bond Interest and Other Service Charges</b>							
743400 - BOND INT/OTH SVC CHARGES	11,551,953	11,551,953	17,539,733	5,987,780	5,987,780	51.8	51.8
	<b>\$11,551,953</b>	<b>\$11,551,953</b>	<b>\$17,539,733</b>	<b>\$5,987,780</b>	<b>\$5,987,780</b>	<b>51.8</b>	<b>51.8</b>
<b>7000 - 7499 Other Outgo</b>	<b>\$47,943,880</b>	<b>\$47,943,880</b>	<b>\$49,648,991</b>	<b>\$1,705,111</b>	<b>\$1,705,111</b>	<b>3.6</b>	<b>3.6</b>
Percent of Total	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>				
<b>7600 - 7629 Interfund Transfers Out</b>							
<b>7619 - Other Authorized Interfund Transfers Out</b>							
761900 - TRANSFER TO GENERAL FUND	0	0	0	0	0	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>7600 - 7629 Interfund Transfers Out</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
Percent of Total	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>				

Third Quarter Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 67 SubFund: -	Adopted Budget	2nd Interim Budget	3rd Quarter Budget	Diff Btwn Q3 & Adpt	Diff Btwn Q3 & 12	Pct Chg Q3 & Adpt	Pct Chg Q3 & 12
<b>67 - SELF INSURANCE FUND</b>	<b>\$83,946,529</b>	<b>\$86,152,478</b>	<b>\$86,152,478</b>	<b>\$2,205,949</b>	<b>\$0</b>	<b>2.6</b>	<b>0.0</b>
<b>8600 - 8799 Other Local Revenue</b>							
<b>8662 - Net Increase (Decrease) in the Fair Value of Investments</b>							
866200 - NET INC(DEC) FAIR VALUE INVEST	0	0	0	0	0	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>8699 - All Other Local Revenue</b>							
869900 - LOC OTHER REVENUE	12,000	12,717	12,717	717	0	6.0	0.0
869952 - EMPLOYER PAID HEALTH DEDUCTION	53,885,456	55,153,201	55,153,201	1,267,745	0	2.4	0.0
869953 - EMPLOYER PAID DENTAL DEDUCTION	3,518,971	3,602,952	3,602,952	83,981	0	2.4	0.0
869954 - EMPLOYER PAID VISION DEDUCTION	676,284	692,424	692,424	16,140	0	2.4	0.0
869956 - EMPLOYER PAID DISABILITY DEDCT	100,000	112,000	112,000	12,000	0	12.0	0.0
869957 - RETIREE DEDUCTION (%-FROM PR)	10,344,679	11,168,611	11,168,611	823,932	0	8.0	0.0
869958 - HEALTH & WELFARE PREMIUMS	15,409,139	15,410,573	15,410,573	1,434	0	0.0	0.0
	<b>\$83,946,529</b>	<b>\$86,152,478</b>	<b>\$86,152,478</b>	<b>\$2,205,949</b>	<b>\$0</b>	<b>2.6</b>	<b>0.0</b>
<b>8600 - 8799 Other Local Revenue</b>	<b>\$83,946,529</b>	<b>\$86,152,478</b>	<b>\$86,152,478</b>	<b>\$2,205,949</b>	<b>\$0</b>	<b>2.6</b>	<b>0.0</b>
<b>Percent of Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>				
<b>8900 - 8929 Interfund Transfers In</b>							
<b>8919 - Other Authorized Interfund Transfers In</b>							
891901 - OTH INTERFUND TRANSFER IN	0	0	0	0	0	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>8900 - 8929 Interfund Transfers In</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>Percent of Total</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>				

Third Quarter Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 67 SubFund: -	Adopted Budget	2nd Interim Budget	3rd Quarter Budget	Diff Btwn Q3 & Adpt	Diff Btwn Q3 & 12	Pct Chg Q3 & Adpt	Pct Chg Q3 & 12
<b>67 - SELF INSURANCE FUND</b>	<b>\$84,234,178</b>	<b>\$91,217,454</b>	<b>\$91,217,454</b>	<b>\$6,983,276</b>	<b>\$0</b>	<b>8.3</b>	<b>0.0</b>
<b>1000 - 1999 Certificated Personnel Salaries</b>							
<b>1200 - Certificated Pupil Support Salaries</b>							
120050 - PUPIL SUPPORT SUB	0	0	0	0	0	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>1000 - 1999 Certificated Personnel Salaries</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>Percent of Total</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>				
<b>2000 - 2999 Classified Personnel Salaries</b>							
<b>2300 - Classified Supervisors' and Administrators' Salaries</b>							
230001 - CLASS MANAGEMENT SA	60,138	63,445	63,445	3,307	0	5.5	0.0
230070 - OVERTIME CL MGMNT	0	0	0	0	0	N/A	N/A
	<b>\$60,138</b>	<b>\$63,445</b>	<b>\$63,445</b>	<b>\$3,307</b>	<b>\$0</b>	<b>5.5</b>	<b>0.0</b>
<b>2400 - Clerical, Technical, and Office Staff Salaries</b>							
240001 - CLASS BUSINESS SUPPORT	72,338	107,902	107,902	35,564	0	49.2	0.0
240050 - CLASS BUSINESS SUPPORT SUB	0	0	0	0	0	N/A	N/A
	<b>\$72,338</b>	<b>\$107,902</b>	<b>\$107,902</b>	<b>\$35,564</b>	<b>\$0</b>	<b>49.2</b>	<b>0.0</b>
<b>2000 - 2999 Classified Personnel Salaries</b>	<b>\$132,476</b>	<b>\$171,347</b>	<b>\$171,347</b>	<b>\$38,871</b>	<b>\$0</b>	<b>29.3</b>	<b>0.0</b>
<b>Percent of Total</b>	<b>0.2%</b>	<b>0.2%</b>	<b>0.2%</b>				
<b>3000 - 3999 Employee Benefits</b>							
<b>3101 - State Teachers' Retirement System, certificated positions</b>							
310100 - STRS CERT	0	0	0	0	0	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>3202 - Public Employees' Retirement System, classified positions</b>							
320200 - PERS CLASSIFIED	35,345	45,715	45,715	10,370	0	29.3	0.0
	<b>\$35,345</b>	<b>\$45,715</b>	<b>\$45,715</b>	<b>\$10,370</b>	<b>\$0</b>	<b>29.3</b>	<b>0.0</b>
<b>3301 - OASDI/Medicare/Alternative, certificated positions</b>							
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
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>



Third Quarter Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 67  
SubFund: -

	Adopted Budget	2nd Interim Budget	3rd Quarter Budget	Diff Btwn Q3 & Adpt	Diff Btwn Q3 & I2	Pct Chg Q3 & Adpt	Pct Chg Q3 & I2
<b>3000 - 3999 Employee Benefits</b>							
<b>3302 - OASDI/Medicare/Alternative, classified positions</b>							
330200 - SOCIAL SECURITY CLASS	8,214	10,624	10,624	2,410	0	29.3	0.0
330201 - MEDICARE CLASS	1,921	2,485	2,485	564	0	29.3	0.0
330290 - SOCIAL SECURITY CLASS	0	0	0	0	0	N/A	N/A
330291 - MEDICARE CLASS	0	0	0	0	0	N/A	N/A
330292 - SUPPLEMENTAL RETIREMENT CLASS	0	0	0	0	0	N/A	N/A
	<b>\$10,135</b>	<b>\$13,108</b>	<b>\$13,108</b>	<b>\$2,973</b>	<b>\$0</b>	<b>29.3</b>	<b>0.0</b>
<b>3402 - Health &amp; Welfare Benefits, classified positions</b>							
340211 - HEALTH CLASS	27,111	33,624	33,624	6,513	0	24.0	0.0
340212 - DENTAL CLASS	1,796	2,034	2,034	238	0	13.3	0.0
340213 - VISION CLASS	345	391	391	46	0	13.3	0.0
340214 - LIFE INS CLASS	146	171	171	25	0	17.2	0.0
340216 - DIS CLASS	347	492	492	145	0	41.7	0.0
	<b>\$29,745</b>	<b>\$36,711</b>	<b>\$36,711</b>	<b>\$6,966</b>	<b>\$0</b>	<b>23.4</b>	<b>0.0</b>
<b>3501 - State Unemployment Insurance, certificated positions</b>							
350100 - SUI CERT	0	0	0	0	0	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>3502 - State Unemployment Insurance, classified positions</b>							
350200 - SUI CLASS	66	86	86	20	0	29.8	0.0
350290 - SUI CLASS	0	0	0	0	0	N/A	N/A
	<b>\$66</b>	<b>\$86</b>	<b>\$86</b>	<b>\$20</b>	<b>\$0</b>	<b>29.8</b>	<b>0.0</b>
<b>3601 - Workers' Compensation Insurance, certificated positions</b>							
360100 - W/C CERT	0	0	0	0	0	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>3602 - Workers' Compensation Insurance, classified positions</b>							
360200 - W/C CLASS	1,590	2,056	2,056	466	0	29.3	0.0
360290 - W/C CLASS	0	0	0	0	0	N/A	N/A
	<b>\$1,590</b>	<b>\$2,056</b>	<b>\$2,056</b>	<b>\$466</b>	<b>\$0</b>	<b>29.3</b>	<b>0.0</b>
<b>3702 - OPEB, Allocated, classified positions</b>							
370200 - RETIREE BENEFIT CLASSIFIED	4,637	5,805	5,805	1,168	0	25.2	0.0
	<b>\$4,637</b>	<b>\$5,805</b>	<b>\$5,805</b>	<b>\$1,168</b>	<b>\$0</b>	<b>25.2</b>	<b>0.0</b>

Third Quarter Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 67  
SubFund: -

	Adopted Budget	2nd Interim Budget	3rd Quarter Budget	Diff Btwn Q3 & Adpt	Diff Btwn Q3 & 12	Pct Chg Q3 & Adpt	Pct Chg Q3 & 12
<b>3000 - 3999 Employee Benefits</b>							
<b>3901 - Other Benefits, certificated positions</b>							
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
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>3902 - Other Benefits, classified positions</b>							
390203 - SELF INSUR CLASS	530	685	685	155	0	29.3	0.0
390293 - SELF INSUR CLASS	0	0	0	0	0	N/A	N/A
390294 - AB 1522 ACCRUAL	0	0	0	0	0	N/A	N/A
	<b>\$530</b>	<b>\$685</b>	<b>\$685</b>	<b>\$155</b>	<b>\$0</b>	<b>29.3</b>	<b>0.0</b>
<b>3000 - 3999 Employee Benefits</b>	<b>\$82,048</b>	<b>\$104,167</b>	<b>\$104,167</b>	<b>\$22,119</b>	<b>\$0</b>	<b>27.0</b>	<b>0.0</b>
<b>Percent of Total</b>	<b>0.1%</b>	<b>0.1%</b>	<b>0.1%</b>				
<b>1000 - 3999 Employee Compensation % of Total</b>	<b>0.3%</b>	<b>0.3%</b>	<b>0.3%</b>				
<b>4000 - 4999 Books and Supplies</b>							
<b>4300 - Materials and Supplies</b>							
430005 - FOOD/IN-HOUSE MEETINGS	0	0	0	0	0	N/A	N/A
430008 - SUPPLIES NON-CLASSROOM	807,735	807,735	807,735	0	0	0.0	0.0
	<b>\$807,735</b>	<b>\$807,735</b>	<b>\$807,735</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0</b>	<b>0.0</b>
<b>4400 - Noncapitalized Equipment</b>							
440000 - EQUIP \$500-\$24999	0	0	0	0	0	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>4000 - 4999 Books and Supplies</b>	<b>\$807,735</b>	<b>\$807,735</b>	<b>\$807,735</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0</b>	<b>0.0</b>
<b>Percent of Total</b>	<b>1.0%</b>	<b>0.9%</b>	<b>0.9%</b>				

Third Quarter Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 67  
SubFund: -

	Adopted Budget	2nd Interim Budget	3rd Quarter Budget	Diff Btwn Q3 & Adpt	Diff Btwn Q3 & 12	Pct Chg Q3 & Adpt	Pct Chg Q3 & 12
<b>5000 - 5999 Services and Other Operating Expenditures</b>							
<b>5710 - Transfers of Direct Costs</b>							
571042 - DIRECT COST/HEALTH-HLTH CNTR	0	0	0	0	0	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>5750 - Transfers of Direct Costs - Interfund</b>							
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
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>5800 - Professional/Consulting Services and Operating Expenditures</b>							
580002 - CONTRACT SERVICES	1,450,737	1,506,731	1,506,731	55,994	0	3.9	0.0
580005 - LEGAL SERVICES	0	0	0	0	0	N/A	N/A
580010 - SOFTWARE LICENSE	1,000	1,000	1,000	0	0	0.0	0.0
580041 - HEALTH CONTRACT/MEDICAL/RX	19,089,265	31,029,448	31,029,448	11,940,183	0	62.5	0.0
580042 - HEALTH CONTRACT/HEALTH	57,977,252	64,028,448	64,028,448	6,051,197	0	10.4	0.0
580043 - HEALTH CONTRACT/DENTAL	3,785,918	3,752,996	3,752,996	(32,921)	0	(0.9)	0.0
580044 - HEALTH CONTRACT/VISION	813,847	797,421	797,421	(16,426)	0	(2.0)	0.0
580045 - HEALTH CONTRACT-LIFE	0	0	0	0	0	N/A	N/A
580046 - CONTRACT/DISABILITY	92,500	92,500	92,500	0	0	0.0	0.0
580047 - HEALTH EXP - LIABILITY ADJ	0	0	0	0	0	N/A	N/A
580048 - HEALTH RX REBATE	0	(11,075,740)	(11,075,740)	(11,075,740)	0	N/A	0.0
	<b>\$83,210,519</b>	<b>\$90,132,804</b>	<b>\$90,132,804</b>	<b>\$6,922,286</b>	<b>\$0</b>	<b>8.3</b>	<b>0.0</b>
<b>5900 - Communications</b>							
590001 - PHONE CERTIFICATED	0	0	0	0	0	N/A	N/A
590002 - PHONE CLASSIFIED	0	0	0	0	0	N/A	N/A
590005 - COMMUNICATION/POSTAGE	1,400	1,400	1,400	0	0	0.0	0.0
	<b>\$1,400</b>	<b>\$1,400</b>	<b>\$1,400</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0</b>	<b>0.0</b>
<b>5000 - 5999 Services and Other Operating Expenditures</b>	<b>\$83,211,919</b>	<b>\$90,134,204</b>	<b>\$90,134,204</b>	<b>\$6,922,286</b>	<b>\$0</b>	<b>8.3</b>	<b>0.0</b>
<b>Percent of Total</b>	<b>98.8%</b>	<b>98.8%</b>	<b>98.8%</b>				
<b>7600 - 7629 Interfund Transfers Out</b>							
<b>7619 - Other Authorized Interfund Transfers Out</b>							
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
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>7600 - 7629 Interfund Transfers Out</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>Percent of Total</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>				

Third Quarter Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 68 SubFund: -	Adopted Budget	2nd Interim Budget	3rd Quarter Budget	Diff Btwn Q3 & Adpt	Diff Btwn Q3 & I2	Pct Chg Q3 & Adpt	Pct Chg Q3 & I2
<b>68 - WORKERS' COMPENSATION</b>	<b>\$4,523,604</b>	<b>\$5,266,544</b>	<b>\$5,225,166</b>	<b>\$701,562</b>	<b>(\$41,378)</b>	<b>15.5</b>	<b>(0.8)</b>
<b>8600 - 8799 Other Local Revenue</b>							
<b>8660 - Interest</b>							
866000 - LOC INTEREST INCOME/TREAS	230,000	418,000	418,000	188,000	0	81.7	0.0
	<b>\$230,000</b>	<b>\$418,000</b>	<b>\$418,000</b>	<b>\$188,000</b>	<b>\$0</b>	<b>81.7</b>	<b>0.0</b>
<b>8662 - Net Increase (Decrease) in the Fair Value of Investments</b>							
866200 - NET INC(DEC) FAIR VALUE INVEST	0	0	0	0	0	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>8674 - In-District Premiums/Contributions</b>							
867400 - IN DISTRICT PREMIUMS/CONTRIB	4,293,604	4,848,544	4,807,166	513,562	(41,378)	12.0	(0.9)
	<b>\$4,293,604</b>	<b>\$4,848,544</b>	<b>\$4,807,166</b>	<b>\$513,562</b>	<b>(\$41,378)</b>	<b>12.0</b>	<b>(0.9)</b>
<b>8600 - 8799 Other Local Revenue</b>	<b>\$4,523,604</b>	<b>\$5,266,544</b>	<b>\$5,225,166</b>	<b>\$701,562</b>	<b>(\$41,378)</b>	<b>15.5</b>	<b>(0.8)</b>
<b>Percent of Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>				

Third Quarter Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 68 SubFund: -	Adopted Budget	2nd Interim Budget	3rd Quarter Budget	Diff Btwn Q3 & Adpt	Diff Btwn Q3 & 12	Pct Chg Q3 & Adpt	Pct Chg Q3 & 12
<b>68 - WORKERS' COMPENSATION</b>	<b>\$4,523,604</b>	<b>\$5,266,544</b>	<b>\$5,481,401</b>	<b>\$957,797</b>	<b>\$214,857</b>	<b>21.2</b>	<b>4.1</b>
<b>2000 - 2999 Classified Personnel Salaries</b>							
<b>2300 - Classified Supervisors' and Administrators' Salaries</b>							
230001 - CLASS MANAGEMENT SA	12,028	12,689	12,689	661	0	5.5	0.0
	<b>\$12,028</b>	<b>\$12,689</b>	<b>\$12,689</b>	<b>\$661</b>	<b>\$0</b>	<b>5.5</b>	<b>0.0</b>
<b>2400 - Clerical, Technical, and Office Staff Salaries</b>							
240001 - CLASS BUSINESS SUPPORT	46,929	46,898	44,371	(2,558)	(2,527)	(5.5)	(5.4)
	<b>\$46,929</b>	<b>\$46,898</b>	<b>\$44,371</b>	<b>(\$2,558)</b>	<b>(\$2,527)</b>	<b>(5.5)</b>	<b>(5.4)</b>
<b>2000 - 2999 Classified Personnel Salaries</b>	<b>\$58,957</b>	<b>\$59,587</b>	<b>\$57,060</b>	<b>(\$1,897)</b>	<b>(\$2,527)</b>	<b>(3.2)</b>	<b>(4.2)</b>
<b>Percent of Total</b>	<b>1.3%</b>	<b>1.1%</b>	<b>1.0%</b>				

Third Quarter Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 68  
SubFund: -

	Adopted Budget	2nd Interim Budget	3rd Quarter Budget	Diff Btwn Q3 & Adpt	Diff Btwn Q3 & I2	Pct Chg Q3 & Adpt	Pct Chg Q3 & I2
<b>3000 - 3999 Employee Benefits</b>							
<b>3202 - Public Employees' Retirement System, classified positions</b>							
320200 - PERS CLASSIFIED	15,730	15,898	15,224	(506)	(674)	(3.2)	(4.2)
	<b>\$15,730</b>	<b>\$15,898</b>	<b>\$15,224</b>	<b>(\$506)</b>	<b>(\$674)</b>	<b>(3.2)</b>	<b>(4.2)</b>
<b>3302 - OASDI/Medicare/Alternative, classified positions</b>							
330200 - SOCIAL SECURITY CLASS	3,655	3,694	3,538	(117)	(156)	(3.2)	(4.2)
330201 - MEDICARE CLASS	855	864	827	(28)	(37)	(3.3)	(4.3)
	<b>\$4,510</b>	<b>\$4,558</b>	<b>\$4,365</b>	<b>(\$145)</b>	<b>(\$193)</b>	<b>(3.2)</b>	<b>(4.2)</b>
<b>3402 - Health &amp; Welfare Benefits, classified positions</b>							
340211 - HEALTH CLASS	13,207	13,208	11,668	(1,539)	(1,540)	(11.7)	(11.7)
340212 - DENTAL CLASS	875	690	690	(185)	0	(21.1)	0.0
340213 - VISION CLASS	168	133	133	(35)	0	(20.8)	0.0
340214 - LIFE INS CLASS	59	59	53	(6)	(6)	(10.2)	(10.2)
340216 - DIS CLASS	225	225	202	(23)	(23)	(10.2)	(10.2)
	<b>\$14,534</b>	<b>\$14,315</b>	<b>\$12,746</b>	<b>(\$1,788)</b>	<b>(\$1,569)</b>	<b>(12.3)</b>	<b>(11.0)</b>
<b>3502 - State Unemployment Insurance, classified positions</b>							
350200 - SUI CLASS	30	30	29	(1)	(1)	(3.3)	(3.3)
	<b>\$30</b>	<b>\$30</b>	<b>\$29</b>	<b>(\$1)</b>	<b>(\$1)</b>	<b>(3.3)</b>	<b>(3.3)</b>
<b>3601 - Workers' Compensation Insurance, certificated positions</b>							
360100 - W/C CERT	0	0	0	0	0	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>3602 - Workers' Compensation Insurance, classified positions</b>							
360200 - W/C CLASS	708	715	685	(23)	(30)	(3.2)	(4.2)
	<b>\$708</b>	<b>\$715</b>	<b>\$685</b>	<b>(\$23)</b>	<b>(\$30)</b>	<b>(3.2)</b>	<b>(4.2)</b>
<b>3702 - OPEB, Allocated, classified positions</b>							
370200 - RETIREE BENEFIT CLASSIFIED	2,064	2,086	1,915	(149)	(171)	(7.2)	(8.2)
	<b>\$2,064</b>	<b>\$2,086</b>	<b>\$1,915</b>	<b>(\$149)</b>	<b>(\$171)</b>	<b>(7.2)</b>	<b>(8.2)</b>
<b>3902 - Other Benefits, classified positions</b>							
390203 - SELF INSUR CLASS	236	238	228	(8)	(10)	(3.4)	(4.2)
	<b>\$236</b>	<b>\$238</b>	<b>\$228</b>	<b>(\$8)</b>	<b>(\$10)</b>	<b>(3.4)</b>	<b>(4.2)</b>
<b>3000 - 3999 Employee Benefits</b>	<b>\$37,812</b>	<b>\$37,840</b>	<b>\$35,192</b>	<b>(\$2,620)</b>	<b>(\$2,648)</b>	<b>(6.9)</b>	<b>(7.0)</b>
<b>Percent of Total</b>	<b>0.8%</b>	<b>0.7%</b>	<b>0.6%</b>				
<b>1000 - 3999 Employee Compensation % of Total</b>	<b>2.1%</b>	<b>1.8%</b>	<b>1.7%</b>				

Third Quarter Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 68  
SubFund: -

	Adopted Budget	2nd Interim Budget	3rd Quarter Budget	Diff Btwn Q3 & Adpt	Diff Btwn Q3 & I2	Pct Chg Q3 & Adpt	Pct Chg Q3 & I2
<b>5000 - 5999 Services and Other Operating Expenditures</b>							
<b>5450 - Other Insurance</b>							
545005 - WORKERS' COMPENSATION	1,159,883	1,213,883	1,433,915	274,032	220,032	23.6	18.1
	<b>\$1,159,883</b>	<b>\$1,213,883</b>	<b>\$1,433,915</b>	<b>\$274,032</b>	<b>\$220,032</b>	<b>23.6</b>	<b>18.1</b>
<b>5750 - Transfers of Direct Costs - Interfund</b>							
575040 - DIRECT COST/GAD/INTERF	1,000	1,000	1,000	0	0	0.0	0.0
	<b>\$1,000</b>	<b>\$1,000</b>	<b>\$1,000</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0</b>	<b>0.0</b>
<b>5800 - Professional/Consulting Services and Operating Expenditures</b>							
580002 - CONTRACT SERVICES	7,517	7,517	7,517	0	0	0.0	0.0
580049 - WORKERS' COMP	3,258,435	4,026,717	4,026,717	768,282	0	23.6	0.0
580051 - W/C EXCESS REIMBURSEMENT	0	(80,000)	(80,000)	(80,000)	0	N/A	0.0
	<b>\$3,265,952</b>	<b>\$3,954,234</b>	<b>\$3,954,234</b>	<b>\$688,282</b>	<b>\$0</b>	<b>21.1</b>	<b>0.0</b>
<b>5000 - 5999 Services and Other Operating Expenditures</b>	<b>\$4,426,835</b>	<b>\$5,169,117</b>	<b>\$5,389,149</b>	<b>\$962,314</b>	<b>\$220,032</b>	<b>21.7</b>	<b>4.3</b>
<b>Percent of Total</b>	<b>97.9%</b>	<b>98.2%</b>	<b>98.3%</b>				